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STATUTORY INSTRUMENTS

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**2012 No. 821**

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

**PART 4**

Other amendments

- 19.** In regulation 80 (return by employer)—
- (a) for paragraph (3) substitute—
    - “(3) The declaration must be —
      - (a) signed by the employer; or,
      - (b) where the employer is a body corporate, signed either by the secretary or by a director.”; and
  - (b) after paragraph (3) insert—
    - “(3A) Where the return referred to in this regulation is rendered as mentioned in paragraph (1A)(b) the declaration must, instead of being signed, be authenticated by or on behalf of the employer in such a manner as may be approved by HMRC.”.
- 20.** In paragraph 1(2) of Schedule 4 (interpretation)—
- (a) for “general earnings” and its definition substitute—
    - ““general earnings” means so much of a person’s remuneration or profits derived from employed earner’s employment as constitutes earnings for the purposes of the Act;”; and
    - (b) omit the definition of “the Reimbursement Regulations”.

**21.** In paragraph 7(13)(b) of Schedule 4 (calculation of deduction)—

    - (a) for sub-paragraph (ii) substitute—
      - “(ii) earnings which exceed the current lower earnings limit but do not exceed the current primary threshold;”; and
      - (b) for sub-paragraph (iii) substitute—
        - “(iii) earnings which exceed the current primary threshold but do not exceed the upper accrual point.”.

**22.** In paragraph 9 of Schedule 4 (certificate of contributions paid)—

      - (a) in sub-paragraph (2), for “general earnings” substitute “relevant payments”; and
      - (b) after sub-paragraph (2) insert—
        - “(3) In sub-paragraph (2), “relevant payments” has the meaning given in the PAYE Regulations.”.

**23.** In paragraph 10(2) of Schedule 4 (payment of earnings-related contributions monthly by employer), omit the words “and the Reimbursement Regulations”.

**24.** In paragraph 11(2) of Schedule 4 (payments of earnings-related contributions quarterly by employer), omit the words “and Reimbursement Regulations”.

**25.** In paragraph 11(4) of Schedule 4, in the definition of “L”, for “regulation 39(1) of the Education (Student Loans) (Repayment) Regulations 2000 (payment of repayments deducted to the Inland Revenue)” substitute “regulation 54(1) of the Education (Student Loans) (Repayment) Regulations 2009 (payment of repayments deducted to HMRC)”.

**26.** In—

- (a) paragraph 15(1A)(c) of Schedule 4 (specified amount of earnings-related contributions payable by the employer);
- (b) paragraph 16(5)(e) of Schedule 4 (recovery of earnings-related contributions or Class 1B contributions); and
- (c) the first column of the table in Part 2 of Schedule 7 (corresponding Northern Ireland enactments),

for “Education (Student Loans) (Repayment) Regulations 2000” substitute “Education (Student Loans) (Repayment) Regulations 2009”.

**27.** In paragraph 22(1) and (2) of Schedule 4 (return by employer at end of year)—

- (a) at the end of sub-paragraph (daa) insert “and”;
- (b) for “; and” in sub-paragraph (db) substitute a full stop; and
- (c) omit sub-paragraph (e).

**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 at end of voyage period)—

- (a) at the end of sub-paragraph (f) insert “and”;
- (b) for “; and” in sub-paragraph (g) substitute a full stop; and
- (c) omit sub-paragraph (h).

**30.** In paragraph 25(2) of Schedule 4 (return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order), for “23(3)” substitute “22(3)”.

**31.** In the second column of the table in Part 2 of Schedule 7, for “Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000” substitute “Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009(1)”.