



Jersey

SOCIAL SECURITY (LONG-TERM CARE CONTRIBUTIONS) (JERSEY) ORDER 2014

Official Consolidated Version

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

Showing the law from 22 August 2024 to Current



Jersey

SOCIAL SECURITY (LONG-TERM CARE CONTRIBUTIONS) (JERSEY) ORDER 2014

Contents

Article	
1	Exception from liability to pay LTC contribution for non-taxpayer..... 3
2	Exception from liability to pay LTC contribution for non-resident landlord 3
2A	Exception from liability to pay LTC contribution for non-resident receiving Jersey pension 3
3	Exception from liability to pay LTC contribution for detached workers, travelling personnel and maritime workers 4
4	Citation 4
ENDNOTES 5	
Table of Legislation History..... 5	
Table of Renumbered Provisions 5	
Table of Endnote References 5	



Jersey

SOCIAL SECURITY (LONG-TERM CARE CONTRIBUTIONS) (JERSEY) ORDER 2014

THE MINISTER FOR SOCIAL SECURITY, in pursuance of Articles 3(1A), 8AA, 10, 11 and 51 of the [Social Security \(Jersey\) Law 1974](#), orders as follows –

Commencement [[see endnotes](#)]

1 Exception from liability to pay LTC contribution for non-taxpayer¹

An insured person is not liable to pay an LTC contribution for a year if the person is not liable to pay income tax for that year.

2 Exception from liability to pay LTC contribution for non-resident landlord

An insured person shall be excepted from liability to pay an LTC contribution for a year if –

- (a) the person is not resident in Jersey for the whole of the year; and
- (b) the person is only liable to pay income tax in that year under Article 51A(1) of the 1961 Law.

2A Exception from liability to pay LTC contribution for non-resident receiving Jersey pension²

- (1) An insured person is excepted from liability to pay an LTC contribution for a year if the person –

- (a) is not resident in Jersey for the whole of the year;
- (b) is not ordinarily resident in Jersey for any part of the year; and
- (c) is liable to pay tax only on income –
 - (i) from a pension arising in Jersey, or
 - (ii) taxable under Article 61(1)(b) of the 1961 Law.

- (2) An insured person is also excepted from liability to pay an LTC contribution for a year if the person –

- (a) satisfies the conditions in paragraph (1)(a) and (b); and
- (b) is liable to pay tax only on –
 - (i) income from a pension arising in Jersey or taxable under Article 61(1)(b) of the 1961 Law, and

(ii) income taxable under Article 51A(1) of the 1961 Law.

(3) The exceptions in this Article first apply for the year beginning 1 January 2024.

3 Exception from liability to pay LTC contribution for detached workers, travelling personnel and maritime workers

An insured person shall be excepted from liability to pay an LTC contribution at any time when he or she is excepted from liability to pay Class 1 or Class 2 contributions, by reason that, pursuant to an agreement made under Article 48 of the [Social Security \(Jersey\) Law 1974](#), the person continues to be liable to pay contributions in the country in which the agreement was made, notwithstanding that he or she is working in Jersey.

4 Citation

This Order may be cited as the Social Security (Long-Term Care Contributions) (Jersey) Order 2014.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Social Security (Long-Term Care Contributions) (Jersey) Order 2014	R&O.212/2014	1 January 2015
Income Tax (Amendment No. 46) (Jersey) Law 2021	L.1/2021	1 January 2021 Adopted Law given effect as if enacted on 4 November 2020 by R&O.131/2020
Social Security (Long-Term Care Contributions) (Jersey) Amendment Order 2024	R&O.49/2024	22 August 2024

Table of Renumbered Provisions

Original	Current
4	spent, omitted
5	spent, omitted
6	spent, omitted
7	4

Table of Endnote References

-
- ¹ Article 1 substituted by L.1/2021
² Article 2A inserted by R&O.49/2024