STATUTORY INSTRUMENTS

1977 No. 622

SOCIAL SECURITY

The Social Security (Contributions) (Employment Protection) Regulations 1977

Made - - - -	31*st March* 1977
Laid before Parliament	1*st April* 1977
Coming into Operation	6*th April* 1977

The Secretary of State for Social Services, in exercise of the powers conferred on him by section 18 of the Social Security (Miscellaneous Provisions) Act 1977(**a**), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

Citation, interpretation and commencement

1.—(1) These regulations may be cited as the Social Security (Contributions) (Employment Protection) Regulations 1977 and shall come into operation on 6th April 1977.

(2) In these regulations, unless the context otherwise requires—

"the Act" means the Social Security Act 1975(**b**);

"maternity pay" has the meaning assigned to it by section 126(1) of the Employment Protection Act 1975(**c**);

and other expressions have the same meanings as in the Act.

(3) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(**d**) shall apply for the purposes of the interpretation of these regulations as they apply for the purposes of the interpretation of any Act of Parliament.

Certain sums to be earnings

2. For the purposes of the Act—

(*a*) any such sum as is referred to in section 18(2)(*a*) or (*b*) of the Social Security (Miscellaneous Provisions) Act 1977 (certain sums to be earnings for social security purposes) shall be deemed to be earnings payable by the person liable to pay the maternity pay, to the person entitled to receive such sum and to be so payable in respect of the period for which it is paid;

(*b*) any such sum as is referred to in section 18(2)(*c*) to (*e*) of the said Act shall be deemed to be earnings payable by the person liable to make such payment to the person entitled to receive it and to be so payable in respect of the period to which the order or as the case may be award relates;

(**a**) 1977 c. 5. (**b**) 1975 c.14. (**c**) 1975 c. 71. (**d**) 1889 c. 63.

(*c*) any amount (save where such amount is a payment of earnings from another employment) taken into account for the purpose of calculating the amount payable by way of any such sum as is referred to in sub-paragraph (*b*) above so as to reduce the amount payable shall be treated as related to such sum and shall be deemed to be earnings payable by and to the persons referred to in the said sub-paragraph (*b*) and to be so payable in respect of the period referred to in that sub-paragraph;

(*d*) any period referred to in this regulation shall, so far as it is not a period of employment, be deemed to be a period of employment.

Modification of sections 42 *and* 44 *of the Employment Protection Act* 1975

3. The provisions of sections 42 and 44 of the Employment Protection Act 1975 (maternity pay rebate and unreasonable default by employer in paying maternity pay) shall have effect with the following modifications—

(*a*) subsection (1) of section 42 shall apply as if after the words "so paid" there were the words "and of the secondary Class 1 contributions paid in respect of that maternity pay";

(*b*) subsection (1) of section 44 shall apply as if after the words "not exceeding the amount of maternity pay" there were the words "and secondary Class 1 contributions".

David Ennals,

Secretary of State for Social Services.

31st March 1977.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations provide that sums payable under provisions of the Employment Protection Act 1975 and related amounts are deemed to be earnings for the purposes of the Social Security Act 1975. They prescribe the persons by and to whom and the periods in respect of which such earnings are deemed to be payable and provide that those periods are deemed to be periods of employment.

These Regulations provide that sections 42(1) (maternity pay rebate) and 44(1) (unreasonable default by employer in paying maternity pay) of the Employment Protection Act 1975 should be modified so as to include secondary Class 1 contributions in the amounts recoverable under those provisions.

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