

SCHEDULE 1

Regulation 2

PART I

<i>Column (A)</i>	<i>Column (B)</i>
<i>Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of employed earner</i>	<i>Persons excepted from the operation of column (A)</i>
1. [^{F1} Employment— (a) as an office cleaner or as an operative in any similar capacity in any premises other than those used as a private dwelling-house; or (b) as a cleaner of any telephone apparatus and associated fixtures, other than of apparatus and fixtures in premises used as a private dwelling-house.]	1. None.
2. [^{F2} Employment (not being an employment in which the employed earner is treated as an employed earner under the provisions of paragraph 1, 3 or 5 of this Schedule) where— (a) the worker personally provides services to the end client; (b) there is a contract between the end client and an agency under or in consequence of which— (i) the services are provided, or (ii) the end client pays, or otherwise provides consideration for the services, and (c) remuneration is receivable by the worker (from any person) in consequence of providing the services.]	2. [^{F3} Any employed person described in paragraph 2 of column (A)— (a) where the worker carries out the employment wholly in their own home or on other premises not under the control or management of the end client (except where the other premises are premises at which the employed person is required, by reason of working for the client, to work); or (b) who works for the end client as an actor, singer, musician or other entertainer, or as a fashion, photographic or artist’s model; or (c) where it is shown that the manner in which the worker provides the services is not subject to (or to the right of) supervision, direction or control by any person.]
3. Employment of a person by his or her spouse [^{F4} or civil partner] for the purposes of the [^{F5} employment of the spouse or civil partner] .	3. None.
4.	F7

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F6	...
...	
5. Employment as a minister of religion, not being employment under a contract of service or in an office with	5. Any person in employment described in paragraph 5 of column (A) whose remuneration in respect of that employment (disregarding any payment in kind) does not consist wholly or mainly of stipend or salary.
F8	
[^{F9} ... earnings].	
F10	F11
...	...

Textual Amendments	
F1	Sch. 1 Pt. I para. 1 substituted (16.10.1990) by The Social Security (Categorisation of Earners) Amendment Regulations 1990 (S.I. 1990/1894), regs. 1(1), 2
F2	Sch. 1 Pt. I para. 2 substituted (6.4.2014) by The Social Security (Categorisation of Earners) (Amendment) Regulations 2014 (S.I. 2014/635), regs. 1, 2(3)(a)
F3	Sch. 1 Pt. I para. 2 substituted (6.4.2014) by The Social Security (Categorisation of Earners) (Amendment) Regulations 2014 (S.I. 2014/635), regs. 1, 2(3)(b)
F4	Words in Sch. 1 para. 3 inserted (5.12.2005) by The Social Security (Categorisation of Earners) (Amendment) Regulations 2005 (S.I. 2005/3133), regs. 1, 3(2)
F5	Words in Sch. 1 para. 3 substituted (5.12.2005) by The Social Security (Categorisation of Earners) (Amendment) Regulations 2005 (S.I. 2005/3133), regs. 1, 3(2)
F6	Words in Sch. 1 Pt. I, para. 4 omitted (6.4.2012) by virtue of The Social Security (Categorisation of Earners) (Amendment) Regulations 2012 (S.I. 2012/816), regs. 1, 4(a)
F7	Words in Sch. 1 Pt. I, para 4 omitted (6.4.2012) by virtue of The Social Security (Categorisation of Earners) (Amendment) Regulations 2012 (S.I. 2012/816), regs. 1, 4(b)
F8	Word in Sch. 1 omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), 25(3)
F9	Words in Sch. 1 para. 5-5A substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), 34(3)
F10	Sch. 1 Pt. I para. 5A column (A) omitted (6.4.2014) by virtue of The Social Security (Categorisation of Earners) (Amendment) Regulations 2014 (S.I. 2014/635), regs. 1, 2(3)(c)
F11	Sch. 1 Pt. I para. 5A column (B) omitted (6.4.2014) by virtue of The Social Security (Categorisation of Earners) (Amendment) Regulations 2014 (S.I. 2014/635), regs. 1, 2(3)(c)

PART II

<i>Column (A)</i>	<i>Column (B)</i>
<i>Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of self-employed earner</i>	<i>Persons excepted from the operation of column (A)</i>
6. Employment (not being employment described in paragraph 2 in column (A) of this Schedule) by any person responsible for the conduct or administration of any examination	6. None.

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leading to any certificate, diploma, degree or professional qualification—

(a) as an examiner, moderator or invigilator or in any similar capacity; or

(b) in which the person employed is engaged to set questions or tests for any such examination,

under a contract where the whole of the work to be performed is to be performed in less than twelve months.

PART III

Column (A)

Column (B)

Employments which, subject to the exceptions in column (B) of this Part, are to be disregarded

Employments excepted from the operation of column (A)

7. Employment by the father, mother, grandfather, grandmother, stepfather, stepmother, son, daughter, grandson, granddaughter, stepson, stepdaughter, brother, sister, half-brother or half-sister of the person employed, in so far as the employment—

7. None.

(a) is employment in a private dwelling-house in which both the person employed and the employer reside; and

(b) is not employment for the purposes of any trade or business carried on there by the employer.

8. Employment (whether or not under a contract of service) of a person by his or her spouse [^{F12}or civil partner] otherwise than for the purposes of the [^{F13}employment of the spouse or civil partner].

8. None.

9. Any employment or employments as a self-employed earner (including any employment in respect of which a person is, under these regulations, treated as falling within the category of a self-employed earner) where the earner is not ordinarily employed in such employment or employments.

9. None.

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10. Employment for the purpose of any election or referendum authorised by Act of Parliament—

(a) as a returning officer or acting returning officer; or

(b) as a Chief Counting Officer or counting officer; or

(c) of any person by any officer referred to in (a) or (b) above.

11. ^{F14}Employment:

(a) as a member of the naval, military or air forces of a country to which a provision of the Visiting Forces Act 1952 applies by virtue of section 1 thereof;

(b) as a civilian by any such force.]

12. ^{F14}Employment as a member of any international headquarters or defence organisation designated under section 1 of the International Headquarters and Defence Organisations Act 1964]

10. None.

11. ^{F15}Any employment described in paragraph 11(b) in column (A) of a person who is ordinarily resident in the United Kingdom.]

^{F15}Any employment described in paragraph 12 in column (A) of a person who is—]

(a) ^{F15}a serving member of the regular naval, military or air forces of the Crown^{F16}—

(i) raised in the United Kingdom; or

(ii) having its depot or headquarters in the United Kingdom]

(b) a civilian ordinarily resident in the United Kingdom who is not a member of a ^{F17}scheme providing a pension, lump sum, gratuity or like benefit on cessation of the employment which is] established under arrangements made by the international headquarters or, as the case may be, defence organisation of which he is a member.]

13.
^{F18}

...

14. ^{F19}Employment by the International Finance Corporation (“IFC”) of a person who is—

14. ^{F20}None.]

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(a) exempt from tax by virtue of article 3 of, and section 9 of article 6 of the Agreement establishing the IFC as set out in the Schedule to, the International Finance Corporation Order 1955, and

(b) a member of a scheme established by or on behalf of the IFC which provides for a pension or any other benefit on cessation of the employment.]

15. [^{F19}Employment by the Asian Infrastructure Investment Bank (“AIIB”) of a person who is—

15. [^{F20}None.]

(a) exempt from tax by virtue of regulation 18(2) of the Asian Infrastructure Investment Bank (Immunities and Privileges) Order 2015, and

(b) a member of a scheme established by or on behalf of the AIIB which provides for a pension or any other benefit on cessation of the employment.]

Textual Amendments

- F12** Words in Sch. 1 para. 8 inserted (5.12.2005) by [The Social Security \(Categorisation of Earners\) \(Amendment\) Regulations 2005 \(S.I. 2005/3133\)](#), regs. 1, **3(3)**
- F13** Words in Sch. 1 para. 8 substituted (5.12.2005) by [The Social Security \(Categorisation of Earners\) \(Amendment\) Regulations 2005 \(S.I. 2005/3133\)](#), regs. 1, **3(3)**
- F14** Sch. 1 para. 11 inserted (1.12.1980) by [The Social Security \(Categorisation of Earners\) Amendment Regulations 1980 \(S.I. 1980/1714\)](#), regs. 1(1), **2(a)**
- F15** Sch. 1 para. 12 inserted (1.12.1980) by [The Social Security \(Categorisation of Earners\) Amendment Regulations 1980 \(S.I. 1980/1714\)](#), regs. 1(1), **2(b)**
- F16** Words in Sch. 1 para. 12 substituted (5.7.2006) by [The Social Security \(Categorisation of Earners\) \(Amendment\) Regulations 2006 \(S.I. 2006/1530\)](#), regs. 1, **2(2)**
- F17** Words in Sch. 1 para. 12 substituted (6.4.1984) by [The Social Security \(Categorisation of Earners\) Amendment Regulations 1984 \(S.I. 1984/350\)](#), regs. 1, **3**
- F18** Sch. 1 para. 13 entries omitted (5.7.2006) by virtue of [The Social Security \(Categorisation of Earners\) \(Amendment\) Regulations 2006 \(S.I. 2006/1530\)](#), regs. 1, **2(3)**
- F19** Sch. 1 Pt. III Col (A) paras. 14-15, III inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/307\)](#), regs. 1, **5(2)**
- F20** Sch. 1 Pt. III Col (B) paras. 14-15, III inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/307\)](#), regs. 1, **5(3)**

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