

Statutory Document No. 2015/0018



Social Security Administration Act 1992

SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2015

Approved by Tynwald: 17 February 2015
Coming into Operation: 6 April 2015

The Treasury makes the following Order under section 141 of the Social Security Administration Act 1992 (of Parliament) as applied to the Island by the Social Security Administration Act 1992 (Application) Order 1994¹.

1 Title

This Order is the Social Security Legislation (Contributions) (Amendment) Order 2015.

2 Commencement and duration

If approved by Tynwald², this Order comes into operation on 6 April 2015 in respect of the income tax year commencing 6 April 2015 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, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994³ is amended as follows.
- (2) In section 11 (liability for Class 2 contributions) –
 - (a) in subsection (1), for “£2.70” substitute **“£5.40”**;
 - (b) in subsection (4), for “£5,725” substitute **“£5,995”**.
- (3) In section 13(1) (Class 3 contributions), for “£13.90” substitute **“£14.10”**.

¹ SD 506/94

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

³ SD 505/94

MADE 19th January 2015

W E TEARE
Minister for the Treasury

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 increasing the rate of Class 2 contributions to £5.40 per week, and the small earnings exception limit to £5,995. The Order also increases the amount of a Class 3 contribution to £14.10 per week.