STATUTORY INSTRUMENTS

2020 No. 239

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations 2020

Made - - - -	*12th March 2020*
Laid before Parliament	*13th March 2020*
Coming into force - -	*6th April 2020*

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs. The Secretary of State concurs in the making of Regulation 2(2).

The powers exercised by the Treasury are those conferred by sections 3(2) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(**a**).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs(**b**) are those conferred by section 175(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2020 and come into force on 6th April 2020.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001(**c**) are amended as follows.

(2) In regulation 9 (earnings period for statutory maternity pay, statutory paternity pay, statutory adoption pay, statutory shared parental pay and statutory sick pay paid by the Board)—

(a) in the heading, for "and statutory sick pay" substitute ", statutory sick pay and statutory parental bereavement pay";

(**a**) 1992 c.4 ("the 1992 Act"). Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the 1999 Act"). Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the 1999 Act. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the 1999 Act, and paragraph 185 of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(**b**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) ("the 2005 Act")). Section 50(1) of the 2005 Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**c**) S.I. 2001/1004. Relevant amending instruments are S.I. 2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/721, 2010/2450, 2012/817, 2012/821, 2013/622 and 2014/1016.

(b) in paragraph (2), for the words "or statutory adoption pay", in both instances where they occur, substitute ", statutory adoption pay or statutory parental bereavement pay";

(c) in paragraph (2A)—

(i) at the end of sub-paragraph (c), omit "and";

(ii) at the end of sub-paragraph (d), insert—

"and

(e) in relation to statutory parental bereavement pay, section 171ZZ8(3)(**a**),".

(3) In Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003)—

(a) in paragraph 7(13)(b)—

(i) at the end of sub-paragraph (viii), omit "and";

(ii) at the end of sub-paragraph (ix), insert—

"; and

(x) any statutory parental bereavement pay.";

(b) in paragraph 9(1)—

(i) at the end of sub-paragraph (h), omit "and";

(ii) at the end of sub-paragraph (i), insert—

"; and

(j) the amount of statutory parental bereavement pay paid to the employee;";

(c) in paragraph 11(4), for "and statutory adoption pay" substitute ", statutory adoption pay and statutory parental bereavement pay";

(d) in paragraph 22—

(i) in sub-paragraph (1)—

(aa) at the end of sub-paragraph (db), omit "and";

(bb) at the end of sub-paragraph (dc), insert—

"; and

(dd) the total amount of statutory parental bereavement pay paid during the year.";

(ii) in sub-paragraph (2)—

(aa) at the end of sub-paragraph (db), omit "and";

(bb) at the end of sub-paragraph (dc), insert—

"; and

(dd) in respect of statutory parental bereavement pay paid during the year to all his employees the total of the amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.(**b**)".

(4) In Schedule 4A (real time returns)(**c**), after paragraph 18 insert —

(**a**) Section 171ZZ8 was inserted into the 1992 Act by paragraphs 4 and 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24).
(**b**) S.I. 2020/246.
(**c**) Schedule 4A was inserted by S.I. 2012/821 and amended by S.I. 2015/175.

"Information about statutory parental bereavement pay

19. If any, the total amount of statutory parental bereavement pay paid during the year to date in this employment.".

(5) In Schedule 4B (additional information about payments)(**a**), after paragraph 5 insert—

"**5A.** In respect of statutory parental bereavement pay paid during the year to date to all employees, the total amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.".

David Rutley
Rebecca Harris
12th March 2020 Two of the Lords Commissioners of Her Majesty's Treasury

Penny Ciniewicz
Melissa Tatton
12th March 2020 Two of the Commissioners for Her Majesty's Revenue and Customs

The Secretary of State concurs.
Signed by authority of the Secretary of State for Work and Pensions.

Baroness Deborah Stedman-Scott
Parliamentary Under Secretary of State
12th March 2020 Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part 2, paragraphs 4 and 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24) ("the 2018 Act") inserted a new Part 12ZD into the Social Security Contributions and Benefits Act 1992 (c. 4) ("the 1992 Act"). This created an entitlement to statutory parental bereavement pay. The 2018 Act does not apply or extend to Northern Ireland.

Part 3, paragraph 11 of the Schedule to the 2018 Act amended section 4(1)(a) of the 1992 Act, to provide that sums paid to or for the benefit of a person in connection with an entitlement to statutory parental bereavement pay are treated as remuneration from an employed earner's employment for National Insurance contributions ("NICs") purposes.

As a result of the changes to the 1992 Act set out above, payments of statutory parental bereavement pay now fall within the definition of "earnings" for the purposes of National Insurance Credits ("NICs") as set out in section 3(1)(a) of the 1992 Act.

These Regulations make consequential amendments to the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), to insert references to statutory parental bereavement pay into various provisions governing the collection and recovery of earnings-related NICs.

A Tax Information and Impact Note has not been prepared for these Regulations as they are part of a package of legislative measures and the relevant impact assessment is the "Parental Bereavement (Leave and Pay) Bill impact assessment" which was published on 14th May 2018. An addendum to the impact assessment was also published on 24th May 2018. Copies of these two documents are available at: https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/Impact%20Assessment%20-%20Parental%20Bereavement%20-%20amended%20200113.pdf and https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/18105-impact-assessment-addendum.pdf respectively. Paper copies of both impact

(**a**) Schedule 4B was inserted by S.I. 2012/821 and amended by S.I. 2014/2397.

assessments can also be obtained from the Department for Business, Energy and Industrial Strategy, 1 Victoria Street, Westminster, London SW1H 0ET, and copies have also been placed in the libraries of both Houses of Parliament.

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