
STATUTORY INSTRUMENTS

2000 No. 688

SOCIAL SECURITY

The Social Security (Maternity Allowance) (Earnings) Regulations 2000

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|-------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>9th March 2000</i> |
| <i>Laid before Parliament</i> | | <i>10th March 2000</i> |
| <i>Coming into force</i> | - - | <i>2nd April 2000</i> |

The Secretary of State for Social Security, in exercise of powers conferred by sections 35A(4), (5) and (6)(c), 122(1) and 175(1) to (4) of the Social Security Contributions and Benefits Act 1992^{M1} and of all other powers enabling him in that behalf by this instrument, which is made before the end of the period of 6 months beginning with the coming into force of the enactments under which it is made^{M2}, hereby makes the following Regulations:

Marginal Citations

- M1** 1992 c. 4. Section 35A was inserted by section 53(3) of the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#); section 122(1) is cited because of the meaning ascribed to the word "prescribe"; section 175 was amended by paragraph 29 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#).
- M2** See section 173(5) of the [Social Security Administration Act 1992 \(c. 5\)](#).

Citation, commencement and interpretation **E+W+S**

1.—(1) These Regulations may be cited as the Social Security (Maternity Allowance) (Earnings) Regulations 2000 and shall come into force on 2nd April 2000.

(2) In these Regulations—

^{F1} ...

[^{F2}“the Contributions Regulations” means the Social Security (Contributions) Regulations 2001;]

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992;

“test period” means the period of 66 weeks specified in section 35(1)(b) of the Contributions and Benefits Act.

Textual Amendments

- F1** Words in [reg. 1\(2\)](#) omitted (6.4.2015) by virtue of [The Social Security \(Maternity Allowance\) \(Earnings\) \(Amendment\) Regulations 2015](#) (S.I. 2015/342), [regs. 1\(1\), 2\(a\)](#)
- F2** Words in [reg. 1\(2\)](#) substituted (6.4.2007) by [Social Security, Occupational Pension Schemes and Statutory Payments \(Consequential Provisions\) Regulations 2007](#) (S.I. 2007/1154), [regs. 1\(1\), 7\(2\)](#)

Specified payments for employed earners **E+W+S**

2.—(1) Subject to paragraph (2), for the purposes of section 35A(4)(a) of the Contributions and Benefits Act, the payments specified for a woman who is an employed earner in any week falling within the test period shall be all payments made to her or for her benefit as an employed earner including—

- [^{F3}(za) any amount retrospectively treated as earnings by regulations made by virtue of section 4B(2) of the Contributions and Benefits Act,]
- (a) any sum payable in respect of arrears of pay in pursuance of an order for reinstatement under section 114 or re-engagement under section 115 of the Employment Rights Act 1996 (orders for reinstatement and re-engagement) ^{M3};
 - (b) any sum payable by way of pay in pursuance of an order made under section 129 of the Employment Rights Act 1996 (procedure on hearing of application and making of order) for the continuation of a contract of employment;
 - (c) any sum payable by way of remuneration in pursuance of a protective award under section 189 of the Trade Union and Labour Relations (Consolidation) Act 1992 (complaint..... and protective award) ^{M4};
 - (d) any sum payable by way of statutory sick pay, including sums payable in accordance with regulations made under section 151(6) of the Contributions and Benefits Act (employers' liability) ^{M5};
 - (e) any sum payable by way of statutory maternity pay, including sums payable in accordance with regulations made under section 164(9)(b) of the Contributions and Benefits Act ^{M6}.
- [^{F4}(f) any sum payable by way of statutory paternity pay, including any sums payable in accordance with regulations made under section 171ZD(3) of the Contributions and Benefits Act;
- (g) any sum payable by way of statutory adoption pay, including any sums payable in accordance with regulations made under section 171ZM(3) of the Contributions and Benefits Act^[^{F5};]]
- [^{F6}(h) any sum payable by way of statutory shared parental pay, including any sums payable in accordance with regulations made under section 171ZX(3) of the Contributions and Benefits Act;]
- [^{F7}(i) any sum payable by way of statutory parental bereavement pay, including any sums payable in accordance with regulations made under section 171ZZ8(3) of the Contributions and Benefits Act]

(2) The payments specified shall not include any sum excluded from the computation of a person's earnings under regulation [^{F8}25, 27 or 123 of, or Schedule 3 to,] the Contributions Regulations (payments to be disregarded).

Textual Amendments

- F3** Reg. 2(1)(za) inserted (6.4.2007) by Social Security, Occupational Pension Schemes and Statutory Payments (Consequential Provisions) Regulations 2007 (S.I. 2007/1154), regs. 1(1), **7(3)(a)**
- F4** Regs. 2(1)(f) & (g) inserted (8.12.02) by S.I. 2002/2690, **reg. 1(1)(c)**, 16
- F5** Word in reg. 2(1)(g) substituted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), **8(a)**
- F6** Reg. 2(1)(h) inserted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), **8(b)**
- F7** Reg. 2(1)(i) inserted (6.4.2020) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 (S.I. 2020/354), regs. 1, **9**
- F8** Words in reg. 2(2) substituted (6.4.2007) by Social Security, Occupational Pension Schemes and Statutory Payments (Consequential Provisions) Regulations 2007 (S.I. 2007/1154), regs. 1(1), **7(3)(b)**

Marginal Citations

- M3** 1996 c. 18.
- M4** 1992 c. 52.
- M5** Section 151(6) was amended by paragraph 9 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- M6** Section 164(9)(b) was amended by paragraph 12(2) of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

Specified payments for self-employed earners **E+W+S**

3. For the purposes of section 35A(4)(b) of the Contributions and Benefits Act, where a woman is a self-employed earner in any week falling within the test period, the payments treated as made to her or for her benefit shall be—

- (a) a payment equal to [^{F9}an amount 90 per cent. of which is equal to the weekly rate prescribed under section 166(1)(b) of the Contributions and Benefits Act that is in force] on the last day of that week where she has paid a Class 2 contribution ^{F10}...; or
- (b) a payment equal to the maternity allowance threshold in force on the last day of that week [^{F11}if she could have paid but has not paid such a contribution] in respect of that week.

Textual Amendments

- F9** Words in reg. 3(a) substituted (24.11.2002) by Social Security, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations 2002 (S.I. 2002/2690), regs. 1(1)(a), **17**
- F10** Words in reg. 3(a) omitted (6.4.2015) by virtue of The Social Security (Maternity Allowance) (Earnings) (Amendment) Regulations 2015 (S.I. 2015/342), regs. 1(1), **2(b)(i)**
- F11** Words in reg. 3(b) substituted (6.4.2015) by The Social Security (Maternity Allowance) (Earnings) (Amendment) Regulations 2015 (S.I. 2015/342), regs. 1(1), **2(b)(ii)**

Aggregation of specified payments **E+W+S**

4.—(1) In a case ^{F12}... where a woman, either in the same week or in different weeks falling within the test period, is engaged in two or more employments (whether, in each case, as an employed earner or a self-employed earner), any payments which are made, or treated in accordance with these Regulations as made to her or for her benefit shall be aggregated for the purpose of determining the average weekly amount of specified payments applicable in her case.

^{F13}(2)

Textual Amendments

F12 Words in reg. 4(1) omitted (24.11.2002) by virtue of [Social Security, Statutory Maternity Pay and Statutory Sick Pay \(Miscellaneous Amendments\) Regulations 2002 \(S.I. 2002/2690\)](#), regs. 1(1)(a), **18(2)**

F13 Reg. 4(2) omitted (24.11.2002) by virtue of [Social Security, Statutory Maternity Pay and Statutory Sick Pay \(Miscellaneous Amendments\) Regulations 2002 \(S.I. 2002/2690\)](#), regs. 1(1)(a), **18(3)**

^{F14} **The specified period** **E+W+S**

5.—(1) Subject to paragraph (2) below, for the purposes of section 35A(4) and (5) of the Contributions and Benefits Act, the specified period shall be the test period.

(2) Where a woman is treated by virtue of regulation 3(a) above as having received payments for at least 13 weeks (whether consecutive or not) falling within the test period, the first 13 such weeks shall be the specified period.]

Textual Amendments

F14 [Reg. 5](#) substituted (6.4.2003) by [Social Security \(Maternity Allowance\) \(Earnings\) \(Amendment\) Regulations 2003 \(S.I. 2003/659\)](#), regs. 1(1), **2**

Determination of average weekly amount of specified payments **E+W+S**

6.—^{F15}(1) For the purposes of section 35A(4) of the Contributions and Benefits Act a woman’s average weekly amount of specified payments shall, subject to paragraph (2), be determined by dividing by 13 the payments made, or treated in accordance with these Regulations as made, to her or for her benefit—

- (a) in the case of a woman to whom paragraph (2) of regulation 5 applies, in the 13 weeks referred to in that paragraph;
- (b) in any other case, in the 13 weeks (whether consecutive or not) falling within the specified period in which such payments are greatest.]

(2) In any case where a woman receives a back-dated pay increase after the end of the period specified in regulation 5 above which includes a sum in respect of any week falling within that period, her average weekly amount of specified payments shall be determined as if such sum had been paid in that week.

^{F16}(3) Where a woman is normally paid other than weekly, the payments made or treated as made to her or for her benefit for the purposes of paragraph (1) shall be calculated by dividing the payments made to her in any week by the nearest whole number of weeks in the period in respect of which she is paid.]

^{F17}(4) Paragraph (5) applies in respect of a week where—

- (a) a woman is a furloughed employee;
- (b) the woman’s employer has claimed and is in receipt of financial support in respect of the woman’s earnings under the Coronavirus Job Retention Scheme; and
- (c) the woman’s earnings are lower than they would otherwise have been as a result of that woman being a furloughed employee.

(5) Where any of the weeks in the period of 13 weeks referred to in paragraph (1)(a) or (b) is a week to which this paragraph applies, the average weekly amount of the specified payments are to be determined as if for that week she were paid the amount she would have derived from her employment had she not been a furloughed employee.

(6) For the purposes of paragraphs (4) and (5)—

“Coronavirus Job Retention Scheme” (“the Scheme”) means any scheme to provide for payments to be made to employers on a claim made in respect of them incurring costs of employment in respect of furloughed employees arising from the health, social and economic emergency in the United Kingdom resulting from coronavirus and coronavirus disease and contained in such Directions as may be issued from time to time pursuant to section 76 of the Coronavirus Act 2020;

“coronavirus” and “coronavirus disease” have the meanings given in section 1 of that Act.

“furloughed employee” has the meaning given for the purposes of the Scheme.]

Textual Amendments

- F15** Reg. 6(1) substituted (6.4.2003) by [Social Security \(Maternity Allowance\) \(Earnings\) \(Amendment\) Regulations 2003 \(S.I. 2003/659\)](#), regs. 1(1), **3**
- F16** Reg. 6(3) added (24.11.2002) by [Social Security, Statutory Maternity Pay and Statutory Sick Pay \(Miscellaneous Amendments\) Regulations 2002 \(S.I. 2002/2690\)](#), regs. 1(1)(a), **20(3)**
- F17** Reg. 6(4)-(6) inserted (with application in accordance with reg. 2(3) of the amending S.I.) by [The Maternity Allowance, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Adoption Pay, Statutory Shared Parental Pay and Statutory Parental Bereavement Pay \(Normal Weekly Earnings etc.\) \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/450\)](#), regs. 1, **4**

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

Angela Eagle
Parliamentary Under-Secretary of State,
Department of Social Security

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Maternity Allowance) (Earnings) Regulations 2000. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the payments which are, or are to be treated as, earnings for the purpose of determining entitlement to State Maternity Allowance.

Regulation 2 specifies payments for women who are employed earners.

Regulation 3 specifies the payments to be treated as made to or for the benefit of a woman who is a self-employed earner.

Regulation 4 provides for the aggregation of payments for the purpose of determining the average weekly amount of specified payments applicable in her case.

Regulation 5 specifies periods for the purposes of sections 35A(4) and (5) of the Social Security Contributions and Benefits Act 1992 ("the Contributions and Benefits Act").

Regulation 6 provides for the determination of the average weekly amount of specified payments for the purposes of section 35A(4) of the Contributions and Benefits Act.

These Regulations do not impose any costs on business.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Maternity Allowance) (Earnings) Regulations 2000.