
STATUTORY INSTRUMENTS

2012 No. 821

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 3) Regulations 2012**

Made - - - - *14th March 2012*
Laid before Parliament *15th March 2012*
Coming into force *6th April 2012*

**THE SOCIAL SECURITY (CONTRIBUTIONS)
(AMENDMENT NO. 3) REGULATIONS 2012**

PART 1

General

1. Citation, commencement and interpretation
2. Amendment of the 2001 Regulations

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2001 Regulations

3. Collection and recovery of earnings-related contributions and Class 1B contributions
4. Mandatory electronic payment
5. Interpretation of Schedule 4
6. Payment of earnings-related contributions monthly by employer
7. Payments of earnings-related contributions quarterly by employer
8. Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under paragraph 21E(6)
9. Employer failing to pay earnings-related contributions
10. Specified amount of earnings-related contributions payable by the employer
11. Returns
12. Return by employer at end of year

Status: This is the original version (as it was originally made).

13. Return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order
14. New Schedules

CHAPTER 2

Transitional provisions

15. Regulation 54 of the 2012 Regulations (information about payments to...
16. A notification under regulation 56 of the 2012 Regulations (postponement...

PART 3

Security for the payment of Class 1 and Class 1A contributions

17. Amendments relating to Class 1A contributions
18. Amendments relating to Class 1 contributions

PART 4

Other amendments

19. In regulation 80 (return by employer)— (a) for paragraph (3)...
20. In paragraph 1(2) of Schedule 4 (interpretation)—
21. In paragraph 7(13)(b) of Schedule 4 (calculation of deduction)—
22. In paragraph 9 of Schedule 4 (certificate of contributions paid)—...
23. In paragraph 10(2) of Schedule 4 (payment of earnings-related contributions...
24. In paragraph 11(2) of Schedule 4 (payments of earnings-related contributions...
25. In paragraph 11(4) of Schedule 4, in the definition of...
26. In— (a) paragraph 15(1A)(c) of Schedule 4 (specified amount of...
27. In paragraph 22(1) and (2) of Schedule 4 (return by...
28. In paragraph 22(2)(daa) of Schedule 4, after “Paternity” insert “Pay”....
29. In paragraph 24(2) of Schedule 4 (special return by employer...
30. In paragraph 25(2) of Schedule 4 (return by employer of...
31. In the second column of the table in Part 2...
Signature

SCHEDULE —

Explanatory Note