
STATUTORY INSTRUMENTS

1999 No. 567

**The Social Security Contributions, Statutory
Maternity Pay and Statutory Sick Pay
(Miscellaneous Amendments) Regulations 1999**

Amendment of the Statutory Maternity Pay (General) Regulations 1986

12. For regulation 20(2) of the Statutory Maternity Pay (General) Regulations 1986 (meaning of “earnings”)(**1**), substitute—

“(2) For the purposes of section 171(4) of the Contributions and Benefits Act, the expression “earnings” refers to gross earnings and includes any remuneration or profit derived from a woman’s employment except any payment or amount which is—

- (a) excluded from the computation of a person’s earnings under regulation 19 or 19B(2) of the Social Security (Contributions) Regulations 1979 (payments to be disregarded and payments to directors to be disregarded respectively);
- (b) a chargeable emolument under section 10A of the Social Security Contributions and Benefits Act 1992, except where, in consequence of such a chargeable emolument being excluded from earnings, a woman would not be entitled to statutory maternity pay.”.

(1) S.I. 1986/1960; paragraph (2) was substituted by regulation 13(3) of S.I. 1992/2595.
(2) To which there are amendments not relevant to this Instrument.