| Status: | This is the | original  | version  | (as it was | originally made). This  |  |
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| item of | legislation | is curren | tlv onlv | available  | in its original format. |  |

## 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.

<sup>(1) &</sup>quot;Earnings" and "employed earner" are defined in section 3(1) of the Social Security Contributions and Benefits Act 1992.