

Social Security News

Issue 200 November 2022

This News Bulletin is intended to brief those with a special interest in social security matters of the changes in the law following each sitting of Tynwald at which the changes are approved.

Copies of the Order and Regulations referred to in this bulletin may be obtained from:

Tynwald Library, Legislative Buildings, Douglas, IM1 3PW.

Tel: 01624 685520

Email: library@tynewald.org.im

Website: www.tynwald.org.im/links/tls

Social Security legislation is available [online](#).

The relevant document number is shown against the item.

For more details on the Order and Regulations described in this newsletter.

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In this issue:

SD2022/0197 applies the Guaranteed Minimum Pensions Increase Order 2022 (SI 2022/297) of the United Kingdom Parliament to the Island.

SD2022/0255 amends the Maternity and Funeral Expenses (General) (Isle of Man) Regulations 2007 in relation to the amount of a funeral payment payable under those Regulations. Provision for certain specific costs to be met are omitted whilst the maximum amount allowable for "other funeral costs" is increased consequentially.

SD2022/0264 amends the Employed Person's Allowance (General) Regulations 2011 to provide for 100% of pension contributions, up to the defined maximum, to be offset against gross earnings or profits when calculating income in relation to entitlement to Employed Person's Allowance.



Isle of Man
Government
Reillys Ellan Vannin

The Treasury

Pension Schemes Legislation (Application) (No. 2) Order 2022

SD2022/0197

This Order applies the Guaranteed Minimum Pensions Increase Order 2022 (SI 2022/297) of the United Kingdom Parliament to the Island.

The Order applied specifies 3.0% as the percentage by which that part of any guaranteed minimum pension attributable to earnings factors for the tax years 1988- 89 to 1996-97 and payable by contracted-out, defined benefit occupational pension schemes is to be increased from 6 April 2022.

Maternity and Funeral Expenses (General) (Isle of Man) (Amendment) Regulations 2022

SD2022/0255

These Regulations amend the Maternity and Funeral Expenses (General) (Isle of Man) Regulations 2007 as to the amount of a funeral payment payable under those Regulations. They have effect in relation to claims made on or after 1 December 2022.

The amendments made omit provision for certain specific costs, i.e. –

- a minister's fee, up to £145;
- an organist's fee, up to £55; and
- the cost of placing an obituary, up to £100

to be met in determining the amount of a funeral payment payable.

The maximum amount allowable for "other funeral costs" is increased from £1,400 to £1,700 consequentially.

Employed Persons' Allowance (General) (Amendment) (No. 3) Regulations 2022

SD2022/0264

These Regulations amend the Employed Person's Allowance (General) Regulations 2011. They have effect in relation to claims made on or after 1 December 2022.

The amendments made have the effect of increasing the amount which is to be deducted from gross earnings or profits in respect of a contribution towards an occupational or personal pension scheme when calculating the income of a person claiming employed person's allowance (EPA). The amount is increased from one-half of that contribution to 100% of that contribution, subject to a maximum of £60 per week/£8.57 per day.

This applies in relation to the calculation of net earnings of employees and directors, the net profit of self-employed earners and the amount that claimants who provide services for less than the rate of the minimum wage are treated as receiving for EPA purposes.