



Jersey

SOCIAL SECURITY (JERSEY) LAW 1974¹

Official Consolidated Version

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Jersey

SOCIAL SECURITY (JERSEY) LAW 1974

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Jersey

SOCIAL SECURITY (JERSEY) LAW 1974²

A LAW to establish a scheme of social security and for connected purposes

Commencement [[see endnotes](#)]

PART 1

INTRODUCTORY

1 Interpretation

(1) In this Law, unless the context otherwise requires –

“1961 Law” means the [Income Tax \(Jersey\) Law 1961](#);

“appointed day” has the meaning assigned thereto by Article 54;

“benefit” means benefit under this Law;

“claimant”, in Articles 34A, 34B and 34D –

(a) means a person claiming long term incapacity allowance; and

(b) also means, in relation to the review of a decision, any beneficiary affected by the decision;

“contract of service” means any contract of service or apprenticeship, whether written or oral, and whether expressed or implied;

“death grant” means the benefit payable under Article 26;

“earnings” –

(a) in relation to a Class 1 insured person, has the meaning given in Schedule 1A;

(b) in relation to a Class 2 insured person, has the meaning given in Schedule 1B;

“employed person” and “employed person’s employment” have the meanings assigned thereto by Article 3;

“Employment Law” means the [Employment \(Jersey\) Law 2003](#);

“Health Insurance Fund” means the Fund established and so called by virtue of Article 21 of the [Health Insurance \(Jersey\) Law 1967](#);

“Health Insurance Fund allocation” has the meaning assigned thereto by Article 30;

“incapable of work” means incapable of work by reason of some specific disease or bodily or mental disablement or deemed, in accordance with the provisions of any Order, to be so incapable;

“insured person” means, for all the purposes of this Law, a person described in Article 3(1) and includes, for the purposes only of the liability to pay LTC contributions, a person described in Article 3(1A);

“Jersey Index of Earnings” means the Index of Average Earnings produced by the Office of the Chief Statistician constituted under Article 5(1) of the [Statistics and Census \(Jersey\) Law 2018](#);

“Law of 1950” means the Insular Insurance (Jersey) Law 1950;

“Long-Term Care Fund” means the Fund established under Article 2 of the [Long-Term Care \(Jersey\) Law 2012](#);

“Long-Term Care Fund allocation” has the meaning given by Article 30;

“LTC contributions” means long-term care contributions;

“medical board” means a board appointed under Article 34AA;

“medical examination” includes bacteriological and radiographical tests and similar investigations, and references to being medically examined shall be construed accordingly;

“medical practitioner” means –

- (a) a “registered medical practitioner” as defined in Article 1(1) of the [Medical Practitioners \(Registration\) \(Jersey\) Law 1960](#); or
- (b) a “fully registered person” as defined in section 55 of the Medical Act 1983 of the United Kingdom;

“Minister” means the Minister for Social Security;

“Order” means an Order made by the Minister under this Law;

“parental allowance” means the benefit to which a person is entitled under Article 22;

“parental grant” means the benefit to which a person is entitled under Article 21;

“parental order” has the meaning given in Article 1(1) of the [Children \(Jersey\) Law 2002](#) and includes a recognition order made under Article 9N of that Law;

“pensionable age” shall be construed in accordance with Article 1A;

“prescribed” means prescribed by Order;

“relevant contribution conditions” means, in relation to benefit of any description, the contribution conditions for benefit of that description as set out in Schedule 2;

“relevant disease or injury” means, in relation to long term incapacity allowance, the disease or injury in respect of which that benefit is claimed or payable;

“relevant loss of faculty” means the loss of faculty resulting from the relevant disease or injury;

“Social Security Fund” has the meaning assigned thereto by Article 30;

“Social Security Medical Appeals Tribunal” means the Tribunal constituted under Article 34;

“Social Security Tribunal” means the Tribunal constituted by Order under Article 33A;

“standard contribution” –

- (a) in relation to a Class 1 insured person, has the meaning given in Schedule 1A;
- (b) in relation to a Class 2 insured person, has the meaning given in Schedule 1B;

“standard rate of benefit” –

- (a) for the purposes of the old age pension, has the meaning given in Part 1A of Schedule 1;
- (b) for the purposes of any other benefit, has the meaning given in Article 13(2).³

(2) For the purposes of this Law –

- (a) “child” means a child below school leaving age and any other child who is in full-time education;
- (b) a person shall be treated as having a family that includes a child if he or she lives with any child as part of his or her household;
- (c) “school leaving age” means the upper limit of compulsory school age by virtue of Article 2 of the [Education \(Jersey\) Law 1999](#).⁴

(3) For the purposes of this Law –

- (a) a person shall be deemed to be over or under any age therein mentioned if the person has or has not attained that age;
- (b) a person shall be deemed to be between 2 ages therein mentioned if the person has attained the first-mentioned age but has not attained the second-mentioned age.

(4) For the purposes of this Law, 2 persons shall not be deemed to have ceased to reside together by reason of any temporary absence of either or both of them, and in particular by reason of any such absence at school or while receiving medical treatment as an in-patient in a hospital or similar institution or by reason of any absence of either or both of them in such circumstances as may be prescribed.

(5) The Minister may by Order prescribe, for any specified purpose or provision of this Law –

- (a) monetary amounts and benefits of any description (whether or not convertible into money) that are, or are not, earnings;
- (b) without prejudice to the generality of sub-paragraph (a), descriptions of income that are to be treated as earnings;
- (c) the manner in which the value attributable to any earnings that are not money is to be determined;
- (d) when any earnings are deemed to be paid;

- (e) circumstances in which notional earnings are to be attributed to a person;
 - (f) the manner in which a person's earnings are to be calculated or estimated;
 - (g) the manner in which the amount of a person's earnings to be treated as comprised in any payment made to or in respect of the person is to be calculated or estimated; and
 - (h) earnings of a specified class or description, made or falling to be made to or by a person, that are to be disregarded, wholly or in part, in calculating a person's earnings, or deducted from such earnings.⁵
- (6) ⁶
- (7) ⁷
- (8) For the purposes of this Law, a police officer in the States of Jersey Police Force is to be taken to be an employee of the Chief Officer of that Force under a contract of service.⁸

1A Pensionable age⁹

Schedule 1AA has effect to specify what, in any person's case, is the person's pensionable age.

2 General administration¹⁰

PART 2

INSURED PERSONS AND CONTRIBUTIONS

3 Description and classification of insured persons

- (1) Subject to the provisions of this Law, every person who immediately before the appointed day was an insured person under the Law of 1950, and every person who has attained school leaving age on, or who attains school leaving age after, the appointed day and who fulfils such conditions as to residence in Jersey as may be prescribed, shall become insured under this Law and thereafter continue throughout his or her life to be so insured.
- (1A) Subject to the provisions of this Law, a person who attains school leaving age and is deemed, in prescribed circumstances, to be resident in Jersey, shall be insured under this Law for the purposes only of the liability to pay LTC contributions.¹¹
- (2) For the purposes of this Law, insured persons shall be divided into the following 2 classes –
- (a) Class 1, which shall comprise employed persons, that is to say, persons gainfully occupied in employment in Jersey under a contract of service; and
 - (b) Class 2, which shall comprise persons not in Class 1.

Hereafter in this Law any employment by virtue whereof an insured person is an employed person is referred to as an "employed person's employment".

- (3) Provision may be made by Order for modifying the said classification in relation to cases where it appears to the Minister desirable by reason of the nature or circumstances of a person's employment or otherwise.

4 Source of funds

- (1) For the purpose of providing the funds required for paying benefit and for making any other payments which under this Law are to be made out of the Social Security Fund, and for providing the Health Insurance Fund allocation and the Long-Term Care allocation each specified in Article 30, contributions shall be payable by insured persons and employers in accordance with the provisions of this Law.¹²
- (2) Contributions shall be of the following 3 classes –
- (a) Class 1 contributions payable in respect of Class 1 insured persons being made up of –
 - (i) employed persons' primary Class 1 contributions, and
 - (ii) employers' secondary Class 1 contributions;
 - (b) Class 2 full rate or reduced rate contributions payable by Class 2 insured persons; and
 - (c) long-term care contributions payable by insured persons.¹³
- (3) There shall also be paid into the Social Security Fund, out of monies provided by the States, such amounts as are determined in accordance with Article 9A, for the purpose of contributing to the cost of supplementing contributions in accordance with Article 9.¹⁴
- (4) There is no obligation under paragraph (3) to pay into the Social Security Fund an amount for the year 2020.¹⁵

5 Class 1 contributions

- (1) ¹⁶
- (2) ¹⁷
- (3) Subject to the provisions of this Law, where in any contribution month earnings are paid to or in respect of an employed person in respect of any one employment of the person being an employed person's employment and –
- (a) the person is over school leaving age; and
 - (b) the amount of those earnings in that contribution month is equal to or exceeds the Class 1 minimum earnings threshold,
- there shall be payable (except as provided by this Law, without regard to any other payment of earnings to or for the benefit of the employed person in respect of any other employment) a primary and a secondary Class 1 contribution.¹⁸
- (3A) The Class 1 minimum earnings threshold is the amount determined in accordance with Schedule 1A.¹⁹
- (4) Subject to the provisions of any Order made under Article 11(d), the amounts of primary and secondary Class 1 contributions shall be determined in accordance with Schedule 1A.²⁰

6 Persons to be treated as employers

In relation to persons who work under the general control or management of a person other than their immediate employer, and in relation to any other cases for which it appears to the Minister that special provision is needed, provision may be made by Order that for the purposes of this Law the prescribed person shall be treated as their employer.

7 Methods of paying Class 1 contributions

- (1) Except where provision is otherwise made by Order, an employer liable to pay a secondary Class 1 contribution in respect of a person employed by the employer shall be liable to pay also that employed person's primary Class 1 contribution on behalf of that employed person, and, for the purposes of this Law, contributions paid by the employer on behalf of an employed person shall be deemed to be contributions paid by that employed person.
- (2) Notwithstanding any contract to the contrary, an employer shall not be entitled to make, from earnings paid by the employer, any deduction in respect of the employer's own or any other person's secondary Class 1 contributions, or otherwise to recover such contributions from any employed person to whom the employer pays earnings; and an employer who contravenes or attempts to contravene the provisions of this paragraph shall be liable to a fine not exceeding level 2 on the standard scale.²¹
- (3) An employer shall be entitled, subject to and in accordance with any Order, to recover from an employed person the amount of any primary Class 1 contribution paid or to be paid by the employer on behalf of the employed person; and notwithstanding anything in any enactment, any Order under this paragraph shall provide for recovery to be made by deduction from the employed person's earnings, and for it not to be made in any other way.

8 Class 2 contributions

- (1) Class 2 insured persons, who are not entitled by virtue of paragraph (2), or being so entitled do not apply, to pay reduced rate Class 2 contributions, are liable to pay full rate Class 2 contributions.²²
- (2) Reduced rate Class 2 contributions are payable monthly or weekly by Class 2 insured persons who satisfy the prescribed conditions in relation to income and classification.²³
- (3) Subject to the provisions of any Order made under Article 11(d), the amounts of full rate Class 2 contributions and reduced rate Class 2 contributions payable in any month are determined in accordance with Schedule 1B.²⁴

8AA LTC contributions²⁵

- (1) An insured person's liability to pay LTC contributions is subject to any Order.
- (2) The amount of an insured person's LTC contribution shall be determined in accordance with Schedule 1C.
- (3) An insured person shall pay LTC contributions in accordance with Schedule 1D and Article 49B and Schedule 1A of the 1961 Law.²⁶

- (4) The liability to pay LTC contributions commences on 1st January 2015.

8AB Method of paying employee's LTC contributions²⁷

- (1) An employer who is liable, under Article 41B of the 1961 Law, to deduct tax from earnings payable by the employer to an employee who is an insured person shall also be liable to pay instalments of the employee's LTC contribution on behalf of that employee in accordance with Schedule 1D of this Law and Article 49B(2A) of the 1961 Law.²⁸
- (2) For the purposes of this Law, contributions paid by the employer on behalf of an employee under this Article shall be deemed to be LTC contributions paid by the employee.
- (3) An employer shall be entitled, subject to and in accordance with Schedule 1D, to recover from an employee the amount of any employee's LTC contribution paid or to be paid by the employer on behalf of the employee.
- (4) The liability to pay instalments under this Article commences on 1st January 2015.
- (5) In this Article, "employee" and "employer" have the same meaning as in Article A15 of the 1961 Law.

8AC Method of paying sub-contractor's LTC contributions²⁹

- (1) A building contractor who is liable, under Article 41E of the 1961 Law, to deduct tax from payments made to a sub-contractor who is an insured person or to a person nominated by the sub-contractor for the purpose shall also be liable to pay instalments of the sub-contractor's LTC contribution on behalf of the sub-contractor in accordance with Schedule 1D and Article 41E as modified by Article 49B of that Law.
- (2) For the purposes of this Law, contributions paid by the building contractor on behalf of a sub-contractor under this Article shall be deemed to be LTC contributions paid by that sub-contractor.
- (3) A building contractor shall be entitled, subject to and in accordance with Schedule 1D, to recover from a sub-contractor, or from a person nominated by the sub-contractor to receive payments for the sub-contractor, the amount of any LTC contribution paid or to be paid by the building contractor on behalf of the sub-contractor.
- (4) The liability to pay instalments under this Article commences on 1st January 2015.
- (5) In this Article, "building contractor" and "sub-contractor" have the same meaning as in Article A15 of the 1961 Law.

8A Full contribution record and contribution factors³⁰

- (1) For the purposes of this Law, a contribution factor of 1.00 in relation to any period shall indicate a full contribution record for that period.
- (2) For the purposes of this Law, subject to paragraph (3) and any Order, the monthly contribution factor for a person is the sum of the contributions paid into, credited to and supplemented from the Social Security Fund in respect of the person for the

month, divided by the standard contribution for the month that applies in the person's case.

- (3) The monthly contribution factor for a person shall not exceed 1.00.
- (4) For the purposes of this Law, subject to any Order, the quarterly contribution factor for a person is the sum of the monthly contribution factors for the person for each month in the quarter, divided by 3.
- (5) For the purposes of this Law, subject to any Order, the annual contribution factor for a person is the sum of the quarterly contribution factors for the person for each quarter in the year, divided by 4.
- (6) For the purposes of this Law, subject to any Order, the life average contribution factor for a person is the sum of the annual contribution factors for the person for the period described in paragraph (7), divided by the number of contribution years specified in the person's case in Schedule 1AA.³¹
- (7) The period referred to in paragraph (6) is the period or periods in the aggregate, not exceeding the number of contribution years specified in the person's case in Schedule 1AA, for which contributions have been paid into, credited to or supplemented from the Social Security Fund in respect of the person and which –
 - (a) begins on or after the first day of the month in which the person attains the age of 18 years; and
 - (b) ends on or before the last day of the month before the one in which the person attains pensionable age.³²
- (8) Where contribution factors are calculated under this Article for the purposes of determining a contribution factor for a person, the following contributions shall be disregarded –
 - (a) contributions which are not paid on their due dates and are not treated in accordance with any Order as so paid for the purposes of survivor's benefit, incapacity pension and old age pension;
 - (b) contributions credited only for purposes other than the purposes of survivor's benefit, incapacity pension and old age pension; and
 - (c) any other prescribed contribution, in the case prescribed.
- (9) The product of the calculation specified in paragraph (2), (4), (5) or (6) shall be rounded to the third decimal place.³³

9 Supplementation of contributions

- (1) Subject to the provisions of this Law, monthly contributions in respect of an insured person shall be supplemented out of the Social Security Fund –
 - (a) in the case of a Class 1 insured person, in the circumstances and by the amount provided by paragraph 4 of Schedule 1A; and
 - (b) in the case of a Class 2 insured person, in the circumstances and by the amount provided by paragraph 5 of Schedule 1B.³⁴
- (2) ³⁵
- (3) ³⁶

- (4) Provision may be made by Order for disqualifying a person for receiving supplementation of the person's contributions in accordance with paragraph (1) where the person has intentionally arranged his or her affairs so as to entitle himself or herself to such supplementation.³⁷

9A Contributions by States to supplementation³⁸

- (1) The amount required by Article 4(3) to be paid into the Social Security Fund must be determined in accordance with this Article.³⁹

- (2) The amount to be paid for each year shall be the product of the following formula –

$$(A - 0.8B) \times (1 + C)^2$$

Where –

- (a) A is the total amount required, for the base year, for the purpose of supplementing contributions in accordance with Article 9, reported in the accounts prepared in accordance with Article 30(4);
- (b) B is the aggregate of the following amounts, as they are reported in the accounts prepared in accordance with Article 30(4) –
- (i) the Class 1 secondary contributions paid for the base year in accordance with paragraph 3(2)(c) of Schedule 1A,
 - (ii) the full rate Class 2 contributions paid for the base year in accordance with paragraph 3(c) of Schedule 1B, and
 - (iii) the reduced rate Class 2 contributions paid for the base year in accordance with paragraph 4(c) of Schedule 1B; and
- (c) C is the percentage rise or fall in the Jersey Index of Earnings in the base year.⁴⁰
- (3) If 0.8B is equal to or greater than A, no money is required to be paid for the year.⁴¹
- (4) Despite paragraphs (2) and (3) –
- (a) subject to paragraph (4AA), the amount to be paid for 2025 is the product of the formula in paragraph (2), minus £10,000,000; and
 - (b) subject to paragraph (4AA), the amount to be paid for 2026 is the product of the formula in paragraph (2), minus £10,000,000.⁴²

(4AA) If the amount calculated under paragraph (4)(a) or (b) is zero or less, no amount is to be paid for the year.⁴³

(4A) ⁴⁴

- (5) The amount to be paid under this Article for a year may be paid in a lump sum or in instalments, and at such time or times, as the Minister determines.
- (6) In this Article, “base year” means the year that is 2 years before the year for which the amount to be paid into the Social Security Fund is being determined.⁴⁵

10 Exceptions from liability and credits of contributions⁴⁶

- (1) The Minister may prescribe, for an insured person, exceptions from liability for contributions of any class.

- (2) The Minister may prescribe the duration of exceptions, the circumstances in which they apply and provide for their retrospective application.
- (3) The Minister may prescribe the crediting of contributions to an insured person if –
 - (a) the purpose of the credit is to safeguard that person's or another person's future entitlement to benefit; and
 - (b) in relation to Class 1 or Class 2 contributions, the credits do not result in a sum exceeding the standard contribution being paid into the Social Security Fund.

11 General contribution provisions

Provision may be made by Order –

- (a) for treating, for the purpose of any right to benefit, contributions paid after the due dates as paid on those dates or on such later dates as may be prescribed or as not having been paid, and for treating, for the purpose aforesaid, contributions payable by an employer, but not paid, as paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the relevant employed person, and in the case of contributions so treated, for treating them also as paid at a prescribed time or in respect of a prescribed period;
- (b) for treating earnings not paid at normal intervals as paid at such intervals as may be prescribed;
- (c) for the collection or aggregation of Class 1 contributions or LTC contributions where a person is employed in more than one employment;
- (d) for calculating or otherwise adjusting the amount of a contribution payable according to a prescribed scale or figure so as to avoid fractional amounts or otherwise facilitate computation;
- (da) for calculating or otherwise adjusting any amount determined, in accordance with this Law, by reference to any index or scale, so as to avoid fractional amounts or otherwise facilitate computation;
- (e) for securing that liability for the payment of contributions is not avoided or reduced by means of irregular or unequal payments of earnings or by a person following, in the payment of earnings, any practice which is abnormal for the employment in respect of which the earnings are paid;
- (f) that, for the purpose of determining whether a contribution is payable in respect of any person, that person shall be treated as having attained at the beginning of a contribution month, or as not having attained until the end of the contribution month, any age which the person attains during the course of that month;
- (g) for the return of contributions under this Law paid in error or in such other circumstances as may be prescribed;
- (ga) for the correction of overpayments or underpayments of contribution made in such circumstances as may be prescribed;
- (h) for requiring persons to maintain, in such form and manner as may be prescribed, records –

- (i) of the earnings paid by them to and in respect of employees, and
 - (ii) of the contributions paid or payable in respect of earnings so paid,
- for the purpose of enabling the incidence of liability for contributions of any class to be determined, and to retain the records for so long as may be prescribed;
- (ha) for prescribing circumstances in which the earnings of any employed person may be treated as being of such an amount, not exceeding any earnings limit specified in Schedule 1A or 1B, as the Minister considers appropriate;
 - (hb) for prescribing circumstances in which the income of any person may be treated as being of such amount, not exceeding any income limit specified in Schedule 1C, as the Minister considers appropriate;
 - (j) for any other matters incidental to the payment, collection or return of contributions.⁴⁷

PART 3

BENEFIT

11A Interpretation of Part 3⁴⁸

- (1) In this Part –
 - “adoption” means the adoption of a child under the [Adoption \(Jersey\) Law 1961](#);
 - “birth” means the birth of a living or stillborn child;
 - “birth mother” means a woman who gives birth to a child, but does not include a surrogate mother;
 - “parent” means a person, other than a surrogate mother, who –
 - (a) is, or is to be named on the birth certificate, adoption certificate or parental order certificate of a child; and
 - (b) has, or expects to have, responsibility for the upbringing of the child;
 - “post-natal period” means the continuous period of 6 weeks beginning with the day on which birth occurs;
 - “surrogate mother” means a woman who gives birth to a child who is, or is to be, placed with a receiving parent (as defined in Article 55A of the Employment Law).⁴⁹
- (2) In the definition “birth”, “stillborn child” has the meaning given to “stillborn child” in the definition “stillbirth” in Article 49(1) of the [Marriage and Civil Status \(Jersey\) Law 2001](#) (the “2001 Law”).
- (3) ⁵⁰
- (4) In the definition “parent” –
 - (a) for the purposes of sub-paragraph (a) of the definition –

- (i) “adoption certificate” means a certified copy, issued under Article 60(2) of the 2001 Law, of an adoption registration under that Law,
- (ii) “birth certificate” means a short birth certificate issued under Article 60(1) of the 2001 Law relating to a birth registration under that Law;
- (iii) “parental order certificate” means –
 - (A) a certificate issued under Article 61A(3) of the 2001 Law relating to a parental order registration under that Law; or
 - (B) a certificate issued outside Jersey having equivalent effect;
- (b) for the purposes of sub-paragraph (b) of the definition, a person is treated as being a parent if they satisfy sub-paragraph (a) of the definition and would have satisfied sub-paragraph (b) of the definition but for the fact that the child was stillborn (within the meaning of Article 49(1) of the 2001 Law) or has died.⁵¹

12 Description of benefits⁵²

Benefit shall be of the following descriptions –

- (a) incapacity benefit, which shall consist of short term incapacity allowance, long term incapacity allowance and incapacity pension;
- (b) parental benefit, consisting of parental grant and parental allowance;
- (d) survivor’s benefit, which shall consist of survivor’s allowance and survivor’s pension;
- (e) old age pension;
- (ea) 2013 old age pension adjustment;
- (f) death grant;
- (g) insolvency benefit;
- (h) home carer’s allowance.

13 Rates and amounts of benefit

- (1) Subject to the provisions of this Law –
 - (a) the weekly rates of benefits and the amounts of any single payment benefits (apart from long term incapacity allowance and insolvency benefit) are the amounts set out in Schedule 1;
 - (b) the weekly rate of long term incapacity allowance shall be the percentage of the standard rate of benefit in which the degree of incapacitation, assessed in accordance with the provisions of Article 16, is expressed; and
 - (c) the amount of insolvency benefit shall be calculated in accordance with Articles 26A to 26H.⁵³
- (2) The standard rate of benefit for the purposes of this Law (except for the purposes of the old age pension) shall, on the appointed day, be an amount equal to the

standard weekly rate of parish welfare payable for a single householder on the appointed day and thereafter shall be increased on the first day of October in every year by the percentage figure equal to the percentage rise in the Jersey Index of Earnings during the 12 months commencing July of the preceding year.⁵⁴

- (3) Provision may be made by Order for –
 - (a) calculating daily, monthly and yearly equivalents of the weekly standard rate of benefit;
 - (b) calculating or otherwise adjusting the amount of any benefit so as to avoid fractional amounts or otherwise facilitate computation.

14 Contribution conditions

- (1) The contribution conditions for the several descriptions of benefit (other than insolvency benefit or the 2013 old age pension adjustment) shall be as set out in Schedule 2.⁵⁵
- (2) Provision may be made by Order for the entitling to incapacity benefit, home carer's allowance, parental allowance, survivor's benefit and old age pension of persons who would be so entitled but for the fact that the relevant contribution conditions set out in paragraphs 1(1)(b), 2(1)(b), 3(1)(b), 3A(1)(b), 4(1)(b) and 6(1)(b) of Schedule 2 are not satisfied.⁵⁶
- (3) Any Order made under paragraph (2) shall provide that benefit payable by virtue of the Order shall be payable at a rate, or shall be of an amount, less than that specified in Schedule 1, and the rate or amount prescribed by the Order may vary with the extent to which contribution conditions are satisfied.
- (4) ⁵⁷

15 Short term incapacity allowance⁵⁸

- (1) A person is entitled to short term incapacity allowance in respect of any day of incapacity for work during a period of incapacity for work if they –
 - (a) are under pensionable age on any day for which this benefit is claimed;
 - (b) are not entitled to a reduced old age pension under Article 25(1A); and
 - (c) satisfy the relevant contribution conditions.
- (2) Paragraph (3) applies if a person has been entitled to short term incapacity allowance for 364 days, in respect of a period of incapacity for work calculated in accordance with Article 18.
- (3) A person is not entitled to short term incapacity allowance for a period of incapacity for work –
 - (a) that continues after the expiry of 364 days; or
 - (b) that commences after the expiry of 364 days unless that period of incapacity commences at least 13 weeks after the end of day 364.
- (4) A person is not entitled to short term incapacity allowance in respect of a disease or injury for which they are entitled to long term incapacity allowance.

- (5) If a person under pensionable age, who is not entitled to a reduced old age pension under Article 25(1A), is not entitled to short term incapacity allowance by virtue of paragraphs (2) and (3), that person is entitled to –
- (a) long term incapacity allowance if they satisfy the requirements of Article 16; or
 - (b) an incapacity pension if they satisfy the requirements of Article 17.

16 Long term incapacity allowance⁵⁹

- (1) Subject to the provisions of this Law, a person who –
- (a) is under pensionable age;
 - (b) is not entitled to a reduced old age pension under Article 25(1A);
 - (c) as a result of the relevant disease or injury is suffering from a loss of physical or mental faculty which is likely to be permanent; and
 - (d) satisfies the relevant contribution conditions,
- shall be entitled to long term incapacity allowance.
- (2) The assessment of a claimant's incapacitation for the purposes of long term incapacity allowance –
- (a) shall be made by a medical board appointed under Article 34AA, in accordance with –
 - (i) this Article,
 - (ii) the provisions of any Order made under this Article or Article 34AA, and
 - (iii) Article 34A; and
 - (b) shall take into account any period (as to the commencement and duration of which further provision may be made by Order) during which the claimant has suffered and may be expected to continue to suffer from loss of faculty resulting in such incapacitation.⁶⁰
- (3) If the claimant is receiving or has received short term incapacity allowance in respect of the relevant disease or injury, the period to be taken into account under paragraph (2) shall not begin earlier than the end of the last period during which he or she received that allowance.
- (4) ⁶¹
- (5) The assessment shall specify –
- (a) as a percentage, the degree of incapacitation resulting from the loss of faculty; and
 - (b) the period taken into account by the assessment.⁶²
- (6) In the assessment of a claimant's incapacitation –
- (a) the percentage and the period to which paragraph (5) refers shall not be specified more particularly than is necessary for the purpose of determining the claimant's rights in relation to long term incapacity allowance;

- (b) if the percentage so specified is lower than 5%, the claimant shall not be entitled to long term incapacity allowance in respect of that incapacitation; and
 - (c) a percentage which is higher than 5% but is not a multiple of 5 shall be treated as being the next highest percentage which is a multiple of 5.
- (7) Subject to the other provisions of this Article, provision may be made by Order for the definition of the principles on which incapacitation is to be assessed.⁶³
- (8) Any such Order may in particular prescribe that a specified loss of faculty shall be treated as resulting in a specified percentage of incapacitation.⁶⁴

17 Incapacity pension⁶⁵

- (1) Subject to the provisions of this Law, a person who –
- (a) is under pensionable age;
 - (b) is not entitled to a reduced old age pension under Article 25(1A);
 - (c) as a result of the relevant disease or injury is likely to be permanently incapable of work; and
 - (d) satisfies the relevant contribution conditions,
- shall be entitled to an incapacity pension.
- (2) An incapacity pension shall be payable until the beneficiary becomes entitled to a reduced old age pension under Article 25(1A) or attains pensionable age, whichever event occurs first.
- (3) The amount of the incapacity pension to which a beneficiary is entitled shall be calculated as if, in addition to any other contributions paid by the beneficiary and on his or her behalf, the contributions which would be payable by or credited to the beneficiary and on his or her behalf had been paid or credited from the date from which the beneficiary became entitled to the incapacity pension until the end of the month before the one in which he or she would attain pensionable age.
- (4) An incapacity pension shall cease to be payable if the beneficiary works but if the beneficiary subsequently ceases to work and satisfies the requirements in paragraph (1) he or she shall again be entitled, from the date on which he or she so ceases work, to an incapacity pension in accordance with this Article.

18 General provisions concerning incapacity benefit⁶⁶

- (1) For the purposes of any provisions of this Law relating to incapacity benefit –
- (a) any 2 days of incapacity for work (whether consecutive or not) within a period of 7 consecutive days shall be treated as one period of incapacity for work; and
 - (b) any 2 such periods which are not separated by a period of more than 13 weeks shall be treated as one period of incapacity for work.
- (2) Provision may be made by Order for all or any of the following matters relating to incapacity benefit –

- (a) the defining of days which are or are not to be treated as days of incapacity for work;
 - (b) the disqualifying of a person for the receiving of incapacity benefit, for such period not exceeding 13 weeks as may be determined in such manner as may be prescribed, if –
 - (i) the relevant disease or injury is attributable to his or her own wilful act,
 - (ii) he or she behaves in a manner calculated to retard his or her recovery,
 - (iii) he or she fails without good cause to attend for or to submit himself or herself to such medical or other examination or treatment as may be required in accordance with the Order, or to observe any prescribed rules of behaviour, or
 - (iv) he or she is guilty of obstruction or misconduct in connection with any relevant medical examination or treatment;
 - (c) the requiring of a claimant for or beneficiary in receipt of incapacity benefit –
 - (i) to submit from time to time to medical examination for the purpose of determining the effect of the relevant disease or injury, or the appropriate treatment for it, and
 - (ii) to submit from time to time to appropriate medical treatment for that disease or injury;
 - (d) the imposing in the case of any class of persons of additional conditions with respect to the receipt of incapacity benefit and restrictions on the rate and duration of the benefit if, having regard to special circumstances, it appears to the Minister necessary to do so for the purpose of preventing inequalities or injustice to the general body of insured persons.⁶⁷
- (3) Any Order made under this Article requiring persons to submit to medical examination or treatment may direct that they are to attend for that purpose at such times and places as may be required by persons specified in the Order.⁶⁸
- (4) Where it appears to the Minister that a question has arisen whether an assessment of incapacity benefit ought to be revised, the Minister may direct that payment of the benefit shall be suspended in whole or in part until that question has been determined.
- (5) Without prejudice to paragraphs (2) and (4), provision may be made by Order for all or any of the following matters relating to long term incapacity allowance –
- (a) the period for which, and grounds on which, any award of long term incapacity allowance may be backdated; and
 - (b) the calculation of the amount of any backdated award such as is mentioned in sub-paragraph (a).⁶⁹

18A Home carer's allowance⁷⁰

- (1) Subject to the provisions of this Law, a person (the “carer”) shall be entitled to a home carer's allowance for any day on which –

- (a) he or she is regularly and substantially engaged in caring for another person (the “cared for person”); and
 - (b) the conditions in paragraphs (2) and (3) are satisfied.
- (2) The carer must –
- (a) satisfy such conditions as to residency and presence in Jersey as may be prescribed;
 - (b) satisfy the relevant contribution conditions;
 - (c) for any prescribed period –
 - (i) not undertake paid work in excess of a number of hours which may be prescribed, or
 - (ii) not have earnings that exceed such amount as may be prescribed;
 - (d) not receive earnings for the provision of such care to the cared for person.⁷¹
- (3) The cared for person must –
- (a) meet the criteria for –
 - (i) the rate payable in respect of the personal care element of the impairment component under paragraph 6(3)(c) of Schedule 1 to the [Income Support \(Jersey\) Regulations 2007](#), or
 - (ii) being assessed as being in need of long-term care under Article 5(1) of the [Long-Term Care \(Jersey\) Law 2012](#); and
 - (b) satisfy such conditions as to residency and presence in Jersey as may be prescribed.⁷²
- (4) A carer who has attained pensionable age shall not be entitled to a home carer’s allowance in respect of a cared for person unless the carer –
- (a) was entitled to such allowance in respect of the cared for person (or is treated by Order as having been so entitled) immediately before attaining that age; and
 - (b) claimed such allowance before attaining that age.
- (5) A carer shall not be entitled for the same day to more than one home carer’s allowance.
- (6) Where, apart from this paragraph, 2 or more carers would be entitled for the same day to home carer’s allowance in respect of the same cared for person, one of them only shall be entitled as determined in the prescribed manner.
- (7) The Minister –
- (a) shall prescribe, for the purposes of paragraph (1)(a), the circumstances in which a carer is to be treated as regularly and substantially engaged in caring for a cared for person; and
 - (b) may prescribe earnings or working hours that are to be disregarded for the purposes of paragraph (2)(c) or (d).⁷³

21 Entitlement to parental grant⁷⁴

- (1) Subject to the provisions of this Law, a person to whom paragraph (2) applies is entitled to a parental grant upon the birth or adoption of a child.
- (2) This paragraph applies to a person who –
 - (a) is a parent of the child; and
 - (b) satisfies the relevant contribution conditions, and any prescribed requirements.
- (3) In respect of any one child –
 - (a) only one person may receive payment of the parental grant; but
 - (b) where more than one person is entitled to parental grant, the grant must be paid, in the following order of priority –
 - (i) to the person who is nominated by the other persons so entitled, in such manner as may be prescribed, as the parent to whom the grant is to be paid,
 - (ii) if no person is nominated, and except in a case of an adoption order or the making of a parental order, to the birth mother, or
 - (iii) to the person whose name appears first on the birth certificate, adoption certificate or parental order certificate.⁷⁵
- (4) If all persons entitled to the grant have died, the parental grant may be paid to such other person as may be prescribed.
- (5) No more than one parental grant is to be paid in respect of any one child, but subject to any provision which may be made by Order, a person is entitled to a parental grant in respect of each child –
 - (a) in a case of the birth of more than one child as a result of the same pregnancy;
 - (b) in the case of –
 - (i) an adoption, by the placement for adoption of more than one child, or
 - (ii) an overseas adoption, by more than one child being adopted, as part of the same arrangement; or
 - (c) in the case of the making of a parental order in respect of more than one child as part of the same arrangement.⁷⁶
- (5A) In this Article “overseas adoption” has the meaning given in Article 55A of the Employment Law.⁷⁷
- (6) Further provision may be made by Order for the purpose of giving full effect to this Article, and in particular as to –
 - (a) the application of this Article, with or without modification, in relation to a person or class of persons, including a person who is entitled to a parental grant and who requests, in such a manner as may be prescribed, that the parental grant is to be paid prior to the expected date of birth or placement for adoption, or the making of a parental order as the case may be;
 - (b) the time and manner of payment of parental grant;

- (c) the determination of any dispute between persons regarding the nomination under paragraph (3)(b).⁷⁸

22 Entitlement to parental allowance⁷⁹

A parent or surrogate mother of a child is entitled to the payment of a parental allowance if they satisfy –

- (a) the relevant contribution conditions; and
 (b) prescribed requirements, if any.

22A Period for which parental allowance is payable to a parent⁸⁰

- (1) The period for which the parental allowance is payable to a parent is 32 weeks regardless of –
- (a) the adoption of more than 1 child;
 (b) the birth of more than 1 child as a result of the same pregnancy; or
 (c) the making of a parental order in respect of more than 1 child as part of the same arrangement.⁸¹
- (2) The 32-week period –
- (a) applies regardless of whether more than 1 parent is entitled to the allowance;
 (b) is in addition, and without prejudice, to the entitlement of a surrogate mother under Article 22C in respect of the post-natal period.⁸²
- (3) The 32-week period must begin no earlier than the date that is 11 weeks prior to the expected adoption date, expected date of the making of the parental order or expected date of birth, and must end no later than –
- (a) the day that is 2 years after the adoption date or the date the parental order was made; or
 (b) in the case of a child born in respect of a parent, the day that is the child's second birthday.⁸³
- (4) In this Article “adoption date” has the meaning given in Article 55A of the Employment Law.

22B Additional period for which parental allowance is payable – child requiring urgent medical care⁸⁴

- (1) This Article applies if a child requires urgent medical care in hospital within the first 28 days of life beginning with the day of their birth.
- (2) In addition to the period of 32 weeks for which the parental allowance is payable under Article 22A, the parental allowance is payable for a further number of weeks, calculated in accordance with the tables in this Article.
- (3) In the case of a child born in or after the 38th week of pregnancy –

Total days of urgent medical care	An additional week of parental allowance is	Number of additional weeks payable up to a maximum of
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	payable in respect of –	4 weeks
No less than 7 days	a period of 7 days in total of urgent medical care	1 week
More than 7 days	every further period of 7 days in total of urgent medical care	Up to 3 weeks
More than 7 days	a period of less than 7 days in total of urgent medical care, provided there has been at least 1 previous period of 7 days in total of urgent medical care	1 week, provided that when added to the number of any other additional weeks payable, as specified above in this column, the total does not exceed 4 weeks

(4) In the case of a child born in or before the 37th week of pregnancy –

Total days of urgent medical care	An additional week of parental allowance is payable in respect of –	Number of additional weeks payable up to a maximum of 12 weeks
No less than 7 days	a period of 7 days in total of urgent medical care	1 week
More than 7 days	every further period of 7 days in total of urgent medical care	Up to 11 weeks
More than 7 days	a period of less than 7 days in total of urgent medical care, provided there has been at least 1 previous period of 7 days in total of urgent medical care	1 week, provided that when added to the number of any other additional weeks payable, as specified above in this column, the total does not exceed 12 weeks

- (5) For the purposes of the calculations in the tables, any days of urgent medical care required by the child in hospital beyond the first 28 days of life are included, but only if –
- (a) before the end of the first 28 days of life, the child has required urgent medical care in hospital for a period of no less than 7 days in total; and
 - (b) at the end of the first 28 days of life, the child requires urgent medical care in hospital on consecutive days.
- (6) In this Article –
- (a) the 37th or 38th week of pregnancy is calculated from the beginning of the mother’s last menstrual period;
 - (b) “total”, in relation only to days, means the total number of days accrued consecutively or in aggregate.

22C Payment of parental allowance⁸⁵

- (1) If 1 parent entitled to the parental allowance is the birth mother, the allowance must be paid for the post-natal period.
- (2) In the case of a surrogate mother entitled to the parental allowance, the allowance must be paid for the post-natal period only, and for no other period, irrespective of any other payment of the parental allowance to another person for any period.⁸⁶

- (3) If a parent entitled to the parental allowance is also exercising a right to paid parental leave under Article 55E of the Employment Law, the parental allowance must be paid for each week of paid parental leave taken by that parent.
- (4) If 2 parents are entitled to the parental allowance, they –
 - (a) must nominate, in the manner that may be prescribed, the parent to whom the parental allowance is to be paid; and
 - (b) may specify, in the manner that may be prescribed, the period of weeks for which the allowance is to be paid to a nominated parent.
- (5) Periods specified under paragraph (4)(b) need not be continuous, but –
 - (a) no more than 3 separate periods or, if Article 22B applies, no more than 4 separate periods may be specified for each nominated parent; and
 - (b) each specified period must be of no less than 2 weeks.

22D Order in respect of parental allowance⁸⁷

Further provision may be made by Order in respect of the parental allowance and, in particular, about –

- (a) the determination of a dispute between parents regarding the nomination to be made under Article 22C(4)(a);
- (b) entitlement to, and payment of, the parental allowance in a case where no nomination is made under Article 22C(4)(a);
- (c) the determination of an issue or dispute regarding –
 - (i) entitlement to the parental allowance,
 - (ii) the period for which it is payable, or
 - (iii) the parent to whom it is payable;
- (d) cases in which relevant contribution conditions may be disapplied;
- (e) requirements that must be satisfied for the purpose of making a valid claim for the parental allowance;
- (f) cases in which an individual may be disqualified from receiving the parental allowance;
- (g) cases in which the period for which the parental allowance is payable may be varied, and variations of that period;
- (h) entitlement to, and payment of, the parental allowance in a case where a parent has died;
- (i) the time and manner of payment of the parental allowance.

23 ⁸⁸

24 Survivor's benefit⁸⁹

- (1) Subject to the provisions of this Law, where a person who dies (the “deceased”) is, at the time of his or her death, married or a civil partner, the spouse or civil partner

who survives him or her (the “survivor”) shall be entitled to survivor’s benefit if the deceased satisfied the relevant contribution conditions, and –

- (a) in the case of survivor’s allowance, at the time of the death of the deceased, either the deceased or the survivor was not entitled to an old age pension, or was under pensionable age; or
 - (b) in the case of survivor’s pension, at the expiry of 52 weeks following the death of the deceased, the survivor –
 - (i) has not, since the death of the deceased, married or formed a civil partnership,
 - (ii) is under pensionable age,
 - (iii) is not entitled to a reduced old age pension under Article 25(1A), and
 - (iv) has a dependent child.
- (2) Subject to paragraphs (4) and (6), survivor’s allowance shall be payable to a survivor for the 52 weeks following the death of the deceased.
- (3) Subject to paragraphs (4), (5) and (6), survivor’s pension shall be payable to a survivor from the expiry of 52 weeks following the death of the deceased until the survivor becomes entitled to a reduced old age pension under Article 25(1A) or attains pensionable age.
- (4) A survivor shall cease to be entitled to survivor’s benefit if he or she marries or forms a civil partnership.
- (5) A survivor shall cease to be entitled to survivor’s pension when every child who was a dependent child at the time described in paragraph (1)(b) has ceased to be a dependent child.
- (6) Survivor’s benefit shall not be payable to a survivor in respect of any period when the survivor is in a relationship with another person that is like marriage or civil partnership.
- (7) For the purposes of this Article, “dependent child” means a child who is –
 - (a) the natural or adopted child of the deceased or the survivor or a child who is the subject of a parental order in which the deceased or the survivor is named;
 - (b) under the age of 25; and
 - (c) living with the survivor as part of his or her household.⁹⁰

25 Old age pensions

- (1) Subject to the provisions of this Law a person shall be entitled to an old age pension if –
 - (a) the person is over pensionable age; and
 - (b) the person satisfies the relevant contribution conditions.
- (1A) Subject to the provisions of this Law, a person shall be entitled to a reduced old age pension if –
 - (a) the person is over the reduced pension age specified in the person’s case in Schedule 1AA;

- (b) the person satisfies the relevant contribution conditions; and
 - (c) the person elects, in the prescribed manner, to take a reduced old age pension under this paragraph.⁹¹
- (1B) An election under paragraph (1A) shall be irrevocable, and a person who becomes entitled to a reduced old age pension under that paragraph shall not be entitled to any increase in that pension by reason of subsequently attaining pensionable age.⁹²
- (2) Subject to the provisions of this Law, an old age pension (whether or not it is a reduced pension) shall be payable from the date on which the person becomes entitled to it, and shall be payable for life.⁹³
- (3) Subject to the provisions of this Law, a woman over pensionable age shall be entitled to an old age pension by virtue of the insurance of her husband, being a husband –
- (a) to whom she is married at the time when she attains that age;
 - (b) in respect of whose death she was immediately before attaining that age entitled to survivor's benefit; or
 - (c) whom she has married after attaining that age,
- if the following conditions are satisfied, that is to say –
- (i) either that he is over pensionable age or that he is dead; and
 - (ii) that he satisfies the relevant contribution conditions.⁹⁴
- (4) Subject to the provisions of this Law, an old age pension payable to a woman by virtue of her husband's insurance shall commence from the date on which the provisions of paragraph (3) are satisfied in relation to the pension and shall be payable for life:
- Provided that, if a widow entitled to an old age pension by virtue of her late husband's insurance remarries or enters into civil partnership, the pension shall not be payable for any subsequent period.⁹⁵
- (5) A woman shall not be entitled for the same period to more than one old age pension, but if she would be so entitled but for this provision, she may, on such occasions and in such manner as may be prescribed, choose which she shall be entitled to.
- (6) Where immediately before attaining pensionable age a woman is a widow not entitled to survivor's benefit, she may elect that, in calculating for the purpose of her right to an old age pension by virtue of her own insurance the life average of her contribution factors, there shall be treated as paid or credited either –
- (a) for each contribution year falling wholly or partly before her husband's death; or
 - (b) for each contribution year falling wholly or partly during the period of their marriage,
- contributions equal to the life average (ascertained as at the date of his attaining pensionable age or dying under that age) of his contribution factors instead of the contributions actually paid or credited to her for that year.⁹⁶
- (7) Notwithstanding the foregoing provisions of this Article, and subject to any prescribed conditions, provision shall be made by Order for entitling a woman who

was an insured person under the Law of 1950 to an old age pension by virtue of her own insurance on attaining the age of 60.

25A 2013 old age pension adjustment⁹⁷

- (1) A person shall be entitled to the 2013 old age pension adjustment if –
 - (a) on the prescribed date, the person is eligible for an old age pension or reduced old age pension; and
 - (b) in accordance with the Law and any Order made under it, has applied for and, in the case of a reduced old age pension, elected to take, such pension.
- (2) The Minister shall by Order prescribe –
 - (a) a date for the purposes of paragraph (1)(a); and
 - (b) an amount for the purposes of paragraph 3 of Part 2 of Schedule 1.

26 Death grant⁹⁸

- (1) A death grant is payable in respect of a person (the “deceased”) if –
 - (a) the deceased satisfies the relevant contribution conditions; or
 - (b) a person described in paragraph (2), (3) or (4) satisfies the relevant contribution conditions.
- (2) A person who is –
 - (a) the deceased’s spouse or civil partner (whether or not the person predeceases the deceased);
 - (b) a person of whom the deceased, immediately before death, had been a child or a child of the family; or
 - (c) a person who would have been the subject of a parental order in which the deceased would have been named.⁹⁹
- (3) If the deceased was a child –
 - (a) a person –
 - (i) of whom the deceased had been a child or a child of the family, and
 - (ii) is now themselves deceased;
 - (b) a man who was the father of the deceased, and died before the deceased was born; or
 - (c) a person who would have been named in a parental order of which the deceased would have been the subject.¹⁰⁰
- (4) If the deceased was a stillborn child, a person of whom the deceased, had they been born alive, would have been a child or a child of the family.
- (5) The Minister may by Order provide for a death grant to be payable if the relevant contribution conditions were satisfied by a prescribed person not falling within paragraphs (1) to (4).
- (6) A death grant is not payable in respect of a death occurring outside Jersey, unless the Minister makes provision by Order.

- (7) In this Article –
- “child of the family” has the meaning given in Article 1(1) of the [Children \(Jersey\) Law 2002](#);
- “stillborn child” has the meaning given to “stillborn child” in the definition “stillbirth” in Article 49(1) of the [Marriage and Civil Status \(Jersey\) Law 2001](#).

26A Qualifying for insolvency benefit¹⁰¹

- (1) A person qualifies under this Article if all of the following conditions are satisfied –
- (a) the person was in employment as an employee of an employer (within the meanings given in Article 1A of the Employment Law); https://www.jerseylaw.je/laws/current/1_42_2003
 - (b) the person was so employed wholly or mainly in Jersey;
 - (c) the employer is bankrupt;
 - (d) that bankruptcy is the principal reason for the fact that the person is no longer so employed;
 - (e) the employer was liable to pay Class 1 contributions, in respect of the employee and the employment, in any one or more contribution months that fell within the period of 3 months that ended when the employer became bankrupt;
 - (f) the employer has not paid the employee in full the amounts specified in Article 26C as they relate to that employee and that employment.¹⁰²
- (2) In this Article and Article 26C, “bankruptcy” in relation to an employer includes any form of insolvency that results in an inability on the part of the employer to continue trading or to continue performing the employer’s activities, being insolvency that –
- (a) has occurred in Jersey or elsewhere; and
 - (b) has resulted in the employer’s going into administration (however expressed), liquidation (however expressed) or receivership (however expressed) in Jersey or elsewhere or entering in Jersey or elsewhere into an arrangement (however expressed) with the employer’s creditors.
- (3) For the purposes of this Article, it does not matter whether an employer’s trading or activities took place in Jersey or elsewhere.

26B Insolvency benefit and deductions¹⁰³

A person who qualifies under Article 26A shall be entitled to an insolvency benefit calculated by firstly adding the components referred to in Article 26C, secondly making the deductions (if any) specified in Articles 26F and 26G and finally applying the discounts (if any) under Article 26D.

26C Components of insolvency benefit¹⁰⁴

- (1) A component of the insolvency benefit shall be any unpaid amount of wages (where “wages” has the same meaning as in the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003) that relate to the person’s service in employment by the relevant employer during the 12 months that ended with the cessation of that service.¹⁰⁵
- (2) The components of the insolvency benefit shall also include any unpaid amounts that relate to the person’s employment by the relevant employer and are payable to the person (or would have been payable to the person except for the fact that the person was dismissed by virtue of the order of a court, being an order relating to the bankruptcy or winding up of the employer) as follows –
 - (a) subject to Article 26E, an amount in lieu of a period of notice of termination of that employment, where the amount is in accordance with Part 6 of the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003;
 - (b) an amount of redundancy payment in respect of that employment, where the amount is in accordance with Part 6A of the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003;
 - (c) any amount (being an amount not already accounted for under paragraph (1)) owing in respect of a holiday actually taken by the person during the 12 months that ended with the cessation of the person’s service in that employment;
 - (d) any amount (being an amount not already accounted for under paragraph (1) or sub-paragraph (c)) that –
 - (i) accrued as holiday pay at any time during the 12 months that ended with the cessation of the person’s service in that employment, and
 - (ii) under the person’s contract of employment –
 - (A) had in those 12 months become payable to the person in respect of the period of a holiday, or
 - (B) would in the ordinary course have become payable to the person in respect of the period of a holiday if the person’s service in that employment had continued until the person had become entitled to a holiday.¹⁰⁶
- (3) In adding the components relating to a person under this Article, if any one amount (or part of an amount) relates to more than one component it shall not be counted more than once towards the sum referred to in Article 26B.
- (4) Despite anything in this Article, a component shall not be counted towards the sum referred to in Article 26B to the extent (if any) that the Minister may prescribe by Order.
- (5) A reference in this Article to a holiday includes annual leave and leave (if not already included in annual leave) in respect of public holidays (including Christmas) and bank holidays.
- (6) For the purposes of paragraph (2)(a), Part 6 of the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003 shall be read as if any reference to notice in that Part were to the notice that would apply under that Part in the absence of any relevant agreement, as referred to in Article 56(7) of that

Law, for a period of notice longer than those specified in paragraphs (1) and (2) of that Article.¹⁰⁷

- (7) For the purposes of paragraph (2)(b), Part 6A of the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003 shall be read as if Article 60D of that Law had no effect.¹⁰⁸

26D Cap on insolvency benefit¹⁰⁹

- (1) An insolvency benefit payable to a person who qualifies under Article 26A cannot in aggregate exceed an amount of £10,000 in respect of any one employment of the person.
- (2) If the insolvency benefit payable to a person would (but for the operation of this paragraph) in aggregate exceed an amount applying under paragraph (1), the aggregate shall be discounted so that it equals that amount.
- (3) The discounting shall be applied in the following order –
- (a) first to the amount of the component referred to in Article 26C(2)(a);
 - (b) then to the amount of the component referred to in Article 26C(2)(b);
 - (c) then to the total of the amounts of the components referred to in Article 26C(2)(c) and (d);
 - (d) then to the amount of the component referred to in Article 26C(1),
- but only to such of the components (in that order), and to such extent, as is necessary to bring the aggregate down to the amount that applies under paragraph (1).¹¹⁰
- (4) The Minister may by Order prescribe –
- (a) a different amount (or one or more different amounts in respect of more than one employment) for the purposes of paragraph (1); or
 - (b) another order in which amounts are to be discounted under paragraph (3), or proportions in which those amounts are to be discounted, or both such an order and such proportions.
- (5) Anything so prescribed shall apply instead of what is specified in paragraph (1) or (3), as the case requires.

26E Pay in lieu of notice: requirement to be looking for work¹¹¹

- (1) For an amount referred to in Article 26C(2)(a) in lieu of a period of notice of termination of a person's employment to be treated as a component of insolvency benefit, the person must have been, in that period, available for, and actively seeking, remunerative work.
- (2) In this Article, except to the extent to which the States by Regulations otherwise prescribe for the purposes of this Article –
- “actively seeking” in relation to a person and to work means doing all of the following –
- (a) taking all reasonable steps (including any appropriate training or work experience) to obtain suitable work;

- (b) not unreasonably turning down any offer of suitable work; and
- (c) attending every interview with an officer of the Department of Social Security to which the person has been invited unless the person has a reasonable excuse for not so attending;

“available for” in relation to a person and to work has the same meaning as under Article 3 of the [Income Support \(Jersey\) Law 2007](#);

“remunerative work” has the same meaning as under Article 3 of the [Income Support \(Jersey\) Law 2007](#).

26F Pay in lieu of notice: deductions of certain amounts¹¹²

- (1) The following amounts payable to a person in respect of the whole or any part of any period of notice to which the person is or has been entitled in respect of the termination of the person’s employment shall be deducted from the component referred to in Article 26C(2)(a) that relates to the person –
 - (a) any wages that the person earns from employment that the person commences during that period (but not any wages that the person earns during that period from the continuation of any employment that –
 - (i) the person started before the beginning of that period, and
 - (ii) is employment that the person intended to engage in in addition to the employment that was terminated);
 - (b) any benefit under this Law in the form of short-term incapacity allowance, as referred to in Article 15;
 - (c) any benefit under this Law in the form of parental allowance;
 - (d) such part of any amount of home carer’s allowance, as referred to in Article 18A, as would not have been payable but for the termination of the person’s employment;
 - (e) such part of any amount of income support under the [Income Support \(Jersey\) Law 2007](#) as would not have been payable but for the termination of the person’s employment;
 - (f) such other amounts as the Minister may prescribe by Order.¹¹³
- (2) The reference in paragraph (1)(a) to wages that the person earns from employment that the person commences during a period includes –
 - (a) wages to which the person is entitled in respect of that employment during the period even if payment (in part or in whole) of those wages occurs after the end of the period; and
 - (b) wages to which the person would have been entitled in respect of that employment during the period but for the fact that the person agreed to waive his or her entitlement to those wages or to postpone his or her entitlement to those wages until after the end of the period.
- (3) In this Article, “wages” has the same meaning as in the Employment Law https://www.jerseylaw.je/laws/current/1_42_2003.¹¹⁴

26G Other deductions¹¹⁵

- (1) If primary Class 1 contributions would have been payable in respect of any component specified in Article 26C if that component had been paid by the employer, their value shall be deducted from the component.
- (2) If income tax payable under the [Income Tax \(Jersey\) Law 1961](#) would have been deductible or payable in respect of any component specified in Article 26C if that component had been paid by the employer, its value shall be deducted from the component.
- (3) Any amount owed by the employee to the employer in respect of leave that has been taken in excess of the employee's entitlement, in respect of any overpayment of wages or in respect of any other matter shall be deducted from the sum of the components under Article 26C.

26H Components cannot be negative¹¹⁶

The value (after any deductions referred to in Articles 26F and 26G have been made) of a component referred to in Article 26C, or of the sum of the components referred to in Article 26C, cannot, for the purposes of any of Articles 26A to 26G, be less than zero.

26I Subrogation¹¹⁷

- (1) The Minister shall be entitled to be subrogated to the right of a person to recover any amount referred to in Article 26C(1) or (2), being so entitled to the extent to which the amount has counted towards an insolvency benefit paid to the person.
- (1A) In relation to any insolvency benefit paid to a person, the Minister shall also be entitled to recover the amount of any deduction of value made under Article 26G(1) or (2).¹¹⁸
- (1B) The Minister may recover that amount from a party from whom the Minister is entitled, pursuant to the subrogation referred to in paragraph (1), to recover part or all of the amount of the component from which the value was so deducted.¹¹⁹
- (2) Nothing in paragraph (1) shall prevent the person from recovering any amount referred to in Article 26C(1) or (2) to the extent to which the amount has not counted towards an insolvency benefit paid to the person.
- (2A) Nothing in paragraph (2) shall entitle the person to recover an amount corresponding to any value deducted under Article 26G(1) or (2) or to recover any amount deducted under Article 26G(3).¹²⁰
- (3) The operation of this Article shall not be affected by the death, or any incapacity, of the person.
- (4) In this Article and Article 26J –
 - “count towards” means have a net positive effect on the amount of an insolvency benefit after any requirement under Articles 26A to 26H to make a deduction, discount or other treatment has been complied with;
 - “person” means a person who is paid an insolvency benefit;
 - “recover” means recover from the relevant employer or from another person, and otherwise than as an insolvency benefit or as a component of an insolvency benefit.

26J Repayment where employee recovers some amounts¹²¹

- (1) A person who recovers any part of an amount referred to in Article 26C(1) or (2) shall repay the part so recovered to the Social Security Fund to the extent to which the part has counted towards an insolvency benefit paid to the person.
- (2) For the purposes of this Article, “part” includes all and none.

27 Increase of benefit for dependants¹²²

- (1) The weekly rate of short term incapacity allowance, incapacity pension and parental allowance shall be increased by the amount set out in the second column of Part 3 of Schedule 1, and the weekly rate of long term incapacity allowance shall be increased by a percentage of that amount, being the percentage in which the degree of incapacitation (assessed in accordance with the provisions of Article 16) is expressed, for any prescribed period during which the beneficiary or any other prescribed person is caring, in prescribed circumstances, for a person of a prescribed category.¹²³
- (2) A beneficiary shall not be entitled for the same period to an increase in benefit under paragraph (1) in respect of more than one person.

28 Overlapping benefits, etc.

- (1) Provision may be made by Order –
 - (a) for adjusting benefit payable to or in respect of any person, or the conditions for its receipt, where –
 - (ai) any pension payable out of the public funds of Jersey or the public funds of any other country or territory is payable to or in respect of that person or that person’s wife, husband or civil partner,
 - (aii) any payment has been, is being or will be made under the [Income Support \(Jersey\) Law 2007](#), to or in respect of that person, or to or in respect of a person who is a member of that person’s household for the purposes of that Law,
 - (i) any allowance payable out of public funds (including any other benefit under this Law whether of the same or a different description) is payable to or in respect of that person or that person’s wife, husband or civil partner, or
 - (ii) that person is undergoing medical or other treatment as an in-patient in a hospital or similar institution;
 - (b) for suspending payment of benefit to a person during any period during which the person is undergoing such medical or other treatment.¹²⁴
- (2) Where by virtue of an Order made under paragraph (1) benefit payable to or in respect of any person is adjusted, or the payment of any benefit is suspended, by reason of the fact that the person is undergoing medical or other treatment as an in-patient in a hospital or similar institution and such treatment is provided free of charge to that person, the Minister, in his or her discretion, may pay out of the Social Security Fund to the authority at whose expense the treatment is provided the amount of the adjustment or the benefit, as the case may be.

- (2A) If benefit payable to or in respect of a person is adjusted as a result of an Order made under paragraph (1)(a)(aii), the amount of the adjustment is to be paid from the Social Security Fund into the Consolidated Fund (as continued by Article 3 of the [Public Finances \(Jersey\) Law 2019](#)).¹²⁵
- (3) Where but for any Order made by virtue of paragraph (1)(a), 2 persons would both be entitled to an increase of benefit in respect of a third person, provision may be made by Order as to their priority.
- (4) In this Article, the expression “hospital or similar institution” includes any institution in which poor persons are lodged and maintained at the cost of a public or parochial authority.

29 Supplementary provisions as to benefit

- (1) Provision may be made by Order –
- (a) for prescribing the time and manner in which claims to benefit may be made and the evidence and information to be supplied in support thereof;
 - (b) for prescribing the time and the manner of payment of benefit;
 - (c) for disqualifying a person for receiving any benefit or suspending payment thereof during prescribed periods of absence from Jersey or imprisonment or detention in legal custody;
 - (d) for prescribing the circumstances in which a person is or is not to be deemed for the purposes of this Law to be caring for another person;
 - (e) for any other matters incidental to claims for and payment of benefit.¹²⁶
- (2) Subject to the provisions of this Law, benefit shall not be capable of being assigned, charged or attached, nor shall it pass to any other person by operation of law, nor shall any claim be set off against the same, except in such cases and subject to such conditions as may be prescribed.

PART 4

FINANCE, ADMINISTRATION AND LEGAL PROCEEDINGS

30 Social Security Fund

- (1) The Insular Insurance Fund established in pursuance of the Law of 1950 shall be renamed the Social Security Fund and shall be maintained under the control and management of the Minister.
- (2) Subject to paragraph (3A), there shall be paid into the Social Security Fund all contributions payable under this Law after deduction therefrom of the appropriate Health Insurance Fund Allocation and appropriate Long-Term Care Fund Allocation, together with monies provided by the States, the proceeds of all charges imposed under this Law and any amount recovered by virtue of Article 26I(1); and there shall be paid out of the Fund all claims for benefit, and all expenses, including salaries, equipment and the provision of accommodation, incurred by the Minister in carrying this Law into effect.¹²⁷

- (3) Subject to paragraph (3A), the appropriate Health Insurance Fund Allocation, which shall be paid into the Health Insurance Fund, shall be the aggregate of the amounts expressed in Schedules 1A and 1B to be allocated to that Fund.¹²⁸
- (3A) Where the Class 1 or Class 2 contributions paid in respect of a person are less than such contributions as are due in respect of the person, the amount to be paid into the Health Insurance Fund and the balance to be paid into the Social Security Fund shall be reduced proportionally.¹²⁹
- (3B) The appropriate Long-Term Care Fund Allocation, which shall be paid into the Long-Term Care Fund, shall be the aggregate of –
- (a) the LTC contributions determined in accordance with Schedule 1C; and
 - (b) LTC surcharges determined in accordance with paragraph 4A of Schedule 1D,
- and collected in accordance with Schedule 1D and the 1961 Law.¹³⁰
- (4) Annual accounts shall be prepared in accordance with the accounting standards referred to in the Public Finances Manual issued under the [Public Finances \(Jersey\) Law 2019](#).¹³¹
- (5) Any monies forming part of the Social Security Fund may, from time to time, be paid over to –
- (a) the Treasurer of the States; or
 - (b) an investment manager,
- and may, by either of them, be invested in accordance with such directions as may be given by the Minister for Treasury and Resources.
- (5A) The Minister for Treasury and Resources may, after consultation with the Minister, appoint one or more investment managers to whom money may be paid over pursuant to paragraph (5) and may by Order make provision in relation to the appointment of such managers.
- (5B) An Order made under paragraph (5A) shall include provisions –
- (a) to ensure –
 - (i) the appointment of a suitable person or persons, and
 - (ii) that regard is paid to the need for diversification of investment of the assets of the fund;
 - (b) relating to the –
 - (i) suitability of investments which the manager proposes to make,
 - (ii) retention of control by the Minister for Treasury and Resources over the investments and over the application of the assets of the fund, and
 - (iii) terms and conditions of appointment of investment managers including the further delegation by such an investment manager of the powers of management and investment given by such appointment.
- (5C) The Minister for Treasury and Resources, in giving any directions as to the application and investment or reinvestment of the monies of the Social Security Fund paid over pursuant to paragraph (5), shall have regard to the –
- (a) need for diversification of investment of fund monies;

- (b) suitability of investments of any description which are proposed to be made; and
 - (c) obtaining, at reasonable intervals, of proper advice.
- (5D) In this Article –
- (a) “investment manager” means a person or persons reasonably believed by the Minister to be suitably qualified by ability in and practical experience of financial matters to make investment decisions on his or her behalf;
 - (b) the reference in paragraph (5C)(c) to “proper advice” is a reference to the advice of a person or persons reasonably believed by the Minister for Treasury and Resources to be qualified by the person’s ability in and practical experience of financial matters to give such advice.
- (6) The Minister for Treasury and Resources may borrow money under the guarantee of the annual income of the States in order to obtain currency, other than sterling, required for any purpose connected with the investment of the Social Security Fund.
 - (7) The Minister for Treasury and Resources shall, on matters relating to investment, provide full information to, and regularly consult with, the Minister and, where such consultation does not end in agreement, the disagreement shall be referred to the Council of Ministers for resolution.
 - (8) There shall be presented to the States annually by the Minister an account of the securities in which monies forming part of the Social Security Fund are for the time being invested.
 - (9) ¹³²

31 Social Security (Reserve) Fund

- (1) The Insular Insurance (Reserve) Fund established in pursuance of the Law of 1950 shall be renamed the Social Security (Reserve) Fund and shall be under the control and management of the Minister, and such assets as the Minister may determine may be transferred from the Social Security Fund into the Social Security (Reserve) Fund which shall be maintained as a reserve for the Social Security Fund.
- (2) Article 30(4), (5), (5A), (5B), (5C), (5D), (6), (7), (8) and (9) shall apply to the Social Security (Reserve) Fund as they apply to the Social Security Fund.
- (3) Any sums determined by the Minister to be income of the Social Security (Reserve) Fund shall be paid into the Social Security Fund.
- (4) Subject to the foregoing provisions of this Article and any other provision of this Law expressly directing payments to be made out of the Social Security (Reserve) Fund, a payment out of that Fund shall not be made otherwise than under the authority of a resolution of the States and shall be made subject to such conditions as to repayment or otherwise as may be specified in the resolution.

32 Actuarial reports

- (1) As from the end of the period of 3 years from the appointed day, or such shorter period as the then Social Security Committee directed, and, after that, in the year

that is immediately before a year in which an election is to be held under Article 6(1) of the [States of Jersey Law 2005](#), and in such other year as the Minister may direct, an actuary shall review the operation of this Law.¹³³

- (2) The actuary shall be appointed by the Minister.
- (3) After completing the review, the actuary shall report to the Minister on the financial condition of the Social Security Fund and the adequacy or otherwise of the contributions payable under this Law to support the benefits payable thereunder having regard to its liabilities under this Law.
- (4) A copy of every report under this Article shall be laid before the States as soon as may be after it is made.

33 Determination of claims and questions¹³⁴

- (1) Subject to this Law, provision shall be made by Order –
 - (a) for the determination of any question arising under or in connection with this Law, including any claim for benefit, by one or more officers appointed by the Minister, to be known as determining officers; and
 - (b) if a person is dissatisfied with any determination of a determining officer under this Law, for the matter to be redetermined by a second determining officer.¹³⁵
- (2) Paragraph (1) shall not apply to the determination by a medical board of any question for which provision is made by Articles 34A to 34D.¹³⁶
- (3) Orders under paragraph (1) shall provide for –
 - (a) appeals to the Tribunal from any determination of a determining officer;
 - (b) the reference to the Inferior Number of the Royal Court for decision of any question of law arising in connection with the determination of a question by a determining officer or of an appeal by the Tribunal;
 - (c) appeals to the Inferior Number of the Royal Court from a decision of the Tribunal on any question of law.¹³⁷
- (4) However, the Tribunal shall not have jurisdiction unless a second determining officer has first reconsidered the matter in accordance with an Order made under paragraph (1)(b).¹³⁸
- (5) No Order under this Article shall provide for appeals to lie from a decision of a determining officer on questions –
 - (a) whether the contribution conditions for any benefit are satisfied, or otherwise relating to an insured person's contributions;
 - (b) as to entitlement to a death grant; or
 - (c) as to which of the 2 or more persons satisfying the conditions for an increase of benefit, whether of the same or of a different description, shall be entitled to the increase where by virtue of some provisions of this Law not more than one of them is entitled to the increase.¹³⁹
- (6) The decision of the Inferior Number of the Royal Court on any reference or appeal arising in connection with this Law shall be final and without further appeal, but

this is without prejudice to the right of the Inferior Number of the Royal Court to refer the question at issue to the Superior Number of the Royal Court.

- (7) Subject to this Article, any Order under this Article may, in relation to any consideration of a matter by a determining officer or the Tribunal in accordance with the Order, include provision –
- (a) as to the procedure which is to be followed, the form which is to be used for any document, the evidence which is to be required and the circumstances in which any official record or certificate is to be sufficient or conclusive evidence;
 - (b) as to the time to be allowed for making any claim or appeal, for raising any question with a view to the review of any decision or for producing any evidence;
 - (c) for summoning persons to attend and give evidence or produce documents and for authorizing the administration of oaths to witnesses; or
 - (d) for the representation of one person, at any hearing of a case, by another person, whether or not that other person has professional qualifications.¹⁴⁰
- (8) Where, in any proceedings for an offence under this Law, involving any question as to the payment of contributions under this Law or for the recovery of any sums due to the Social Security Fund, any question arises that is required by an Order under this Article to be determined in accordance with the Order, provision may be made by Order –
- (a) that the decision relating to that question shall be conclusive for the purpose of those proceedings;
 - (b) for obtaining such a decision when it has not been given; and
 - (c) for adjourning the proceedings until such a decision has been given.
- (9) In this Article, “Tribunal” means –
- (a) in the case of any appeal from any determination of a determining officer as to whether, for the purposes of Article 18A(1)(a), a carer is regularly and substantially engaged in caring for a cared for person or whether a cared for person meets the criteria described in Article 18A(3)(a) – the Medical Appeal Tribunal constituted under Article 9(2)(a) of the [Income Support \(Jersey\) Law 2007](#); and
 - (b) in the case of any other appeal from any determination of a determining officer – the Social Security Tribunal constituted under Article 33A.¹⁴¹

33A Social Security Tribunal¹⁴²

- (1) The Minister shall by Order prescribe the constitution of the Social Security Tribunal.
- (2) The Minister may pay to any member of the Social Security Tribunal who exercises any functions under this Law, such remuneration and expenses as the Minister may determine.

34 Social Security Medical Appeals Tribunal¹⁴³

- (1) The Minister shall, by Order, prescribe the constitution of the Social Security Medical Appeals Tribunal.
- (2) Subject to the provisions of this Law, the Minister may, by Order, prescribe procedures to be followed by the Social Security Medical Appeals Tribunal in the discharge of its functions under this Law.
- (3) Orders under this Article shall provide for –
 - (a) the reference to the Inferior Number of the Royal Court for decision of any question of law arising in connection with the determination of an appeal to the Social Security Medical Appeals Tribunal; and
 - (b) appeals to the Inferior Number of the Royal Court from a decision of that Tribunal on any question of law,

and a decision of the Inferior Number of the Royal Court on any such reference or appeal shall be final and without further appeal, without prejudice to the right of the Inferior Number of the Royal Court to refer the question at issue to the Superior Number of the Royal Court.¹⁴⁴

34AA Medical boards¹⁴⁵

- (1) The Minister shall appoint medical boards, each consisting of one or 2 medical practitioners.
- (2) Subject to the provisions of this Law –
 - (a) the Minister may, by Order, prescribe the procedures to be followed by a medical board in the discharge of its functions under this Law; and
 - (b) where –
 - (i) a person claiming long term incapacity allowance is dissatisfied with any determination of a question by a medical board, or
 - (ii) the Minister considers that a question decided by a medical board should be reconsidered,

the question shall be reconsidered by a second medical board, and further provision as to the procedures to be followed in relation to such reconsideration may be made by Orders under this Article.¹⁴⁶

- (3) For the purposes of this Article and Articles 34B and 34C, a ‘second medical board’ means a board consisting of one or 2 medical practitioners who are not the same medical practitioners as those appointed to the medical board whose determination or (as the case may be) decision is to be reconsidered.¹⁴⁷

34A Determination of questions relating to loss of faculty¹⁴⁸

- (1) Where a person claims long term incapacity allowance, any question as to a matter listed in paragraph (2) shall be referred by the Minister to a medical board for determination.¹⁴⁹
- (2) The matters mentioned in paragraph (1) are –
 - (a) whether a relevant disease or injury has resulted in a loss of faculty;

- (b) whether a loss of faculty is likely to be permanent;
 - (c) the degree at which incapacitation resulting from a loss of faculty is to be assessed; and
 - (d) the period to be taken into account in the assessment of the degree of incapacitation.¹⁵⁰
- (3) Where the medical board has assessed the degree of incapacitation in accordance with paragraph (2)(c), before the end of the period to be taken into account as determined by the medical board under paragraph (2)(d), the Minister shall refer the case again to a medical board, for further determination of the matters listed in paragraph (2).¹⁵¹

34B Appeals from determinations by medical boards¹⁵²

- (1) Subject to paragraph (3), a claimant shall have a right of appeal to the Social Security Medical Appeals Tribunal against a decision of a second medical board under this Law.¹⁵³
- (2) An appeal shall be made in such manner and brought within such time as may be prescribed.
- (3) For the avoidance of doubt, the Social Security Medical Appeals Tribunal shall not have jurisdiction to hear an appeal from a decision of a medical board unless a second medical board has first reconsidered the matter in accordance with an Order made under Article 34AA(2)(b).¹⁵⁴
- (4) On hearing an appeal, the Social Security Medical Appeals Tribunal may confirm, reverse or vary the decision against which the appeal is brought.¹⁵⁵

34C References by Minister to Social Security Medical Appeals Tribunal¹⁵⁶

- (1) Where the Minister considers that a decision of a second medical board ought to be considered by the Social Security Medical Appeals Tribunal, the Minister may refer the case to that Tribunal for its consideration.
- (2) A reference by the Minister under paragraph (1) shall be made within 14 days of the decision in question.
- (3) On considering a case referred by the Minister, the Social Security Medical Appeals Tribunal may confirm, reverse or vary the decision in question.
- (4) The Minister may by Order amend the period in paragraph (2).

34D Further reviews¹⁵⁷

- (1) Where a determining officer is satisfied by fresh evidence that a decision of any medical board or by the Social Security Medical Appeals Tribunal was given as a result of non-disclosure or misrepresentation of a material fact (whether by the claimant or another person, and whether fraudulently or innocently), the determining officer shall refer the decision to a further medical board for review.¹⁵⁸
- (2) Independently of any review under paragraph (1), on referral by a determining officer following consideration as described in paragraph (3), and subject to paragraph (4), a further medical board may also review an assessment by any

medical board or by the Social Security Medical Appeals Tribunal on the ground that, since the making of the assessment, there has been either –

- (a) a substantial aggravation; or
 - (b) a substantial amelioration,
of the results of the relevant disease or injury.¹⁵⁹
- (3) A medical board shall not under paragraph (2) review an assessment unless a determining officer has considered any fresh evidence and determined whether any aggravation or (as the case may be) amelioration is so substantial as to merit such review of the assessment.¹⁶⁰
- (4) A medical board shall not under paragraph (2) review an assessment on any application made within 3 months of the assessment.¹⁶¹
- (5) ¹⁶²
- (6) ¹⁶³
- (7) ¹⁶⁴
- (8) Subject to the other provisions of this Article, a medical board may on a review deal with a case in any manner in which it may deal with a case on an original reference.¹⁶⁵
- (9) The provisions of this Law shall apply to a decision on a review under this Article as if it were an original decision.

34E Power to refer questions to experts¹⁶⁶

- (1) Where any question of special difficulty falls to be determined under any of Articles 33, 34A, 34B, 34C or 34D, the person or body responsible for such determination may refer that question to one or more experts for examination and report.
- (2) An expert to whom a question is referred under paragraph (1) shall not disclose any information coming to his or her knowledge as a result of such referral to any person except –
- (a) a person acting in execution of this Law;
 - (b) as may be required for any purpose approved by the Minister; or
 - (c) for the purposes or in the course of any legal proceedings,
- but Article 49 shall not apply to the expert.
- (3) In this Article “expert” means a person appearing to the person or body responsible for the determination to have knowledge or experience which would be relevant in determining the question of special difficulty.

35 Powers of inspection

- (1) Any officer in an administration of the States for which the Minister is assigned responsibility who is generally or specially authorized in writing by the Minister in that behalf (in this Article referred to as an “inspector”) shall, for the purposes of the execution of this Law, be entitled, subject to the production by the officer if so

required of evidence of the officer's authority, to do all or any of the following things, namely to –

- (a) enter at all reasonable times any premises or place liable to inspection under this Article;
 - (b) make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Law are being or have been complied with in any such premises or place;
 - (c) examine, either alone or in the presence of any other person, as the officer thinks fit, with respect to any matters under this Law on which the officer may reasonably require information, every person whom the officer finds in any such premises or place, or whom the officer has reasonable cause to believe to be or to have been an insured person, and to require every such person to be so examined;
 - (d) exercise such other powers as may be necessary for carrying this Law into effect.
- (2) The occupier of any premises or place liable to inspection under this Article, and any person who is or has been employing any person (and the servants and agents of any such occupier or other person) and any person carrying on any agency or other business for the introduction or supply to persons requiring them of persons available to do work or perform services (and the servants or agents of any person carrying on any such agency or other business), and any insured person, shall furnish to an inspector all such information and produce for inspection all such documents as the inspector may reasonably require for the purpose of ascertaining whether contributions are or have been payable, or have been duly paid, by or in respect of any person, or whether benefit is or was payable to or in respect of any person.
- (3) If any person –
- (a) wilfully delays or obstructs an inspector in the exercise of any power under this Article; or
 - (b) refuses or neglects to answer any question or to furnish any information or to produce any document when required to do so under this Article,
- he or she shall be liable to a fine not exceeding level 2 on the standard scale in the case of a first offence under this paragraph and, where a person is convicted of an offence under sub-paragraph (b) and the refusal or neglect is continued by him or her after conviction, he or she shall be guilty of a further offence and be liable on conviction to a fine not exceeding level 1 on the standard scale for each day on which it so continued:
- Provided that no person shall be required under this Article to answer any questions or to give any evidence tending to incriminate himself or herself.¹⁶⁷
- (4) The premises and places liable to inspection under this Article are any premises or places where an inspector has reasonable grounds for supposing that –
- (a) any persons are employed;
 - (b) there is being carried on any agency or other business for the introduction or supply to persons requiring them of persons available to do work or perform services,

except that they do not include any private dwelling house not used by or by permission of the occupier for the purposes of a trade or business.

36 General provisions as to offences and penalties

- (1) Paragraph (1A) applies where an employer is required to furnish prescribed information to the Minister before a prescribed date to enable the Minister to calculate any amount of Class 1 contribution payable by the employer.¹⁶⁸
- (1A) If the employer fails to furnish the information before the prescribed date the employer is liable to pay an additional contribution equal to 5% of the amount of the Class 1 contribution unless the employer satisfies the Minister that it was not reasonably possible to furnish the required information before the prescribed date.¹⁶⁹
- (1B) If the employer fails to pay any amount of Class 1 contribution, including any additional contribution payable under paragraph (1A), before the date prescribed for the payment of the Class 1 contribution the employer shall be liable to pay an additional 1% of the amount unpaid and shall also be liable to pay interest at the rate of 1% of any amount unpaid for each month it remains unpaid.¹⁷⁰
- (1C) A rate of interest mentioned in paragraph (1A) or (1B) may be amended by the States by Regulations.¹⁷¹
- (2) An employer or insured person who fails to pay a contribution that he or she is liable to pay under this Law within the time prescribed for payment of the contribution shall be guilty of an offence and liable to a fine not exceeding level 3 on the standard scale.¹⁷²
- (3) A person who, for the purpose of obtaining a benefit or other payment under this Law, whether for himself, herself or some other person, or for any other purpose connected with this Law –
 - (a) knowingly makes a false statement or false representation; or
 - (b) produces or furnishes, or causes or knowingly allows to be produced or furnished, a document or any information that the person knows to be false in a material particular,shall be guilty of an offence and liable to imprisonment for a term not exceeding 7 years or to a fine, or both.¹⁷³
- (4) Provision may be made by Order for the recovery of monetary penalties in respect of any offence under this Law, being a contravention of or failure to comply with any provisions of the Order, so, however, that such penalties shall not exceed level 3 on the standard scale for each offence or, where the offence consists of continuing any such contravention or failure after conviction thereof, level 3 on the standard scale together with a further level 1 on the standard scale for each day on which it is so continued.¹⁷⁴
- (5) Where an offence under this Law which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any negligence on the part of, any director, manager, secretary or other officer of the body corporate, or any person who was purporting to act in any such capacity, he or she as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

38 Civil proceedings to recover sums due to Social Security Fund

Proceedings for the recovery of sums due to the Social Security Fund may be instituted by the Treasurer of the States, either in term or in vacation, and, notwithstanding any enactment or rule of Law to the contrary, any such proceedings may be brought at any time within 10 years from the time when the matter complained of arose.¹⁷⁵

39 Recovery of sums due to Social Security Fund by deductions from earnings

- (1) Where judgment has been obtained for the payment of any sum due to the Social Security Fund by any individual (in this Article referred to as the “judgment debtor”) then, notwithstanding any enactment or rule of law to the contrary and without prejudice to any other means of recovery, the sum payable under the judgment together with the recoverable costs (in this Article referred to as the “judgment debt”) may be recovered in accordance with the provisions of this Article.
- (2) Where it is desired to recover any judgment debt under this Article –
 - (a) the Minister may serve notice on the employer for the time being of the judgment debtor requiring the employer to furnish the Minister, within such time (not being less than 7 days) as may be specified in the notice with a certificate of the amount earned by the judgment debtor in the employ of the employer during such past period or periods as may be so specified; and
 - (b) whether or not such a certificate as aforesaid has been required to be furnished, the Minister may serve notice on the employer for the time being of the judgment debtor requiring the employer to make such deductions from the earnings of the judgment debtor as may, having regard to all the circumstances of the case, appear to the Minister to be reasonable and to pay the amounts so deducted to the Minister at such times as may be specified in the notice, and the amount so paid shall be applied towards the satisfaction of the judgment debt:

Provided that where the judgement debt has been ordered to be paid by instalments, the Minister shall not require such deductions to be made as would at any date reduce the judgment debt by a greater amount than that by which it would have been reduced had the instalments been paid.

- (3) Any employer who refuses or without lawful excuse fails to furnish a certificate which under paragraph (2)(a) the employer is required to furnish within such time as may be so required, or who furnishes a certificate which is false in a material particular, shall be liable to a fine not exceeding level 2 on the standard scale.¹⁷⁶
- (4) Any notice under paragraph (2)(b) may at any time be varied by a subsequent notice under that sub-paragraph.
- (5) A copy of every notice served under paragraphs (2)(b) or (4) shall be served also on the judgment debtor.
- (6) Where any employer fails to deduct any amount which the employer is required by virtue of paragraph (2)(b) to deduct, or to pay to the Minister any amount so deducted, the amount may be recovered from the employer as a debt due to the Social Security Fund.
- (7) Service of any notice under this Article may be effected by sending it by registered post to the person on whom it is to be served at his or her usual or last known place

of abode or his or her principal place of business or, in the case of a company, at its registered office.

40 Benefit and assessment of damages

Where an insured person suffers injury in circumstances creating a legal liability in any person to pay damages to the insured person, the Court shall not, in assessing such damages, take into account any benefit which the insured person is entitled to claim as a result of such injury.

41 Recovery in bankruptcy, etc.

- (1) Where the Royal Court has granted –
- (a) an application by any person to place his or her property under the control of the Court (*de remettre ses biens entre les mains de la Justice*); or
 - (b) an application for the holding of a *bénéfice d'inventaire* on the estate of any deceased person,

the *autorisés* or the Viscount, as the case may be, shall pay out of the property of such person or the estate of such deceased person any amount due to the Social Security Fund by such person or such deceased person at the time of the granting of the application.

- (2) In the event of any *dégrèvement, réalisation, désastre*, bankruptcy or composition with creditors, any amount due to the Social Security Fund shall rank for payment *pari passu* with other privileged debts and in priority to all other debts.

42 ¹⁷⁷

PART 5

MISCELLANEOUS AND GENERAL

43 Crown servants and members of armed forces

- (1) This Law shall apply to persons employed by or under the Crown, subject to any special provision made by virtue of this Article, in like manner as if the employer were a private person, with such modifications as the Minister may by Order make thereto for the purpose of adapting the provisions thereof to the case of such persons.
- (2) Subject to any prescribed exceptions, any person who is serving as a member of any of His Majesty's forces or of any prescribed organisation in which persons serve under the control of the Defence Council shall be deemed not to be an insured person whilst the person is serving as aforesaid.¹⁷⁸

44 Mariners and airmen

Without prejudice to the generality of any other power to make Orders, the Minister may make Orders modifying in such manner as the Minister thinks proper the provisions of this Law in their application in relation to persons who are or have been employed on a ship, vessel, hovercraft or aircraft and any Order may in particular provide for –

- (a) this Law to apply to such persons notwithstanding that it would not otherwise apply;
- (b) excepting such persons from the application of this Law where they neither are domiciled nor have a place of residence in Jersey;
- (c) requiring the payment of secondary Class 1 contributions in respect of such persons whether or not they are insured persons;
- (d) the taking of evidence for the purpose of any claim to benefit, in a country or territory outside Jersey by a British Consular Officer or such other person as may be prescribed;
- (e) enabling persons who are or have been so employed to authorize the payment of the whole or any part of any benefit to which they are or may become entitled to such of their dependants as may be prescribed.

45 ¹⁷⁹**46 Insured persons outside Jersey**

- (1) Without prejudice to the generality of any other power to make Orders, the Minister may make Orders modifying in such manner, subject to the provisions of paragraph (2), as the Minister thinks proper, the provisions of this Law in their application in relation to persons who are or have been outside Jersey while insured under this Law.
- (2) Orders under this Article shall provide that, where an insured person is throughout any contribution month outside Jersey and is not in that month an employed person, he or she shall not be liable to pay any contribution as an insured person for that month.
- (3) Without prejudice to the generality of the provisions of paragraph (1), Orders thereunder may make provision for entitling a person to pay a Class 2 contribution for any month for which by virtue of paragraph (2) he or she is not liable to pay a contribution as an insured person.

47 Class 2 insured persons nearing pensionable age¹⁸⁰

- (1) Provision may be made by Order for excepting Class 2 insured persons who so elect, and who have attained the Class 2 contribution exception age specified in the person's case in Schedule 1AA and satisfy such other conditions as may be prescribed, from liability to pay Class 2 contributions otherwise payable under this Law.¹⁸¹
- (2) A person who has been excepted from liability to pay Class 2 contributions by virtue of paragraph (1) and who subsequently ceases to be so excepted shall not be

entitled to pay Class 2 contributions in respect of any period during which he or she was so excepted.¹⁸²

48 Reciprocal agreements with other countries

- (1) For the purpose of giving effect to any agreement with the government of the United Kingdom or of any part of His Majesty's dominions, or the government of any other country, (including any agreement between the government of the United Kingdom and the government of any part of His Majesty's dominions or of any foreign country, which has been extended or applies to Jersey), providing for reciprocity in matters relating to payments in respect of incapacity, accident, confinement of women, widowhood, old age or death, the States may, by Act, provide for this Law to be read as modified or adapted, in its application to cases affected by the agreement, to the extent required by the agreement.¹⁸³
- (2) Where the States have made an Act under paragraph (1), this Law shall be read as modified so as to include provision for –
 - (a) securing that acts, omissions and events having any effect for the purpose of the law of the country in respect of which the agreement is made shall have a corresponding effect for the purposes of this Law;
 - (b) determining in cases where rights accrue both under this Law and under the law of the said country, which of those rights shall be available to the person concerned;
 - (c) making any provisions as to administration and enforcement contained in this Law, or in any enactment thereunder, applicable also for the purposes of the law of the said country;
 - (d) making any necessary financial adjustments by payments into or out of the Social Security Fund.¹⁸⁴

49 Oath of Office¹⁸⁵

The chief officer appointed to administer this Law (the "Controller") shall, before he or she begins to act in execution of this Law, take oath of office before the Royal Court in the form set out in Schedule 3, but notwithstanding the oath of office the Controller may disclose such information as may be required for any purpose approved by the Minister.

50 Power to amend Law by Regulations¹⁸⁶

- (1) The States may by Regulations amend in this Law –
 - (a) in respect of insured persons –
 - (i) who is an insured person for the purposes of this Law,
 - (ii) the classification of insured persons for the purposes of this Law,
 - (iii) the liability of insured persons to pay contributions,
 - (iv) the amounts of the contributions payable by insured persons,
 - (v) the circumstances in which an insured person is entitled to a contribution credit, rules for calculation of contribution credits and

- circumstances in which an insured person is or may be entitled to a backdated contribution credit;
- (b) in respect of employers of insured persons –
 - (i) who is an employer of an insured person for the purposes of this Law,
 - (ii) the liability of employers of insured persons to pay contributions in respect of those persons,
 - (iii) the amounts of the contributions payable by employers of insured persons in respect of those persons;
 - (c) in respect of the collection of contributions, the manner in which, when and by whom contributions are to be paid;
 - (d) in respect of benefits –
 - (i) the descriptions of benefit,
 - (ii) who is entitled to a benefit of any description,
 - (iii) the conditions for a person's entitlement to a benefit of any description,
 - (iv) the period or periods for which a person is entitled to a benefit of any description,
 - (v) the rate or amount of any benefit (including a standard rate of benefit),
 - (vi) the circumstances in which and the extent to which any benefit shall or may be backdated;
 - (e) in respect of the Social Security Fund –
 - (i) the rules for calculation of amounts to be allocated to the Health Insurance Fund or the Long-Term Care Fund before contributions are paid into the Social Security Fund,
 - (ii) the purposes for which money shall be paid out of the Social Security Fund and, where appropriate, how the amount to be paid out is to be determined;
 - (f) any provision for the payment of money into the Social Security Fund by the States –
 - (i) where the States is or is to be required to make payments, as to how the amounts are to be determined, the periods to which they are to relate and when they are to be paid, or
 - (ii) so as to remove any obligation for the States to make payments into the Fund.¹⁸⁷
- (2) Without prejudice to the generality of paragraph (1)(a)(iii) and (iv) Regulations may –
- (a) amend the definition 'earnings' in Article 1;
 - (b) add a definition 'income' in Article 1;
 - (c) amend this Law to provide that an insured person's contributions are calculated by reference to the person's income; and
 - (d) amend this Law to provide for the determination of the amount of an individual's earnings or income for a specified period.

- (3) The States may by Regulations amend this Law so as to provide for the aggregation of contributions of different classes.
- (3A) The States may by Regulations amend in, or add to, this Law provision for the imposition of a surcharge where contributions of any specified class are not paid, whether by the insured person or any other person, by the date required by or under this Law.¹⁸⁸
- (4) Regulations made under this Article may also, for the purposes of supplementing any amendment made pursuant to paragraphs (1) to (3) –
 - (a) amend in this Law any power to make an Order; and
 - (b) amend this Law to provide that any further matter shall or may be made by Order.
- (5) Regulations made under this Article may amend any other enactment consequentially upon any amendment of this Law made pursuant to paragraphs (1) to (3).
- (5A) Regulations made under this Article may amend Article 49B of, and Schedule 1A to, the 1961 Law.¹⁸⁹
- (6) Regulations made under this Article shall not amend this Article or Article 51.
- (7) Draft Regulations to be made by the States under this Article may only be lodged by the Minister.

51 General provisions as to Acts, Regulations and Orders

- (1) Except in so far as this Law otherwise provides, any power conferred thereby to make any Act or Regulations or Order may be exercised –
 - (a) either in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of case; and
 - (b) so as to make, as respects the cases in relation to which it is exercised –
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases in relation to which the power is exercised or different provision for different cases or classes of case, or different provision as respects the same case or class of case for different purposes of this Law,
 - (iii) any such provision either unconditionally or subject to any specified condition.
- (2) Without prejudice to any specific provision of this Law, any Act, Regulations or Order under this Law may contain such transitional, incidental or supplementary provisions as appear to the States or, as the case may be, the Minister making the Order, to be expedient for the purposes of the Act, Regulations or Order.¹⁹⁰
- (3) ¹⁹¹

54 Provisions as to commencement

- (1) In this Law, the expression the “appointed day” means, subject to the following provisions of this Article, such day as the States may by Act appoint and different days may be appointed for different purposes of this Law or for the same purpose in relation to different cases or classes of case.¹⁹²
- (2) Any Act under paragraph (1) may, if the day thereby appointed is appointed for some only of the purposes of this Law or in relation only to some cases or classes of case, contain such incidental or supplementary provisions as appear to the States to be necessary or expedient as respects the period when this Law is to have a partial operation only or as respects the transition from that period to the period when this Law is in full operation.
- (3) Without prejudice to the generality of the provisions of paragraph (2), the provisions which may be made thereunder include, in particular, provision for modifying and supplementing in relation to the period to which the Act is to apply, the provisions of this Law, and where the repeal of the Law of 1950 has not yet taken effect, the provisions of that Law.

54A Transitional¹⁹³

- (1) Notwithstanding the amendment of this Law by Articles 2, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16 and 17 of the Social Security (Amendment No. 14) (Jersey) Law 2000 (in this Article called the “2000 Law”), if any person was entitled immediately before the commencement of the 2000 Law to any description of benefit under this Law –
 - (a) the person’s entitlement to that benefit shall from the commencement of the 2000 Law be determined as if that Law had not been passed; and
 - (b) the person shall not be entitled, in respect of the circumstances in which he or she became entitled to that benefit, to receive benefit under this Law as amended by those Articles of the 2000 Law.
- (2) Notwithstanding its repeal by Article 15 of the 2000 Law, Article 45 of this Law¹⁹⁴ shall continue to apply to every woman who was married before its repeal.

54B Transitional arrangements: replacement of invalid care allowance by home carer’s allowance¹⁹⁵

- (1) This paragraph applies where –
 - (a) immediately before commencement, a person (the “first person”) was, under the 1978 Law, entitled to invalid care allowance in respect of the care of a severely disabled person (the “second person”); and
 - (b) the first person had claimed such allowance before commencement.
- (2) In a case to which paragraph (1) applies, upon commencement –
 - (a) the first person shall, for the purposes of Article 18A(1)(a), be taken to be regularly and substantially engaged in caring for the second person;
 - (b) the first person shall be taken to satisfy any residency requirement prescribed under Article 18A(2)(a);
 - (c) the first person shall be taken to satisfy the requirement in Article 18A(2)(b);

- (d) the second person shall be taken to satisfy any residency requirement prescribed under Article 18A(3)(b).
- (3) Paragraph (2)(a) shall cease to have effect upon the completion of the first review carried out, following commencement, in the prescribed circumstances, of the first person's entitlement to home carer's allowance.
- (4) The references in Article 18A(4)(a) and (b) to a person having been entitled to and claimed home carer's allowance include references to a person having been entitled to and claimed invalid care allowance.
- (5) Notwithstanding the provisions of any Order made under Article 28, where a person was, immediately before commencement, in receipt of invalid care allowance and survivor's benefit, an adjustment shall not be made, in the person's case, between home carer's allowance and survivor's benefit.
- (6) In this Article –
 - “1978 Law” means the Invalid Care Allowance (Jersey) Law 1978;
 - “commencement” means the day Part 2 of the Social Security (Amendment of Law No. 4) (Jersey) Regulations 2012 came into force;
 - “invalid care allowance” means the allowance that, before commencement, was payable under the 1978 Law.

54C Transitional arrangements: survivor's benefit¹⁹⁶

- (1) Article 24(1)(b)(iv) and (5) shall not apply in the case of a person who –
 - (a) immediately before commencement, was entitled to survivor's benefit; or
 - (b) before commencement, has attained the age of 55.
- (2) In this Article, “commencement” means the day Part 5 of the Social Security (Amendment of Law No. 4) (Jersey) Regulations 2012 came into force.

54D Transitional provision for LTC contributions in 2015¹⁹⁷

- (1) Any notice issued by the Comptroller in 2015 in respect of a person's LTC contribution for that year shall be taken to be a notice of the estimate of that amount served and calculated under paragraphs 2 and 2A of Schedule 1D as amended by the Social Security (Amendment of Law No. 10) (Jersey) Regulations 2015.
- (2) In paragraph (1) “Comptroller” has the same meaning as in Schedule 1D.

54E Transitional provision for payment of LTC instalment in 2020¹⁹⁸

- (1) A person must pay an instalment of their LTC contribution for the 2020 year of assessment if –
 - (a) the person is required to pay an instalment of income tax under paragraph 25 of Schedule 5 to the 1961 Law; and
 - (b) the person is an insured person.
- (2) The instalment is due and payable on 31st May 2021.

- (3) If, at 31st May 2021, an income tax assessment has not been made for the person for the 2020 year of assessment, the amount of the person's instalment is calculated as follows –

$$A = (B \times C) - D$$

Where –

- A is the amount of the instalment;
- B is 0.5 if the person's income for the year before the year of assessment did not include any earnings, and is 0.4 in any other case;
- C is the person's estimated LTC contribution for the 2020 year of assessment (determined in accordance with paragraph 2A of Schedule 1D); and
- D is the amount of LTC contribution already paid for the 2020 year of assessment (not including an amount deducted under Article 41B or 41E of the 1961 Law).
- (4) If, at 31st May 2021, an income tax assessment has been made for a person for the 2020 year of assessment, the amount of the person's instalment is the lower of –
- (a) the person's remaining LTC contribution liability for the 2020 year of assessment; and
- (b) the amount calculated using the formula in paragraph (3).
- (5) If a person's instalment of income tax under paragraph 25 of Schedule 5 of the 1961 Law is waived or reduced under Article 41AA of that Law, the person's instalment of LTC contribution is correspondingly waived or reduced and the Comptroller must repay any amount determined to have been overpaid.
- (6) In this Article, unless the context requires otherwise, terms defined in the 1961 Law but not in this Law have the meaning given in the 1961 Law.

55 Citation

This Law may be cited as the Social Security (Jersey) Law 1974.

SCHEDULE 1AA¹⁹⁹

(Articles 1A, 8A(6), 8A(7), 25(1A)(a) and 47(1))

PENSIONABLE AGE**1 Pensionable age**

A person's pensionable age is the age specified in column 2 of the table, below, opposite the age category specified in column 1 of the table in which the person's date of birth falls.

2 Contribution years under Article 8A

A person's contribution years, for the purposes of Article 8A(6) and (7), is the period specified in column 3 of the table, below, opposite the age category specified in column 1 of the table in which the person's date of birth falls.

3 Election to take reduced old age pension under Article 25

A person's reduced pension age, for the purposes of Article 25(1A)(a), is the age specified in column 4 of the table, below, opposite the age category specified in column 1 of the table in which the person's date of birth falls.

4 Election in respect of Class 2 contributions under Article 47

A person's Class 2 contribution exception age, for the purposes of Article 47(1), is the age specified in column 5 of the table, below, opposite the age category specified in column 1 of the table in which the person's date of birth falls.

1	2	3	4	5
Age categories	Pensionable age	Contribution years for the purposes of Article 8A	Reduced pension age for the purposes of Article 25(1A)	Class 2 contribution exception age for the purposes of Article 47(1)
Person born before 1st January 1955	65	45	63	60
Person born on or after 1st January 1955 and before 1st November 1955	65 years and 2 months	45	63	60

1	2	3	4	5
Age categories	Pensionable age	Contribution years for the purposes of Article 8A	Reduced pension age for the purposes of Article 25(1A)	Class 2 contribution exception age for the purposes of Article 47(1)
Person born on or after 1st November 1955 and before 1st September 1956	65 years and 4 months	45	63	60
Person born on or after 1st September 1956 and before 1st July 1957	65 years and 6 months	45	63	60
Person born on or after 1st July 1957 and before 1st May 1958	65 years and 8 months	45	63	60
Person born on or after 1st May 1958 and before 1st March 1959	65 years and 10 months	45	63	60
Person born on or after 1st March 1959 and before 1st January 1960	66 years	46	64	61
Person born on or after 1st January 1960 and before 1st November 1960	66 years and 2 months	46	64	61
Person born on or after 1st November 1960 and before 1st September 1961	66 years and 4 months	46	64	61
Person born on or after 1st September 1961 and before 1st July 1962	66 years and 6 months	46	64	61
Person born on or after 1st July 1962 and before 1st May 1963	66 years and 8 months	46	64	61
Person born on or after 1st May 1963 and before 1st March 1964	66 years and 10 months	46	64	61
Person born on or after 1st March 1964	67 years	47	65	62

SCHEDULE 1A²⁰⁰

(Articles 5(3A) and (4), 9 and 30(3))

CLASS 1 MINIMUM EARNINGS THRESHOLD, FACTORS AND CONTRIBUTION RATES**A1 Class 1 minimum earnings threshold**

- (1) The Class 1 minimum earnings threshold is £438.
- (2) On 1st January in 2023 and every subsequent year, the amount in sub-paragraph (1) is to be increased or decreased, as the case requires, by the percentage rise or fall in the minimum wage during the period of 12 months beginning with 2nd January in the preceding year.
- (3) “Minimum wage” means the amount prescribed under Article 16(3) of the Employment Law.

1 Class 1 – earnings

For the purposes of determining the amount of Class 1 contributions payable in respect of a Class 1 insured person, and subject to any Order made under Article 1(5) or 11, the earnings of a Class 1 insured person include any sums payable to the person (whether under a contract of service or any other office, employment or arrangement whereby the person is rewarded for work done or services rendered) by way of wages, salary, fees, bonuses, commission, overtime pay or any other emolument including the value of any loan, perquisite or any other benefit in kind.

2 Class 1 – monthly earnings limits

- (1) For the purposes of this Law, subject to sub-paragraphs (2) and (3) –
 - (a) the lower monthly earnings limit for Class 1 contributions is £776;
 - (b) the standard monthly earnings limit for Class 1 contributions is £3,686;
 - (c) the upper monthly earnings limit for Class 1 contributions is £20,800.
- (2) On the 1st January in 2012 and every subsequent year, the limits in sub-paragraph (1)(a) and (b) shall each be increased or decreased, as the case requires, by the percentage figure equal to the percentage rise or fall in the Jersey Index of Earnings during the 12 months ending on 30th June in the preceding year.
- (3) On the 1st January in 2021 and every subsequent year, the limit in sub-paragraph (1)(c) shall be increased or decreased, as the case requires, by the percentage figure equal to the percentage rise or fall in the Jersey Index of Earnings during the 12 months ending on 30th June in the preceding year.

3 Class 1 – monthly contributions

- (1) The amount of an employed person's primary Class 1 contributions in respect of the monthly earnings of an employment is the aggregate of the following amounts –
 - (a) 0.8% of the person's earnings that do not exceed the standard monthly earnings limit, which amount shall be allocated to the Health Insurance Fund; and
 - (b) 5.2% of the person's earnings that do not exceed the standard monthly earnings limit.
- (2) The amount of an employer's secondary Class 1 contributions in respect of the monthly earnings of an employee is the aggregate of the following amounts –
 - (a) 1.2% of the employee's earnings that do not exceed the standard monthly earnings limit, which amount shall be allocated to the Health Insurance Fund;
 - (b) 5.3% of the employee's earnings that do not exceed the standard monthly earnings limit; and
 - (c) 2.5% of the employee's earnings that exceed the standard monthly earnings limit but do not exceed the upper monthly earnings limit.

3A Class 1 – standard contribution

The standard contribution for a month is, in the case of a Class 1 insured person, the sum of –

- (a) the maximum amount payable under paragraph 3(1)(b) for the month; and
- (b) the maximum amount payable under paragraph 3(2)(b) for the month.

3B 201**4 Class 1 – supplementation**

- (1) Where –
 - (a) contributions have been paid in respect of a Class 1 insured person for a month; and
 - (b) the sum of the social security contributions paid and credited in respect of the Class 1 insured person for the month exceed the contribution threshold but are less than the standard contribution,the social security contributions shall be supplemented for the month by an amount sufficient to cause those contributions in respect of the person for the month to equal the standard contribution.
- (2) No supplementation shall be awarded in respect of –
 - (a) secondary Class 1 contributions alone; or
 - (b) social security contributions paid and credited in respect of a person which exceed the contribution threshold but are less than the standard contribution

but which would not have been less than the standard contribution had contribution liability been discharged in full.

- (3) For the purposes of this paragraph –
- (a) the contribution threshold is the sum of –
 - (i) 5.2% of the lower monthly earnings limit, and
 - (ii) 5.3% of the lower monthly earnings limit;
 - (b) “social security contributions” means so much of the contributions paid or credited in respect of a Class 1 insured person as are to be paid into the Social Security Fund.

4A 202

SCHEDULE 1B²⁰³

(Articles 8(3), 9 and 30(3))

CLASS 2 FACTORS AND CONTRIBUTION RATES**1 Class 2 – earnings**

For the purposes of determining the amount of Class 2 contributions payable in respect of a Class 2 insured person, and subject to any Order made under Article 1(5) or 11, the earnings of a Class 2 insured person include any sums payable to the person (whether under a contract for services or any office or arrangement whereby the person is rewarded for work done or services rendered) by way of wages, salary, fees, bonuses, commission, overtime pay or any other emolument including the value of any loan, perquisite or any other benefit in kind.

2 Class 2 – monthly earnings limits

- (1) In this Schedule, subject to sub-paragraphs (2) and (3) –
 - (a) the lower monthly earnings limit for Class 2 contributions is £776;
 - (b) the standard monthly earnings limit for Class 2 contributions is £3,686;
 - (c) the upper monthly earnings limit for Class 2 contributions is £20,800.
- (2) On the 1st January in 2012 and every subsequent year, the limits in sub-paragraph (1)(a) and (b) shall each be increased or decreased, as the case requires, by the percentage figure equal to the percentage rise or fall in the Jersey Index of Earnings during the 12 months ending on 30th June in the preceding year.
- (3) On the 1st January in 2021 and every subsequent year, the limit in sub-paragraph (1)(c) shall be increased or decreased, as the case requires, by the percentage figure equal to the percentage rise or fall in the Jersey Index of Earnings during the 12 months ending on 30th June in the preceding year.

3 Class 2 – monthly full rate contributions

The amount of a person's full rate Class 2 contributions payable in any month is the aggregate of the following amounts –

- (a) 2% of the standard monthly earnings limit, which amount shall be allocated to the Health Insurance Fund;
- (b) 10.5% of the standard monthly earnings limit; and
- (c) 2.5% of the amount that is the difference between the standard monthly earnings limit and the upper monthly earnings limit.

3A 204**4 Class 2 – monthly reduced rate contributions**

- (1) The amount of a person's reduced rate Class 2 contributions payable in any month is the aggregate of the following amounts –
 - (a) 2% of the person's earnings that do not exceed the standard monthly earnings limit, which amount shall be allocated to the Health Insurance Fund;
 - (b) 10.5% of the person's earnings that do not exceed the standard monthly earnings limit; and
 - (c) 2.5% of the person's earnings that exceed the standard monthly earnings limit but do not exceed the upper monthly earnings limit.
- (2) The references in sub-paragraph (1) to a person's earnings shall be construed in accordance with the provisions of an Order made under Articles 1(5) and 8 by virtue of which the person is permitted to pay reduced rate Class 2 contributions for the period in which the month for which the contributions are payable falls.

4AA 205**4A Class 2 – standard contribution**

- (1) The standard contribution for a month is, in the case of a Class 2 insured person liable to pay full rate Class 2 contributions, the sum of –
 - (a) the maximum amount payable under paragraph 3(b) for the month; and
 - (b) the maximum amount payable under paragraph 3(c) for the month.
- (2) The standard contribution for a month is, in the case of a Class 2 insured person liable to pay reduced rate Class 2 contributions whose earnings do not exceed the standard monthly earnings limit, the maximum amount payable under paragraph 4(1)(b) for the month.
- (3) The standard contribution for a month is, in the case of a Class 2 insured person liable to pay reduced rate Class 2 contributions whose earnings exceed the standard monthly earnings limit, the sum of –
 - (a) the maximum amount payable under paragraph 4(1)(b) for the month; and
 - (b) the actual amount payable by the person under paragraph 4(1)(c) for the month.
- (4) The references in sub-paragraphs (2) and (3) to a person's earnings shall be construed as described in paragraph 4(2).

5 Class 2 – supplementation

- (1) No supplementation shall be awarded for a month –
 - (a) in respect of full rate Class 2 contributions; or

(b) in respect of reduced rate Class 2 contributions, in a case where the Class 2 insured person's earnings are equal to or exceed the standard monthly earnings limit.

(2) Where –

(a) a Class 2 insured person is liable to pay reduced rate contributions for a month;

(b) the person's earnings are less than the standard monthly earnings limit; and

(c) the sum of the social security contributions paid and credited in respect of the person for the month is –

(i) at least equal to the amount of the social security contributions payable for the month in respect of the person by virtue of paragraph 4(1)(b), but

(ii) less than the standard contribution applicable in his or her case, described in paragraph 4A(2),

the social security contributions shall be supplemented for the month by an amount sufficient to cause them to equal that standard contribution.

(3) In this paragraph –

(a) the references in sub-paragraphs (1)(b) and (2)(b) to a person's earnings shall be construed as described in paragraph 4(2);

(b) "social security contributions" means so much of the contributions paid or credited in respect of a Class 2 insured person as are to be paid into the Social Security Fund.

SCHEDULE 1C²⁰⁶

(Article 8AA(1))

LONG-TERM CARE FACTORS AND CONTRIBUTION RATES**1 Insured person's gross and taxable income**

- (1) For the purposes of calculating the amount of an LTC contribution payable in respect of an insured person, and subject to any Order made under Article 1(5) or 11 –
 - (a) an insured person's gross income for a year is the total of the sums calculated in accordance with Article 4 of the 1961 Law for the year, before the deduction of any amounts allowed under that Article;
 - (b) an insured person's taxable income for a year is so much of the person's income for the year as is charged to income tax.
- (2) Where, for the purposes of the 1961 Law, an insured person's income of any description includes that of his spouse or of his or her civil partner, it shall also include that income for the purposes of calculating the amount of the insured person's LTC contribution.

2 Upper annual income limit

The upper annual income limit for LTC contributions for a year is the annual equivalent of the upper monthly earnings limit for Class 1 contributions for the year, determined in accordance with paragraph 2(1)(c) and (3) of Schedule 1A.

3 LTC contribution

- (1) An insured person's LTC contribution for a year is whichever is the lower of the amount calculated in accordance with option A and the amount calculated in accordance with option B.
- (2) Option A is that, subject to sub-paragraph (3), the person's LTC contribution for a year is the LTC percentage of the person's taxable income for the year.
- (3) If the person is, for the year, entitled to a reduction in the amount of his or her income tax under Article 92C of the 1961 Law, the person's LTC contribution shall be reduced by the same proportion by which the amount of income tax payable by the insured person is reduced under that Article.
- (4) Option B is that, subject to sub-paragraph (5), the person's LTC contribution for a year is the LTC percentage of whichever is the lower of –
 - (a) the person's gross income for the year; and
 - (b) the upper annual income limit for the year.

-
- (5) Where the insured person's income includes, pursuant to the 1961 Law, the income of his spouse or his or her civil partner, the rule in sub-paragraph (4) shall be applied separately to –
- (a) the income of the insured person's spouse or civil partner;
 - (b) the income of the insured person, disregarding the income of his or her spouse or civil partner,
- and the resultant amounts of LTC contributions shall be aggregated.
- (6) In this paragraph, the LTC percentage is –
- (a) for 2019, 1%;
 - (b) for 2020 and ensuing years, 1.5%.

SCHEDULE 1D²⁰⁷

(Articles 8AA(3), 8AB(1) and (3), 8AC(1) and 8AC(3))

COLLECTION OF LTC CONTRIBUTIONS**1 Interpretation of Schedule 1D**

In this Schedule –

“building contractor” has the same meaning as in Article A15 of the 1961 Law;

“Comptroller” has the meaning given by the [Revenue Administration \(Jersey\) Law 2019](#);

“earnings” has the meaning given in Article A15 of the 1961 Law;

“employee” has the meaning given in Article A15 of the 1961 Law;

“employer” shall be construed having regard to the definition “employee” and in accordance with Article A15(6) and (7) of the 1961 Law;

“sub-contractor” has the same meaning as in Article A15 of the 1961 Law;

“tax” means income tax;

“taxable income” has the same meaning as in paragraph 1 of Schedule 1C.

2 Date by which LTC contribution must be paid

- (1) The Comptroller, when serving a notice of an assessment of tax on an insured person under the 1961 Law may, at the same time, serve notice of the amount of the LTC contribution that the person is liable to pay for a year or an estimate of that amount.
- (2) Subject to paragraph 3 and to Articles 8AB(1) and 8AC(1), an LTC contribution or an estimate of an LTC contribution notified under sub-paragraph (1) is due and payable on the same day as the tax contained in the assessment.
- (3) A notice of the amount of the LTC contribution that a person is liable to pay or an estimate of the person’s LTC contribution, served under sub-paragraph (1), shall be deemed to be a demand for payment.

2A Estimate of LTC contribution

- (1) An estimate of the amount of a person’s LTC contribution for a year of assessment shall be calculated in accordance with this paragraph.
- (2) Schedule 1C shall apply as if references in it to –
 - (a) the upper annual income limit were references to that limit for the year of assessment; and

- (b) subject to sub-paragraph (6), the person's gross income and taxable income, and the person's entitlement to a reduction under Article 92C of the 1961 Law,
- were references to those amounts or that entitlement –
- (i) for the purposes described in sub-paragraph (3) – for the year before the year of assessment;
- (ii)
- (iii) for the purposes described in sub-paragraph (5) – for the year of assessment.
- (3) The purposes referred to in sub-paragraph (2)(i) are –
- (a) calculating an estimate of the amount of a person's LTC contribution for the purposes of paragraph 1 of Schedule 1A to the 1961 Law;
- (b)
- (c) calculating the LTC contribution effective rate of a taxpayer whose ITIS effective rate is calculated under Article 41C of the 1961 Law.
- (4)
- (5) The purposes referred to in sub-paragraph (2)(iii) are –
- (a) serving a notice under paragraph 2 of an estimate of the amount of the LTC contribution of a taxpayer;
- (b)
- (6) Where the calculation is to be made for the purpose of calculating a person's LTC contribution effective rate, in the case of a person whose ITIS effective rate is calculated by reference to his or her estimated liability to income tax for a year, the amounts referred to in sub-paragraph (2)(b) shall also be estimates.

3 Duty of insured person to pay instalment of LTC contribution

An insured person who is liable to pay an instalment of tax for a year of assessment, in accordance with Article 41A of the 1961 Law, is also liable to pay an instalment of his or her LTC contribution for the year in which the instalment is due, at the same time and in the same manner as the instalment of tax, in accordance with Article 49B and paragraph 1 of Schedule 1A to the 1961 Law.

4 LTC contribution effective rate

- (1)
- (2) The LTC contribution effective rate applicable in an employee's case is determined in accordance with the following formula –

$$A = \frac{B + C - D}{E + F + G + H} \times 100$$

Where –

A is the contribution effective rate;

- B is the amount of the employee's estimated LTC contribution for the year to which the rate applies, calculated in accordance with paragraph 2A;
- C is the employee's total LTC contributions for any year preceding the year to which the rate applies, less any amount of contributions already paid for that preceding year, and any costs recoverable in respect of unpaid contributions;
- D is the amount of LTC contributions already paid for the year to which the rate applies;
- E is the estimated amount of income for which the employee is liable to be assessed under the 1961 Law for the year to which the rate applies;
- F is the estimated amount of income from which the employee is liable to allow the deduction of tax under the 1961 Law for the year to which the rate applies;
- G is the estimated amount of the employee's allowable deductions under the 1961 Law (except for Article 131I of that Law) in relation to the employee's earnings for the year to which the rate applies; and
- H is the estimated amount of the employee's allowable deductions under Article 131I of the 1961 Law for the year to which the rate applies.
- (3)
- (4)
- (5) Where an employee makes a request under Article 41CB of the 1961 Law which has been approved by the Comptroller, the Comptroller shall calculate an LTC contribution effective rate that exceeds the rate that would otherwise apply in the employee's case, in accordance with the foregoing provisions of this paragraph, by an amount that corresponds to the amount by which the new rate of tax exceeds the rate that would otherwise apply in the employee's case.
- (6) If, on an appeal by an employee against the effective rate of tax applicable in his or her case, that rate is revised, the Comptroller –
- (a) shall correspondingly revise the LTC contribution effective rate applicable in the employee's case; and
- (b) shall calculate a revised combined effective rate applicable in the employee's case.

4A Surcharge for late payment of LTC contribution

- (1) In this paragraph, "specified time" has the meaning given by Article 41I(1) of the 1961 Law.
- (2) An insured person who is liable to pay an LTC contribution for a year shall be liable to pay an amount in addition to that contribution (hereafter referred to as the "LTC surcharge") equal to 0% of so much of the LTC contribution for the year which remains unpaid, if the LTC contribution for the year is not paid in full by the specified time.
- (3) A person shall not be liable to pay the LTC surcharge if –
- (a) the Comptroller has, under Article 41I(2) of the 1961 Law, waived the person's payment of the tax surcharge due; or

- (b) the person is not, by virtue of Article 41I(3) of the 1961 Law, liable to pay the tax surcharge.
- (4) If, on an appeal under Article 41I(7) of the 1961 Law, the Commissioners direct that a person's liability under Article 41I(2) shall be waived, the person's liability to the LTC surcharge shall be taken to have been waived.
- (5) In this paragraph "tax surcharge" means a surcharge that a person is liable to pay under Article 41I of the 1961 Law.

5 Consequences of appeal against assessment to tax

- (1) Where an insured person appeals against any assessment on him or her made by the Comptroller in any first or additional assessment –
 - (a) the insured person, when estimating his or tax in accordance with Article 28(2) of the 1961 Law, shall also estimate his or her LTC contribution that will become payable consequentially on the determination of the appeal;
 - (b) pending the person's appeal against his or her assessment to income tax, the LTC contribution estimated in accordance with clause (a) shall be due and payable at the same time as his or her tax estimated in accordance with Article 28(2) of the 1961 Law and due and payable as described in paragraph (3) of that Article; and
 - (c) where, on determination of the appeal, a balance of tax chargeable must be paid in respect of a portion of the insured person's income, the balance of any corresponding LTC contribution payable in respect of that portion of the insured person's income is also due, and must be paid at the same time and in the same manner as the balance of tax.
- (2) Where –
 - (a) an insured person appeals against a notice of assessment served under Article 25 of the 1961 Law or against a determination by the Commissioners under Article 36 of the Law; and
 - (b) on determination of the appeal, a balance of tax overpaid is required to be repaid,
the corresponding balance of any LTC contribution that has been overpaid must be repaid at the same time and in the same manner.
- (3) Where, on an appeal under Article 36 of the 1961 Law, any balance of tax is to be paid or repaid, the corresponding balance of any LTC contribution that has been underpaid or overpaid must be paid or, as the case requires, repaid, at the same time and in the same manner.

6 Consequences of error in or adjustment of assessment to tax

- (1) Where, in the circumstances described in Article 37 or 38 of the 1961 Law, a repayment of tax is due to an insured person, any corresponding overpayment of the insured person's LTC contribution shall also be due and repaid at the same time, and in the same manner, as the repayment of tax.

- (2) Where an insured person is repaid an amount formerly paid for tax for a year of assessment under Part 13 of the 1961 Law, the person shall also be repaid any corresponding amount of LTC contribution that was aggregated with and paid by the person together with the amount formerly paid for tax.

7 Age determination

If a person, by reason of attaining an age during the course of a month, becomes liable for contributions or different amounts of contribution, the Social Security Department shall determine whether any such contribution is payable in respect of that month either by treating the person as having attained that age at the beginning of the month or as not having attained that age until the end of the month.

SCHEDULE 1

(Articles 13 and 27)

PART 1 – RATES OF BENEFIT²⁰⁸

Description of Benefit.	Weekly Rate.
1. Short term incapacity allowance	Standard rate of benefit.
2. Incapacity pension	Standard rate of benefit.
2A. Home carer's allowance	Standard rate of benefit.
4. Parental allowance	Standard rate of benefit.
5. Survivor's allowance ...	120% of the standard rate of benefit.
6. Survivor's pension	Standard rate of benefit.

PART 1A – RATES OF OLD AGE PENSION²⁰⁹

1 Interpretation of Part 1A

(1) For the purposes of this Part of this Schedule –

“standard rate” shall be construed in accordance with paragraph 2;

“RPI (Pensioners)” means the Jersey Retail Prices Index (Pensioners) produced by the Office of the Chief Statistician constituted under Article 5(1) of the [Statistics and Census \(Jersey\) Law 2018](#).

(2) For the purposes of this Part of this Schedule –

(a) a reference to the RPI (Pensioners) for a year or to the Jersey Index of Earnings for a year is a reference to that index after the percentage increase or decrease in the index for the year has been applied; and

(b) the percentage increase or decrease in the RPI (Pensioners) or the Jersey Index of Earnings for a year is the percentage increase or decrease in that index during the 12 months commencing July of the preceding year.

2 Standard rate

(1) The standard rate for the period beginning 7 days after the date prescribed for the purposes of Article 25A(1)(a) and ending with 30th September 2013 shall be £189.84.

- (2) The standard rate shall be recalculated on 1st October 2013 and on each anniversary of that date, in accordance with the following provisions of this paragraph.
- (3) If, for a year, the RPI (Pensioners) increases and the Jersey Index of Earnings either does not increase or increases by a percentage that is less than the percentage increase in the RPI (Pensioners), the standard rate shall be increased by the same percentage as the percentage increase in the RPI (Pensioners) for the year.
- (4) Subject to sub-paragraph (5) if, for a year –
 - (a) the RPI (Pensioners) increases but the increase is by a percentage that is less than the percentage increase in the Jersey Index of Earnings;
 - (b) the RPI (Pensioners) stays the same but the Jersey Index of Earnings increases; or
 - (c) the RPI (Pensioners) decreases and the Jersey Index of Earnings for the year increases or remains the same,the standard rate shall be adjusted by the percentage change that is the arithmetic mean of the percentage change in the RPI (Pensioners) for the year and the percentage change in the Jersey Index of Earnings for the year.
- (5) If, for a year, the application of the rule in sub-paragraph (4) would result in the Pension Index for the year being less than the Jersey Index of Earnings for the year, the standard rate shall instead be increased by the percentage required to increase the Pension Index for the year so as to equal the Jersey Index of Earnings for the year.
- (6) For the purposes of sub-paragraph (5) –
 - (a) the Pension Index for 2012 is 275.1;
 - (b) the Pension Index for each subsequent year is the amount that is the Pension Index for the preceding year increased by the same percentage as the percentage increase (if any) in the standard rate on 1st October in that subsequent year.
- (7) If, for a year, there is no increase in either the RPI (Pensioners) or the Jersey Index of Earnings, the standard rate shall remain unchanged.

3 Rates of old age pension

- (1) The weekly rate for the old age pension is the standard rate.
- (2) The weekly rate for a reduced old age pension taken in accordance with Article 25(1A) is the rate of old age pension payable to the person, reduced by 0.58% for each month from the month in which the person becomes entitled to receive the reduced old age pension until the month in which the person attains pensionable age (both months inclusive).
- (3) The weekly rate payable for an old age pension where the pension is payable to a woman by virtue of her husband's insurance, and the woman's husband is alive, is 66% of the rate of old age pension payable to her husband.

PART 2 – AMOUNTS OF SINGLE PAYMENT BENEFITS²¹⁰

Description of Grant.	Amount.
1. Parental grant.....	A lump sum equal to 3 times the standard rate of benefit.
2. Death grant	A lump sum equal to 4 times the standard rate of benefit.
3. 2013 old age pension adjustment	A lump sum that is the relevant percentage of the prescribed amount – where the relevant percentage is the percentage of the old age pension that, on the date prescribed for the purposes of Article 25A(1)(a), the person is, in accordance with this Law and any Order made under it, eligible to receive.

PART 3 – INCREASE FOR DEPENDANT²¹¹

Increase for dependant 66% of the rate of benefit payable to the beneficiary.

SCHEDULE 2²¹²

(Article 14)

CONTRIBUTION CONDITIONS**1 Short term incapacity allowance**

- (1) The contribution conditions for short term incapacity allowance are that –
 - (a) the claimant has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.25; and
 - (b) the claimant has either paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00.
- (2) In this paragraph the expression “relevant quarter” means the previous quarter but one before the quarter in which the entitlement to short term incapacity allowance first arises.

2 Long term incapacity allowance

- (1) The contribution conditions for long term incapacity allowance are that –
 - (a) the claimant has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.5; and
 - (b) the claimant has either paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00.
- (2) In this paragraph the expression “relevant quarter” means the previous quarter but one before the quarter in which entitlement to long term incapacity allowance first arises.

3 Incapacity pension

- (1) The contribution conditions for incapacity pension are that –
 - (a) the claimant has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.5; and
 - (b) the claimant has either paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00.
- (2) In this paragraph the expression “relevant quarter” means the previous quarter but one before the quarter in which entitlement to incapacity pension first arises.

3A Home carer's allowance

- (1) The contribution conditions for home carer's allowance are that –
 - (a) the claimant has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.5; and
 - (b) the claimant has either paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00.
- (2) A married woman who has made an election under Article 3 of the [Social Security \(Married Women\) \(Jersey\) Order 1974](#) and whose election has not been cancelled shall be taken to satisfy the contribution conditions in sub-paragraph (1).
- (3) In this paragraph the expression “relevant quarter” means the previous quarter but one before the quarter in which entitlement to home carer's allowance first arises.

4 Parental allowance

- (1) The contribution conditions for parental allowance are that –
 - (a) the claimant has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.25; and
 - (b) the claimant has paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00.
- (2) In this paragraph the expression “relevant quarter” means the previous quarter but 3 before the quarter in which the beginning of the parental allowance period falls.

5 Parental grant

- (1) The contribution conditions for parental grant are that the relevant person has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.25.
- (2) In this paragraph –
 - (a) the expression “relevant person” means the person by whom the conditions are to be satisfied;
 - (b) the expression “relevant quarter” means the previous quarter but one before the quarter in which it is expected that the relevant person's child will be born or adopted.

6 Survivor's benefit and old age pension

- (1) The contribution conditions for survivor's benefit or old age pension are that –
 - (a) the relevant person has paid contributions before the relevant time and the annual contribution factor derived from those contributions is not less than 0.5; and

- (b) the life average contribution factor derived from the contributions paid by or credited to that person (as at the relevant time) is 1.00.
- (2) In this paragraph –
- (a) the expression “relevant person” means –
 - (i) in the case of a survivor’s benefit, the deceased spouse or deceased civil partner, and
 - (ii) in the case of an old age pension, the person claiming the pension;
 - (b) the expression “relevant time” (except in the case to which clause (c) refers) means the date of the relevant person attaining pensionable age or dying under that age;
 - (c) the expression “relevant time”, in the case of a reduced old age pension under Article 25(1A), means the date at which the relevant person becomes entitled to the reduced pension.

7 Death grant

- (1) The contribution conditions for a death grant are that –
- (a) a contribution was payable by the relevant person in respect of the contribution month in which the death occurred; or
 - (b) the relevant person has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 1.00.
- (2) In this paragraph –
- (a) the expression “relevant person” means the person by whom the conditions are to be satisfied;
 - (b) the expression “relevant quarter” means the previous quarter but one before the quarter in which the death occurred or, where immediately before the date of the deceased’s death the relevant person was dead or over pensionable age, the previous quarter but one before the quarter in which that person attained pensionable age or died under that age.

SCHEDULE 3²¹³

(Article 49)

OATHS OF OFFICE**Form of oath to be taken by the Controller.**

You swear and promise before God that you will well and faithfully discharge the duties of Controller of Social Security in accordance with the laws relating to social security; that you will conduct yourself without hatred, favour or partiality; that you will exercise the powers entrusted to you by the said laws in such manner only as shall appear to you to be necessary for the due execution of the same; and that you will not disclose any information which may come to your knowledge in the performance of your duties except to such persons only as shall act in execution of the said laws and where it shall be necessary to disclose the same to them for the purposes of the said laws, or in so far as you may be required to disclose the same for the purposes or in the course of a prosecution for an offence against the said laws, or in such cases as you are expressly authorized by the said laws to disclose the same.

SCHEDULE 4²¹⁴

ENDNOTES

Table of Legislation History

Legislation	Year and Number	Commencement	oProjet No (where applicable)
Social Security (Jersey) Law 1974	L.22/1974	1 January 1975 (R&O.6062)	
Social Security (Jersey) Regulations 1975	R&O.6132	19 March 1975	
Social Security (Amendment) (Jersey) Law 1982	L.13/1982	27 August 1982	
Social Security (Amendment No. 2) (Jersey) Law 1982	L.14/1982	27 August 1982	
Social Security (Amendment No. 3) (Jersey) Law 1983	L.18/1983	4 November 1983	
Social Security (Amendment No. 4) (Jersey) Law 1986	L.17/1986	8 August 1986	
Social Security (Amendment No. 5) (Jersey) Law 1986	L.18/1986	1 October 1986 (R&O.7554)	
Social Security (Amendment No. 6) (Jersey) Law 1986	L.33/1986	19 December 1986	
Social Security (Jersey) Regulations 1987	R&O.7640	10 June 1987	
Social Security (Amendment No. 7) (Jersey) Law 1991	L.16/1991	1 September 1991 (R&O.8254)	
Social Security (Amendment No. 8) (Jersey) Law 1991	L.32/1991	29 November 1991	
Social Security (Amendment No. 9) (Jersey) Law 1992	L.2/1992	1 March 1992 (R&O.8339)	
Social Security (No. 2) (Jersey) Regulations 1993	R&O.8602	1 January 1994	
Social Security (Amendment No. 10) (Jersey) Law 1993	L.28/1993	19 January 1994 (R&O.8640)	
Social Security Committee (Change of Name) (Jersey) Act 1994	R&O.8761	23 November 1994	
Social Security (Amendment No. 11) (Jersey) Law 1995	L.28/1995	1 December 1995 (R&O.8876)	
Social Security (Amendment No. 12) (Jersey) Law 1996	L.3/1996	1 June 1996 (R&O.8935)	
Social Security (Amendment No. 13) (Jersey) Law 1997	L.53/1997	1 April 1998 (R&O.9213)	
Loi (1998) (Amendement) au sujet des témoins et informateurs	L.44/1998	18 December 1998	P.115/1998

Legislation	Year and Number	Commencement	oProjet No (where applicable)
Criminal Procedure (Prescription of Offences) (Jersey) Law 1999	L.23/1999	23 July 1999	P.34/1999
Education (Jersey) Law 1999	L.27/1999	1 March 2000 (R&O.9484)	P.30/1999
Social Security (Amendment No. 14) (Jersey) Law 2000	L.42/2000	1 April 2001 (as to Articles 1, 2 (b) and (d), 3, 4; 5 and 7 (except for Articles 5 and 7 in relation to incapacity benefit); 9, 10, 15, 16(2) and (3), 17(4), 18(1) (in relation to the other provisions then in force), 18(2) and (3) and 19) (R&O.61/2001); remainder in force 1 October 2004 (R&O.73/2004)	P.137/2000
Social Security (No. 3) (Jersey) Regulations 1997	R&O.9112	Regulations 1, 2, 3 and 16 in force 1 January 1998, Regulations 4, 5 and 6 in force 1 January 1999, Regulations 7, 8 and 9 in force 1 January 2000, Regulations 10, 11 and 12 in force 1 January 2001 and Regulations 13, 14 and 15 in force 1 January 2002	
Social Security (Amendment No. 15) (Jersey) Law 2002	L.38/2002	1 January 2003 (R&O.173/2002)	P.90/2002
Social Security (Amendment No. 17) (Jersey) Law 2004	L.23/2004	10 September 2004	P.75/2004
Social Security (Amendment No. 18) (Jersey) Law 2005	L.32/2005	11 November 2005	P.135/2005
States of Jersey (Amendments and Construction Provisions No. 8) (Jersey) Regulations 2005	R&O.48/2005	9 December 2005	P.62/2005
Income Support (Jersey) Law 2007	L.9/2007	28 January 2008	P.102/2006
Income Support (Consequential Amendments) (Jersey) Regulations 2007	R&O.127/2007	28 January 2008	P.102/2007
Social Security (Amendment No. 19) (Jersey) Law 2011	L.10/2011	10 June 2011	P.163/2010

Legislation	Year and Number	Commencement	oProjet No (where applicable)
Social Security (Amendment of Law No. 1) (Jersey) Regulations 2011	R&O.94/2011	1 October 2011, apart from Regulations 12, 13 and 14, in force 1 January 2012	P.110/2011
Social Security (Amendment of Law No. 2) (Jersey) Regulations 2012	R&O.26/2012	28 February 2012	P.1/2012
Civil Partnership (Jersey) Law 2012	L.4/2012	2 April 2012 (R&O.48/2012)	P.85/2011
Social Security (Amendment No. 20) (Jersey) Law 2012	L.5/2012	1 December 2012 (R&O.116/2012)	P.64/2011
Social Security (Amendment of Law No. 3) (Jersey) Regulations 2012	R&O.125/2012	1 January 2013	P.89/2012
Social Security (Amendment of Law No. 4) (Jersey) Regulations 2012	R&O.141/2012	13 December 2012, except Parts 2 and 5 in force 1 January 2013	P.101/2012
Social Security (Amendment of Law No. 5) (Jersey) Regulations 2013	R&O.34/2013	26 March 2013	P.15/2013
Long-Term Care (Jersey) Law 2012	L.21/2012	1 July 2014 (R&O.160/2013) Article 17 but only to the extent that it gives effect to paragraphs 1, 2, 3(a) and 4 of the Schedule	P.108/2011
Social Security (Amendment of Law No. 6) (Jersey) Regulations 2013	R&O.157/2013	1 July 2014	P.138/2013
Social Security (Amendment of Law No. 7) (Jersey) Regulations 2014	R&O.73/2014	18 July 2014	P.73/2014
States of Jersey Police Force Law 2012	L.37/2012	1 August 2014 (R&O.87/2014)	P.182/2011
Comptroller and Auditor General (Jersey) Law 2014	L.25/2014	17 November 2014	P.98/2014
Social Security (Amendment No. 21) (Jersey) Law 2014	L.3/2014	1 January 2015	P.139/2013
Social Security (Amendment of Law No. 8) (Jersey) Regulations 2014	R&O.110/2014	1 January 2015	P.106/2014
Social Security (Amendment No. 22) (Jersey) Law 2014	L.49/2014	19 January 2015	P.144/2014

Legislation	Year and Number	Commencement	oProjet No (where applicable)
Social Security (Amendment of Law No. 9) (Jersey) Regulations 2015	R&O.120/2015	15 October 2015	P.105/2015
Social Security (Amendment of Law No. 10) (Jersey) Regulations 2015	R&O.157/2015	17 December 2015	P.136/2015
Statistics and Census (Jersey) Law 2018	L.8/2018	23 February 2018	P.106/2017
Marriage and Civil Status (Amendment No. 4) (Jersey) Law 2018	L.19/2018	1 July 2018 (R&O.68/2018)	P.91/2017
Social Security (Amendment No. 23) (Jersey) Law 2018	L.31/2018	26 October 2018	P.77/2018
Public Finances (Jersey) Law 2019	L.10/2019	23 July 2019 (R&O.67/2019)	P.28/2019
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020 (R&O.136/2019)	P.122/2018
Social Security (Amendment of Law No. 11) (Jersey) Regulations 2019	R&O.129/2019	1 January 2020	P.110/2019
Finance (2020 Budget) (Jersey) Law 2020	L.6/2020	1 January 2020 Adopted Law given effect as if enacted on 2 December 2019 by R&O.130/2019	P.109/2019
Social Security (Amendment of Law No. 12) (Jersey) Regulations 2020	R&O.35/2020	3 April 2020	P.31/2020
Social Security (Amendment of Law No. 13) (Jersey) Regulations 2020	R&O.132/2020	16 November 2020 – Regulation 1 1 January 2021 – all remaining provisions	P.113/2020
Social Security (Amendment of Law No. 14) (Jersey) Regulations 2020*	R&O.137/2020	24 November 2020	P.124/2020
Social Security (Amendment of Law No. 15) (Jersey) Regulations 2020	R&O.168/2020	24 December 2020	P.148/2020
Legislation (Jersey) Law 2021	L.8/2021	28 September 2021 (R&O.112/2021)	P.26/2021
Social Security (Amendment of Law – Home Carer’s Allowance) (Jersey) Regulations 2021	R&O.143/2021	30 November 2021	P.91/2021

Legislation	Year and Number	Commencement	oProjet No (where applicable)
Social Security (Amendment of Law – Minimum Earnings Threshold) (Jersey) Regulations 2021	R&O.142/2021	1 January 2022	P.79/2021
Social Security (Amendment of Law No. 16) (Jersey) Regulations 2021	R&O.156/2021	1 January 2022	P.101/2021
Finance (2022 Budget) (Jersey) Law 2022	L.5/2022	1 January 2022 – except Articles 29, 30, 32 to 40 and 42 Adopted Law given effect as if enacted on 17 December 2021 by R&O.158/2021	P.100/2021
Social Security (Amendment of Law – Minimum Earnings Threshold) (No. 2) (Jersey) Regulations 2022	R&O.16/2022	16 February 2022	P.120/2021
Social Security (Amendment of Law – Temporary Reduction of Contribution Rates) (Jersey) Regulations 2022	R&O.87/2022	28 September 2022	P.82/2022
Social Security (Amendment of Law No. 17) (Jersey) Regulations 2023	R&O.11/2023	14 February 2023	P.110/2022
Social Security (Amendment of Law No. 18) (Jersey) Regulations 2023	R&O.44/2023	21 June 2023	P.24/2023
Finance (2023 Budget) (Jersey) Law 2023	L.3/2023	1 July 2023 (R&O.112/2022)	P.102/2022
Social Security Law (Jersey) Amendment Regulations 2024	R&O.34/2024	18 June 2024	P.27/2024
Social Security Law (Payments into Social Security Fund) (Jersey) Amendment Regulations 2024	R&O.73/2024	6 December 2024	P.62/2024
Social Security Law (Parental Allowance and Death Grant) (Jersey) Amendment Regulations 2024	R&O.79/2024	16 December 2024 (R&O.82/2024)	P.66/2024 (re-issue)
Income Tax (Amendment – Stage 2 of Independent Taxation) (Jersey) Law 2024	L.5/2024	1 January 2025 – Schedule 2, paragraph 4(1) to (3) Not in force – Schedule 2, paragraph 4(4)	P.6/2024

Legislation	Year and Number	Commencement	◦Projet No (where applicable)
Statistics and Census (Jersey) Amendment Law 2025	L.3/2025	21 February 2025	P.29/2024
Children and Civil Status (Consequential Amendments) (Jersey) Amendment Regulations 2025	R&O.5/2025	24 November 2025	P.89/2024
Children and Civil Status (Consequential Amendments) (Jersey) Amendment No. 2 Regulations 2025	R&O.51/2025	24 November 2025	P.55/2025
Social Security Law (Overlapping Benefits) (Jersey) Amendment Regulations 2025	R&O.74/2025	2 December 2025	P.79/2025

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* Regulation 5 makes the following transitional provision:

- “(1) The amendments made to the Social Security (Jersey) Law 1974 by Regulation 2 and the consequential amendments made by Regulations 3 and 4, in so far as they relate to payments of parental grant or parental allowance, have effect only in respect of a child whose expected adoption date, or expected date of birth, is on or after 1st January 2021.
- (2) In relation to claims for and payments of adoptive parent grant, maternity grant or maternity allowance made before these Regulations have effect as provided by paragraph (1) –
- (a) Articles 21 to 23A of the Social Security (Jersey) Law 1974; and
- (b) any other enactment amended by Regulation 3 or 4,
- continue in full force and effect, as though unamended by these Regulations.”

Table of Renumbered Provisions

Original	Current
1(8)	spent, omitted from this revised edition
19	repealed by L.42/2000
20	repealed by L.42/2000
24A	inserted by L.33/1986 and repealed by L.42/2000
37	paragraph (1) substituted by L.32/1991 , paragraph (3) repealed by L.44/1998 , paragraphs (1) and (2) repealed by L.23/1999
45	repealed by L.42/2000
52	spent, omitted from this revised edition
53	spent, omitted from this revised edition
Schedule 1, Part 1 Items 3, 6A and 7	deleted by L.42/2000

Table of Endnote References

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- ¹ *This version of the Law has been updated as a result of a re-issue of R&O.87/2022*
- ² *This Law has been amended by the States of Jersey (Amendments and Construction Provisions No. 8) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government*
- ³ *Article 1(1) amended by L.42/2000, L.38/2002, R&O.127/2007, R&O.94/2011, R&O.34/2013, L.21/2012, R&O.157/2013, R&O.73/2014, L.49/2014, L.8/2018, R&O.137/2020, R&O.79/2024, L.3/2025, R&O.5/2025*
- ⁴ *Article 1(2) substituted by L.9/2007, editorial change, “has” deleted from subparagraph (b), “as” inserted instead*
- ⁵ *Article 1(5) substituted by R&O.94/2011*
- ⁶ *Article 1(6) deleted by R&O.94/2011*
- ⁷ *Article 1(7) deleted by R&O.26/2012*
- ⁸ *Article 1(8) added by L.37/2012*
- ⁹ *Article 1A inserted by R&O.73/2014*
- ¹⁰ *Article 2 repealed by R&O.48/2005*
- ¹¹ *Article 3(1A) inserted by R&O.157/2013*
- ¹² *Article 4(1) amended by L.21/2012*
- ¹³ *Article 4(2) amended by R&O.94/2011, R&O.157/2013*
- ¹⁴ *Article 4(3) substituted by R&O.94/2011*
- ¹⁵ *Article 4(4) inserted by R&O.35/2020*
- ¹⁶ *Article 5(1) deleted by R&O.94/2011*
- ¹⁷ *Article 5(2) deleted by R&O.94/2011*
- ¹⁸ *Article 5(3) amended by R&O.142/2021*
- ¹⁹ *Article 5(3A) inserted by R&O.142/2021, substituted by R&O.16/2022*
- ²⁰ *Article 5(4) substituted by R&O.94/2011*
- ²¹ *Article 7(2) amended by L.28/1995*
- ²² *Article 8(1) substituted by R&O.94/2011, amended by R&O.34/2024*
- ²³ *Article 8(2) amended by R&O.94/2011, R&O.34/2024*
- ²⁴ *Article 8(3) substituted by R&O.94/2011, amended by R&O.34/2024*
- ²⁵ *Article 8AA inserted by R&O.157/2013*
- ²⁶ *Article 8AA(3) amended by L.5/2024*
- ²⁷ *Article 8AB inserted by R&O.157/2013*
- ²⁸ *Article 8AB(1) amended by L.5/2024*
- ²⁹ *Article 8AC inserted by R&O.157/2013*
- ³⁰ *Article 8A inserted by R&O.26/2012*
- ³¹ *Article 8A(6) amended by R&O.73/2014*
- ³² *Article 8A(7) amended by R&O.73/2014*
- ³³ *Article 8A(9) amended by R&O.44/2023*
- ³⁴ *Article 9(1) substituted by R&O.94/2011*
- ³⁵ *Article 9(2) deleted by R&O.94/2011*
- ³⁶ *Article 9(3) deleted by R&O.94/2011*
- ³⁷ *Article 9(4) inserted by L.42/2000*
- ³⁸ *Article 9A substituted by R&O.125/2012*
- ³⁹ *Article 9A(1) amended by R&O.129/2019, R&O.35/2020*
- ⁴⁰ *Article 9A(2) amended by L.10/2019, R&O.129/2019*

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- ⁴¹ Article 9A(3) *amended by R&O.129/2019*
- ⁴² Article 9A(4) *amended by L.10/2019, substituted by R&O.129/2019, amended by R&O.35/2020, R&O.168/2020, substituted by R&O.156/2021, amended by R&O.11/2023, substituted by R&O.73/2024*
- ⁴³ Article 9A(4AA) *inserted by R&O.73/2024*
- ⁴⁴ Article 9A(4A) *inserted by R&O.120/2015, deleted by L.10/2019*
- ⁴⁵ Article 9A(6) *substituted by L.10/2019*
- ⁴⁶ Article 10 *substituted by R&O.34/2024*
- ⁴⁷ Article 11 *amended by L.42/2000, R&O.94/2011, R&O.157/2013*
- ⁴⁸ Article 11A *inserted by R&O.79/2024*
- ⁴⁹ Article 11A(1) *amended by R&O.5/2025*
- ⁵⁰ Article 11A(3) *deleted by R&O.5/2025*
- ⁵¹ Article 11A(4) *amended by R&O.5/2025, R&O.51/2025*
- ⁵² Article 12 *substituted by L.5/2012, amended by R&O.141/2012, R&O.34/2013, R&O.137/2020*
- ⁵³ Article 13(1) *amended by L.42/2000, L.5/2012, R&O.34/2013*
- ⁵⁴ Article 13(2) *amended by L.16/1991, L.53/1997, R&O.34/2013*
- ⁵⁵ Article 14(1) *substituted by L.5/2012, amended by R&O.34/2013*
- ⁵⁶ Article 14(2) *substituted by L.42/2000, amended by R&O.141/2012, R&O.137/2020*
- ⁵⁷ Article 14(4) *deleted by R&O.26/2012*
- ⁵⁸ Article 15 *substituted by L.42/2000, text substituted by R&O.79/2024*
- ⁵⁹ Article 16 *substituted by L.42/2000*
- ⁶⁰ Article 16(2) *substituted by L.31/2018*
- ⁶¹ Article 16(4) *deleted by L.31/2018*
- ⁶² Article 16(5) *substituted by L.31/2018*
- ⁶³ Article 16(7) *amended by L.31/2018*
- ⁶⁴ Article 16(8) *amended by L.31/2018*
- ⁶⁵ Article 17 *substituted by L.42/2000*
- ⁶⁶ Article 18 *substituted by L.42/2000*
- ⁶⁷ Article 18(2) *amended by L.31/2018*
- ⁶⁸ Article 18(3) *amended by L.31/2018*
- ⁶⁹ Article 18(5) *inserted by L.31/2018*
- ⁷⁰ Article 18A *inserted by R&O.141/2012*
- ⁷¹ Article 18A(2) *amended by R&O.143/2021*
- ⁷² Article 18A(3) *amended by L.31/2018*
- ⁷³ Article 18A(7) *amended by R&O.143/2021*
- ⁷⁴ Article 21 *substituted by R&O.137/2020*
- ⁷⁵ Article 21(3) *amended by R&O.5/2025*
- ⁷⁶ Article 21(5) *amended by R&O.5/2025*
- ⁷⁷ Article 21(5A) *inserted by R&O.79/2024*
- ⁷⁸ Article 21(6) *amended by R&O.5/2025*
- ⁷⁹ Article 22 *substituted by R&O.137/2020, text substituted by R&O.79/2024, amended by R&O.5/2025*
- ⁸⁰ Article 22A *inserted by R&O.79/2024*
- ⁸¹ Article 22A(1) *amended by R&O.5/2025*
- ⁸² Article 22A(2) *amended by R&O.5/2025*
- ⁸³ Article 22A(3) *amended by R&O.5/2025, editorial change, “expected or date” deleted, “expected date” inserted instead*
- ⁸⁴ Article 22B *inserted by R&O.79/2024*
- ⁸⁵ Article 22C *inserted by R&O.79/2024*
- ⁸⁶ Article 22C(2) *amended by R&O.5/2025*

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- ⁸⁷ Article 22D inserted by R&O.79/2024
- ⁸⁸ Article 23 substituted by R&O.137/2020, deleted by R&O.79/2024
- ⁸⁹ Article 24 substituted by R&O.141/2012
- ⁹⁰ Article 24(7) amended by R&O.5/2025
- ⁹¹ Article 25(1A) inserted by L.42/2000, amended by R&O.73/2014
- ⁹² Article 25(1B) inserted by L.42/2000
- ⁹³ Article 25(2) substituted by L.42/2000
- ⁹⁴ Article 25(3) amended by L.42/2000
- ⁹⁵ Article 25(4) amended by L.4/2012
- ⁹⁶ Article 25(6) amended by L.42/2000
- ⁹⁷ Article 25A inserted by R&O.34/2013
- ⁹⁸ Article 26 text substituted by R&O.79/2024
- ⁹⁹ Article 26(2) amended by R&O.5/2025
- ¹⁰⁰ Article 26(3) amended by R&O.5/2025
- ¹⁰¹ Article 26A inserted by L.5/2012
- ¹⁰² Article 26A(1) amended by R&O.79/2024
- ¹⁰³ Article 26B inserted by L.5/2012
- ¹⁰⁴ Article 26C inserted by L.5/2012
- ¹⁰⁵ Article 26C(1) amended by R&O.79/2024
- ¹⁰⁶ Article 26C(2) amended by R&O.79/2024
- ¹⁰⁷ Article 26C(6) amended by R&O.79/2024
- ¹⁰⁸ Article 26C(7) amended by R&O.79/2024
- ¹⁰⁹ Article 26D inserted by L.5/2012
- ¹¹⁰ Article 26D(3) amended by R&O.141/2012
- ¹¹¹ Article 26E inserted by L.5/2012
- ¹¹² Article 26F inserted by L.5/2012
- ¹¹³ Article 26F(1) amended by R&O.141/2012, R&O.137/2020
- ¹¹⁴ Article 26F(3) added by R&O.141/2012, amended by R&O.79/2024
- ¹¹⁵ Article 26G inserted by L.5/2012
- ¹¹⁶ Article 26H inserted by L.5/2012
- ¹¹⁷ Article 26I inserted by L.5/2012
- ¹¹⁸ Article 26I(1A) inserted by R&O.141/2012
- ¹¹⁹ Article 26I(1B) inserted by R&O.141/2012
- ¹²⁰ Article 26I(2A) inserted by R&O.141/2012
- ¹²¹ Article 26J inserted by L.5/2012
- ¹²² Article 27 substituted by L.42/2000
- ¹²³ Article 27(1) amended by R&O.137/2020
- ¹²⁴ Article 28(1) amended by L.9/2007, L.4/2012, R&O.141/2012, L.31/2018, R&O.74/2025
- ¹²⁵ Article 28(2A) inserted by R&O.74/2025
- ¹²⁶ Article 29(1) amended by L.42/2000
- ¹²⁷ Article 30(2) amended by R&O.26/2012, L.5/2012, L.21/2012
- ¹²⁸ Article 30(3) substituted by R&O.94/2011, amended by R&O.26/2012
- ¹²⁹ Article 30(3A) inserted by R&O.26/2012, amended by R&O.157/2013
- ¹³⁰ Article 30(3B) inserted by R&O.157/2013, amended by L.3/2014
- ¹³¹ Article 30(4) substituted by L.25/2014, amended by L.10/2019
- ¹³² Article 30(9) deleted by L.10/2019
- ¹³³ Article 32(1) amended by L.31/2018, L.10/2019
- ¹³⁴ Article 33 substituted by L.9/2007
- ¹³⁵ Article 33(1) amended by L.31/2018
- ¹³⁶ Article 33(2) amended by L.31/2018

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- ¹³⁷ Article 33(3) amended by R&O.127/2007, R&O.141/2012
- ¹³⁸ Article 33(4) amended by R&O.127/2007, R&O.141/2012
- ¹³⁹ Article 33(5) amended by L.31/2018
- ¹⁴⁰ Article 33(7) amended by R&O.141/2012
- ¹⁴¹ Article 33(9) added by R&O.141/2012
- ¹⁴² Article 33A inserted by R&O.127/2007
- ¹⁴³ Article 34 substituted by L.49/2014
- ¹⁴⁴ Article 34(3) inserted by L.31/2018
- ¹⁴⁵ Article 34AA inserted by L.49/2014
- ¹⁴⁶ Article 34AA(2) substituted L.31/2018
- ¹⁴⁷ Article 34AA(3) inserted by L.31/2018
- ¹⁴⁸ Article 34A inserted by L.42/2000
- ¹⁴⁹ Article 34A(1) substituted by L.31/2018
- ¹⁵⁰ Article 34A(2) substituted by L.31/2018
- ¹⁵¹ Article 34A(3) substituted by L.31/2018
- ¹⁵² Article 34B inserted by L.42/2000
- ¹⁵³ Article 34B(1) amended by L.49/2014, L.31/2018
- ¹⁵⁴ Article 34B(3) substituted by L.31/2018
- ¹⁵⁵ Article 34B(4) amended by L.49/2014
- ¹⁵⁶ Article 34C substituted by L.31/2018
- ¹⁵⁷ Article 34D inserted by L.42/2000
- ¹⁵⁸ Article 34D(1) amended by L.49/2014, substituted by L.31/2018
- ¹⁵⁹ Article 34D(2) amended by L.49/2014, substituted by L.31/2018
- ¹⁶⁰ Article 34D(3) substituted by L.31/2018
- ¹⁶¹ Article 34D(4) amended by L.49/2014
- ¹⁶² Article 34D(5) deleted by L.31/2018
- ¹⁶³ Article 34D(6) amended by L.49/2014, deleted by L.31/2018
- ¹⁶⁴ Article 34D(7) deleted by L.31/2018
- ¹⁶⁵ Article 34D(8) amended by L.31/2018
- ¹⁶⁶ Article 34E inserted by L.42/2000
- ¹⁶⁷ Article 35(3) amended by L.18/1983, L.28/1995
- ¹⁶⁸ Article 36(1) substituted by L.23/2004
- ¹⁶⁹ Article 36(1A) inserted by L.23/2004
- ¹⁷⁰ Article 36(1B) inserted by L.23/2004
- ¹⁷¹ Article 36(1C) inserted by L.23/2004
- ¹⁷² Article 36(2) substituted by L.23/2004
- ¹⁷³ Article 36(3) substituted by L.23/2004
- ¹⁷⁴ Article 36(4) amended by L.18/1983, L.28/1995, L.32/2005, L.31/2018
- ¹⁷⁵ Article 38 amended by L.28/1995
- ¹⁷⁶ Article 39(3) amended by L.18/1983, L.28/1995
- ¹⁷⁷ Article 42 repealed by L.31/2018
- ¹⁷⁸ Article 43(2) revised on 11 January 2024 by Law Revision Board item [2023/1](#)
- ¹⁷⁹ Article 45 repealed by L.42/2000
- ¹⁸⁰ Article 47 heading substituted by R&O.73/2014
- ¹⁸¹ Article 47(1) amended by R&O.157/2013, R&O.73/2014
- ¹⁸² Article 47(2) amended by R&O.157/2013
- ¹⁸³ Article 48(1) amended by L.9/2007, revised on 11 January 2024 by Law Revision Board item [2023/1](#)
- ¹⁸⁴ Article 48(2) amended by L.9/2007
- ¹⁸⁵ Article 49 amended by L.31/2018
- ¹⁸⁶ Article 50 substituted by L.10/2011

- ¹⁸⁷ Article 50(1) amended by L.21/2012
- ¹⁸⁸ Article 50(3A) inserted by L.3/2014
- ¹⁸⁹ Article 50(5A) inserted by L.3/2014
- ¹⁹⁰ Article 51(2) amended by L.10/2011
- ¹⁹¹ Article 51(3) deleted by L.8/2021
- ¹⁹² Article 54 by R&O.6062, the “appointed day” is –
(a) for the purposes of Article 14(4)(a) – 10 September 1951(N.B. Article 14(4) was replaced by L.42/2000)
(b) for all other purposes – 1 January 1975
- ¹⁹³ Article 54A this Article is derived from the savings provisions in Article 18 of L.42/2000
- ¹⁹⁴ the former Article 45 before its repeal provided –
- “45 Married women**
- (1) Without prejudice to the generality of any other power to make orders, the Committee may make orders modifying the provisions of this Law in their application to women who or have been married.
- (2) Orders under this Article shall provide, subject to any prescribed conditions and exceptions, for excepting a woman, if she so elects or if she does not elect otherwise (as may be provided by that order) from liability to pay contributions as an insured person during any quarter during all of which she is married and is not excepted from liability.”
- ¹⁹⁵ Article 54B inserted by R&O.141/2012
- ¹⁹⁶ Article 54C inserted by R&O.141/2012
- ¹⁹⁷ Article 54D inserted by R&O.157/2015
- ¹⁹⁸ Article 54E inserted by R&O.132/2020
- ¹⁹⁹ Schedule 1AA inserted by R&O.73/2014
- ²⁰⁰ Schedule 1A inserted by R&O.94/2011, amended by R&O.94/2011, R&O.26/2012, R&O.157/2013, R&O.129/2019, R&O.16/2022, R&O.87/2022, R&O.79/2024
- ²⁰¹ Schedule 1A Paragraph 3B expired on 31 December 2022
- ²⁰² Schedule 1A Paragraph 4A expired on 31 December 2022
- ²⁰³ Schedule 1B inserted by R&O.94/2011; amended by R&O.94/2011, R&O.26/2012, R&O.157/2013, R&O.129/2019, R&O.87/2022, editorial change, “this” deleted from Paragraph 4AA(5), “This” inserted instead
- ²⁰⁴ Schedule 1B Paragraph 3A expired on 31 December 2022
- ²⁰⁵ Schedule 1B Paragraph 4AA expired on 31 December 2022
- ²⁰⁶ Schedule 1C inserted by R&O.157/2013, amended by R&O.129/2019
- ²⁰⁷ Schedule 1D inserted by R&O.157/2013, amended by L.3/2014, R&O.157/2015, L.6/2020, L.13/2019, R&O.129/2019, R&O.132/2020, L.5/2022, L.3/2023
- ²⁰⁸ Schedule 1 Part 1 amended by R&O.7640, L.42/2000, R&O.141/2012, R&O.34/2012, R&O.137/2020, L.3/2025
- ²⁰⁹ Schedule 1 Part 1A inserted by R&O.34/2013
- ²¹⁰ Schedule 1 Part 2 amended by L.38/2002, R&O.34/2013, R&O.137/2020
- ²¹¹ Schedule 1 Part 3 amended by L.42/2000, editorial change, in both places, “dependent” deleted, “dependant” inserted instead
- ²¹² Schedule 2 amended by L.13/1982, L.14/1982, L.17/1986, L.33/1986, L.2/1992, L.42/2000, L.38/2002, L.4/2012, R&O.141/2012, R&O.137/2020
- ²¹³ Schedule 3 amended by L.31/2018
- ²¹⁴ Schedule 4 repealed by R&O.127/2007