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STATUTORY INSTRUMENTS

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**2014 No. 608**

**The Social Security (Contributions)  
(Amendment) Regulations 2014**

**Amendment of Part 8 of Schedule 3**

**4.** Amend Part 8 (travelling, relocation and other expenses and allowances of the employment) of Schedule 3 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions) by inserting after paragraph 3 (travelling expenses—general)—

**“Travel by unpaid directors of not-for-profit companies**

**3A.**—(1) A payment of, or contribution towards, the expenses of the earner’s employment if or to the extent that payment or contribution is paid wholly and exclusively for the purposes of paying or reimbursing travel expenses in respect of which conditions A to C are met.

(2) Condition A is that —

- (a) the earner is obliged to incur the expenses as holder of the employment, and
- (b) the expenses are attributable to the earner’s necessary attendance at any place in the performance of the duties of the employment.

(3) Condition B is that the employment is employment as a director of a not-for-profit company.

(4) Condition C is that the employment is one from which the earner receives no earnings other than sums—

- (a) paid to the earner in respect of expenses, and
- (b) which are so paid by reason of the employment.

(5) In this paragraph—

- (a) “director” has the same meaning as in the benefits code (see section 67 of ITEPA 2003)(1), and
- (b) “not-for-profit company” means a company that does not carry on activities for the purpose of making profits for distribution to its members or others.

**Travel where directorship held as part of a trade or profession**

**3B.** A payment of, or contribution towards, the expenses of the earner’s employment to the extent that those expenses are travel expenses which are exempt from income tax in accordance with section 241B of ITEPA 2003(2) (travel where directorship held as part of a trade or profession).

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(1) Section 122 of the 1992 Act, as amended by paragraphs 169 and 178 of Schedule 6 to ITEPA 2003, defines “ITEPA” as meaning the Income Tax (Earnings and Pensions) Act 2003.

(2) Section 241B of ITEPA 2003 was inserted by article 2 of [S.I. 2014/211](#).

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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### **Travel between linked employments**

**3C.** A payment of, or contribution towards, the expenses of the earner's employment to the extent that those expenses are travel expenses deductible for income tax purposes in accordance with section 340A of ITEPA 2003<sup>(3)</sup> (travel between linked employments).”.

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(3) Section 340A of ITEPA 2003 was inserted by article 2 of [S.I. 2014/2011](#).