

National Insurance and Social Security

Cap. 47.

NATIONAL INSURANCE AND SOCIAL SECURITY
(COLLECTION OF CONTRIBUTIONS)
REGULATIONS, 1967

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1967 1987/74.
1967/59. 1988/116.
1971/8. 1991/141.
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1974/5. 1991/165.
1978/1. 1992/75.
1982/8. 1992/106.
1982/9. 1993/100.
1982/86. 1998/127.
1982/99. 1998/134.
1983/80. 2002/149.
1984/146. 2006/128.

Authority: These Regulations were made on 28th March, 1967 by the Minister under section 50 of the *National Insurance and Social Security Act*.

Commencement: 5th June, 1967.

1. These Regulations may be cited as the *National Insurance and Social Security (Collection of Contributions) Regulations, 1967*. Short title.

PRELIMINARY

2. (1) For the purposes of these Regulations, the expression Interpretation.
1988/116.

"the Act" means the *National Insurance and Social Security Act*; Cap. 47.

"appointed day" means 5th June, 1967;

"Classification Regulations" means the *National Insurance and Social Security (Classification) Regulations, 1967*; 1967/49.

"contribution" means insurance contribution;

"contribution certificate" means a certificate, in such form and containing such information as the Board determines, submitted by the employer at the time of payment of contributions; 1978/1.

"contribution month" means a calendar month; 1988/116.

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2006/128 "contribution quarter" or "quarter" means a period of 3 months ending on March 31st, June 30th, September 30th and December 31st of each year;

2006/128. "contribution schedule" means the monthly return described in regulation 20A;

1988/116. "contribution year" means the period beginning 1st January and ending 31st December of each year with effect from the year 1987, except that in 1987 the contribution year will begin from 5th January;

"insurance card" means a card issued in accordance with these Regulations;

"insurance contribution" means the total of an employer's and an employed person's contributions paid in accordance with the provisions of the Act;

1970/8. "insured person" means a person insured pursuant to section 12 or 14 of the Act, or pursuant to both sections 12 and 14 of the Act;

"termination of employment" means the day on which the employment actually comes to an end, whether such termination is in accordance with the terms of the contract or not and whether or not the employment is to be resumed at a later date;

"week" means contribution week;

and other expressions shall have the same meanings as in the Act.

1988/116. (2) The expressions "contribution month", "contribution quarter" and "contribution year" referred to in paragraph (1) take effect from 5th January, 1987.

Notices etc.
may be
given by
post. **3.** Any notice, insurance card or certificate that is authorised or required to be given, served, issued or delivered under these Regulations may be sent by post.

PART I

Registration, Insurance Cards and Wages Book

4. (1) Every person who is employed, whether or not as a self-employed person, shall, upon becoming employed, register at the National Insurance Office by filling in, signing and leaving at that office a form approved by the Board. Registration.
1978/1.

(2) Every employer shall, except in a case where other arrangements have been made with the approval of the Board, register at the National Insurance Office by filling in, signing and leaving at that office a form approved by the Board.

(3) A form filled in by an employer under paragraph (2) shall contain

- (a) the name and address of the employer;
- (b) the number of persons employed by the employer; and
- (c) any information additional to (a) and (b) required by the Board.

(4) Every employer shall, 1988/116.

- (a) on employing any person, except in a case where other arrangements have been made with the approval of the Board, immediately obtain the insurance card of that person for the purpose of verification, and enter the national insurance number in the records of the employer; and
- (b) where the employer has not obtained the national insurance card of the person referred to in paragraph (a), obtain the national insurance number of that person from the National Insurance Office within 7 days of the commencement of the person's employment with him.

(4A) An insurance card must be in a form approved by the Board and must show the full name, address, national insurance number and national registration number of the insured person. 1988/116.

(5) A form filled in by an employer under paragraph (4) shall contain

- (a) the name and insurance number of the employed person; and
- (b) any other information required by the Board.

(6) Where a form filled in pursuant to paragraph (4) does not contain the insurance number of the employed person, that form shall have attached to it a form filled in pursuant to paragraph (1).

Wages book.
1978/1.

5. (1) Every employer shall keep a book or other register (in this regulation referred to as a "wages book") in which he shall record the following:

1988/116.

- (a) the full name and address of each of his employees;
- (b) each employee's national insurance and national registration numbers;
- (c) the salary or wages paid to each employee and the period to which the salary or wages relate.

(2) The wages book shall be kept open for inspection during normal working hours.

Wages slip.
2006/128.

5A. Every employee on receiving wages or other remuneration from his employer shall also receive a wages or salary slip which shall contain the following information:

- (a) the name, national registration number and national insurance number of the employee;
- (b) the name, address and national insurance number of the employer;
- (c) the employee's gross wages or salary;
- (d) the sum of national insurance contributions deducted;
- (e) the employee's net wages or salary;

- (f) the pay period; and
- (g) any other deductions made on behalf of the employee.

6. (1) Every employer shall permit a person employed by him

(a) to inspect the contribution schedule that relates to that person; or

(b) to change his address in accordance with paragraph (3); and

shall give him a reasonable opportunity for so doing either within or immediately before or after working hours.

Access to insurance cards by insured persons and return of cards to National Insurance Office. 1988/116.

(2) No insured person shall be entitled by virtue of paragraph (1) to inspect the relevant contribution schedule more than once in every quarter.

1988/116.

(3) Every insured person shall within 4 weeks before the surrender of his insurance card in pursuance of paragraph (4) sign the card and insert thereon his address in the respective places indicated for those purposes on the card.

(4) Within 7 days, or such longer period as the Board may in any special case allow, after the date on which insurance cards cease to be current, the employer shall return the cards to the National Insurance Office; and the Board shall thereupon cause to be issued to him new insurance cards for the ensuing period in respect of every insured person then in his employment.

7. The Board may, in its discretion, exchange a current insurance card for a new insurance card at any time and in a manner other than that prescribed by these Regulations.

Exchange of insurance cards.

8. (1) Where an insurance card of any insured person is destroyed or lost or is defaced in any material particular, the insured person shall apply to the Board for a new insurance card, and shall obtain such card, in such manner as the Board directs.

Destruction etc. of insurance card.

(2) Where the insurance card is in the custody of an employer at the time it is destroyed, lost or so defaced, the employer shall forthwith report the destruction, loss or defacement of the insurance card to the Board and to the insured person so that he may comply with the provisions of paragraph (1).

Directions. **9.** An insured person or an employer shall comply with any directions given by the Director or an inspector as to the sending to the National Insurance Office, or, in the case of an employer, as to the return to an insured person, of an insurance card.

Replacement of insurance card retained by Director or inspector. **10.** The Board shall cause to be issued, where appropriate, an insurance card to replace any insurance card retained by the Director or an inspector.

11. *Revoked by 1988/116.*

12. *Revoked by 1988/116.*

13. *Revoked by 1988/116.*

PART II

Payment of Contributions

Rates of insurance contributions. 1971/18. 1988/116. 2002/149. **14.** (1) The rates of insurance contributions shall be the amounts set out in the *Schedule* appropriate to the person concerned for the period indicated therein.

(2) Where the amount of contributions due is to be determined according to the earnings of the individual insured person,

(a) if the insured person's earnings are not fixed on a time basis, the total amount of his earnings in the specific period for which a contribution is to be paid shall be taken into consideration;

1978/1. (b) if the insured person's earnings are fixed on a time basis other than weekly or monthly, the Board may decide as to the contributions payable by him.

(3) For the purpose of determining the earnings of an insured person under paragraph (2), there shall be included all gross wages or other remuneration received in cash and in kind by the insured person, including

- (a) overtime payments;
 - (b) cost of living bonus;
 - (c) family allowances;
 - (d) supplements or rewards for long service, industry or efficiency;
 - (e) commission on sales, or profits on sales;
 - (f) gratuities paid out by the employer;
 - (g) danger or dirt money;
 - (h) payments on account of night or shift work;
 - (i) production bonuses;
 - (j) payments in kind; 1988/116.
 - (k) arrears of salary; 1988/116.
2006/128.
 - (l) holiday pay and amounts set aside out of the insured person's remuneration throughout the year or part of the year to be paid out to the insured person periodically; and 1988/116.
2006/128.
 - (m) payment of service charge. 2006/128.
- (3A) Notwithstanding paragraph (3), in the case of 1988/116.
- (a) payments in kind as in paragraph 3(j), the provision of
 - (i) one principal meal a day shall be evaluated at \$5.00; 2006/128.
 - (ii) two or more principal meals a day shall be evaluated at \$10; 2006/128.

2006/128.

(iii) free lodging per day shall be evaluated at \$12;

and the evaluated amount shall be included in the related earnings for the appropriate period for which contributions are payable;

(b) holiday pay and amounts set aside out of the insured person's earnings as in paragraph (3)(l), the pay or amounts set aside shall be included in the related earnings for the appropriate period for which contributions are payable;

(c) other payments listed in paragraph (3)(a) to (k), the amount of payment so received shall be included in the earnings in the period in which they are received.

(4) With a view to securing that liability for the payment of contributions is not avoided or reduced by an employer using any practice which is abnormal for the employment, the Board may, if it thinks fit, determine any question in relation to the payment of contributions, where any such practice has been or is being followed, as if the employer concerned had not followed such abnormal practice but had followed a practice or practices normal for the employment or employments in question.

(5) With a view aforesaid the Board, in any case where it has reason to believe that any abnormal pay practice has been or is being followed, may determine any such question, if it is satisfied that it ought properly to be so determined, as if application had been duly made to it for the determination thereof.

Liability for
contribu-
tions on
reaching age
16 and
pensionable
age.
1978/1.

15. (1) There shall be liability for a contribution pursuant to section 12 of the Act,

(a) in the case of employed persons attaining the age of 16 years, for the week in which the employed person reaches that age;

2002/149.

(b) in the case of employed persons attaining pensionable age, for the week in which the employed person reaches that age.

(2) There shall be no liability for a contribution in a case to which paragraph 1(b) refers if the insured person attains pensionable age on the Monday of the week in question. 2002/149.

(3) There shall be liability for a contribution pursuant to section 14 of the Act for any week during which a person is employed in insurable employment. 1978/8.

16. (1) Every employer shall pay all contributions due from him within 15 days after the expiration of the contribution month in which they are payable. Time of payment. 1978/1. 1988/116.

(2) Notwithstanding paragraph (1), where an insured person applies for benefit, the employer shall pay all contributions in respect of that person within 48 hours after being requested to do so by that person.

(3) An employer who contravenes paragraph (1) shall, in addition to any penalty for which he is liable under regulation 24, pay interest at the rate of 1% per month on the unpaid contribution due under that paragraph or \$20, whichever is the greater, and shall become liable for the unpaid contribution together with the amount of interest due in respect of that contribution. 1988/116.

17. (1) Every employer shall, except in a case where other arrangements have been made with the approval of the Board, record on a Contribution Schedule Manner of payment. 1988/116.

(a) the contribution payable for that week or month, as the case may be; and 1971/8.

(b) any other information the Board requires.

(2) Every employer shall pay all contributions or other contributions required by the Act to be paid to the National Insurance Office or in such other manner as the Board authorises in any particular case or class of cases. 1982/86.

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(3) Unless otherwise authorised by the Board in any particular case or class of cases, every employer shall, on each payment of contributions,

1988/116. (a) produce the contribution schedule in respect of his employees in a form approved by the Board; and

(b) furnish a contribution certificate in a form approved by the Board.

Recovery by employer of contributions paid on behalf of employed persons.

18. (1) An employer shall be entitled, subject to and in accordance with the provisions of this regulation, to recover from an employed person the amount of any contribution paid or to be paid by him on behalf of that person: but the amount of any contribution not yet paid shall not be recoverable except under and in accordance with paragraphs (2) and (3).

(2) Where the employed person receives any wages or pecuniary remuneration from the employer, the amount of any contribution paid or to be paid by the employer on behalf of the employed person, notwithstanding the provisions of any contract to the contrary, shall be recoverable by means of deductions from such remuneration and not otherwise.

2006/128. (2A) Any employer who fails to deduct an amount that is required to be deducted from a payment of remuneration to an employee, may not deduct that amount from any subsequent payments of remuneration made to the employee for the pay period for which he had failed to deduct.

1971/8. (3) Where an employed person does not receive any wages or other pecuniary remuneration in respect of his employment either from the employer or from any other person, the employer shall be liable to pay the contributions payable both by himself and the insured person, and shall not be entitled to recover any part thereof from the employed person.

PART III

Miscellaneous

19. (1) Where an employed person has 2 or more contributions deducted from his wages for the same contribution week and the sum total of those contributions exceeds the maximum payable pursuant to the Schedule, that person is entitled, on application to the Board, to have the excess of those contributions refunded.

Contribution
in excess of
maximum.
1978/1.

(2) An application made pursuant to paragraph (1) shall not be entertained by the Board unless it is made within 12 months from the end of the contribution year for which the contributions were paid.

20. (1) Where an insured person works under the general control and management of a person who is not his immediate employer, that person (referred to hereafter in this regulation as "the principal employer") shall be deemed to be the employer for the purposes of the Act and of these Regulations; and the immediate employer shall furnish the principal employer with such particulars of the insured person's earnings as may be necessary to enable the principal employer to comply with the provisions of the Act and of these Regulations.

Where
insured
person
works under
general
control of
person not
his
immediate
employer.

(2) If the insured person's earnings are actually paid to him by the immediate employer,

- (a) the immediate employer shall notify the principal employer of the earnings to be paid and the immediate employer shall be notified by the principal employer of the amount of contributions which may be deducted when such earnings are paid to the insured person, and the immediate employer may deduct the amount so notified to him; and
- (b) the principal employer may make a corresponding deduction on making to the immediate employer the payment out of which the said earnings will be paid.

Returns.
1982/99.
1988/116.
1998/134.
2006/128.

20A. (1) Each employer shall submit to the Director in a form approved by him monthly returns of earnings on which contributions are paid or payable in respect of each employee.

1988/116.

(2) Returns under paragraph (1) shall be submitted to the Director within 15 days of the quarter in respect of which a return is required.

Assignment
etc. of
insurance
cards to be
void.

21. (1) No person shall assign or charge, or agree to assign or charge, any insurance card; and any sale, transfer or assignment of, or any charge on, any insurance card shall be void and of no effect.

(2) No person shall deface or destroy any insurance card or, save as authorised by the Board, alter, amend or erase any of the figures or particulars (other than to amend the address of the insured person) therein contained.

Payment
as agent.

22. If under these Regulations a person is required to pay any contribution that under subsection (1) of section 18 of the Act another person is liable to pay, his payment thereof shall be made as agent for that other person.

Death of
employer.

23. If an employer dies, anything that he would have been liable to do under these Regulations shall be done by his personal representatives or, in the case of an employer who paid wages on behalf of another person, by the person succeeding him or, if no person succeeds him, the person on whose behalf he paid wages.

Offences.
1988/116.

1998/134.

1998/134.

24. If any person contravenes or fails to comply with any of these Regulations, he shall be guilty of an offence and shall, where no penalty is otherwise provided in respect of the offence, be liable on summary conviction to a penalty not exceeding \$2 000 or, where the offence consists of continuing any such contravention or failure after conviction thereof, \$2 000 together with a further \$500 for each day on which it is so continued.

SCHEDULE

(Regulation 14)

1. Subject to paragraph 2, the rates of insurance contributions are as follows for the periods indicated:

	January 1st to December 31st 2003 (inclusive)	January 1st to December 31st 2004 (inclusive)	January 1st to December 31st 2005 (inclusive)	January 1st 2006 and after	
(a) Insured or employed person's weekly contribution under section 12 of the Act					1982/86. 1983/80. 1984/146. 1985/125. 1987/74. 1988/116. 1991/141. 1991/152. 1991/165. 1992/75. 1992/106. 1993/100. 1998/127. 2002/149. 2006/128.
(i) Unemployment	0.75%	0.75%	0.75%	0.75%	
(ii) Other	7.25%	7.75%	8.25%	8.75%	
(b) Employer's weekly contribution under section 12 of the Act					
(i) Unemployment	0.75%	0.75%	0.75%	0.75%	
(ii) Other	7.25%	7.75%	8.25%	8.75%	
(c) Employer's weekly contribution under section 14 of the Act	0.75%	0.75%	0.75%	0.75%	
(d) Employer's weekly contribution under sections 12 and 14 of the Act	8.75%	9.25%	9.75%	10.25%	
(e) Employer's total weekly contribution under sections 12 and 14 of the Act	16.75%	17.75%	18.75%	19.75%	

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	January 1st to December 31st 2003 (inclusive)	January 1st to December 31st 2004 (inclusive)	January 1st to December 31st 2005 (inclusive)	January 1st 2006 and after
(f) Insured or employed person's weekly contribution under section 12A of the Act... ..	6.43%	6.93%	7.43%	7.93%
(g) Employer's weekly contribution under section 12A of the Act	6.43%	6.93%	7.43%	7.93%
(h) Employer's total weekly contribution under section 12A of the Act... ..	12.86%	13.86%	14.86%	15.86%
(i) Insured or employed person's weekly contribution under section 12(2) and (3) and section 14 of the Act	6.70%	7.20%	7.70%	8.20%
(j) Employer's weekly contribution under section 12(2) and (3) and section 14 of the Act	7.45%	7.95%	8.45%	8.95%
(k) Employer's total weekly contribution under section 12(2) of the Act	14.15%	15.15%	16.15%	17.15%

1998/127. 1A. The rate of contribution payable to the Unemployment Benefit Fund in respect of every employer and insured person shall be 0.75%.

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2. (1) With effect from 2nd January, 1989 the minimum earnings on which contributions are payable are as follows unless an order made under section 19A of the Act prescribes otherwise:

	\$
(a) for persons paid weekly	21.00 a week
(b) for persons paid other than weekly	91.00 a month

(2) The maximum earnings on which contributions are payable is such amount as is prescribed by order pursuant to section 19A of the Act.