
STATUTORY INSTRUMENTS

2020 No. 1532

**The Social Security Contributions (Disregarded Payments)
(Coronavirus) (Scotland and Wales) Regulations 2020**

Payment to be disregarded in the calculation of earnings for the purposes of earnings-related contributions

2. A self-isolation support payment is to be disregarded in the calculation of earnings from an employed earner's⁽¹⁾ employment for the purposes of earnings-related contributions.

⁽¹⁾ “Earnings” and “employed earner” are defined in section 3(1) of the Social Security Contributions and Benefits Act 1992.