

SCHEDULE

Regulation 14

“SCHEDULE 4A ^{M1}

Regulation 67(3)

Real time returns

1. The information specified in this Schedule is as follows and terms used in this Schedule which are defined for the purposes of Schedule 4 bear the same meaning as in that Schedule.

Information about the employer and the employee

2. The information specified in paragraphs 2 to 4 and 8 to 14 of Schedule A1 ^{M2} (real time returns) to the PAYE Regulations.

Information about payments to the employee, etc

3. The amount of the payment made that is included in the amount of the employee's earnings from the employment for the purposes of determining the amount of earnings-related contributions payable.

4. For the purposes of assessing earnings-related contributions based on the payment, the number of earnings periods the payment relates to.

5. Where—

- (a) the earner is concurrently employed in more than one employed earner's employment under the same employer but regulation 14 (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) does not apply; or
- (b) regulation 15 (aggregation of earnings paid in respect of different employed earner's employments by different persons and apportionment of contribution liability) applies in relation to the earner,

an indication of whether the return relates to earnings which have been or will be aggregated.

6. The appropriate category letter or, as the case may be, letters in relation to the employee (being the appropriate letter or letters indicated by HMRC).

7. For the category letter or, as the case may be, each category letter in relation to the employee (being the appropriate letter or letters indicated by HMRC), the total of the amounts required to be recorded by paragraph 7(13)(b)(i) to (iiia) of Schedule 4 (calculation of deduction) for the year to date.

8. If the employee is a director, in so far as relevant to the relevant category letter (being the appropriate category letter indicated by HMRC) in relation to the employee—

- (a) an indication of whether, for the purposes of assessing earnings-related contributions based on the payment, the employer has relied on regulation 8(2) or (3) (earnings periods for directors), or
- (b) an indication of whether, for the purposes of assessing earnings-related contributions based on the payment, the employer has relied or, if the earnings fall to be aggregated, will rely on regulation 8(6).

9. Where regulation 8(2) applies and the appointment was in the current tax year, the week in which the appointment was made.

10. In so far as relevant to the relevant category letter or, as the case may be, letters (being the appropriate category letter or letters indicated by HMRC) in relation to the employee—

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment No. 3) Regulations 2012, SCHEDULE. (See end of Document for details)

- (a) the total amount of secondary Class 1 contributions payable on the employee's earnings in the earnings period in which the return is made,
- (b) the total amount of secondary Class 1 contributions payable on the employee's earnings in the year to date,
- (c) the total amount of primary Class 1 contributions payable on the employee's earnings in the earnings period in which the return is made, and
- (d) the total amount of primary Class 1 contributions payable on the employee's earnings in the year to date.

11. In a case where the earnings the return relates to will fall to be aggregated with other earnings in the same earnings period, the information required by paragraphs 6, 7 and 10 need only be provided when the final payment of general earnings in the earnings period is made.

12. If—

- (a) the employee's employment is contracted-out or was contracted out at any time during the year, and
- (b) the return is the final return under paragraph 21A or 21D of Schedule 4 that the employer expects to make for the year in respect of the employee,

the number notified by HMRC on the relevant contracting out certificate as the employer's number unless that number has been or will be notified as part of a return made under paragraph 21F of Schedule 4 (additional information about payments).

Information about statutory sick pay

13. In a case where the employer is entitled to recover an amount in accordance with article 2 (right of employer to recover statutory sick pay) of the Statutory Sick Pay Percentage Threshold Order 1995^{M3} in respect of a payment of statutory sick pay, the total amount of statutory sick pay paid during the year to date in this employment.

Information about statutory maternity pay

14. If any, the total amount of statutory maternity pay paid during the year to date in this employment.

Information about ordinary statutory paternity pay

15. If any, the total amount of ordinary statutory paternity pay paid during the year to date in this employment.

Information about additional statutory paternity pay

16. If any, the total amount of additional statutory paternity pay paid during the year to date in this employment.

17. Where additional statutory paternity pay has been paid during the year to date, the following information from the employee's application for the payment under, as the case may be, regulation 8, 10, 15 or 17 (applications) of the Additional Statutory Paternity Pay (General) Regulations 2010^{M4}—

- (a) the name of the mother or, as the case may be, the adopter of the child the application relates to, and
- (b) the national insurance number of the mother or, as the case may be, the adopter of the child the application relates to.

Information about statutory adoption pay

18. If any, the total amount of statutory adoption pay paid in the year to date in this employment.

SCHEDULE 4B

Regulation 67(3)

Additional information about payments

1. The amounts specified in this Schedule are as follows and terms used in this Schedule which are defined for the purposes of Schedule 4 bear the same meaning as in that Schedule.

Deductions in respect of statutory payments

2. In respect of statutory maternity pay paid during the year to date to all employees the total of the amounts determined under regulation 3 (determination of the amount of additional payment to which a small employer shall be entitled) of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendments Regulations 1994 ^{M5} and deducted by virtue of regulation 4 (right of employer to prescribed amount) of those Regulations.

3. In respect of ordinary statutory paternity pay paid during the year to date to all employees, the total of the amounts determined under regulation 5 (deductions from payments to HMRC) of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002 ^{M6}.

4. In respect of additional statutory paternity pay paid during the year to date to all employees, the total of the amounts determined under regulation 5 (deductions from payment to the Commissioners) of the Additional Statutory Paternity Pay (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations 2010 ^{M7}.

5. In respect of statutory adoption pay paid during the year to date to all employees, the total of the amounts determined under regulation 5 of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002.

6. In respect of statutory sick pay paid during the year to date to all employees, the total of the amounts recovered in accordance with article 2 (right of employer to recover statutory sick pay) of the Statutory Sick Pay Percentage Threshold Order 1995.

Regional secondary contributions holiday for new businesses

7. The total of the appropriate amounts within the meaning given by section 7 of the National Insurance Contributions Act 2011 ^{M8} (regional secondary contributions holiday for new businesses) deducted by or refunded to the employer under section 4 of that Act in the year to date.”

Marginal Citations

- M1** Regulation 67(3) is inserted by regulation 3 of these Regulations.
M2 Schedule A1 was inserted by S.I. 2012/822.
M3 S.I. 1995/512, to which there are amendments not relevant to these Regulations.
M4 S.I. 2010/1056, to which there are amendments not relevant to these Regulations.
M5 S.I. 1994/1882, amended by S.I. 2003/672; there are other amending instruments but none is relevant.

Changes to legislation: *There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment No. 3) Regulations 2012, SCHEDULE. (See end of Document for details)*

- M6** [S.I. 2002/2820](#), to which there are amendments not relevant to these Regulations.
- M7** [S.I. 2010/154](#).
- M8** [2011 c.3](#).

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment No. 3) Regulations 2012, SCHEDULE.