Statutory Document No. 2026/0038

Social Security Administration Act 1992

SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2026

Approved by Tynwald: *17th February 2026*
Coming into Operation: *6 April 2026*

The Treasury makes the following Order under section 141 of the Social Security Administration Act 1992 (of Parliament)[1] as applied to the Island[2].

1 Title

This Order is the Social Security Legislation (Contributions) (Amendment) Order 2026.

2 Commencement

If approved by Tynwald, this Order comes into operation on 6 April 2026 and shall have effect in respect of the income tax year commencing 6 April 2026 and all subsequent years[3].

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 (of Parliament)[4], as applied to the Island[5], is amended as follows.

(2) In section 11 (liability for Class 2 contributions) —

(a) in subsection (1), for "£6.45", substitute "£6.75";

[1] 1992 c.5.
[2] The Social Security Administration Act 1992 (of Parliament) was applied to the Island by the Social Security Administration Act 1992 (Application) Order 1994 (SD 506/94) and its application to the Island has been subsequently further modified.
[3] Approval required under section 141(2) of the Social Security Administration Act 1992 as applied to the Island.
[4] 1992 c.4.
[5] The Social Security Contributions and Benefits Act 1992 (of Parliament) was applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994 (SD 505/94) and its application to the Island has been subsequently further modified.

(b) in subsection (4), for "£8,736", substitute "£9,152".

(3) In section 13 (Class 3 contributions), in subsection (1), for "£19.70" substitute "£20.65".

(4) In section 15 (Class 4 contributions recoverable under the Income Tax Acts), in subsection (3) —

(a) in paragraph (a) —

(i) for "£8,736", substitute "£9,152";

(ii) for "£53,664", substitute "£56,264";

(b) in paragraph (b), for "£53,664", substitute "£56,264".

(5) In section 18 (Class 4 contributions recoverable under regulations) —

(a) for "£8,736", in each place where it appears, substitute "£9,152";

(b) for "£53,664", in each place where it appears, substitute "£56,264".

MADE 4 FEBRUARY 2026

CHRIS THOMAS
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Part I of the Social Security Contributions and Benefits Act 1992, as it is applied to the Island, by —

- increasing the amount of Class 2 contributions from £6.45 per week to £6.75 per week;
- increasing the small earnings exception level from £8,736 to £9,152;
- increasing the amount of Class 3 contributions from £19.70 per week to £20.65 per week;
- increasing the Class 4 lower and upper profit limits from £8,736 and £53,664 to £9,152 and £56,264 respectively.