
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 of these Regulations amends Regulation 26A(3) of Schedule 1 to the principal Regulations by increasing from £600 to £1,000 the figure by reference to which an employer can choose to pay contributions quarterly rather than monthly.

These Regulations impose no costs on business.