



## SOCIAL SECURITY ADMINISTRATION ACT 1992

### **SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2013**

*Approved by Tynwald*      *19<sup>th</sup> February 2013*  
*Coming into operation*      *6 April 2013*

The Treasury makes this Order under section 141 of the Social Security Administration Act 1992<sup>1</sup> (of Parliament) as applied to the Island by the Social Security Administration Act 1992 (Application) Order 1994<sup>2</sup>.

#### **1 Title**

This Order is the Social Security Legislation (Contributions) (Amendment) Order 2013.

#### **2 Commencement**

If approved by Tynwald<sup>3</sup>, this Order comes into operation on 6 April 2013 in respect of the income tax year commencing 6 April 2013 and all subsequent years.

#### **3 Amendment of the Social Security Contributions and Benefits Act 1992 as applied to the Island**

(1) The Social Security Contributions and Benefits Act 1992<sup>4</sup>, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>5</sup> is amended as follows.

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<sup>1</sup> 1992 c.5

<sup>2</sup> SD 506/94

<sup>3</sup> As required by section 141(2) of the Social Security Administration Act 1992 (of Parliament) as applied to the Island

<sup>4</sup> 1992 c.4

<sup>5</sup> SD 505/94

- (2) In section 5 (earnings limits and thresholds for Class 1 contributions), subsection (3) is repealed.
- (3) In section 11 (Class 2 contributions) –
  - (a) in subsection (1), for “£2.65” substitute “£2.70”; and
  - (b) in subsection (4) (small earnings exception), for “£5,595” substitute “£5,725”.
- (4) In section 13(1) (Class 3 contributions), for “£13.25” substitute “£13.55”.
- (5) In each of sections 15(3) and 18(1A) (lower and upper limits for Class 4 contributions recoverable under regulations) for “£40,040” (upper limit) in each place where it appears, substitute “£40,768”.

MADE 23<sup>rd</sup> January 2013

**W E TEARE**  
Minister for the Treasury

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EXPLANATORY NOTE  
*(This note is not part of the Order)*

This Order amends the Social Security Contributions and Benefits Act 1992, as it is applied to the Island, by removing the link between the primary threshold and the upper earnings limit. It also increases the rate of Class 2 contributions to £2.70 per week, and the small earnings exception limit to £5,725. In addition, the Order increases the amount of a Class 3 contribution to £13.55 per week and raises the annual upper profits limit applicable to Class 4 contributions to £40,768.