

Statutory Document No. 2019/0023

*Social Security Contributions and Benefits Act 1992*

## **SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT) REGULATIONS 2019**

*Approved by Tynwald:* 19<sup>th</sup> February 2019  
*Coming into Operation:* 6 April 2019

The Treasury makes the following Regulations under sections 5 and 175 of the Social Security Contributions and Benefits Act 1992 (of Parliament)<sup>1</sup> as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>2</sup>.

### **1 Title**

These Regulations are the Social Security (Contributions) (Amendment) Regulations 2019.

### **2 Commencement**

If approved by Tynwald<sup>3</sup>, these Regulations come into operation on 6 April 2019 and shall have effect in respect of the income tax year commencing 6 April 2019 and all subsequent years.

### **3 Amendment of the Social Security (Contributions) Regulations 2001 as they are applied to the Island**

- (1) The Social Security (Contributions) Regulations 2001<sup>4</sup>, as they are applied to the Island by the Social Security Legislation (Application) (No. 8) Order 2002<sup>5</sup> are amended as follows.
- (2) In regulation 10 (earnings limits and thresholds) —
  - (a) for “2018” substitute **2019**;
  - (b) in paragraph (a), for “£116”, substitute **£118**;
  - (c) in paragraph (c), for “£118”, substitute **£125**; and

<sup>1</sup> 1992 c.4

<sup>2</sup> SD 505/94

<sup>3</sup> Tynwald approval is required by section 176 of the Social Security Contributions and Benefits Act 1992 as applied to the Island

<sup>4</sup> SI 2001/1004

<sup>5</sup> SD 374/02



- (d) in paragraph (d), for “£118”, substitute **£125**.
- (3) In regulation 11 (prescribed equivalents) —
  - (a) in paragraph (3)(a), for “£512”, substitute **£542**;
  - (b) in paragraph (3)(b), for “£6,136”, substitute **£6,500**;
  - (c) in paragraph (3A)(a), for “£512”, substitute **£542**; and
  - (d) in paragraph (3A)(b), for “£6,136”, substitute **£6,500**.

**MADE 24 JANUARY 2019**

**A L CANNAN**  
*Minister for the Treasury*

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (SI 2001/1004), as they are applied to the Island by the Social Security Legislation (Application) (No. 8) Order 2002 (SD 374/02), by increasing the lower earnings limit for primary Class 1 contributions to £118 per week.

The Regulations also increase both the threshold for primary Class 1 contributions and the threshold for secondary Class 1 contributions to £125 per week and prescribe the monthly and annual equivalents of both of these figures.