



Jersey

COVID-19 (SOCIAL SECURITY – REDUCTION OF CONTRIBUTION RATES) (JERSEY) REGULATIONS 2020

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COVID-19 (SOCIAL SECURITY – REDUCTION OF CONTRIBUTION RATES) (JERSEY) REGULATIONS 2020

Made

9th September 2020

Coming into force

1st October 2020

THE STATES make these Regulations under Article 2 of the Covid-19 (Enabling Provisions) (Jersey) Law 2020¹ –

1 Interpretation

In these Regulations “Schedule” means a Schedule to the Social Security (Jersey) Law 1974² and expressions used in these Regulations are construed in accordance with that Law.

2 Temporary modification of Class 1 monthly contributions

Despite paragraph 3(1) of Schedule 1A (Class 1 factors and contribution rates), 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 is allocated to the Health Insurance Fund; and
- (b) 3.2% of the person’s earnings that do not exceed the standard monthly earnings limit.

3 Temporary modification of Class 1 supplementation

Despite paragraph 4(3)(a) of Schedule 1A, the contribution threshold is the sum of –

- (a) 3.2% of the lower monthly earnings limit; and
- (b) 5.3% of the lower monthly earnings limit.

4 Temporary modification of Class 2 monthly full rate contributions

Despite paragraph 3(1) of Schedule 1B (Class 2 factors and contribution rates), 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 is allocated to the Health Insurance Fund;
- (b) 8.5% 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.

5 Temporary modification of Class 2 monthly reduced rate contributions

Despite paragraph 4(1) of Schedule 1B, 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 is allocated to the Health Insurance Fund;
- (b) 8.5% 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.

6 Non-application to calculation of a deduction from income for the purposes of the Income Support (General Provisions) (Jersey) Order 2008

Regulations 2, 3, 4 and 5 are to be treated as not applying to Class 1 and 2 contributions when construing the reference to the Social Security (Jersey) Law 1974 in paragraph 4(1)(c)(i) of Schedule 2 to the Income Support (General Provisions) (Jersey) Order 2008 for the purpose of calculating a deduction from income under that paragraph.

7 Non-derogation

Nothing in these Regulations is to be read as derogating from the requirement under Articles 5 and 8 respectively of the Social Security (Jersey) Law 1974³ for Class 1 and Class 2 contributions to be calculated according to Schedules 1A and 1B respectively to that Law, unmodified by these Regulations, after 30th June 2021.

8 Citation, commencement and expiry

- (1) These Regulations may be cited as the Covid-19 (Social Security – Reduction of Contribution Rates) (Jersey) Regulations 2020 and come into force on 1st October 2020.
- (2) These Regulations expire on 30th June 2021.

ENDNOTES

Table of Endnote References

<i>1</i>	<i>L.2/2020</i>
<i>2</i>	<i>chapter 26.900</i>
<i>3</i>	<i>chapter 26.900</i>