

Statutory Document No. 2023/0005



*Social Security Administration Act 1992*

## **SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2023**

*Approved by Tynwald:* 21 February 2023  
*Coming into Operation:* 6 April 2023

The Treasury makes the following Order under section 141 of the Social Security Administration Act 1992 (of Parliament)<sup>1</sup> as applied to the Island by the Social Security Administration Act 1992 (Application) Order 1994<sup>2</sup>.

### **1 Title**

This Order is the Social Security Legislation (Contributions) (Amendment) Order 2023.

### **2 Commencement**

If approved by Tynwald<sup>3</sup>, this Order comes into operation on 6 April 2023 and shall have effect in respect of the income tax year commencing 6 April 2023 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<sup>4</sup>, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>5</sup>, is amended as follows.
- (2) In section 11 (Liability for Class 2 contributions) —
  - (a) in subsection (1), for “£5.40”, substitute **£5.70**;
  - (b) in subsection (4), for “£7,176”, substitute **£7,540**.

<sup>1</sup> 1992 c.5.

<sup>2</sup> SD 506/94.

<sup>3</sup> Tynwald approval is required by section 141(2) of the Social Security Administration Act 1992 as applied to the Island.

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

<sup>5</sup> SD 505/94.



- (3) In section 13(1) (Class 3 contributions), for “£15.85” substitute **£17.45**.
- (4) In section 15(3) (Class 4 contributions) —
  - (a) in paragraph (a) —
    - (i) for “£7,176”, substitute **£7,540**;
    - (ii) for “£42,796”, substitute **£44,928**;
  - (b) in paragraph (b), for “£42,796”, substitute **£44,928**.
- (5) In section 18 (Class 4 contributions recoverable under regulations) —
  - (a) for “£7,176”, in each place where it appears, substitute **£7,540**;
  - (b) for “£42,796”, in each place where it appears, substitute **£44,928**.

**MADE 5<sup>TH</sup> JANUARY 2023**

**DR ALEX ALLINSON MHK**  
*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 to £5.70 per week;
- increasing the small earnings exception level to £7,540;
- increasing the amount of Class 3 contributions to £17.45 per week;
- increasing the Class 4 lower and upper profit limits to £7,540 and £44,928 respectively.