

**2022 No. 276**

**SOCIAL SECURITY**

**The Social Security Contributions (Disregarded Payments)  
(Coronavirus) Regulations 2022**

<i>Made</i> - - - -	<i>15th March 2022</i>
<i>Laid before Parliament</i>	<i>16th March 2022</i>
<i>Coming into force</i> - -	<i>6th April 2022</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 3(2)(b) and (3) of the Social Security Contributions and Benefits Act 1992(a), and section 3(2)(b) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

The Secretary of State and the Department for Communities(c) concur in the making of these Regulations.

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Social Security Contributions (Disregarded Payments) (Coronavirus) Regulations 2022.

(2) These Regulations come into force on 6th April 2022 and have effect for the tax year 2022-23.

**Interpretation**

2. In these Regulations—

“coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);

“coronavirus test” means a test which detects the presence of a viral antigen or viral ribonucleic acid (RNA) specific to coronavirus; and

“earnings-related contributions” means contributions payable under the Social Security Contributions and Benefits Act 1992 or the Social Security Contributions and Benefits (Northern Ireland) Act 1992 in respect of earnings paid to or for the benefit of an earner(d) in respect of an employed earner’s employment.

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- (a) 1992 c. 4 (“the 1992 Act”). Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (b) 1992 c. 7 (N.I.) (“the 1992 NI Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671 so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland.
- (c) The functions of the Department of Health and Social Services for Northern Ireland under the 1992 NI Act were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).
- (d) “Earnings” and “earner” are defined in section 3(1) of the 1992 Act and section 3(1) of the 1992 NI Act.

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

3.—(1) A payment mentioned in paragraph (2) is to be disregarded in the calculation of earnings from an earner’s employment for the purposes of earnings-related contributions.

(2) A payment that is made to an employed earner in respect of the cost of a coronavirus test taken, or to be taken, by that employed earner.

*Rebecca Harris  
Michael Tomlinson*

15th March 2022

Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs.

Signed by the authority of the Secretary of State for Work and Pensions

*Guy Opperman*  
Minister for Disabled People, Health and Work  
Department for Work and Pensions

14th March 2022

The Department for Communities concurs.

Sealed with the Official Seal of the Department for Communities on 15th March 2022.



*Anne McCleary*  
A senior officer of the Department for Communities

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide that amounts paid to an employed earner for the cost of a coronavirus diagnostic test will be disregarded when calculating the amount of earnings for the purposes of calculating any liability to pay primary and secondary Class 1 contributions.

These Regulations come into force on 6th April 2022 and apply to payments made during the tax year 2022-23.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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