

## STATUTORY INSTRUMENTS

# 2001 No. 1004

## The Social Security (Contributions) Regulations 2001

### PART 6

#### LATE PAID AND UNPAID CONTRIBUTIONS (OTHER THAN CLASS 4 CONTRIBUTIONS)

##### **Treatment for the purpose of contributory benefit of unpaid primary Class 1 contributions where no consent, connivance or negligence on the part of the primary contributor**

**60.**—(1) If a primary Class 1 contribution payable on a primary contributor's behalf by a secondary contributor is not paid, and the failure to pay that contribution is shown to the satisfaction [<sup>F1</sup>of an officer of the Board] not to have been with the consent or connivance of, or attributable to any negligence on the part of the primary contributor, that contribution shall be treated—

- (a) for the purpose of the first contribution condition of entitlement to a contribution-based jobseeker's allowance or short term incapacity benefit as paid on the date on which payment is made of the earnings in respect of which the contribution is payable; and
- (b) for any other purpose of entitlement to contributory benefit, as paid on the due date.

(2) In paragraph (1)(a) "the first contribution condition", in relation to a contribution-based jobseeker's allowance means the condition specified in section 2(1)(a) of the Jobseeker's Act 1995<sup>F2</sup>.

[<sup>F3</sup>(3) Where—

- (a) an amount is retrospectively treated as earnings by retrospective contributions regulations, and
- (b) the primary Class 1 contribution payable in respect of those earnings is not paid, and the failure to pay that contribution is shown to the satisfaction of an officer of the Board not to have been with the consent or connivance of, or attributable to any negligence on the part of the primary contributor,

that contribution shall be treated in accordance with paragraph (1)(a) and (b).]

#### **Textual Amendments**

- F1** Words in reg. 60(1) substituted (8.10.2002) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, **11**
- F2** 1995 c. 18.
- F3** Reg. 60(3) added (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **5**

**Changes to legislation:**

The Social Security (Contributions) Regulations 2001, Section 60 is up to date with all changes known to be in force on or before 08 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 Pt. 10 para. 31 and cross-heading inserted by [S.I. 2024/822 reg. 2](#)