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STATUTORY INSTRUMENTS

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**1975 No. 556**

**The Social Security (Credits) Regulations 1975**

**[<sup>F1</sup>Credits for [<sup>F2</sup>working tax credit]**

7C.—(1) [<sup>F3</sup>Subject to regulation 7B,] for the purposes of entitlement to a Category A or a Category B retirement pension, a widowed mother's allowance<sup>F4</sup>, a widowed parent's allowance<sup>F5</sup>...] or a widow's pension by virtue of a person's earnings or contributions, where [<sup>F6</sup>working tax credit] is paid for any week in respect of—

(a) an employed earner,<sup>F7</sup>...

[<sup>F8</sup>(b) a self-employed earner—

(i) whose profits for the year are below the small profits threshold specified in [<sup>F9</sup>section 11(4)(b)] of the Contributions and Benefits Act, who would otherwise <sup>F10</sup>...[<sup>F11</sup> be treated as having actually paid,] a Class 2 contribution; or

(ii) who is excepted from [<sup>F12</sup>being treated as having actually paid] a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001,]

that person shall, subject to paragraphs (4) and (5), be credited with earnings equal to the lower earnings limit then in force in respect of that week.

(2) The reference in paragraph (1) to the person in respect of whom [<sup>F13</sup>working tax credit] is paid—

(a) where it is paid to one of [<sup>F14</sup>a couple], is a reference to the member of that couple specified in paragraph (3); and

(b) in any other case, is a reference to the person to whom it is paid.

(3) The member of [<sup>F15</sup>a couple] specified for the purposes of paragraph (2)(a) is—

(a) where only one member is assessed for the purposes of the award of [<sup>F16</sup>working tax credit] as having income consisting of earnings, that member;

<sup>F17</sup>(b) .....

(c) where the earnings of each member are assessed<sup>F18</sup> ..., the member to whom [<sup>F19</sup>working tax credit] is paid.

(4) Paragraph (1) shall not apply—

(a) to a person in respect of any week where he is entitled to be credited with earnings under [<sup>F20</sup>regulation 8A or 8B] in respect of the same week; or

(b) to a woman in respect of any week in any part of which she is a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act has effect.

<sup>F21</sup>(5) .....

(6) In this regulation [<sup>F22</sup>couple][<sup>F22</sup>has] the same meaning as in Part VII of the Contributions and Benefits Act.]

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### Textual Amendments

- F1** Reg. 7C added (1.11.1995) by The Social Security (Credits) Amendment Regulations 1995 (S.I. 1995/2558), regs. 1, **2**
- F2** Words in reg. 7C heading substituted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(d)**
- F3** Words in reg. 7C(1) inserted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(i)**
- F4** Words in reg. 7C(1) inserted (9.4.2001) by The Social Security (Benefits for Widows and Widowers) (Consequential Amendments) Regulations 2000 (S.I. 2000/1483), regs. 1, **3(6)**
- F5** Words in reg. 7C(1) omitted (coming into force in accordance with art. 1-3 of the amending S.I.) by virtue of The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2017 (S.I. 2017/422), arts. 1(2), **4(6)**
- F6** Words in reg. 7C(1) substituted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(ii)**
- F7** Word in reg. 7C(1)(a) omitted (1.1.2017) by virtue of The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **3(3)(a)**
- F8** Reg. 7C(1)(b) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **3(3)(b)**
- F9** Words in reg. 7C(1)(b)(i) substituted (with effect from 6.4.2022) by The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022 (S.I. 2022/1329), regs. 1, **6(1)(b)(i)**
- F10** Words in reg. 7C(1)(b)(i) omitted (6.4.2024) by virtue of The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **8(1)(b)(i)** (with reg. 1(4))
- F11** Words in reg. 7C(1)(b)(i) inserted (with effect from 6.4.2022) by The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022 (S.I. 2022/1329), regs. 1, **6(1)(b)(ii)**
- F12** Words in reg. 7C(1)(b)(ii) substituted (6.4.2024) by The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **8(1)(b)(ii)** (with reg. 1(4))
- F13** Words in reg. 7C(2) substituted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(ii)**
- F14** Words in reg. 7C(2)(a) substituted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 4(3)(a)** (with art. 3)
- F15** Words in reg. 7C(3) substituted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 4(3)(a)** (with art. 3)
- F16** Words in reg. 7C(3)(a) substituted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(iii)**
- F17** Reg. 7C(3)(b) omitted (7.4.2003) by virtue of The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(iii)**

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- F18** Words in reg. 7C(3)(c) omitted (7.4.2003) by virtue of The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(iii)**
- F19** Words in reg. 7C(3)(c) substituted (7.4.2003) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(iii)**
- F20** Words in reg. 7C(4)(a) substituted (7.10.1996) by The Social Security (Credits and Contributions) (Jobseekers Allowance Consequential and Miscellaneous Amendments) Regulations 1996 (S.I. 1996/2367), regs. 1, **2(4)** (with reg. 4)
- F21** Reg. 7C(5) omitted (7.4.2003) by virtue of The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), reg. 1(10)(c), **Sch. 4 para. 1(e)(iv)**
- F22** Words in reg. 7C(6) substituted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 4(3)(b)** (with art. 3)

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