

Statutory Document No. 2020/0458



*Social Security Contributions and Benefits Act 1992*

## **SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT) (NO.3) REGULATIONS 2020**

*Approved by Tynwald:*

*18 November 2020*

*Coming into Operation:*

*6 April 2021*

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The Treasury makes the following Regulations under sections 5 and 175 of, and paragraphs 6 and 7B of Schedule 1 to, 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) (No.3) Regulations 2020.

### **2 Commencement and effect**

If approved by Tynwald<sup>3</sup>, these Regulations come into operation on 6 April 2021 and shall have effect in respect of the tax year commencing 6 April 2021 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 Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Modified I.T.I.P.) Regulations 1987)—

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<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.

- (a) for paragraph 7(13)(b)(iii)<sup>6</sup> substitute—
- ☐ (iii) earnings which exceed the current primary threshold but do not exceed the current upper earnings limit; ☐; and
- (b) omit paragraph 7(13)(b)(iiia)<sup>7</sup>.

**MADE 16 OCTOBER 2020**

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

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<sup>6</sup> Paragraph 7(13)(b)(iii) was substituted by SD 0010/13.

<sup>7</sup> Paragraph 7(13)(b)(iiia) was inserted by SD 0010/13.



*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 removing the requirement for an employer to record separately on the deductions working sheet for an employee the amount of the employee's earnings between the primary threshold and the upper accrual point and the amount of the employee's earnings between the upper accrual point and the upper earnings limit.

As a result of the Regulations, the employer will now only be required to record the amount of the employee's earnings between the primary threshold and the upper earnings limit on the deductions working sheet.