
STATUTORY INSTRUMENTS

2020 No. 239

**The Social Security (Contributions)
(Amendment) Regulations 2020**

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001(1) are amended as follows.

(2) In regulation 9 (earnings period for statutory maternity pay, statutory paternity pay, statutory adoption pay, statutory shared parental pay and statutory sick pay paid by the Board)—

- (a) in the heading, for “and statutory sick pay” substitute “, statutory sick pay and statutory parental bereavement pay”;
- (b) in paragraph (2), for the words “or statutory adoption pay”, in both instances where they occur, substitute “, statutory adoption pay or statutory parental bereavement pay”;
- (c) in paragraph (2A)—
 - (i) at the end of sub-paragraph (c), omit “and”;
 - (ii) at the end of sub-paragraph (d), insert—

“and

(e) in relation to statutory parental bereavement pay, section 171ZZ8(3)(2),”.

(3) In Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003)—

- (a) in paragraph 7(13)(b)—
 - (i) at the end of sub-paragraph (viii), omit “and”;
 - (ii) at the end of sub-paragraph (ix), insert—
 - “; and
 - (x) any statutory parental bereavement pay.”;
- (b) in paragraph 9(1)—
 - (i) at the end of sub-paragraph (h), omit “and”;
 - (ii) at the end of sub-paragraph (i), insert—
 - “; and
 - (j) the amount of statutory parental bereavement pay paid to the employee;”;
- (c) in paragraph 11(4), for “and statutory adoption pay” substitute “, statutory adoption pay and statutory parental bereavement pay”;
- (d) in paragraph 22—
 - (i) in sub-paragraph (1)—

(1) S.I. 2001/1004. Relevant amending instruments are S.I. 2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/721, 2010/2450, 2012/817, 2012/821, 2013/622 and 2014/1016.
(2) Section 171ZZ8 was inserted into the 1992 Act by paragraphs 4 and 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24).

Status: Point in time view as at 06/04/2020. This version of this provision has been superseded.
Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment) Regulations 2020, Section 2. (See end of Document for details)

- (aa) at the end of sub-paragraph (db), omit “and”;
 - (bb) at the end of sub-paragraph (dc), insert—
 - “; and
 - (dd) the total amount of statutory parental bereavement pay paid during the year.”;
 - (ii) in sub-paragraph (2)—
 - (aa) at the end of sub-paragraph (db), omit “and”;
 - (bb) at the end of sub-paragraph (dc), insert—
 - “; and
 - (dd) in respect of statutory parental bereavement pay paid during the year to all his employees the total of the amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.(3)
- (4) In Schedule 4A (real time returns)(4), after paragraph 18 insert —

“Information about statutory parental bereavement pay

19. If any, the total amount of statutory parental bereavement pay paid during the year to date in this employment.”.

- (5) In Schedule 4B (additional information about payments)(5), after paragraph 5 insert—
- “5A.** In respect of statutory parental bereavement pay paid during the year to date to all employees, the total amounts determined under regulation 5 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020.”.

Commencement Information

II Reg. 2 in force at 6.4.2020, see [reg. 1](#)

(3) [S.I. 2020/246](#).

(4) Schedule 4A was inserted by [S.I. 2012/821](#) and amended by [S.I. 2015/175](#).

(5) Schedule 4B was inserted by [S.I. 2012/821](#) and amended by [S.I. 2014/2397](#).

Status:

Point in time view as at 06/04/2020. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment) Regulations 2020, Section 2.