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STATUTORY INSTRUMENTS

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**2020 No. 300**

**The Social Security (Contributions)  
(Amendment No. 2) Regulations 2020**

**Amendments to the Social Security (Contributions) Regulations 2001**

3. In regulation 1(2)(1) (citation, commencement and interpretation)—
- (a) after the definition of “contributory benefit”, insert—

““controller” means the person who controls the disbursement of any money raised by an independent sporting testimonial committee to or for the benefit of an individual who is or has been employed as a professional sports person;”
  - (b) after the definition of “an income-based jobseeker’s allowance”, insert—

““independent sporting testimonial committee” means a committee which acts independently of the secondary contributor in organising a sporting testimonial and making the sporting testimonial payment;”
  - (c) after the definition of “serving member of the forces”, insert—

““sporting testimonial” and “sporting testimonial payment” have the meanings given by section 226E of ITEPA 2003(2);”
  - (d) after the definition of “tax month”, insert—

““termination award” means a payment or benefit received by an earner(3), or an earner’s spouse, civil partner, blood relative or dependent, in connection with the termination of the earner’s employment;”

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(1) [S.I. 2004/770](#) inserted the definition of “tax month” into regulation 1(2). There are other amendments to regulation 1(2) but none is relevant.

(2) Section 122(1) of the Social Security Contributions and Benefits Act 1992 (“the Act”) defines “ITEPA 2003” as the Income Tax Earnings and Pensions Act 2003; section 226E was inserted by paragraph 1 of Schedule 2 to the Finance Act 2016 (c. 24).

(3) Section 122(1) of the Act requires “earner” to be construed in accordance with sections 3, 4 and 112 of the Act.