
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).

(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.”.

(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.