

PLEASE READ THE FOLLOWING CAREFULLY

IT IS ADVISABLE THAT YOU PRINT THIS DOCUMENT OUT AS IT SHOULD BE READ IN CONJUNCTION WITH ALL UNITED KINGDOM LEAFLETS

Issued by: **THE DEPARTMENT OF HEALTH AND SOCIAL SECURITY OF THE ISLE OF MAN**

References to the Department for Work and Pensions, Jobcentre Plus or the Pension Service, the Inland Revenue National Insurance Contribution Office, Local Offices or the Occupational Pensions Regulatory Authority should be read as references to the DEPARTMENT OF HEALTH AND SOCIAL SECURITY OF THE ISLE OF MAN.

References to income tax payable under Schedule D and E refer to income tax payable on profits or gains from self-employment and income tax payable from employment as an employed person under a contract of service or in respect of an office respectively.

References to the Inland Revenue should be read as references to the IOM Income Tax Division, Treasury, insofar as they relate to income tax and to the Department of Health and Social Security of the Isle of Man insofar as they relate to National Insurance Contributions.

References to the Manpower Services Commission, the Child Support Agency, Statutory Sick Pay, Statutory Maternity Pay, Statutory Adoption Pay, Statutory Paternity Pay, Housing Benefit and Council Tax Benefit should be ignored as they do not exist in the Isle of Man.

References to UK Employment Protection legislation should be read as references to the Employment Act 1991 (of Tynwald), this differs in certain respects from the UK Act.

References to the UK's Redundancy Payments Scheme should be read as references to the Redundancy Payments Act 1990 (of Tynwald). This differs in certain respects from the UK Scheme.

The Isle of Man is not part of the European Union (EU) so its Social Security Scheme is not co-ordinated by EU treaties. The Isle of Man is nevertheless a party to reciprocal agreements with all EU countries and other countries outside the EU regarding contributory benefits and contributions.

The IOM Department of Health and Social Security on the Isle of Man is not linked to the UK's Freeline telephone advice services.

References to Working Families Tax Credit, Children's Tax Credit, Disabled Person's Tax Credit, Working Tax Credit, Child Tax Credit or State Pension Credit should be ignored as they do not exist in the Isle of Man. Enquiries should be directed to the Department's Family Income Supplement, Child Benefit, Disability Working Allowance or Income Support (pensioners) Groups.

The UK Winter Fuel Payment, payable to households in which there is a person aged over 60, does not apply in the Island.

There are differences between the Isle of Man's and the UK's National Health Service, as well as in the services for the elderly and disabled.

There may be other provisions mentioned within this leaflet which do not apply on the Island. For further advice you should contact your local social security office.

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Please select the leaflet you wish to download:

Leaflet Code	Leaflet Title
CA01	National Insurance for employees
CA04	National Insurance Contributions Class 2 and 4: Direct Debit the easier way to pay
CA08	National Insurance voluntary contributions
CA12	Training for further education and your national insurance record
CA13	National Insurance contributions for married women
CWL2	National Insurance for self-employed people - class 2 and 4
IRList	Catalogue of leaflets and booklets - Inland Revenue
NI132	National Insurance for employers of people working abroad
NP45	A Guide to Bereavement Benefits
NP46	A guide to retirement pensions