STATUTORY INSTRUMENTS

2015 No. 578

SOCIAL SECURITY

The Employment Allowance (Care and Support Workers) Regulations 2015

Made - - - -	*4th March 2015*
Coming into force - -	*6th April 2015*

These Regulations are made by the Treasury in exercise of the powers conferred by section 5(1)(b) of the National Insurance Contributions Act 2014(**1**).

A draft of this instrument was laid before Parliament in accordance with section 5(5) of the National Insurance Contributions Act 2014 and approved by a resolution of each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Employment Allowance (Care and Support Workers) Regulations 2015 and come into force on 6th April 2015.

Amendment to the National Insurance Contributions Act 2014

2. In section 2 of the National Insurance Contributions Act 2014 (exceptions), after subsection (3) insert—

"(3A) But the liabilities mentioned in subsection (3) are not "excluded liabilities" by virtue of that subsection if all the duties of the employed earner's employment which relate to P's personal, family or household affairs are performed for an individual who needs those duties to be performed because of the individual's—

(a) old age,

(b) mental or physical disability,

(c) past or present dependence on alcohol or drugs,

(d) past or present illness, or

(e) past or present mental disorder.".

(**1**) 2014 c. 7.