



## SOCIAL SECURITY ADMINISTRATION ACT 1992

### SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2012

*Approved by Tynwald* 22 February 2012  
*Coming into operation* 6 April 2012

The Treasury makes this Order under section 141 of the Social Security Administration Act 1992<sup>1</sup> (of Parliament) 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 2012.

#### **2 Commencement**

If approved by Tynwald<sup>3</sup>, this Order comes into operation on 6 April 2012 in respect of the income tax year 2012/2013 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 (Class 2 contributions) –

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

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

<sup>3</sup> As required by section 141(2) of the Social Security Administration Act 1992 (of Parliament) as applied to the Island

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


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

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- (a) in subsection (1), for "£2.50" substitute "£2.65"; and
  - (b) in subsection (4) (small earnings exception), for "£5,315" substitute "£5,595".
- (3) In section 13(1) (Class 3 contributions), for "£12.60" substitute "£13.25".
- (4) In each of sections 15(3), 18(1) and 18(1A) (lower and upper limits for Class 4 contributions recoverable under regulations) –
- (a) for "£5,980" (lower limit) in each place where it appears, substitute "£6,136"; and
  - (b) for "£39,000" (upper limit) in each place where it appears, substitute "£40,040".

MADE

6<sup>th</sup> February 2012



Minister for the Treasury

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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 £2.65 per week, and also by increasing the small earnings exception limit to £5,595. The Order also increases the amount of a Class 3 contribution to £13.25 per week. In addition, it raises the annual lower profits limit applicable to Class 4 contributions to £6,136 and the annual upper profits limit to £40,040.