



Jersey

SOCIAL SECURITY (CONTRIBUTIONS) (JERSEY) ORDER 1975

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SOCIAL SECURITY (CONTRIBUTIONS) (JERSEY) ORDER 1975

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Jersey

SOCIAL SECURITY (CONTRIBUTIONS) (JERSEY) ORDER 1975¹

THE EMPLOYMENT AND SOCIAL SECURITY COMMITTEE, in pursuance of Articles 10, 11, 36, 46, 47 and 51 of the [Social Security \(Jersey\) Law 1974](#), orders as follows –

Commencement [\[see endnotes\]](#)

PART A1²

INTERPRETATION AND GENERAL

A1 Interpretation³

- (1) In this Order, unless the context otherwise requires –
 - “Comptroller” means the Comptroller of Revenue described in Article 2 of the [Revenue Administration \(Jersey\) Law 2019](#);
 - “contribution liability notice” has the same meaning as in the [Social Security \(Collection of Class 1 and Class 2 Contributions\) \(Jersey\) Order 2013](#);
 - “due date” means, in relation to any contribution under the Law, the day on which that contribution was due to be paid;
 - “gainful occupation” means any work done by a person for reward or in the course of his or her own business;
 - “income from self-employment” has the meaning given in Schedule 2;
 - “Income Tax Law” means the [Income Tax \(Jersey\) Law 1961](#);
 - “Law” means the [Social Security \(Jersey\) Law 1974](#);
 - “total income” has the meaning given in Schedule 2.⁴
- (2) In this Order the following expressions, when used in relation to a Class 1 insured person, have the same meaning as in Schedule 1A to the Law –
 - (a) subject to this Order, “earnings”;

- (b) “lower monthly earnings limit”;
 - (c) “standard monthly earnings limit”;
 - (d) “upper monthly earnings limit”;
 - (e) “primary Class 1 contributions”;
 - (f) “secondary Class 1 contributions”.
- (3) In this Order the following expressions, when used in relation to a Class 2 insured person, have the same meaning as in Schedule 1B to the Law –
- (a) subject to this Order, “earnings”;
 - (b) “lower monthly earnings limit”;
 - (c) “standard monthly earnings limit”;
 - (d) “full rate Class 2 contributions”;
 - (e) “reduced rate Class 2 contributions”.

A2 Class 1 insured person – earnings⁵

Schedule 1 has effect, for the purposes of the Law, to modify what payments or benefits are, or are not to be treated as, the earnings of a Class 1 insured person, to determine the value attributable to any benefit and to determine the time when any earnings are taken to have been paid or the period to which any earnings relate.

A3 Class 2 insured person – income arising from self-employment, total income and earnings⁶

Schedule 2 has effect –

- (a) to define a person’s income from self-employment and a person’s total income;
- (b) to determine the value attributable to any benefit in kind taken into account as income arising from self-employment or earnings; and
- (c) to modify what are the earnings of a Class 2 insured person in specified cases.

A4 Application to long-term care contributions⁷

- (1) Except as provided by paragraph (2), nothing in this Order applies in respect of an insured person’s liability to pay or entitlement to a credit for LTC contributions.
- (2) Article 17 shall apply to LTC contributions.
- (3) Article 18 shall apply to an amount paid in the erroneous belief that it was an LTC contribution payable under the Law.

PART 1

EXCEPTIONS AND CREDITS

1 Unemployment

- (1) Subject to paragraphs (2) and (3) and Articles 2, 5, and 15, an insured person shall be excepted from liability to pay a contribution under the Law for any period of at least 7 consecutive days of unemployment if the person proves to the satisfaction of the Minister that he or she has become unemployed following employment in an employed person's employment and that he or she normally relies upon such employment for his or her livelihood, and Class 1 contributions shall be credited in accordance with Article 15 to the person in respect of each day in that period.⁸
- (2) A contribution shall not be credited to any person under this Article for any period of unemployment unless the person furnishes, in respect of every day of unemployment in that period, the proof required by Article 2(1)(a)(i) by a declaration or declarations in writing made at the office of an administration of the States for which the Minister is assigned responsibility on such days and at such intervals as the Minister may require.
- (3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period that is more than 6 months before the day that the Minister is satisfied as to the proof required under paragraph (1).⁹

2 Provisions determining days of unemployment

- (1) For the purposes of Article 1 the following provisions shall apply –
 - (a) a day shall not be a day of unemployment –
 - (i) unless on that day the person concerned proves, in such a manner as the Minister may require, that the person is unemployed and capable of work and available for employment in an employed person's employment,
 - (ii) if on that day the person concerned does not work, and is on holiday,
 - (iii) if on that day the person concerned is following any gainful occupation, unless –
 - (A) that occupation could ordinarily have been followed by the person in addition to the person's usual employment and outside the ordinary working hours of employment, and
 - (B) the earnings derived therefrom, in respect of that day do not exceed one seventh of the standard rate of benefit, or where the earnings are earned in respect of a period longer than a day, the earnings do not on the daily average exceed that amount;
 - (b) where in respect of any day a person places restrictions on the nature, hours, rate of remuneration or locality or other conditions of employment which the person is prepared to accept and as a consequence of those restrictions has no reasonable prospects of securing employment, that day shall not be treated as a day of unemployment unless –

- (i) the person is prevented from having reasonable prospects of securing employment consistent with those restrictions only as a result of adverse industrial conditions in Jersey which may reasonably be regarded as temporary, and, having regard to all the circumstances, personal and other, the restrictions which the person imposes are reasonable,
 - (ii) the restrictions are reasonable having regard to the person's physical condition,
 - (iii) the restrictions are reasonable having regard to the time that has elapsed since the person became unemployed, or
 - (iv) the restrictions are reasonable having regard to agreed training that the person is undertaking to improve their prospects of securing future employment;
- (c) where the person concerned has lost employment in an employed person's employment by reason of a stoppage of work which was due to a trade dispute at the person's place of employment, the period during which the stoppage of work continues shall not be a period of unemployment, except in a case where, during the stoppage of work, the person has become bona fide employed elsewhere in the occupation which the person usually follows or has become regularly engaged in some other occupation:

Provided that this sub-paragraph shall not apply in the case of a person who proves –

- (i) that the person is not participating in or financing or directly interested in the trade dispute which caused the stoppage of work, and
 - (ii) that the person does not belong to a grade or class of workers of which, immediately before the commencement of the stoppage, there were members employed at the person's place of employment any of whom are participating in or financing or directly interested in the dispute;
- (d) where the person concerned –
- (i) has lost the person's employment in an employed person's employment through the person's misconduct, or has voluntarily left such employment without just cause,
 - (ii) after a situation in any suitable employment has been notified to the person by an officer in an administration of the States for which the Minister is assigned responsibility, or by or on behalf of an employer, as vacant or about to become vacant, has without good cause refused or failed to apply for that situation or refused to accept that situation when offered to the person,
 - (iii) has neglected to avail himself or herself of a reasonable opportunity of suitable employment, or
 - (iv) has without good cause refused or failed to carry out any written recommendations given to the person by an officer in an administration of the States for which the Minister is assigned responsibility with a view to assisting the person to find suitable employment, being recommendations which were reasonable having

regard to the person's circumstances and to the means of obtaining that employment usually adopted,

the period thereafter during which the person is unemployed shall not, unless the Minister otherwise determines, be a period of interruption of employment;

- (e) where the person concerned is a seasonal worker, no day during the person's off-season shall be a day of unemployment;
- (f) any period in respect of which the person concerned –
 - (i) is disqualified for receiving incapacity benefit or parental allowance by any Order made under Article 18 or Article 22 respectively of the Law, or
 - (ii) is unable to satisfy any additional conditions with respect to the receipt of incapacity benefit imposed in the person's case by any Order made under Article 18 of the Law,

shall not be a period of unemployment;

- (g) any period in respect of which the person concerned is disqualified for receiving incapacity benefit or parental allowance by any Order made under Article 29(1)(c) of the Law shall not be a period of unemployment.¹⁰
- (2) For the purposes of paragraph (1)(d), employment shall not be deemed to be employment suitable in the case of a person if it is employment in a situation vacant in consequence of a stoppage of work due to a trade dispute.
- (3) In this Article –

“agreed training” means training that has been agreed between an insured person and a determining officer;

“off-season” means, in relation to a seasonal worker, that part, or, if more than one part, those parts, of the year during which the worker is not normally employed;

“place of employment”, in relation to any person, means the factory, workshop, farm or other premises or place at which the person was employed, so, however, that where separate branches of work which are commonly carried on as separate business in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments shall, for the purposes of this Article be deemed to be a separate factory or workshop or farm or separate premises or a separate place, as the case may be;

“seasonal worker” means an insured person whose normal employment is for a part or parts only of a year in an occupation or occupations of which the availability or extent varies with the season of the year, or any other insured person who normally restricts his or her employment to the same, or substantially the same, part or parts only of the year;

“trade dispute” means any dispute between employers and employees or between employees and employees which is connected with the employment or non-employment or the terms of employment or the conditions of employment of any persons, whether employees in the employment of the employer with whom the dispute arises or not;

“year” (where used in the definitions of “off season” and “seasonal worker”) means the period of 12 months commencing with the first day in the calendar year on which the person concerned begins a period of normal employment.¹¹

3 Incapacity for work

- (1) Subject to paragraph (3) and Articles 4 and 5, an insured person shall be excepted from liability to pay a contribution under the Law for any period during which the person is incapable of work and, in the case of a Class 1 insured person, is not in receipt of earnings from his or her employer.¹²
- (2) Subject to paragraph (3), an insured person who has been excepted from liability to pay a contribution for any period in excess of one day by virtue of paragraph (1) shall be credited, for that period, with contributions of the appropriate class in accordance with and subject to the provisions of Article 15:

Provided that the person has paid contributions before the end of the relevant quarter and the annual contribution factor derived from those contributions is not less than 0.25.¹³

- (3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period that is more than 6 months before the person furnishes to the Minister such evidence as the Minister requires of the matters described in paragraph (1).¹⁴

4 Provisions determining days of incapacity for work

- (1) For the purposes of Article 3, a day shall not be a day of incapacity for work unless on that day the person concerned is incapable of work by reason of some specific disease or bodily or mental disablement.
- (2) For the purposes of Article 3, the following provisions shall apply –
 - (a) a day which is, in accordance with any Order made under Article 18 of the Law, treated for the purposes of incapacity benefit as a day of incapacity for work shall be a day of incapacity for work for the purposes of this Article, but any day which under any such Order is treated as not being such a day shall not be a day of incapacity for those purposes;
 - (b) any period in respect of which the person concerned is disqualified for receiving incapacity benefit by reason of the provisions of any Order made under Article 18 of the Law shall not be a period of incapacity for work;
 - (c) any period in respect of which the person concerned is disqualified for receiving incapacity benefit by reason of the provisions of any Order made under Article 29(1)(c) of the Law shall not be a period of incapacity for work.¹⁵

5 Persons unemployed and incapable of work during the same period

For the purposes of Articles 1 and 3, where in any period of 7 consecutive days a person is for part of that period unemployed and for the remainder of that period incapable of work, the person shall be treated as if incapable of work for the whole of that period and the said Articles shall be construed accordingly.¹⁶

6 Persons in receipt of long term incapacity allowance¹⁷

- (1) Subject to paragraph (5), an insured person who is in receipt of long term incapacity allowance shall, if the percentage of the person's degree of incapacitation is specified in Column 1 of Schedule 3, be excepted from liability to pay a contribution under the Law for the period of months specified in respect of that percentage in Column 2 of Schedule 3.¹⁸
- (2) Subject to paragraph (5), an insured person who has been excepted from liability to pay a contribution for any period by virtue of paragraph (1) shall be credited, for that period, with contributions of the appropriate class in accordance with and subject to the provisions of Article 15.¹⁹
- (3) If an insured person is in receipt of long term incapacity allowance in respect of incapacitation arising independently from each of 2 or more relevant diseases or injuries, the person's exception under this Article from liability to pay a contribution and the contributions with which the person is entitled under this Article to be credited shall be calculated on the aggregate of the percentages of the person's degrees of incapacitation.
- (4) However, to the extent that the aggregate of those percentages exceeds 100%, it shall be disregarded.
- (5) A person shall not be excepted from liability and contributions shall not be credited in respect of any period before the commencement of the period for which the person receives long term incapacity allowance.²⁰

6A Persons in receipt of incapacity pensions²¹

- (1) Subject to paragraph (3), an insured person who is in receipt of an incapacity pension shall be excepted from liability to pay a contribution under the Law for the period from the date on which the person becomes entitled to that pension until the end of the month before the one in which the person attains pensionable age.²²
- (2) An insured person who has been excepted from liability to pay a contribution for any period by virtue of paragraph (1) shall be credited, for that period, with contributions of the appropriate class in accordance with and subject to paragraph (3) and Article 15.²³
- (3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period before the commencement of the period for which the person receives the incapacity pension.²⁴

7 Persons over pensionable age

- (1) An insured person shall be excepted from liability to pay Class 2 or Class 1 primary contributions –
 - (a) from the end of the month in which the person becomes entitled to a reduced old age pension under Article 25(1A) of the Law; or
 - (b) if the person does not become entitled to such a pension, from the end of the month in which the person attains pensionable age.²⁵
- (2) For the purposes of this Article, a woman who was insured under the Law of 1950 shall be deemed to reach pensionable age on her 60th birthday.

- (3) For the avoidance of doubt, nothing in this Article shall relieve an employer of any liability imposed on the employer by the Law in relation to secondary Class 1 contributions.

8 Imprisonment or detention in legal custody

- (1) An insured person shall be excepted from liability to pay a contribution under the Law for any month during the whole of which the person is undergoing imprisonment or detention in legal custody, but contributions under this Order shall not be credited in respect of any such month except in respect of any month for which, on release, incapacity benefit is payable in accordance with any Order made under the Law, and then only in accordance with and subject to the provisions of Articles 3 and 4.²⁶
- (1A) But paragraph (1) does not except a person from liability to pay a contribution for any month if –
- (a) in that month, the person undertakes paid work outside the prison or other place of detention as part of a programme of rehabilitation; and
 - (b) the amount of the person's earnings in that month is equal to or exceeds the Class 1 minimum earnings threshold.²⁷
- (2) If any person to whom paragraph (1) is applicable so desires, the person may for any such month pay a Class 2 contribution –
- (a) at any time before the month following the one in which the person becomes entitled to a reduced old age pension under Article 25(1A) of the Law; or
 - (b) if the person does not become entitled to such a pension, at any time before the person attains pensionable age.²⁸
- (3) The contribution payable under paragraph (2) shall be the full rate Class 2 contribution applicable at the date of payment in relation to the person.²⁹

9 Persons in receipt of survivor's allowance³⁰

- (1) A woman shall be excepted from liability to pay a contribution under the Law to the extent and subject to the conditions set out below in respect of any month for which survivor's allowance is payable to her, namely –
- (a) if she has made application to the Minister for exception from such liability and that application has been granted, she shall be excepted from liability to pay a contribution under the Law in respect of any month during which she is so excepted:
Provided that –
 - (i) she may give notice to the Minister at any time while she is so excepted that she desires the exception to be cancelled; and, if such notice is so given, the exception shall cease to be in operation from the end of the current contribution month or such other date as the Minister may determine,
 - (ii) she shall notify her employer of any such exception granted to her and give her employer her contribution liability notice in the form "XR1", and, if she exercises the foregoing right to cancel such an exception

she shall forthwith notify her employer to that effect, apply for a contribution liability notice in the form “FR1”, and give such notice to her employer,

- (iii) if immediately before the death of her husband she was a Class 1 insured person who had elected not to pay, or was a Class 2 insured person who had not elected to pay, contributions as such a person, such an application shall be deemed to have been made and granted, unless she notifies the Minister to the contrary.³¹
- (2) A contribution as a Class 2 insured person shall be credited to a woman in respect of any month specified in paragraph (1), not being a month in respect of which a contribution is payable under the Law or a month in respect of which any such contribution is credited to her in accordance with the provisions of Articles 3 and 10 of this Order.
- (3) The provisions of paragraphs (1) and (2) shall apply *mutatis mutandis* to a man in receipt of survivor’s allowance.³²

9A Persons in receipt of home carer’s allowance³³

- (1) An insured person is excepted from liability to pay a contribution as a Class 2 insured person for any month during which the person is in receipt of home carer’s allowance.³⁴
- (2) An insured person who has been excepted from liability to pay a contribution for any month by virtue of paragraph (1) is credited, for that month, with contributions of the appropriate class in accordance with and subject to the provisions of Article 15.³⁵
- (3) A person is not excepted from liability and contributions are not credited in respect of any period before the commencement of the period for which the person receives home carer’s allowance.³⁶

10 Full-time education³⁷

- (1) An insured person shall be excepted from liability to pay a contribution as a Class 2 insured person for any month during the whole of which the person is engaged in full-time education.³⁸
- (2) For any month of full-time education, a person may pay a contribution as a Class 2 insured person and that payment may be made at any time before the person attains pensionable age.³⁹
- (2A) A contribution paid under paragraph (2) must be the full rate Class 2 contribution applicable at the date of payment.⁴⁰
- (3) Subject to paragraphs (3A) and (3B), for every month during which an insured person is excepted from liability to pay a contribution under paragraph (1), a Class 2 contribution is credited if the insured person –
 - (a) is aged 18 years or over;
 - (b) has not reached pensionable age; and
 - (c) is ordinarily resident in Jersey.⁴¹

- (3A) The maximum number of months ending before 1 April 2025 in respect of which Class 2 contributions may be credited to an insured person is 36.⁴²
- (3B) The maximum number of months beginning on or after 1 April 2025 in respect of which Class 2 contributions may be credited to an insured person is –

$$60 - C$$

where C is the number of months ending before 1 April 2025 in respect of which Class 2 contributions have been credited to them.⁴³

- (3C) A Class 2 contribution credited to an insured person under paragraph (3) in respect of a month beginning on or after 1 April 2025 is taken into account only for the purposes of survivor's benefit, incapacity pension, old age pension, home carer's allowance and death grant.⁴⁴
- (4) If the Minister requires information and evidence relating to the person's full-time education as described in paragraph (1), the person must produce it in the manner and timeframe required by the Minister.⁴⁵
- (5) The timeframe required by the Minister under paragraph (4) must not go beyond the date on which the insured person reaches pensionable age.⁴⁶

11 ⁴⁷

12 Low income contribution relief⁴⁸

- (1) A Class 2 insured person is eligible to be excepted from liability to pay Class 2 contributions under this Article if the person's estimated total income for a year does not exceed the specified amount for that year.⁴⁹
- (2) The "specified amount" for the year is one third of the annual equivalent of the standard monthly earnings limit for Class 2 contributions.
- (3) ⁵⁰
- (4) If the Comptroller requires information or evidence relating to the person's income described in paragraph (1), the person must produce it in the manner and timeframe required by the Comptroller.
- (5) An exception –
 - (a) subject to paragraph (7), is in force for such period as the Comptroller may determine; and
 - (b) may be subject to conditions determined by the Comptroller.
- (6) The person granted the exception must –
 - (a) immediately notify the Comptroller if a condition of the exception ceases to be fulfilled; and
 - (b) produce to the Comptroller any further information or evidence regarding the person's income described in paragraph (1) as the Comptroller may require.
- (7) The exception ends if a condition of the exception is no longer fulfilled.
- (8) The person granted the exception may notify the Comptroller, at any time while the exception is in force, that the person wishes the exception to end.

- (9) If notice is given under paragraph (8), the exception ends on the date the Comptroller determines.
- (10) Nothing in this Order prevents a person from receiving benefit, while the person is excepted from liability under this Article, by virtue of contributions paid by or credited to the person in respect of any period before the day on which the exception commenced.
- (11) Contributions are not credited to a person who has been granted exception from liability under this Article while that exception remains in force.

13 Special exception from liability to pay Class 2 contributions⁵¹

- (1) A Class 2 insured person is eligible to be excepted from liability to pay contributions in a year under this Article if –
 - (a) the sum of the person's income from self-employment and Class 1 earnings (if any) is less than the lower earnings limit; and
 - (b) the person's total income is less than two thirds of the standard earnings limit.⁵²
- (2) If the Comptroller requires evidence of the person's income and earnings described in paragraph (1), the person must produce it in the manner and timeframe required by the Comptroller.⁵³
- (3) If the person was in full-time education or training in the year before the concession year the Comptroller may accept evidence of an estimate of the person's income from self-employment, Class 1 earnings and total income for the current year.⁵⁴
- (4) ⁵⁵

13A Concession: Reduced rate Class 2 contributions⁵⁶

- (1) A Class 2 insured person is eligible to pay reduced rate Class 2 contributions in a year on the basis that the person's earnings are deemed to be of an amount equal to the standard earnings limit if –
 - (a) the sum of the person's income from self-employment and Class 1 earnings (if any) is less than the lower earnings limit; and
 - (b) the person's total income is less than the standard earnings limit.⁵⁷
- (2) A Class 2 insured person is eligible to pay reduced rate Class 2 contributions in a year on the basis that the person's total income is the person's earnings if –
 - (a) the sum of the person's income from self-employment and Class 1 earnings (if any) is less than the lower earnings limit; and
 - (b) the person's total income is not less than the standard earnings limit.⁵⁸
- (3) A Class 2 insured person is eligible to pay reduced rate Class 2 contributions in a year on the basis that the person's earnings are the sum of his or her income from self-employment and Class 1 earnings (if any) if –
 - (a) the sum of the person's income from self-employment and Class 1 earnings (if any) is not less than the lower earnings limit; and

- (b) the person's total income is less than four thirds of the standard earnings limit.⁵⁹
- (4) A Class 2 insured person is eligible to pay reduced rate Class 2 contributions in a year on the basis that the person's earnings are his or her total income if –
 - (a) the sum of the person's income from self-employment and Class 1 earnings (if any) is not less than the lower earnings limit; and
 - (b) the person's total income is not less than four thirds of the standard earnings limit.⁶⁰
- (5) If the Comptroller requires evidence of the person's income and earnings described in paragraph (1), (2), (3) or (4), the person must produce it in the manner and timeframe required by the Comptroller.⁶¹
- (6) If the person was in full-time education or training in the year before the concession year the Comptroller may accept evidence of an estimate of the person's income from self-employment, Class 1 earnings and total income for the current year.⁶²
- (7) ⁶³

13B Interpretation of Articles 13 and 13A⁶⁴

In Articles 13 and 13A –

- (a) the following references relate to the second year preceding the year in which the Article 13 exception or the Article 13A concession is applied –
 - (i) the person's "income from self-employment",
 - (ii) the person's "Class 1 earnings",
 - (iii) the person's "total income";
- (b) the "lower earnings limit" means the annual equivalent of the lower monthly earnings limit for the year to which the exception or concession relates;
- (c) the "standard earnings limit" means the annual equivalent of the standard monthly earnings limit for the year to which the exception or concession relates.

13C Low earnings employee classified as Class 2 insured person⁶⁵

A Class 2 contribution payable for a month by a person who, under paragraph 14 of Part 2 of Schedule 1 to the [Social Security \(Classification\) \(Jersey\) Order 1974](#), is treated as a Class 2 insured person, shall be reduced by the amount of any Class 1 contributions paid in respect of the person for that month.

13D Class 2 – deferred contributions for business commencement⁶⁶

- (1) Subject to paragraph (10), a Class 2 insured person is eligible to apply for a concession under this Article for a year if –
 - (a) the year is an opening year in which the person commences or has commenced a business;

- (b) before commencing in business the person is –
 - (i) a Class 1 insured person,
 - (ii) unemployed, or
 - (iii) in full-time education.⁶⁷
- (2) For the purposes of paragraph (1) –
 - (a) the opening years of a business are –
 - (i) if a person commences in business on any day in January in a year, that year and the following year, or
 - (ii) if a person commences in business on any other day in a year, that year and the following 2 years;
 - (b) a person commences in business if the person establishes a new business or, otherwise than as an employee, joins an existing business;
 - (c) a person is unemployed at any time if the person proves, in such manner as the Comptroller may require, that at that time the person was unemployed and available for employment in an employed person's employment.⁶⁸
- (3) A person applying for a concession under this Article must –
 - (a) make the application in writing to the Comptroller; and
 - (b) produce evidence the Comptroller may require of earnings, whether as a Class 1 insured person or Class 2 insured person, for the relevant income tax year of assessment and in the manner and timeframe required by the Comptroller.⁶⁹
- (4) The "relevant income tax year of assessment" is the second year preceding the year in which, if the application is granted, the concession period would fall.
- (5) If the person was in full-time education or training in the year before the year in which, if the application is granted, the concession period would fall, the Comptroller may accept evidence of an estimate of the earnings, whether as a Class 1 insured person or Class 2 insured person, for the current year.⁷⁰
- (6) Subject to paragraphs (7), (9) and (10), the Comptroller must, on an application being made by an eligible person in accordance with paragraph (3), grant the person a concession to pay, during the concession period, reduced rate Class 2 contributions at the rate of one third of the contributions that would be payable in respect of earnings equal to the standard monthly earnings limit.⁷¹
- (7) If the Comptroller is satisfied –
 - (a) that the person's business is that of a provider of day care accommodation or of being a day carer and, at the beginning of the concession period, it is a requirement of the registration of the person as such a provider or day carer that only one child may be looked after at the accommodation or by the carer; or
 - (b) that the person's business is that of a share fisherman,the concession granted by the Comptroller is for the person to pay, during the concession period, reduced rate Class 2 contributions of the amounts that would be payable in respect of earnings equal to the lower monthly earnings limit.⁷²
- (8) The concession period is the period from –

- (a) 1st January, if the application is made on or before 15th June in the same year;
 - (b) 1st April, if the application is made on or before 15th September in the same year;
 - (c) 1st July, if the application is made on or before 15th December in the same year; or
 - (d) 1st October, if the application is made on or before 15th March in the following year,
- to, subject to paragraph (12), the end of the year.
- (9) The Comptroller is required to grant a concession if the Comptroller is of the opinion that the person has intentionally arranged his or her affairs so as to take advantage of the concession.⁷³
 - (10) A person who has been granted a concession under this Article in respect of a business may not make an application under this Article in respect of another business within the period of 5 years commencing on the day following the concession period.⁷⁴
 - (11) A person granted a concession must produce any further information and evidence regarding the person's earnings as the Comptroller may require in the manner and timeframe required by the Comptroller.⁷⁵
 - (12) A person granted a concession may, at any time during the concession period, give notice to the Comptroller that the person desires the concession to be terminated and, if such notice is given –
 - (a) the concession ends immediately; and
 - (b) the person may not make a further application under this Article in respect of the concession period or any part of it.⁷⁶
 - (13) A person may apply under this Article notwithstanding that he or she commenced in business before 1st January 2012 but shall not be granted a concession in respect of any period preceding that date.
 - (14) In this Article –
 - (a) references to day care accommodation or to a day carer, or to registration of such accommodation or carer, shall be construed in accordance with the [Day Care of Children \(Jersey\) Law 2002](#);
 - (b) “share fisherman” means a master or member of the crew of a fishing boat, or a person who makes or mends gear appurtenant to a fishing boat or performs services ancillary to or in connection with the boat, and who is remunerated in respect of that work in whole or in part by a share of the profits or gross earnings of the fishing boat.

13E Recalculation of contributions deferred under Article 13D⁷⁷

- (1) ⁷⁸
- (2) The Comptroller determines the contributions that, if a concession were not granted under Article 13D, a person would have been liable to pay for the year.⁷⁹

- (2A) Notwithstanding Article 13B(a), where Articles 13 and 13A are applied for the purposes of the determination described in paragraph (2), the person's liability shall be determined by reference to the person's actual income from self-employment, earnings from Class 1 employment and total income for the year for which the concession was granted.⁸⁰
- (3) If the person would not have been liable to pay contributions for the year, the person may elect –
- (a) to receive a refund of the contributions that the person paid for the year, in accordance with paragraph (4); or
 - (b) not to receive a refund of the contributions that the person has paid for the year, in accordance with paragraph (5).
- (4) Where a person makes an election under paragraph (3)(a) –
- (a) the Comptroller must refund the amount of the contributions, after deduction of the amount of any relevant benefit received by the person; and
 - (b) the person's contribution credits are recalculated accordingly.⁸¹
- (5) Where a person makes an election under paragraph (3)(b), if the person received relevant benefit and the amount of that benefit exceeded the amount of contributions paid –
- (a) the Comptroller must notify the person of the amount of the excess; and
 - (b) the person is liable to pay the amount of the excess no later than 28 days after being notified.⁸²
- (5A) In paragraphs (4)(a) and (5) 'relevant benefit' means so much of the benefit received by the person for the year, calculated by reference to –
- (a) in the case described in paragraph (4)(a), the amount of the contributions being refunded; or
 - (b) in the case described in paragraph (5), the amount of the contributions paid.⁸³
- (6) If the amount of the contributions that the person has paid for the year exceeds the amount of the contributions that, apart from the concession, the person would have been liable to pay for the year –
- (a) the Comptroller must refund the excess; and
 - (b) the person's contribution credits are recalculated accordingly.⁸⁴
- (7) If the amount of the contributions that the person has paid for the year is less than the amount of the contributions that, apart from the concession, the person would have been liable to pay for the year –
- (a) the Comptroller must notify the person of the amount of the shortfall;
 - (b) the person is liable to pay the amount of the shortfall no later than 28 days after being notified; and
 - (c) the person's contribution credits are recalculated, taking into account the shortfall that the person pays.⁸⁵
- (8) Benefits already paid during the year are not affected by any recalculation of contribution credits under paragraph (4)(b), (6)(b) or (7)(c).
- (9) ⁸⁶

14 Persons with care of pre-school child⁸⁷

- (1) An insured person is eligible to be excepted from liability to pay a contribution under the Law in respect of any period during which the person has the full-time care of a child of the family who is below compulsory school age, if –
 - (a) the insured person is not entitled to incapacity benefit; and
 - (b) the insured person has been ordinarily resident in Jersey for the period of 6 months immediately preceding each period during which the person is excepted under this Article from liability.
- (2) Contributions are credited to the person in respect of each period during which the person is excepted under this Article.
- (3) If the Minister requires information and evidence of the person's circumstances as described in paragraph (1) for the purposes of crediting contributions, the person must produce it in the manner and timeframe required by the Minister and the Minister will only credit those contributions upon receipt of that information and evidence.
- (4) An exception under this Article may only be granted in respect of one child who is for the time being below compulsory school age, and the exception may not be granted for a period or periods that in the aggregate exceed 10 years.
- (5) If the Minister by notice in writing to the insured person requires the person to do so, the insured person must produce to the Minister, in the manner and timeframe required, the information the Minister requires to confirm that the person remains eligible to be excepted.
- (6) The insured person must immediately notify the Minister in writing if, by reason of any change in the person's circumstances, the person ceases to be eligible to be excepted under this Article.
- (7) The Minister may cancel the exception of the insured person if the person fails to comply with a requirement under paragraph (5).
- (8) The Minister must cancel the exception of the insured person if –
 - (a) the person gives notice to the Minister at any time while the person is excepted that the person wants the exception to be cancelled; or
 - (b) the person ceases to be eligible to be excepted under this Article.
- (9) If the exception is cancelled, it ceases to operate from the end of the current contribution month or from another date the Minister may determine.
- (10) For the purposes of this Article, an insured person who has the care of a child has its full-time care if the insured person does not undertake any gainful occupation, in any week, for any period exceeding –
 - (a) 20 hours; or
 - (b) a length of time as the Minister may determine.
- (11) A contribution credited to a person under paragraph (2) in respect of any period during which they have the full-time care of a child of the family who is below compulsory school age is taken into account only for the purposes of survivor's benefit, incapacity pension, old age pension, home carer's allowance and death grant.⁸⁸

- (12) A contribution credited to a person under paragraph (2) in respect of any period during which they have the full-time care of a child of the family who has not reached the cut-off age is taken into account for the purposes of the benefits mentioned in paragraph (11) and parental allowance.⁸⁹
- (13) But a contribution is only taken into account for the purposes of parental allowance under paragraph (12) if the contribution is credited in respect of a month beginning –
- (a) on or after 1 July 2024; and
 - (b) no earlier than 15 months before the beginning of the month in which the Minister receives the insured person's application under Article 16A(1) for an exception under paragraph (1).⁹⁰
- (14) In this Article –
- (a) “below compulsory school age” has the meaning given in Article 2 of the [Education \(Jersey\) Law 1999](#);
 - (b) a child reaches the cut-off age on the first day of the school year in which their fourth birthday falls;
 - (c) “school year” has the meaning given in Article 1(1) of the [Education \(Jersey\) Law 1999](#).⁹¹

14A ⁹²**15 Credited contributions**

- (1) The amount of a Class 1 contribution credited to an insured person under any of the foregoing provisions of this Order for any day shall be one twenty-eighth of the sum of the primary and secondary Class 1 contributions payable in respect of earnings equal to the standard monthly earnings limit for the month in which the day falls.⁹³
- (2) The amount of a Class 2 contribution credited to an insured person under any of the foregoing provisions of this Order for any day shall be one twenty-eighth of the amount equal to the Class 2 contribution that would have been due from the person for the month in which the day falls.⁹⁴
- (3) ⁹⁵
- (4) Notwithstanding the foregoing provisions of this Order, contributions shall not be credited for any month in respect of a Class 1 insured person whose earnings for that month equal or exceed the standard monthly earnings limit. ⁹⁶
- (5) Where the contributions paid in respect of a Class 1 insured person for any month are less than the amount described in paragraph (1) for that month, contributions credited shall be limited to the shortfall between the contributions paid and the amount described in paragraph (1).⁹⁷

16 Class 2 insured persons nearing pensionable age⁹⁸

- (1) An insured person who is liable for Class 2 contributions and who, having attained the Class 2 contribution exception age specified in his or her case by paragraph 4

of Schedule 1AA to the Law retires from gainful occupation, is eligible to be excepted from liability to pay contributions under the Law to the extent and subject to the conditions set out below, namely –

- (a) a person desiring to be so excepted shall make application to the Minister for that purpose in such form as may for the time being be approved by the Minister and, if the application is granted, shall be excepted from liability to pay contributions under the Law in respect of the period beginning with the beginning of the month following the month in which the application is made and, subject to paragraph (3), ending at the time the person attains pensionable age:

Provided that a person who is entitled to be excepted from liability to pay contributions under the provisions of Article 12 shall not be entitled to claim exception under the provisions of this Article;

- (b) a person to whom an exception has been granted may give notice to the Minister at any time while it is in force that the person desires the exception to be cancelled, and if such notice is so given, the exception shall cease to be in force from the beginning of the month following that in which notice of cancellation is given.⁹⁹
- (2) Notwithstanding anything in this Order to the contrary, a person who has been excepted from liability to pay contributions under the provisions of this Article shall not be entitled to pay contributions in respect of any period during which the person was so excepted.
 - (3) If a person granted an exception under this Article subsequently commences gainful occupation, the exception shall end at the end of the month in which the person commences gainful occupation.¹⁰⁰
 - (4) A person who ceases to be entitled to an exception under this Article shall notify the Minister before the end of the month in which the change in the person's circumstances occurs or, if later, within 2 working days after that change occurs.¹⁰¹
 - (5) A person who ceases to be entitled to an exception under this Article by reason of commencing employment shall forthwith notify his or her employer that the exception has ended.¹⁰²

16A Applications for exception or concession¹⁰³

- (1) An insured person may make an application for an exception or concession in this Part.
- (2) If a person applies for an exception or concession they must –
 - (a) make the application in writing in the form and manner required by the Minister or Comptroller, as the case may be; and
 - (b) produce the information and evidence required of them relating to their earnings or income for the period of the relevant exception or concession's application and in the manner and timeframe required.
- (3) A person must make an application under paragraph (1) within 6 months of the date from which their application seeks an exception or concession under this Part.

- (4) Despite a failure by a person to make their application within the time limit in paragraph (3), the Minister or Comptroller may accept the application if satisfied that there are circumstances justifying its acceptance.

16B Period of application¹⁰⁴

The Minister or Comptroller, as the case may be, may –

- (a) extend the period during which an exception or concession under this Part is applied to an insured person;
- (b) extend the period during which contributions under this Part are credited to an insured person; or
- (c) determine the conditions with which an insured person must comply before the powers in sub-paragraphs (a) or (b) will be exercised.

PART 2

MISCELLANEOUS PROVISIONS RELATING TO CONTRIBUTIONS

17 Disposal of contributions improperly paid

The Minister may treat contributions paid in error as paid on account of contributions properly payable.

18 Return of amount paid in error¹⁰⁵

- (1) This Article applies to an amount paid to the Minister in the erroneous belief that it was a contribution payable under the Law.
- (2) The Minister shall, subject to paragraphs (3), return the amount to the person who paid it to the Minister.
- (3) The Minister shall deduct from the amount paid to it –
 - (a) any amount it has treated under Article 17 as paid on account of other contributions; and
 - (b) any amount it has paid by way of benefit in the belief that the amount paid under this Article was a contribution.

19 Return of contributions in excess of required amount

- (1) Subject to paragraph (2), where the primary Class 1 contributions paid to the Minister in respect of the monthly earnings of a Class 1 insured person exceed the amount required by Schedule 1A to the Law, the Minister shall repay the excess to that insured person.¹⁰⁶
- (2) The Minister may treat any excess of contributions as paid on account, or in satisfaction, of unpaid contributions, and shall not be required to make any repayment under paragraph (1) where the excess is less than one pound.

20 Recovery of contributions

- (1) In any case where an employer or an insured person has been convicted of the offence under Article 36(2) of the Law of failing to pay a contribution the person shall be liable to pay to the Social Security Fund a sum equal to the amount which the person failed to pay.¹⁰⁷
- (2) Where an employer or an insured person is charged with such offence as is mentioned in paragraph (1) of this Article and an order is made under Article 2(1) of the [Loi \(1937\) sur l'atténuation des peines et sur la mise en liberté surveillée](#), the foregoing provisions of this Article shall apply as if the making of the order were a conviction.
- (3) Any sum ordered to be paid to the Social Security Fund under this Article shall be recoverable as a penalty.
- (4) Any sum paid by an employer under this Article shall be treated as a payment in satisfaction of the unpaid contributions and no part thereof shall be recoverable by the employer from the insured person.
- (5) If the employer, being a body corporate, fails to pay to the Social Security Fund any sum which the employer has been ordered to pay under this Article, that sum, or such part thereof as remains unpaid, shall be a debt due to the Social Security Fund jointly and severally by any directors of the body corporate who knew, or could reasonably be expected to have known, of the failure to pay the contribution or contributions in question.
- (6) Nothing in this Article shall be construed as preventing the Minister from recovering any sums due to the Social Security Fund by means of civil proceedings.

PART 3**PROVISIONS RELATING TO CONTRIBUTIONS WHICH ARE NOT PAID OR WHICH ARE PAID AFTER THE DUE DATE****21 Treatment for the purpose of any benefit of late paid or unpaid contributions, without consent, connivance or negligence of the employed person**

- (1) Where a contribution under the Law payable by an employer on behalf of an insured person is paid after the due date or is not paid, and the delay or failure in making payment thereof is shown to the satisfaction of the Minister not to have been with the consent or connivance of, or attributable to any negligence on the part of, the insured person, the contribution shall, for the purpose of any right to benefit, be treated as paid on the due date.
- (2) Article 22 shall, in its application to a contribution under the Law payable by an employer on behalf of an insured person, have effect subject to the provisions of paragraph (1) of this Article.¹⁰⁸

22 Treatment for purposes of survivor's benefit and pensions of contributions paid late¹⁰⁹

- (1) Subject to paragraph (1A), for the purpose of any right to survivor's benefit or to an incapacity pension or old age pension, a contribution under the Law paid after the due date shall be treated as paid on the due date if it is paid –
- (a) not later than 12 months after the relevant time; and
 - (b) at the rate applicable at the time of payment,
- and any other contribution paid after the due date shall be treated as not paid.¹¹⁰
- (1A) If a contribution is paid after the end of the year after the year in which the relevant period fell, the amount of the contribution due is whichever is the greater of –
- (a) the amount of the contribution applicable for the relevant period; or
 - (b) the amount of the contribution applicable for the relevant period increased by the percentage 'C' that is the product of the following formula –

$$\frac{A - B}{B} \times 100 = C\%$$

B

Where –

A is the standard monthly earnings limit applicable in the person's case on the date the contribution is paid;

B is –

- (i) where the period to which the contribution relates precedes 1st October 2011, the earnings limit prescribed for that period under Article 5(1) of the Law as it was then in force; or
- (ii) in any other case, the standard monthly earnings limit applicable in the person's case for the relevant period.¹¹¹

(1B)¹¹²

(1BA)¹¹³

(1C)¹¹⁴

(2) In this Article –

- (a) "relevant time" –
 - (i) when used in reference to survivor's benefit or an old age pension, has the same meaning as in paragraph 6(2)(b) of Schedule 2 to the Law, and
 - (ii) when used in reference to an incapacity pension, means the end of the relevant quarter as defined in paragraph 3(2) of that Schedule;
- (b) "relevant period" means the period to which the contribution relates.¹¹⁵

23 Treatment of late paid class 2 contributions as not having been paid¹¹⁶

For the purpose of determining the quarterly contribution factor of a claimant for benefit under any of paragraphs 1(1)(b), 2(1)(b), 3A(1)(b) and 4(1)(b) of Schedule 2 to the Law, any Class 2 contributions paid after the time prescribed in Article 6(1) of the Social

Security (Collection of Class 1 and Class 2 Contributions) Order 2013 or, as the case may be, that time as extended by the Minister under paragraph (2) of that Article shall be treated as not having been paid in respect of the relevant quarter.¹¹⁷

PART 4

PROVISIONS RELATING TO CONTRIBUTIONS WHICH PERSONS ARE ENTITLED, BUT NOT LIABLE, TO PAY

24 Treatment for the purpose of any benefit of contributions which persons are entitled, but not liable, to pay

- (1) Subject to the following provisions of this Article, the provisions of Article 22 shall apply to contributions which persons are entitled, but not liable, to pay as if each such contribution were due to be paid in the last day in the contribution month in respect of which it is paid.
- (2) For the purposes of any right to survivor's benefit or to an incapacity pension or old age pension, a contribution which a person is entitled, but not liable, to pay in accordance with the provisions of Article 8, or of Article 10 of this Order, or of Article 4 of the [Social Security \(Residence and Persons Abroad\) \(Jersey\) Order 1974](#), shall, if it is paid before the relevant time and within the period within which it may be paid under any of the said provisions, be treated as paid on the due date.¹¹⁸
- (3) In paragraph (2) of this Article, the expression the "relevant time" has the same meaning as in paragraph 6(2) of Schedule 2 to the Law.¹¹⁹

25 Payments after death

If a person dies, any contributions which, immediately before the person's death, the person was entitled, but not liable to pay, if the person so desired, may be paid notwithstanding the person's death, subject, however, to the same provisions with respect to the time for payment as were applicable to that person.

PART 5

GENERAL

26 ¹²⁰

27 Citation

This Order may be cited as the Social Security (Contributions) (Jersey) Order 1975.

SCHEDULE 1¹²¹

(Article A2)

CLASS 1 INSURED PERSON – EARNINGS**1 Periods of absence from employment**

- (1) There shall be treated as earnings of a Class 1 insured person –
 - (a) holiday pay, unless paid more than one month after the employment is terminated;
 - (b) remuneration paid by the employer in respect of a period during which the person is –
 - (i) on maternity, paternity, adoption or parental leave, or
 - (ii) absent from work due to illness;
 - (c) permanent health insurance benefits received by the Class 1 insured person, in respect of a period during which the person is absent from work due to illness, under a policy taken out by the employer.
- (2) If a Class 1 insured person continues to receive earnings in respect of any employment during a period of absence due to illness, the amount of the earnings shall be reduced by the amount of any benefit under the Law paid to the person in respect of the incapacity if the person has agreed to reimburse the person's employer with an amount equal to the benefit.
- (3) In calculating a person's liability to pay Class 1 contributions for the purpose of a deduction of the value of such contributions from the holiday pay component of insolvency benefit under Article 26G(1) of the Law, sub-paragraph (1) of this paragraph shall apply as if for sub-paragraph (1)(a) there were substituted the words "(a) holiday pay;".
- (4) In sub-paragraph (3), "holiday pay component of insolvency benefit" means any such component as is specified in paragraph (2)(c) or (d) of Article 26C of the Law.

2 Treatment of earnings on termination of employment, etc.

- (1) There shall be treated as earnings of a Class 1 insured person for a month in which the person leaves employment –
 - (a) earnings paid to the person in respect of that employment during that month;
 - (b) any earnings due in respect of that employment but not paid before the end of that month; and
 - (c) a payment in lieu of notice except such payment paid after the end of the month in which the employment is terminated.

- (2) Earnings due but not paid shall not be treated as earnings if the Minister is satisfied that the earnings will not be paid.
- (3) There shall be disregarded earnings paid after the death of a Class 1 insured person when calculating the contribution liability of the person for any month before the person's death.
- (4) If a person and his or her spouse or civil partner are jointly employed in employed person's employment and earnings in respect of that employment are paid to them jointly, the amount of the earnings of each shall be calculated upon the same basis as that upon which those earnings are calculated for the purposes of income tax or, in the absence of such calculation, upon the basis of equality.
- (5) In calculating a person's liability to pay Class 1 contributions for the purpose of a deduction of the value of such contributions from the notice pay component of insolvency benefit under Article 26G(1) of the Law, sub-paragraph (1) of this paragraph shall apply as if for sub-paragraph (1)(c) there were substituted the words "(c) a payment in lieu of notice."
- (6) In sub-paragraph (5), "notice pay component of insolvency benefit" means any such component as is specified in paragraph (2)(a) of Article 26C of the Law.

3 Directors fees

- (1) Directors fees received by a Class 1 insured person from the company that employs the person or from a company connected with it shall be treated as earnings.
- (2) For the purposes of sub-paragraph (1) "connected" shall be construed in accordance with Article 3A of the Income Tax Law.

4 Tips gratuities and service charges

Tips, gratuities and service charges paid to a Class 1 insured person shall be treated as earnings of a Class 1 insured person, but only if the tips, gratuities or service charges are distributed to employees by the employer or otherwise in accordance with a scheme for their distribution.

5 Benefits in kind – accommodation or board and lodging

- (1) Accommodation or board and lodging provided to a Class 1 insured person by the person's employer shall be treated as earnings.
- (2) The value attributable to the accommodation or board and lodging shall be the amount equal to the earnings the employer would have paid to the employee had the employer not been providing the accommodation or board and lodging.

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10 Payments to be disregarded

Specific and distinct payments of, or contributions towards, expenses incurred by a Class 1 insured person in connection with any employment shall not be treated as earnings of the employment.

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12 Deemed amount of earnings where information not provided

- (1) If, without reasonable excuse, a Class 1 insured person fails to comply with Article 35(2) of the Law, the person's earnings shall, for the purposes of determining his or her primary contributions, be taken to be such amount, not exceeding the upper monthly earnings limit, as the Minister considers appropriate.
- (2) If, without reasonable excuse, the employer of a Class 1 insured person fails to comply with Article 35(2) of the Law or any requirement to provide information under this Order, the earnings of that person shall, for the purposes of determining the employer's secondary contributions, be taken to be such amount, not exceeding the upper monthly earnings limit, as the Minister considers appropriate.

13 Period to which earnings relate

- (1) Earnings paid in any month to a Class 1 insured person shall be treated as earnings of that month.
- (2) However a payment in respect of a holiday period, other than such a payment made by way of a supplement to the Class 1 insured person's rate of pay, shall be treated as earnings of the month in respect of which the payment is due.

14

SCHEDULE 2¹²²

(Article A3)

**CLASS 2 INSURED PERSON – INCOME FROM SELF-EMPLOYMENT, TOTAL INCOME
AND EARNINGS****1 Income from self-employment**

- (1) A Class 2 insured person's income from self-employment is the sum of –
- (a) the person's earnings, described in paragraph 1 of Schedule 1B to the Law;
 - (b) dividends paid by a company of which the person is a shareholder, if the income of the company derives from the person's self-employment;
 - (c) distributions made by a partnership in which the person is a partner;
 - (d) contributions to a pension scheme for the benefit of the person or a member of the person's family or household by –
 - (i) a company of which the person is a director or the company secretary, or
 - (ii) a partnership in which the person is a partner;
 - (e) income that the person is entitled to receive from a trust, if the income of the trust derives from the person's self-employment;
 - (f) income charged with income tax under Schedule D Case II(c), Case III(d) or Case VII, as described in Article 62 of the Income Tax Law, if –
 - (i) the Class 2 insured person is the member of the superannuation fund or pension scheme, or
 - (ii) as the case requires, the annuity, contract or trust is established with funds arising from the person's membership of such a fund or scheme;
 - (g) income charged with income tax under Schedule D Case IIA, as described in Article 62 of the Income Tax Law.
- (2) In sub-paragraph (1)(b) the reference to dividends includes dividends paid to a member of the Class 2 insured person's family or household, if that payment is an arrangement that, apart from this sub-paragraph, would avoid the dividend being treated as the Class 2 insured person's income from self-employment.

2**3 Total income**

- (1) The total income of a person is the amount described in sub-paragraph (2) or, if higher, the amount described in sub-paragraph (3).
- (2) The amount is the sum of –

- (a) the person's total income for the purposes of the Income Tax Law;
 - (b) if the person is a pension holder, the value of the person's approved pension contributions paid in a year of assessment that are deducted under Article 131I(1) of the Income Tax Law; and
 - (c) if the person is a high value resident, the value of any income that is deemed income under Article 135A(3A)(b) or Article 135A(3B)(b) of the Income Tax Law.
- (3) The amount is the sum of –
- (a) the person's income from self-employment; and
 - (b) the person's Class 1 earnings.

4 Schedule 1B to the Law modified – earnings

- (1) Notwithstanding paragraph 1 of Schedule 1B to the Law –
- (a) in the case of a person paying reduced-rate Class 2 contributions under Article 13A in the case described in paragraph (1) of that Article, “earnings” means the amount equal to the annual equivalent of the standard monthly earnings limit for the year to which the Article 13A concession relates;
 - (b) in the case of a person paying reduced-rate Class 2 contributions under Article 13A in the case described in paragraph (2) or (4) of that Article, “earnings” means the person's total income;
 - (c) in the case of a person paying reduced rate Class 2 contributions under Article 13A in the case described in paragraph (3) of that Article, “earnings” means the sum of the person's income from self-employment and Class 1 earnings (if any).
- (2) In this paragraph “total income”, “income from self-employment” and “Class 1 earnings” have the same meaning as in Article 13B(a).

5

SCHEDULE 3¹²³

(Article 6)

EXCEPTIONS AND CREDITS FOR LONG TERM INCAPACITY ALLOWANCE

<i>Column 1</i>	<i>Column 2</i>
Percentage of degree of incapacitation	Number of months of exception and credits
100	540
95	540
90	540
85	540
80	540
75	540
70	360
65	240
60	120
55	96
50	60
45	36
40	24
35	18
30	12
25	6
20	3

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Social Security (Contributions) (Jersey) Order 1975	R&O.6108	1 January 1975
Social Security (Contributions) (Amendment) (Jersey) Order 1980	R&O.6804	1 June 1980
Social Security (Payment for Sundays) (Jersey) Order 1986	R&O.7556	1 October 1986
Social Security (Contributions) (Amendment) (Jersey) Order 1986	R&O.7584	4 December 1986
Social Security (Widowed Father's Allowance) (Jersey) Order 1987	R&O.7666	1 October 1987
Social Security (Contributions) (Amendment No. 3) (Jersey) Order 1993	R&O.8546	1 July 1993
Social Security (Contributions) (Amendment No. 4) (Jersey) Order 1993	R&O.8605	1 January 1994
Social Security (Contributions) (Amendment No. 5) (Jersey) Order 1997	R&O.9169	1 January 1998 (Articles 1 and 6), 1 January 1999 (Article 2), 1 January 2000 (Article 3), 1 January 2001 (Article 4), 1 January 2002 (Article 5)
Social Security (Contributions) (Amendment No. 6) (Jersey) Order 2001	R&O.63/2001	1 April 2001
Social Security (Contributions) (Amendment No. 7) (Jersey) Order 2001	R&O.150/2001	25 October 2001
Social Security (Contributions) (Amendment No. 8) (Jersey) Order 2004	R&O.83/2004	1 October 2004
States of Jersey (Amendments and Construction Provisions No. 8) (Jersey) Regulations 2005	R&O.48/2005	9 December 2005
Social Security (Consequential Amendments) (Jersey) Order 2008	R&O.18/2008	28 January 2008
Social Security (Miscellaneous Provisions) (Jersey) Order 2011	R&O.123/2011	1 October 2011
Social Security (Contributions) (Amendment No. 9) (Jersey) Order 2011	R&O.160/2011	1 January 2012
Social Security (Contributions) (Amendment No. 10) (Jersey) Order 2011	R&O.176/2011	1 January 2012

Legislation	Year and No	Commencement
Social Security (Contributions) (Amendment No. 11) (Jersey) Order 2012	R&O.14/2012	26 January 2012
Social Security (Contributions) (Amendment No. 12) (Jersey) Order 2012	R&O.78/2012	23 June 2012
Social Security (Contributions) (Amendment No. 13) (Jersey) Order 2012	R&O.161/2012	1 January 2013
Social Security (Miscellaneous Provisions No. 2) (Jersey) Order 2012	R&O.162/2012	1 January 2013
Social Security (Contributions) (Amendment No. 14) (Jersey) Order 2013	R&O.90/2013	1 July 2013
Social Security (Contributions) (Amendment No. 15) (Jersey) Order 2013	R&O.91/2013	1 July 2013
Social Security (Miscellaneous Provisions No. 3) (Jersey) Order 2014	R&O.119/2014	1 August 2014
Social Security (Long-Term Care Contributions) (Jersey) Order 2014	R&O.212/2014	1 January 2015
Social Security (Miscellaneous Provisions No. 5) (Jersey) Order 2015	R&O.92/2015	1 September 2015
Marriage and Civil Status (Amendment No. 4) (Jersey) Law 2018	L.19/2018	1 July 2018 (R&O.68/2018)
Social Security (Contributions) (Amendment No. 16) (Jersey) Order 2019	R&O.149/2019	1 January 2020
Social Security (Contributions) (Covid-19) (Jersey) Order 2020	R&O.38/2020	4 April 2020
Social Security (Amendment of Law No. 14) (Jersey) Regulations 2020	R&O.137/2020	24 November 2020
Social Security (Classification and Contributions) (Amendment) (Jersey) Order 2021	R&O.161/2021	1 January 2022
Social Security (Contributions) (Jersey) Amendment Order 2024	R&O.37/2024	9 July 2024 (Parts 1, 3 and Schedule) 1 January 2025 (Part 2)
Social Security (Contributions) (Jersey) Amendment Order 2025	R&O.24/2025	22 April 2025

Table of Renumbered Provisions

Original	Current
PART I	PART 1
2(1)(a)(ii)	repealed by R&O.6804

Original	Current
(iii)	2 (1)(a)(ii)
(iv)	(iii)
5A	6
6	7
7	8
8	9
9	10
10	11
11	12
12	13
12(e)(iv)	spent, omitted from this revised edition
12(e)(v)	13(e)(iv)
13	14
14	15
15	16
PART II	PART 2
16	17
17	18
18	19
19	20
PART III	PART 3
20	21
21	22
21A	23
PART IV	PART 4
22	24
23	25
PART V	PART 5
24	26
25	27

Table of Endnote References

- ¹ *This Order 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*
- ² *Part A1*
inserted by R&O.160/2011
- ³ *Article A1*
inserted by R&O.160/2011
- ⁴ *Article A1(1)*
amended by R&O.90/2013, R&O.212/2014, R&O.92/2015, R&O.37/2024, R&O.24/2025
- ⁵ *Article A2*
inserted by R&O.160/2011
- ⁶ *Article A3*
inserted by R&O.160/2011
- ⁷ *Article A4*
inserted by R&O.212/2014

⁸ Article 1(1)	<i>amended by R&O.7556, R&O.123/2011, R&O.176/2011</i>
⁹ Article 1(3)	<i>added by R&O.176/2011</i>
¹⁰ Article 2(1)	<i>amended by R&O.7556, R&O.83/2004, R&O.137/2020, R&O.37/2024</i>
¹¹ Article 2(3)	<i>amended by R&O.37/2024</i>
¹² Article 3(1)	<i>amended by R&O.176/2011</i>
¹³ Article 3(2)	<i>amended by R&O.83/2004, R&O.176/2011</i>
¹⁴ Article 3(3)	<i>added by R&O.176/2011</i>
¹⁵ Article 4(2)	<i>amended by R&O.83/2004</i>
¹⁶ Article 5	<i>amended by R&O.7556</i>
¹⁷ Article 6	<i>substituted by R&O.83/2004</i>
¹⁸ Article 6(1)	<i>amended by R&O.160/2011, R&O.176/2011</i>
¹⁹ Article 6(2)	<i>amended by R&O.123/2011, R&O.176/2011</i>
²⁰ Article 6(5)	<i>added by R&O.176/2011</i>
²¹ Article 6A	<i>inserted by R&O.83/2004</i>
²² Article 6A(1)	<i>amended by R&O.176/2011</i>
²³ Article 6A(2)	<i>amended by R&O.123/2011, R&O.176/2011</i>
²⁴ Article 6A(3)	<i>added by R&O.176/2011</i>
²⁵ Article 7(1)	<i>substituted by R&O.63/2001</i>
²⁶ Article 8(1)	<i>amended by R&O.83/2004</i>
²⁷ Article 8(1A)	<i>inserted by R&O.160/2011, substituted by R&O.161/2021</i>
²⁸ Article 8(2)	<i>substituted by R&O.63/2001</i>
²⁹ Article 8(3)	<i>substituted by R&O.123/2011</i>
³⁰ Article 9	<i>heading amended by R&O.7666, R&O.63/2001, R&O.160/2011</i>
³¹ Article 9(1)	<i>amended by R&O.63/2001, R&O.160/2011, R&O.90/2013</i>
³² Article 9(3)	<i>substituted by R&O.63/2001, amended by R&O.160/2011</i>
³³ Article 9A	<i>inserted by R&O.162/2012</i>
³⁴ Article 9A(1)	<i>substituted by R&O.37/2024</i>
³⁵ Article 9A(2)	<i>amended by R&O.37/2024</i>
³⁶ Article 9A(3)	<i>amended by R&O.37/2024</i>
³⁷ Article 10	<i>heading amended by R&O.160/2011, R&O.37/2024</i>
³⁸ Article 10(1)	<i>amended by R&O.160/2011</i>
³⁹ Article 10(2)	<i>amended by R&O.160/2011, substituted by R&O.37/2024</i>
⁴⁰ Article 10(2A)	<i>inserted by R&O.37/2024</i>
⁴¹ Article 10(3)	<i>substituted by R&O.63/2001, R&O.37/2024, amended by R&O.24/2025</i>
⁴² Article 10(3A)	<i>inserted by R&O.24/2025</i>
⁴³ Article 10(3B)	<i>inserted by R&O.24/2025</i>
⁴⁴ Article 10(3C)	<i>inserted by R&O.24/2025</i>
⁴⁵ Article 10(4)	<i>inserted by R&O.37/2024</i>
⁴⁶ Article 10(5)	<i>inserted by R&O.37/2024</i>
⁴⁷ Article 11	<i>deleted by R&O.160/2011</i>
⁴⁸ Article 12	<i>substituted by R&O.160/2011, R&O.37/2024</i>
⁴⁹ Article 12(1)	<i>amended by R&O.37/2024</i>
⁵⁰ Article 12(3)	<i>deleted by R&O.37/2024</i>
⁵¹ Article 13	<i>substituted by R&O.160/2011</i>
⁵² Article 13(1)	<i>substituted by R&O.37/2024</i>
⁵³ Article 13(2)	<i>substituted by R&O.37/2024</i>
⁵⁴ Article 13(3)	<i>amended by R&O.176/2011, substituted by R&O.37/2024</i>
⁵⁵ Article 13(4)	<i>deleted by R&O.37/2024</i>
⁵⁶ Article 13A	<i>inserted by R&O.160/2011, heading amended by R&O.37/2024</i>
⁵⁷ Article 13A(1)	<i>amended by R&O.37/2024</i>

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- ⁵⁸ Article 13A(2) *amended by R&O.37/2024*
- ⁵⁹ Article 13A(3) *amended by R&O.37/2024*
- ⁶⁰ Article 13A(4) *amended by R&O.37/2024*
- ⁶¹ Article 13A(5) *substituted by R&O.37/2024*
- ⁶² Article 13A(6) *amended by R&O.176/2011, R&O.37/2024*
- ⁶³ Article 13A(7) *deleted by R&O.37/2024*
- ⁶⁴ Article 13B *inserted by R&O.160/2011, text substituted by R&O.37/2024*
- ⁶⁵ Article 13C *inserted by R&O.160/2011*
- ⁶⁶ Article 13D *inserted by R&O.160/2011*
- ⁶⁷ Article 13D(1) *amended by R&O.37/2024*
- ⁶⁸ Article 13D(2) *amended by R&O.37/2024*
- ⁶⁹ Article 13D(3) *substituted by R&O.37/2024*
- ⁷⁰ Article 13D(5) *amended by R&O.176/2011, R&O.37/2024*
- ⁷¹ Article 13D(6) *amended by R&O.37/2024*
- ⁷² Article 13D(7) *amended by R&O.37/2024*
- ⁷³ Article 13D(9) *amended by R&O.37/2024*
- ⁷⁴ Article 13D(10) *substituted by R&O.176/2011*
- ⁷⁵ Article 13D(11) *amended by R&O.37/2024*
- ⁷⁶ Article 13D(12) *substituted by R&O.176/2011, amended by R&O.37/2024*
- ⁷⁷ Article 13E *inserted by R&O.160/2011*
- ⁷⁸ Article 13E(1) *deleted by R&O.37/2024*
- ⁷⁹ Article 13E(2) *substituted by R&O.37/2024*
- ⁸⁰ Article 13E(2A) *inserted by R&O.176/2011, amended by R&O.37/2024*
- ⁸¹ Article 13E(4) *amended by R&O.176/2011, R&O.37/2024*
- ⁸² Article 13E(5) *amended by R&O.176/2011, R&O.37/2024*
- ⁸³ Article 13E(5A) *inserted by R&O.176/2011, amended by R&O.37/2024*
- ⁸⁴ Article 13E(6) *amended by R&O.37/2024*
- ⁸⁵ Article 13E(7) *amended by R&O.37/2024*
- ⁸⁶ Article 13E(9) *deleted by R&O.37/2024*
- ⁸⁷ Article 14 *substituted by R&O.63/2001, text substituted by R&O.37/2024, heading substituted by R&O.24/2025*
- ⁸⁸ Article 14(11) *substituted by R&O.24/2025*
- ⁸⁹ Article 14(12) *inserted by R&O.24/2025*
- ⁹⁰ Article 14(13) *inserted by R&O.24/2025*
- ⁹¹ Article 14(14) *inserted by R&O.24/2025*
- ⁹² Article 14A *inserted by R&O.160/2011, deleted by R&O.37/2024*
- ⁹³ Article 15(1) *substituted by R&O.160/2011*
- ⁹⁴ Article 15(2) *substituted by R&O.160/2011*
- ⁹⁵ Article 15(3) *deleted by R&O.160/2011*
- ⁹⁶ Article 15(4) *substituted by R&O.123/2011*
- ⁹⁷ Article 15(5) *inserted by R&O.123/2011*
- ⁹⁸ Article 16 *heading substituted by R&O.119/2014*
- ⁹⁹ Article 16(1) *amended by R&O.63/2001, R&O.160/2011, R&O.119/2014, R&O.37/2024*
- ¹⁰⁰ Article 16(3) *inserted by R&O.160/2011*
- ¹⁰¹ Article 16(4) *inserted by R&O.160/2011*
- ¹⁰² Article 16(5) *inserted by R&O.160/2011*
- ¹⁰³ Article 16A *inserted by R&O.37/2024*
- ¹⁰⁴ Article 16B *inserted by R&O.37/2024*
- ¹⁰⁵ Article 18 *substituted by R&O.150/2001*
- ¹⁰⁶ Article 19(1) *substituted by R&O.123/2011*
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- ¹⁰⁷ Article 20(1) *amended by R&O.37/2024*
- ¹⁰⁸ Article 21(2) *amended by R&O.7584*
- ¹⁰⁹ Article 22 *substituted by R&O.83/2004*
- ¹¹⁰ Article 22(1) *amended by R&O.160/2011, R&O.149/2019*
- ¹¹¹ Article 22(1A) *inserted by R&O.160/2011, substituted by R&O.149/2019*
- ¹¹² Article 22(1B) *inserted by R&O.160/2011, substituted by R&O.176/2011, deleted by R&O.149/2019*
- ¹¹³ Article 22(1BA) *inserted by R&O.176/2011, deleted by R&O.149/2019*
- ¹¹⁴ Article 22(1C) *inserted by R&O.160/2011, amended by R&O.176/2011, deleted by R&O.149/2019*
- ¹¹⁵ Article 22(2) *substituted by R&O.149/2019*
- ¹¹⁶ Article 23 *inserted by R&O.7584*
- ¹¹⁷ Article 23 *amended by R&O.83/2004, R&O.38/2020*
- ¹¹⁸ Article 24(2) *amended by R&O.7666, R&O.63/2001, R&O.83/2004*
- ¹¹⁹ Article 24(3) *amended by R&O.63/2001*
- ¹²⁰ Article 26 *substituted by R&O.160/2011, deleted by R&O.37/2024*
- ¹²¹ Schedule 1 *inserted by R&O.160/2011, amended by R&O.176/2011, R&O.14/2012, R&O.78/2012, R&O.161/2012, R&O.91/2013, L.19/2018, R&O.37/2024*
- ¹²² Schedule 2 *inserted by R&O.160/2011, amended by R&O.176/2011, R&O.14/2012, R&O.78/2012, R&O.161/2012, R&O.91/2013, R&O.37/2024, R&O.37/2024*
- ¹²³ Schedule 3 *added by R&O.83/2004, renamed by R&O.160/2011*