
STATUTORY INSTRUMENTS

2005 No. 3131

**The Social Security Contributions
(Intermediaries) (Amendment) Regulations 2005**

Amendment of the principal Regulations

6.—(1) Amend regulation 7 (calculation of worker’s attributable earnings) as follows.

(2) In paragraph (1), in Step Five, after the words “the employee”, insert “, and any payments made in that year in respect of the worker by the intermediary in respect of any of the Pensions Act levies”.

(3) After paragraph (10)(1) insert the following paragraph—

“(11) In this regulation “the Pensions Act levies” means—

- (a) the administration levy referred to in section 117(1) of the Pensions Act 2004(2);
- (b) the initial levy referred to in section 174(1) of that Act;
- (c) the risk-based pension protection levy referred to in section 175(1)(a) of that Act;
- (d) the scheme-based pension protection levy referred to in section 175(1)(b) of that Act;
- (e) the fraud compensation levy referred to in section 189(1) of that Act;
- (f) a levy in respect of eligible schemes imposed by regulations made under section 209(7) of that Act (the Ombudsman for the Board of the Pension Protection Fund).”.

(1) Paragraphs (6) to (10) of regulation 7 were added by regulation 5 of S.I.2002/703.
(2) 2004 c. 35.