

## STATUTORY INSTRUMENTS

1985 No. 399

## SOCIAL SECURITY

**The Social Security (Contributions) Amendment  
(No. 4) Regulations 1985**

*Made* - - - 13th March 1985

*Laid before Parliament* 15th March 1985

*Coming into Operation* 6th April 1985

The Secretary of State for Social Services, in exercise of the powers conferred upon him by sections 11(3) and 168(1) of, and paragraph 1(1)(a) of Schedule 1 and Schedule 20 to, the Social Security Act 1975(a) and of all other powers enabling him in that behalf, hereby makes the following regulations.

This instrument contains only provisions in consequence of paragraph 3(b) of Schedule 7 to the Health and Social Security Act 1984(b) and accordingly by virtue of section 22(1)(n) of that Act, the Secretary of State has not referred proposals to make the regulations contained in it to the Social Security Advisory Committee.

*Citation, interpretation and commencement*

1. These regulations, which may be cited as the Social Security (Contributions) Amendment (No. 4) Regulations 1985, amend the Social Security (Contributions) Regulations 1979(c) (hereinafter referred to as “the principal regulations”) and shall come into operation on 6th April 1985.

*Insertion of regulation 12A in the principal regulations*

2. After regulation 12 of the principal regulations (aggregation of earnings paid in respect of different employed earner’s employments by different persons and apportionment of contribution liability) there shall be inserted the following regulation—

*“Aggregation of earnings paid after pensionable age*

12A. Notwithstanding the provisions of regulation 12 of these regulations, a payment of earnings to which regulation 20 of these regulations applies shall not be aggregated with any other earnings.”

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(a) 1975 c.14.

(b) 1984 c.48; paragraph 3(b) of Schedule 7 amends section 4(1) of the Social Security Pensions Act 1975 (c.60).

(c) S.I. 1979/591, to which there are amendments not relevant to these regulations.

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*Substitution of regulation 20 of the principal regulations*

3. For regulation 20 of the principal regulations (exception of persons over pensionable age from Class 1 liability) there shall be substituted the following regulation—

*“Liability for Class 1 contributions in respect of earnings normally paid after pensionable age*

20. Where in the year in which an earner attains pensionable age a payment of earnings is made to or for his benefit before the date he reaches pensionable age, and those earnings would normally fall to be paid in a year following that year, he shall be excepted from liability for primary Class 1 contributions payable in respect of those earnings.”.

Signed by authority of the Secretary of State for Social Services.

*Tony Newton,*  
Minister of State,  
Department of Health and Social Security.

13th March 1985.

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EXPLANATORY NOTE

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

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal regulations”) by making provision in respect of payments made to an employed earner in the tax year he attains pensionable age, but before he does so.

Regulation 2 inserts regulation 12A into the principal regulations. The new regulation provides for the non-aggregation of earnings to which regulation 20 (liability for Class 1 contributions in respect of earnings normally paid after pensionable age) of the principal regulations applies, that is to say earnings which are not paid in the tax year in which they would normally be paid.

Regulation 3 substitutes a new regulation 20 in the principal regulations. The new regulation makes provision for a case in which a payment of earnings is made to or for the benefit of an employed earner in the tax year he attains pensionable age, but before he attains such age, and that payment would normally be made in a tax year after the tax year in which the employed earner attains pensionable age. In such a case the employed earner is excepted from liability for primary Class 1 contributions in respect of the payment.



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