
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 9

SPECIAL CLASSES OF EARNERS

Case D—

Married Women and Widows

Duration of effect of election

128.—(1) Subject to paragraph (2), any election made under regulation 127 shall have effect from and including 6th April 1977 (the date on which section 3(1) of the Social Security Pensions Act 1975 (married women and widows) came into force) until whichever of the following events first occurs after the date of the election, namely—

- (a) the date on which the woman ceases to be married otherwise than by reason of the death of her husband;
- (b) the end of the year in which she ceases to be a qualifying widow;
- (c) the end of any two consecutive years which begin on or after 6th April 1978 and in which the woman who made the election has no earnings in respect of which any primary Class 1 contributions are payable in those years and in which that woman is not at any time a self-employed earner;
- (d) in the case of a revocation which has not been cancelled in accordance with regulation 127(6), the end of the week in which the notice of revocation is given or, if the woman so wishes, the end of any subsequent week in the same year specified in the notice;
- (e) where in any year after 5th April 1982 a payment (“an erroneous payment”) is made by or on behalf of a woman on account of primary Class 1 contributions at the contracted-out rate and the woman wishes to pay contributions at the [^{F1}main primary percentage] from the beginning of the year next following that year, the end of the year in respect of which the erroneous payment is made; or
- (f) where—
 - (i) in any year after 5th April 1982 a payment is made by or on behalf of a woman on account of primary Class 1 contributions at the non-contracted-out rate, (“an erroneous payment”), or more than one such payment is made,
 - (ii) from the time of making that payment or, if there is more than one such payment, the first, to the time at which she notifies the Board in accordance with head (v), no contributions have been paid by her or on her behalf at the reduced rate and no contributions have been payable by her or on her behalf in respect of any contracted-out employment.
 - (iii) she has not procured a refund in respect of any erroneous payment,

(iv) she wishes to pay contributions at the [^{F2}main primary percentage] from the date on which the only or first erroneous payment was made, and

(v) after 5th April 1983 and on or before the 31st December in the next complete calendar year following the end of the year in which any erroneous payment was made, she notifies the Board of her wish to pay contributions at the [^{F3}main primary percentage] in accordance with head (iv),

the date on which the only or first erroneous payment was made.

(2) Where a woman, to whom paragraph (1)(b) applies, remarries or again becomes a qualifying widow before the end of the year in which she ceases to be a qualifying widow, that woman's election shall, notwithstanding that sub-paragraph, but without prejudice to the application of paragraph (1) (c), (d), (e) or (f), continue to have effect from the end of that year.

Textual Amendments

- F1** Words in reg. 128(1)(e) substituted (6.4.2003) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2003 \(S.I. 2003/964\)](#), regs. 1, [9\(1\)\(2\)\(a\)](#)
- F2** Words in reg. 128(1)(f)(iv) substituted (6.4.2003) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2003 \(S.I. 2003/964\)](#), regs. 1, [9\(1\)\(2\)\(a\)](#)
- F3** Words in reg. 128(1)(f)(v) substituted (6.4.2003) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2003 \(S.I. 2003/964\)](#), regs. 1, [9\(1\)\(2\)\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 128.