

Statutory Document No. 2021/0014



*Social Security Act 2000*

## **SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (MISCELLANEOUS AMENDMENT) ORDER 2021**

*Approved by Tynwald:*

*16 February 2021*

*Coming into Operation:*

*6 April 2021*

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The Treasury makes the following Order under section 1(1) of the Social Security Act 2000.

### **1 Title**

This Order is the Social Security Legislation (Contributions) (Miscellaneous Amendment) Order 2021.

### **2 Commencement and effect**

- (1) If approved by Tynwald<sup>1</sup>, this Order comes into operation on 6 April 2021 and has effect in respect of applications made in, or ending in, the tax year 2020-21 and subsequent years.
- (2) For the purposes of this article, “application” means an application under section 6B(6) of the Social Security Contributions and Benefits Act 1992<sup>2</sup>, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>3</sup>.

### **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 1994, is amended as follows.

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<sup>1</sup> Under section 2(1) of the Social Security Act 2000 an order under section 1(1) must be laid before Tynwald as soon as may be after it is made; and unless it is approved by Tynwald at the sitting at which it is laid or the next following sitting, it ceases to have effect, but without prejudice to anything previously done under it or to the making of a new order.

<sup>2</sup> 1992 c.4.

<sup>3</sup> SD 505/94.



- (2) In section 6B<sup>4</sup> (treatment of Class 1 contributions paid by certain employed earners from 6 April 2019)—
- (a) in subsection (5)—
    - (i) after “12 consecutive months,” insert **6A** or 12 months which are not consecutive provided that Manx earnings replacement allowance was awarded for the entire period of any interruption in employment, **6B**; and
    - (ii) omit “must” where it occurs for the second time;
  - (b) in subsection (5)(a), before “have” insert **6A** must **6B**;
  - (c) in subsection (5)(b), before “have” insert **6A** must **6B**;
  - (d) in subsection (5)(c)—
    - (i) before “have” insert **6A** must **6B**;
    - (ii) after “week” insert **6A**, except for any period the employer claimed Salary Support **6B**;
  - (e) in subsection (5)(d), before “have” insert **6A** must **6B**;
  - (f) for subsection (5)(e) substitute—
    - 6A** (e) if the relevant earner is a relevant earner by virtue of subsection (2)(a)—
      - (i) must have provided the relevant earner with a minimum annual gross remuneration of £21,000; or
      - (ii) would have provided the relevant earner with a minimum annual gross remuneration of £21,000, had the relevant earner’s employer not claimed Salary Support and paid the relevant earner reduced remuneration. **6B**;
  - (g) for subsection (7)(b) substitute—
    - 6A** (b) after the end of the 12 months referred to in subsection (6) but not later than—
      - (i) 6 months after the end of that period; or
      - (ii) where the relevant earner—
        - (aa) was awarded Manx earnings replacement allowance; or

<sup>4</sup> Section 6B was inserted by SD 2019/0025.

(bb) received reduced remuneration from the relevant earner's employer who claimed Salary Support,  
12 months after the end of that period.<sup>5</sup>.

(h) after subsection (14) insert—

<sup>5</sup> (15) For the purposes of this section—

- (a) Manx earnings replacement allowance has the same meaning as in Part 12ZC; and
- (b) Salary Support means the COVID 19 Salary Support Scheme<sup>5</sup>.

**MADE 13<sup>TH</sup> JANUARY 2021**

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

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<sup>5</sup> SD 2020/0190 as amended by SD 2020/0237, SD 2020/0257, SD 2020/0268, SD 2020/0305 and SD 2020/0358.



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

This Order amends the Social Security Contributions and Benefits Act 1992 (1992 c. 4), as it is applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994 (SD 505/94) to amend section 6B, which sets out the conditions that must be met in order for primary Class 1 contributions of certain employed earners to be returned to those earners in respect of their first 12 months of qualifying employment, to take account of periods where Manx earnings replacement allowance was awarded or the applicant received reduced remuneration from the applicant's employer who claimed Salary Support.