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**GUERNSEY STATUTORY INSTRUMENT**

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1999 - No. *49*  
**The Social Insurance (Contributions) Regulations, 2000**

<b>Made</b>	<b>2nd December, 1999</b>
<b>Laid before the States</b>	
<b>Coming into Operation</b>	<b>1st January, 2000.</b>

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~~The Social Insurance (Contributions) Regulations, 2000~~

ROYAL COURT

21 DEC 1998  
2nd December, 1999

GUERNSEY  
1st January, 2000.

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21 December 1999.

Made  
Laid before the States  
Coming into Operation

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THE GUERNSEY SOCIAL SECURITY AUTHORITY, in exercise of the powers conferred upon it by sections 6, 11, 12 - 15, 20 and 116 of the Social Insurance (Guernsey) Law, 1978, as amended<sup>a</sup> and by Part II of the Fourth Schedule to that Law, and in exercise of all other powers enabling it in that behalf, hereby orders:-

PART I

INTERPRETATION

*Interpretation*

1. (1) In these regulations, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:-

"appointed day" means the first day of January, nineteen hundred and seventy-nine;

"determining authority" means the Administrator or the Tribunal, as the case may require;

"due date", in relation to any contribution, means the last day of the period in which that contribution is required to be paid to the Authority under these regulations;

"employed person" means an employed person within the meaning of Part I of the Law and includes a person who would be such an employed person if he were an insured person under the Law;

"the former Contributions Regulations" means the Social Insurance (Contributions) (Guernsey) Regulations, 1964;

"former contributor" means a person who was an insured person under the Law of 1964;

"the Income Tax Law" means the Income Tax (Guernsey) Law, 1975;

"inspector" means a person who is for the time being an inspector appointed under the Law;

"insured person" means an insured person under the Law and includes a person in respect of whom (although not an insured person under the Law) secondary Class 1 contributions are payable;

"the Law" means the Social Insurance (Guernsey) Law, 1978;

<sup>a</sup> Ordres en Conseil Vol. XXVI, p. 292; Vol. XXVII, pp. 238, 307 and 392; Vol. XXIX, pp. 24, 148 and 422; No. V of 1990; Nos. V and XII of 1993; Ordinance No. XIV of 1993; Ordres en Conseil No. V of 1994, Nos. VI and XIII of 1995; No. I of 1998; No. VI of 1999.

"pre-1964 contributor" means a person who was insured, deemed to be or treated as insured, under the Contributory Pensions (Guernsey) Laws, 1935 to 1962, immediately before the fourth day of January, nineteen hundred and sixty-five, and who had not attained the age of seventy before that day;

"reckonable contribution" means a reckonable contribution converted from a contribution in accordance with Part IX of these regulations;

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"reduced rate" means, in relation to a primary Class 1 contribution, the reduced rate at which that contribution is payable under the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978;

"registration card" and "registration number" have the meanings respectively assigned thereto by paragraph (1) of regulation 14 of these regulations;

"standard rate" means, in relation to a primary Class 1 contribution, the rate at which that contribution is payable under section five of the Law;

2003/40  
"student's registration card" has the meaning assigned thereto by regulation 37(2) of these regulations;

"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 a contribution week;

and any other expressions have the same meaning as in the Law.

(2) For the purposes of these regulations, where a week commences before the expiration of any benefit year and ends after the commencement of the next following benefit year, the whole of that week shall, for the purpose of determining whether or not it falls to be included in any benefit year, be deemed to fall within the benefit year in which it commences; and for the purposes of this paragraph "benefit year" shall be construed as including a transitional benefit year.

(3) Except where the context otherwise requires, any reference in these regulations to any enactment or regulations shall be construed as including a reference to that enactment or those regulations, as the case may be, as amended, repealed, replaced or revoked by or under any other enactment or by any other regulations.

(4) The Interpretation (Guernsey) Law, 1948<sup>b</sup>, shall apply to the interpretation of these regulations as it applies to the interpretation of a Guernsey enactment.

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<sup>b</sup> Ordres en Conseil Vol. XIII, p.355.

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## PART II

### ASSESSMENT OF CLASS 1 CONTRIBUTIONS

#### *Classification of earnings into earnings paid weekly and earnings paid monthly*

2. (1) Subject to the provisions of these regulations, for the purpose of assessing Class 1 contributions -

(a) earnings paid in any week to or for the benefit of an employed person in respect of an employed contributor's employment shall be treated as earnings for that week unless the whole of those earnings is normally paid at intervals of more than seven days;

(b) earnings paid in any month to or for the benefit of an employed person in respect of an employed contributor's employment, not being earnings treated as earnings for any contribution week under sub-paragraph (a) (*sic*) this paragraph, shall be treated as earnings for that month;

and any references to earnings paid weekly, to earnings paid monthly and to any cognate expressions shall be construed accordingly.

(2) Where different parts of the earnings in respect of an employed contributor's employment are paid at different intervals and any part of those earnings is normally paid at intervals of not more than seven days, then, for the purposes of paragraph (1) of this regulation, the whole of such earnings shall be treated as earnings for the week in which that part of such earnings is so paid.

(3) If on any occasion a weekly or monthly payment of earnings which would normally fall to be made in any week is not made in that week, it shall be treated as if it had been made in that week.

(4) Notwithstanding the foregoing provisions of this regulation, where the earnings in respect of any employed contributor's employment fall to be treated as paid for any week under those provisions and the Authority is satisfied that the greatest part of those earnings is normally paid at intervals of more than seven days, the Authority may direct that the whole of those earnings shall, for the purposes of paragraph (1) of this regulation, be treated as earnings for the month in which those earnings are paid.

#### *Treatment of earnings paid after termination of employment*

3. For the purpose of assessing Class 1 contributions, where any earnings in respect of an employed contributor's employment are paid after the termination of that employment and

(a) the earnings in respect of that employment were normally paid weekly, the earnings paid after the termination of that employment shall be treated as having been paid in the week in which that employment was terminated;

(b) in any other case, the earnings paid after the termination of that employment shall be treated as having been paid in the month in which that employment was terminated.

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*Calculation of Class 1 contribution*

4. (1) Subject to the provisions of the next following paragraph, Class 1 contributions shall be calculated to the nearest £0.01, and any amount of £0.005 or less shall be disregarded.

(2) In the alternative, Class 1 contributions may be calculated in accordance with scales prepared by the Authority and for the time being in force.

*Change in payments of earnings from weekly to monthly payments and vice versa*

5. Where, by reason of a change occurring during any month in the interval at which any part of an employed person's earnings is paid in respect of an employed contributor's employment, that person's earnings in respect of any employment or employments under the same employer are, or are to be -

(a) paid monthly instead of weekly, the Class 1 contribution paid or payable on any payment of such earnings in that month shall not exceed in total the amount of the Class 1 contribution which would have been payable if all such payments had been paid monthly;

(b) paid weekly instead of monthly, a Class 1 contribution shall be payable on all the payments of such earnings in that month in all respects as if those payments had been paid monthly.

*Joint employment of husband and wife*

6. For the purposes of assessing Class 1 contributions, where a husband and wife are jointly employed in employed contributor'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 under the Income Tax Law for the purposes of income tax and, in the absence of such calculations, upon such basis as may for the time being be approved by the Authority.

*Return of Class 1 contributions paid in excess of annual maximum*

7. Where the total amount of primary Class 1 contributions paid in respect of any person in respect of any contribution year is in excess of an amount equal to the product of the amount of the primary Class 1 contribution payable in respect of weekly earnings equal to the upper weekly earnings limit in respect of that year and fifty-two (hereafter in this regulation referred to as "the annual maximum"), the amount in excess of the annual maximum shall be returned by the Authority to that person if it exceeds £1.00:

Provided that the Authority may treat such amount paid in excess of the annual maximum as paid on account, or in satisfaction, of unpaid contributions payable in respect of that person.

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*Calculation of earnings*

8. (1) For the purposes of Class 1 contributions, the amount of an employed person's earnings shall, subject to the provisions of paragraph (3) of this regulation, be calculated on the basis of that person's gross earnings for the employment concerned.

(2) A payment of earnings in respect of an employed contributor's employment which is paid in respect of a period of holiday and which is paid in advance of that period shall be treated -

(a) where those earnings are paid weekly, as paid weekly in each of the weeks in respect of which that payment is due; or

(b) where those earnings are paid monthly, as paid monthly in each of the months in respect of which that payment is due.

(3) Where an employed person is provided by his employer with accommodation or board and lodging as part of his earnings, the earnings paid to that person by his employer in respect of any period shall be calculated so as to include an amount equal to the value to that person as respects that period of the provision of such accommodation or board and lodging; and such value shall be estimated on the same basis as it is estimated under the Income Tax Law for the purposes of income tax, and in the absence of such an estimate, upon such basis as shall be determined by the Authority.

(4) For the purposes of the provisions of these regulations relating to Class 1 contributions, there shall be excluded from the computation of a person's earnings -

(a) where an employed person continues to receive earnings in respect of any employed contributor's employment during a period of incapacity and that person has reimbursed his employer with an amount equal to the amount of any benefit paid to that person in respect of that incapacity, such amount;

(b) any specific and distinct payment of, or contribution towards, expenses actually incurred by an employed person in carrying out his employment;

(c) any payment on account of an employed person's earnings in respect of an employed contributor's employment which comprises and represents, and does not exceed in amount, sums which have previously been included in his earnings for the purposes of his assessment of Class 1 contributions;

(d) any payment of or in respect of a gratuity or offering -

(i) where the payment is not made directly or indirectly by the employer and the sum paid does not comprise or represent sums previously paid to the employer;  
or

(ii) where the payment is not directly or indirectly allocated by the employer to the employed person;

(e) any payment of a fee in respect of employment as a minister of religion which does not form part of a stipend or salary paid in respect of that employment;

(f) any other payment which, in the opinion of the Authority should be disregarded.

*Practices avoiding or reducing liability*

9. The Authority may, where it is satisfied as to the existence of any practice in respect of the payment of earnings whereby the incidence of Class 1 contributions is avoided or reduced, give directions for securing that such contributions are payable as if that practice were not followed.

### PART III

#### ASSESSMENT OF INCOME-RELATED CLASS 2 AND CLASS 3 CONTRIBUTIONS

##### *Assessment of income-related Class 2 and Class 3 contributions*

**10.** (1) In this Regulation and the next following Regulation:-

(a) "assessable income" has the same meaning as for the purposes of the Income Tax Law;

(b) "earned income" has, subject to the following provisions of this paragraph, the same meaning as for the purposes of the Income Tax Law;

(c) "relevant contribution year" means the contribution year to which an application to pay a reduced rate of contribution relates;

(d) "relevant income" means

(i) in relation to a share fisherman within the meaning of the Social Insurance (Classification) (Guernsey) Regulations, 1978, earnings from his employment in the fishing industry under a contract of service for the year of charge ending immediately before the relevant contribution year; or

(ii) in relation to a self-employed person whose relevant earnings are derived (in whole or in part) from a body corporate in which that person, or his nominee, is, in the opinion of the Authority, the principal shareholder or one of the principal shareholders, all income arising from that body corporate included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year; or

(iii) in relation to any other self-employed person, the amount of the earned income included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, other than income derived from any employment under a contract of service; or

(iv) where a person has become a self-employed or non-employed person during the course of either the relevant contribution year or one of the last two contribution years preceding the relevant contribution year, such amount as the Authority deems proper, in relation to the relevant contribution year, having regard to the nature of the income and the period throughout which it has or has been deemed to have, arisen; or

(v) in relation to a non-employed person, or one deemed to be non-employed by virtue of the operation of the Social Insurance (Classification) (Guernsey) Regulations, 1978, all income included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, other than income derived from any employment, whether or not under a contract of service, in respect of which contributions have been paid under the Law; or

(vi) such amount as the Authority deems proper, having regard to all the circumstances of the case, in relation to the relevant contribution year, where the Authority is satisfied that it is just and equitable to disregard the relevant income as aforesaid;

*Repealed  
+ replaced  
by 2001/43  
Amendment  
Agg.*

- (e) "the Class 2 rate" means such percentage as shall for the time being be determined by the States by ordinance under subsection (2) of section six of the Law;
- (f) "year of charge" has the same meaning as for the purposes of the Income Tax Law.

(2) A person who, being ordinarily resident in Guernsey, desires to pay a Class 2 or Class 3 contribution under and in accordance with the provisions of subsection (3) of sections six or eight of the Law during the whole or any part of any contribution year shall:

- (a) make application to the Authority,
- (i) before the end of that contribution year, or
- (ii) where the Authority is satisfied that there was good cause for the application to be made after the end of that contribution year, within such other period as the Authority may allow,

in such form as may for the time being be approved by the Authority, for the grant of a certificate of assessment under the next following Regulations, such application, once made, being deemed to relate also to future contribution years until notification is received to the contrary; and

- (b) furnish to the Authority such information and evidence as the Authority may require as to his relevant income.

(3) Subject to these Regulations and the Social Insurance (Classification) (Guernsey) Regulations, 1978, where, upon application being made to it under and in accordance with the last foregoing paragraph, the Authority is satisfied that the relevant income of the applicant is below the current upper annual earnings or income limit, as the case may be, the Authority shall grant to the applicant a certificate (hereafter in these Regulations referred to as a "certificate of assessment") in such form as may for the time being be approved by the Authority specifying the Class and amount of the contribution which the applicant shall be liable to pay in respect of each week of the period to be specified in the certificate, being an amount equal to the product of the rate appropriate to his Class and circumstances and one fifty-second of the relevant income of the applicant.

*Re-assessment of income, refunds and additional contribution payments*

11. For the purpose of this Regulation -

- (a) where the repayment of sums overpaid or the payment of additional amounts is prescribed, the Authority shall not be required to repay, nor shall any person be required to pay any sum amounting in total to less than £5.00;
- (b) where a person was not liable to pay a contribution of the same Class for every week in any year, the Authority may direct that any repayment or payment shall be made in such lesser amount than the amount which would otherwise have been repayable or payable as the Authority shall consider to be just and equitable having regard to the extent of the period during which that person was a member of that Class in that year;

repealed +  
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2001/3  
Amendment Reg.

(c) any assessment of relevant income shall be varied where that income has been re-assessed under the Income Tax Law, being income arising from a year of charge not more than six years earlier than the current year of charge.

*mischievous  
2001/43*

(2) Where a person has paid contributions at the maximum rate, or at a reduced rate in accordance with a certificate of assessment issued by the Authority, whether by reference to an amount assessed under the Income Tax Law or an amount deemed proper by the Authority, and the amount of his relevant income has been assessed or re-assessed under the Income Tax Law or by the Authority and would result in a contribution rate different to that already paid, then, where the relevant income relates to a year of charge less than seven years before the year in which application is made, and subject to paragraph (1) the Authority may issue or vary a certificate so that either:

*replaced  
2001/43*

(a) the Authority shall repay to that person an amount in respect of any week in respect of which a contribution has been paid by him, equal to the difference between the amount of contributions so paid and the amount specified in the certificate as so issued or varied, or

(b) that person shall be liable to pay to the Authority in respect of any week in respect of which a contribution has been paid by him in the amount originally specified in the certificate, an amount equal to the difference between the amount of contributions so paid and the amount specified in the certificate as so varied.

(3) Where a certificate of assessment is granted by the Authority to a person who would, but for the provisions of paragraph 9 of column (B) of the First Schedule to the Social Insurance (Classification) (Guernsey) Regulations, 1978, be treated as a non-employed person, the amount to be specified by the Authority in the certificate as being the amount of the Class 2 contribution which that person shall be liable to pay in respect of each week of the period to be specified in the certificate in accordance with paragraph (3) of this Regulation shall be equal to the product of the Class 2 rate and the current lower weekly earnings limit.

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**PART IV****EXCEPTIONS AND CREDITS FOR UNEMPLOYMENT AND INCAPACITY***Credits for incapacity and unemployment*

12. (1) Subject to the provisions of these regulations and of the Social Insurance (Claims and Payments) (Guernsey) Regulations, 1978, the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978 and the Social Insurance (Unemployment, Sickness and Invalidity Benefit) (Guernsey) Regulations, 1978, an insured person in receipt of benefit shall, in relation to any week of incapacity for work or unemployment:
- (a) be entitled to be credited with a contribution of the class appropriate to the class of contribution which, at the date of the first day for which benefit is claimed he would otherwise be liable to pay; and
  - (b) be excepted from liability to pay a Class 2 or Class 3 contribution in respect of that week.
- (2) Where the contribution conditions for the receipt of benefit for incapacity for work or for unemployment are not satisfied they shall be deemed to be satisfied in respect of this regulation where it has been determined by or on behalf of the Authority that an insured person would be liable to pay a contribution of the appropriate class.
- (3) A person who has exhausted his right to unemployment benefit shall be deemed to be in receipt of benefit for the purpose of paragraph (1) of this regulation.
- (4) No person who has exercised any right to elect not to be liable to pay a contribution shall be entitled to receive a contribution credit under this regulation for any period during which such an election is in force, and no credit shall be awarded to a person liable to pay a Class 3 contribution unless he is entitled to receive the benefit claimed, in which case he shall be credited with a contribution of the class paid, or predominantly paid, in the relevant contribution year.
- (5) Where no claim for benefit in respect of incapacity for work has been made, it shall be a condition of an insured person's right to be credited with a contribution for any week under the provisions of these regulations that he shall furnish to the Authority a notice in writing of the grounds on which a contribution should be credited before the end of the benefit year immediately following the contribution year which includes the week in question or within such longer period as the Authority may in a particular case allow.
- (6) In this regulation "week of incapacity" means a week in which, in relation to the person concerned, there are four or more days of incapacity and "day of incapacity" means a day of incapacity which -
- (a) was a day of incapacity for the purposes of sickness benefit, invalidity benefit or industrial injury benefit; or
  - (b) would have been such a day had he claimed sickness benefit, invalidity benefit, or industrial injury benefit within the prescribed time.
- (7) In this regulation "week of unemployment" means a week in which, in relation to the person concerned, there are six days of unemployment, and "day of unemployment" means a day of unemployment for the purposes of unemployment benefit.

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*Credits for maternity allowance*

- 13.** Subject to the provisions of these regulations and of the Social Insurance (Claims and Payments) (Guernsey) Regulations, 1978, and the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, a woman in receipt of a maternity allowance shall, in relation to any week for which benefit is paid:
- (a) be entitled to be credited with a contribution of the class appropriate to the class of contribution which, at the date of the first day for which benefit is claimed she would otherwise be liable to pay; and
  - (b) be excepted from liability to pay a Class 2 or Class 3 contribution in respect of that week.

## PART V

## COLLECTION OF CLASS 1 CONTRIBUTIONS

*Issue of social insurance registration cards and allocation of social insurance registration numbers to employed persons, etc.*

14. (1) A social insurance registration card (hereafter in these regulations referred to as a "registration card") shall be issued on behalf of the Authority to every person who was an employed person under the Law of 1964 immediately before the appointed day and a social insurance registration number (hereafter in these regulations referred to as a "registration number") shall be allocated on behalf of the Authority to every such person.

(2) Every person who becomes an employed person after the appointed day shall, not later than the expiration of the week in which he so becomes an employed person for the first time, apply to the Authority for a registration card and registration number and shall obtain the card and number from the Authority in such manner as the Authority may direct:

Provided that a person shall not be required to obtain a registration number under this paragraph if he has previously been allocated such a number under any other provision of these regulations.

(3) A registration card issued to any person under this regulation shall be in such form as the Authority may direct and shall be in one of the following forms, that is to say

- Repealed  
2003/40
- (a) the form relating to employed persons who are liable to pay primary Class 1 contributions at the standard rate;
  - (b) the form relating to employed persons who are liable to pay primary Class 1 contributions at the reduced rate; and
  - (c) the form relating to employed persons who are not liable to pay primary Class 1 contributions;

whichever is appropriate to the case of that person.

(4) A registration card shall be issued by the Authority without charge and, when issued, shall remain the property of the Authority.

(5) An employed woman shall, on making an election under the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, not to be liable to pay a primary Class 1 contribution under section five of the Law, and upon cancelling such an election under those regulations -

- (a) return to the Authority the registration card appropriate to her case immediately before such election or cancellation, as the case may be;
- (b) apply to the Authority for a registration card in the form appropriate to her case following such election or cancellation, as the case may be;

and thereupon the registration card which she has applied for in accordance with this regulation shall be sent to her employer on behalf of the Authority.

(6) Every employer liable to pay Class 1 contributions in respect of an employed person shall -

(a) as soon as may be after that person's entry into his employment; or

(b) where that person is under school-leaving age, as soon as may be after he has attained that age;

obtain from that person the registration card issued to that person under these regulations; and it shall be the duty of that person to deliver his registration card, or to cause the same to be delivered, to his employer accordingly.

(7) The employer, on obtaining a registration card from or in respect of an employed person, shall become responsible for the custody of the card for so long as the employment by him of that person continues or until the card is required to be returned to the Authority under paragraph (5) of this regulation.

(8) An employed person shall be responsible for the custody of his registration card whenever it is not in the possession of the Authority or of his employer.

(9) An employed person who is employed concurrently in more than one employed contributor's employment shall, for the purpose of enabling him and his employer to comply with paragraph (6) of this regulation, obtain from the Authority a registration card in the form appropriate to his case for each of his employers.

#### *Contribution schedules as respects employed persons*

15. (1) Every person who is, or is deemed by Regulations to be, an employer shall, before the expiry of the period specified in paragraph (1) or (3), as the case may be, of Regulation 16 of these Regulations, register with the Authority as such, and shall inform the Authority as to the means, being one or more of those specified by the Authority, by which he intends to record the earnings of each employee and the amount of Class 1 contributions due for each contribution quarter, such record being referred to hereafter as a "contribution schedule".

(2) Such schedule, whether produced manually or electronically, and whether contained on paper or such other medium as may be approved by the Authority, shall be in such form as the Authority may specify for that format for employees paid either weekly or monthly.

(3) Every employer shall deliver or send to the Authority's office the contribution schedule for that quarter so that the schedule, containing such information as the Authority may require for determining the amount of the contribution payable in respect of any employed person, is received within the fifteen days next following the expiration of each contribution quarter in which earnings are paid by him to any such person.

(4) Each completed contribution schedule shall either be signed, or if not on paper, shall be accompanied by a document signed, by the employer or by any other person duly authorised by the employer in that behalf, containing a declaration by the employer or

such other person that to the best of his belief the information contained in the contribution schedule is true.

*Payment of Class 1 contributions*

16. (1) Where the earnings of an employed person paid in respect of an employed contributor's employment are paid weekly, his employer shall record on the appropriate contribution schedule for the contribution quarter in which those earnings are paid the Class 1 contribution payable in respect of those earnings and the amount of the earnings in respect of which that contribution is payable within the seven days next following the expiration of the week in which those earnings are paid.
- (2) For the purpose of paragraph (1) of this regulation, as respects employed persons whose earnings are paid weekly -
- (a) the first contribution quarter of any contribution year which is not a leap year shall be taken to include the first day of April in that year;
  - (b) the second contribution quarter of any such year shall be taken to include the first day of July in that year; and
  - (c) the fourth contribution quarter of any contribution year which is a leap year shall be taken to include the thirtieth day of September in that year.
- (3) Where the earnings of an employed person paid in respect of an employed contributor's employment are paid monthly, his employer shall record on the appropriate contribution schedule for the contribution quarter in which those earnings are paid the Class 1 contribution payable in respect of those earnings and the amount of the earnings in respect of which that contribution is payable within the fifteen days next following the expiration of the month in which those earnings are paid.
- (4) Subject to the provisions of the next following paragraph, an employer shall pay to the Authority within the fifteen days next following the expiration of a contribution quarter the amount due for the contributions recorded as being payable on the appropriate contribution schedule for that quarter in accordance with the foregoing provisions of this Regulation, and that amount shall be accompanied by that contribution schedule.
- (5) Any employer may, and every employer employing more than eighty persons in any employment (which in the case of each and every such person, is an employed contributor's employment) in any month shall pay to the Authority, within the fifteen days next following the expiration of that month, the amount due for the contributions recorded in accordance with the foregoing provisions of this regulation as being payable in respect of the earnings of these persons paid in that month together with a statement in such form as the Authority shall determine and containing such particulars as the Authority shall direct.
- (6) Notwithstanding the provisions of paragraph (4) and paragraph (5) of this regulation, where an employer has contravened any of those provisions, the Authority may direct that employer to deliver or send to the Authority's office, within the period during which that employer is required to record any contributions in accordance with paragraph (1) or paragraph (3) of this regulation, a remittance for those contributions together with a statement in such form as the Authority shall determine and containing

such particulars as the Authority shall direct; and any failure to comply with any direction of the Authority under this paragraph shall be deemed to be a failure to comply with this regulation.

(7) - - - - -

*Refund of primary Class 1 contributions in cases where section nine of the Law applies*

inserted  
2003/4-0

17. Where an employed person has paid a primary Class 1 contribution assessed on an amount of earnings for any period and, by virtue of section nine of the Law, he is liable to pay a Class 3 contribution in respect of any week wholly or partly comprised in, or comprising, that period, that primary Class 1 contribution shall be returned by the Authority to that person at such time as the Authority shall deem proper:

Provided that -

- (a) where the total amount of the primary Class 1 contributions in respect of any contribution quarter to be returned to that person by the Authority under this regulation is less than £1, the Authority shall not be obliged to return that amount unless that person applies to the Authority therefor; and
- (b) the Authority may treat that primary Class 1 contribution as paid on account, or in satisfaction, of unpaid contributions payable in respect of that person.

*Recovery of primary Class 1 contributions by employers from their employees*

18. An employer shall be entitled to recover the primary Class 1 contribution payable by him in respect of any payment of earnings to an employed person employed by him by deducting from those earnings the amount of that contribution.

*Alternative arrangements in certain cases for furnishing information to the Authority as to earnings and contributions*

19. (1) Notwithstanding anything contained in regulation 15 and regulation 16 of these regulations, the Authority may, if it thinks fit, and subject to such terms and conditions as it may impose, approve any arrangements whereby an employer shall -
- (a) maintain and furnish to the Authority, at times and in a manner other than those prescribed in the said regulation 15, records as to the earnings paid by him to and in respect of an employed person employed by him in an employed contributor's employment and as to the contributions paid in respect of the earnings so paid; and
  - (b) remit to the Authority, otherwise than in accordance with the said regulation nineteen, the contributions recorded in pursuance of those arrangements as having been paid;

and in that event the said regulations shall not apply in relation to that employer for so long as those arrangements continue in force.

(2) Any contravention of, or failure to comply with, any requirement of arrangements approved by the Authority under paragraph (1) of this regulation by any person affected by those arrangements shall be deemed to be a contravention of or failure to comply with these regulations.

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*Employers' own records of earnings and contributions*

20. Every employer shall maintain adequate records by way of wage sheets or otherwise of the dates and amounts of all earnings paid by him to and in respect of an employed person employed by him in an employed contributor's employment and of contributions deducted from such earnings, and such records shall be retained by him for a period of at least three years and shall be made available at all reasonable times during that period for inspection by an inspector under regulation twenty-four of these regulations.

*Production and inspection of registration cards*

21. The person for the time being responsible for the custody of a registration card in accordance with these regulations, or any person having in his possession or under his control any registration card issued in respect of an insured person, shall produce the card for inspection at any reasonable time when required to do so by an inspector, and, if required to do so by an inspector, shall deliver the card to him.

*Production and inspection of employer's records*

22. An employer shall, when required to do so by an inspector at any reasonable time, produce for inspection at the employer's premises any contribution schedules and records by way of wage sheets or otherwise kept by him in connection with the calculation or payment of earnings paid to an employed person employed by him in an employed contributor's employment, or in connection with the deduction or calculation of contributions paid in respect of such earnings.

*Replacement of lost or defaced registration card*

23. Where the registration card of an insured person is destroyed or lost, or is defaced in any material particular, the insured person or, where he is for the time being an employed person, his employer, shall obtain a new registration card from the Authority as soon as may be.

*Registration cards not to be assigned, defaced etc.*

24. (1) No person shall assign or agree to assign any registration card, and any transfer or assignment of any registration card shall be void and of no effect.
- (2) No person shall deface any registration card and no person shall destroy any registration card except where he is authorised to do so by or on behalf of the Authority.

*Disposal of registration card on termination of employment, etc.*

25. (1) Subject to the following provisions of this regulation, the employer of an insured person shall, on the termination of the employment by him of that person, forthwith return the registration card of that insured person to that person.

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(2) Where the employment is terminated by the insured person without any notice or intimation to the employer, the registration card shall be returned to the insured person or, where this is impracticable, to the Authority's office within three days of the termination of the employment.

(3) An insured person and an employer shall comply with any directions which may be given by or on behalf of the Authority as to the sending to the Authority's office or, in the case of an employer, as to the return to an insured person, of a registration card.

(4) On the death of an insured person, the employer, if the registration card of that person is then in his custody, or any other person having possession or thereafter obtaining possession of the insured person's registration card, shall forthwith deliver it to the Authority's office.

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**PART VI****COLLECTION OF CLASS 2 AND CLASS 3 CONTRIBUTIONS  
AND EXCEPTION OF CERTAIN PERSONS  
FROM LIABILITY TO PAY CLASS 3 CONTRIBUTIONS***Allocation of registration numbers to self-employed and non-employed persons*

26. (1) The Authority shall allocate a registration number to every person who was liable or entitled to pay a contribution as a self-employed person or as a non-employed person under the Law of 1964 immediately before the appointed day.

(2) Every insured person who becomes liable or entitled to pay a contribution as a self-employed person or as a non-employed person for the first time on or after the appointed day as respects any week shall, if he has not previously been allocated such a number under these regulations, obtain such a number from the Authority before the expiration of that week.

*Payment of Class 2 contributions*

27. (1) Subject to the following provisions of this regulation, an insured person who is liable to pay a Class 2 contribution in respect of any week shall -

(a) obtain from the Authority a Class 2 social insurance card in such form as the Authority shall direct (hereafter in these regulations referred to as a "Class 2 contribution card") for the contribution quarter which includes that week;

(b) return his contribution card for that quarter, duly completed, to the Authority -

(i) within the fifteen days next following the expiration of that quarter together with a remittance for the Class 2 contributions payable by him in respect of any weeks in that quarter; or

(ii) at any time before the expiration of that quarter in any case where he is directed to do so by or on behalf of the Authority together with a remittance for the Class 2 contributions payable by him in respect of any weeks in that quarter up to and including the week in which he is so directed to return his card.

(2) The Authority may, in any case or class of case, extend the said period of fifteen days by a period not exceeding two months.

(3) An insured person who is liable to pay Class 2 contributions in respect of any weeks in any contribution quarter may remit the same to the Authority at such intervals less than a contribution quarter as may be agreed by the Authority, so, however, that no remittance in respect of such contributions shall be sent to the Authority in pursuance of this paragraph later than the fifteen days next following the expiration of that contribution quarter.

- (4) For the purposes of sub-paragraph (a) of paragraph 1 of this regulation -
- (a) the first contribution quarter of any contribution year which is not a leap year shall be taken to include the first day of April in that year;
- (b) the second contribution quarter of any such year shall be taken to include the first day of July in that year; and
- (c) the fourth contribution quarter of any contribution year which is a leap year shall be taken to include the thirtieth day of September in that year.

*Payment of Class 3 contributions*

28. (1) The provisions of the last foregoing regulation shall have effect in relation to an insured person who is liable to pay a Class 3 contribution, other than a person who has attained pensionable age, in all respects as if the references in that regulation to a Class 2 contribution, a Class 2 social insurance card and a Class 2 contribution card were substituted respectively by references to a Class 3 contribution, a Class 3 social insurance card and a Class 3 contribution card.

(2) A person who has attained pensionable age and is liable to pay a Class 3 contribution shall, in relation to any contribution quarter in which he is so liable, either:

- (a) make arrangement with the Authority in such manner as the Authority may require for the payment of contributions by direct debit; or
- (b) pay to the Authority the contributions due, being set out in a statement sent to him on behalf of the Authority during such period immediately following the end of each contribution quarter as the Authority may direct, within a period of 28 days immediately after receipt of such statement.

*Replacement of lost or defaced contribution card*

29. Where the Class 2 or Class 3 contribution card of an insured person in respect of any contribution quarter is destroyed or lost, or is defaced in any material particular, the insured person shall obtain a new Class 2 or Class 3 contribution card, as the case may be, in respect of that quarter from the Authority as soon as may be.

*Contribution cards not to be assigned, defaced etc.*

30. (1) No person shall assign or agree to assign any Class 2 or Class 3 contribution card, and any transfer or assignment of such a card shall be void and of no effect.

(2) No person shall deface any Class 2 or Class 3 contribution card and no person shall destroy any such card except where he is authorised to do so by or on behalf of the Authority.

*Conditions for the payment of a <sup>voluntary</sup> minimum Class 3 contribution.*

31. (1) A person who has become liable under section 8(4) of the Law to pay a <sup>voluntary</sup> minimum Class 3 contribution shall be an employed person who is normally reliant on such

*Substituted  
2008/00*

employment for his livelihood, and if not such a person shall be liable either to pay a contribution in accordance with subsection (2) or to make application in accordance with subsection 3 of that section.

(2) It shall be an additional condition that a person excepted from liability to pay a contribution by Regulation 35 or 42, who is desirous of so doing in accordance with section 8(5) of the Law, shall be ordinarily resident in Guernsey.

(3) A person excepted from liability to pay a contribution other than as specified in paragraph (2), shall, if he wishes to pay a Class 3 contribution, be entitled, subject to Regulations, to do so only in accordance with subsections (2) and (3) of section 8 of the Law.

*Exception of insured persons over the age of sixty from liability to pay Class 3 contributions*

32. (1) A person who:

- (a) has attained the age of 60; and
- (b) is not, or is deemed not to be, employed or self-employed; and
- (c) has elected in such manner as the Authority may require not to be liable to pay contributions;

shall not be liable to pay a contribution, other than a non-employed health benefit<sup>and long term care insurance</sup> contribution at such percentage rate as the States may, from time to time, by Ordinance prescribe, in respect of either:

*discuss  
2002/00*

- (i) any week falling between the week in which that election was made and that following the delivery of written notice to the Authority cancelling that election; or
- (ii) such other period as the Authority may, for good cause, allow.

(2) A person who has elected not to pay contributions in accordance with paragraph (1) of this regulation shall not be credited with a Class 1 or Class 2 contribution under the provisions of Regulation 12 or 13 of these regulations.

(3) A notice canceling an election not to be liable to pay contributions shall not come into effect during any period in which, but for the operation of paragraph (2) of this regulation, the person would be entitled to be credited with a Class 1 or Class 2 contribution.

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**PART VII****MISCELLANEOUS PROVISIONS RELATING TO CONTRIBUTIONS***Pre-entry credits for the purposes of maternity allowance, unemployment benefit, sickness benefit and invalidity benefit*

33. (1) For the purposes of maternity allowance, unemployment benefit, sickness benefit and invalidity benefit, a person shall be entitled to be credited with a Class 1 contribution in respect of any week in the period commencing with the beginning of the last complete contribution year preceding that in which he became an insured person and ending immediately before the week in which he became an insured person.

(2) Contributions credited in respect of a person in accordance with paragraph (1) of this regulation shall not be taken into account unless 26 reckonable Class 1 or Class 2 contributions, as the case may be, have been so paid since such entry.

*Credits for persons in receipt of Invalid Care Allowance*

34. (1) Subject to the provisions of these Regulations and of the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978 (hereafter in this Regulation referred to as "the Married Women and Widows Regulations of 1978") an insured person who would otherwise be liable to pay a Class 3 contribution shall be entitled to be credited with a Class 1 contribution in respect of any week in which an Invalid Care Allowance is payable in accordance with the provisions of the Attendance and Invalid Care Allowances (Guernsey) Law, 1983 (hereafter in this Regulation referred to as "the Law of 1983").

*Substituted  
2003/40*

(2) Notwithstanding the provisions of the last preceding paragraph a married woman who, in the week immediately preceding the week in which an Invalid Care Allowance is payable, was employed in employed contributor's employment and, in accordance with Regulation 2 of the Married Women and Widows Regulations of 1978 had not elected not to be liable to pay a primary Class 1 contribution under section 5 of the Law shall be deemed to have made an election under and in accordance with Regulation 4 of the Married Women and Widows Regulations of 1978, and shall be entitled to be credited with a Class 1 contribution in respect of any week in which an Invalid Care Allowance is payable in accordance with the Law of 1983.

*Exception from liability in respect of periods of full-time education or training*

35. (1) In this regulation and the next following regulation -

(a) "education" means full-time education at a recognised educational establishment, that is to say, an establishment recognised by the Authority as being, or as comparable to, a university, college or school;

(b) "training" means full-time training at a course approved by the Authority.

(2) The provisions of the next following paragraph of this regulation shall have effect as if any week in a period not exceeding thirteen weeks from and including the week in

which the termination of education or training occurs and ending immediately before the week in which he first becomes an employed or self-employed person were a week of education or training, as the case may be.

- (3) For any week of education or training a person -
- (a) shall be excepted from liability to pay a Class 3 contribution; and
  - (b) may, if he so desires, pay a Class 3 contribution, and payment thereof may be made at any time before the end of the sixth contribution year following the contribution year in which the education or training terminated.

*Credits on termination of full-time education or training*

- 2002/49
36. (1) For the purposes of maternity allowance, unemployment benefit, sickness benefit and invalidity benefit, a person who has undergone a course of education or training during any part of the contribution year immediately preceding the benefit year which includes the period for which benefit is claimed shall be entitled to be credited with a Class 1 contribution for any week of education or training in that year if that course has terminated.

Provided that this regulation shall not apply where the education or training commenced after he had attained the age of twenty.

*Student's registration card*

- Repeated  
2003/40
37. (1) The provisions of this regulation shall apply to an insured person who is classified as a non-employed person by virtue of paragraph 10 of the First Schedule to the Social Insurance (Classification) (Guernsey) Regulations, 1978.

(2) A social insurance registration card (hereafter in this regulation referred to as a "student's registration card") shall be issued on behalf of the Authority to every insured person to whom this regulation applies on the appointed day and a registration number shall be allocated on behalf of the Authority to every such person.

(3) An insured person to whom this regulation applies, not being a person of the description referred to in the last foregoing paragraph, shall, not later than the expiration of the week in which he enters for the first time after the appointed day into employment which would be employed contributor's employment in his case but for the provisions of paragraph 10 of the First Schedule to the Social Insurance (Classification) (Guernsey) Regulations, 1978, apply to the Authority for a student's registration card and a registration number and shall obtain the card and number from the Authority in such manner as the Authority may direct:

Provided that a person shall not be required to obtain a registration number under this paragraph if he has previously been allocated such a number under any other provision of these regulations.

(4) A student's registration card shall be in such form as the Authority may direct, shall be issued by the Authority without charge and, when issued, shall remain the property of the Authority.

(5) An insured person to whom this regulation applies and to whom a registration card has been issued under any provision of these regulations, other than this regulation, shall return that card to the Authority before he became a person to whom this regulation applies.

(6) An insured person to whom a student's registration card has been issued under this regulation shall return the card to the Authority on attaining the age of eighteen or on ceasing to be in full-time education at a recognised educational establishment, whichever is the earlier.

(7) Every employer of an insured person to whom this regulation applies shall, as soon as may be after that person's entry into employment, obtain from that person the student's registration card issued to that person under this regulation; and it shall be the duty of that person to deliver his student's registration card, or to cause the same to be delivered, to his employer accordingly.

(8) The employer, on obtaining a student's registration card from an insured person to whom this regulation applies, shall become responsible for the custody of the card for so long as the employment by him of that person continues or until the card is required to be returned to the Authority under paragraph (6) of this regulation.

(9) An insured person to whom this regulation applies shall be responsible for the custody of his student's registration card whenever it is not in the possession of the Authority or of his employer.

(10) An insured person to whom this regulation applies who is employed concurrently in more than one employment which would be employed contributor's employments in his case but for the provisions of paragraph 10 of the First Schedule to the Social Insurance (Classification) (Guernsey) Regulations, 1978, shall, for the purpose of enabling him and his employers to comply with paragraph (7) of this regulation, obtain from the Authority a student's registration card for each of his employers.

(11) The provisions of these regulations shall apply in relation to a student's registration card as they apply in relation to a registration card.

*Liability of persons with small income.*

38. (1) An insured person who is not, or is deemed not to be, an employed or self-employed person shall, subject to the further provisions of this Regulation, be excepted from liability to pay a Class 3 contribution for any year in respect of which his relevant income is less than the current lower annual income limit.

(2) An insured person excepted from liability to pay a Class 3 contribution under paragraph (1) may, if he so wishes and subject to this Regulation, pay a ~~minimum~~ Class 3 contribution in respect of any week during which he is so excepted.

*substituted  
2008/40*

(3) It shall be a condition of exception under paragraph (1) that an application shall be made in accordance with Regulations 10 and 11 of these Regulations, and that such application shall continue in force throughout the period of exception.

(4) Notwithstanding paragraph (3), it shall be the duty of an insured person so excepted to notify the Authority without delay of any change in his circumstances which could affect his liability to pay a Class 3 contribution.

(5) Nothing in these Regulations shall preclude a person from receiving benefit, whilst excepted under the foregoing paragraphs of this Regulation, by virtue of reckonable contributions paid by or credited to him in respect of any period before the day on which he was so excepted.

(6) Where an applicant for exception under this Regulation is in receipt of an annual income which exceeds the amount referred to in paragraph (1) of this Regulation by reason only of the inclusion therein of any one or more of the following items, he shall be deemed for the purposes of this Regulation not to be in receipt of an income exceeding that amount:-

- (a) any payment of sick pay received from a friendly society or trade union;
- (b) any other sum which in the opinion of the Authority should be disregarded.

(7) Where an applicant for exception under this Regulation is in receipt of an annual income which, after the deduction therefrom of such, if any, of the items specified in the last foregoing paragraph as are included therein, exceeds the amount referred to in paragraph (1) of this Regulation by an amount no greater than the amount of the contributions which he would be liable to pay in a year if he were not excepted, he shall be deemed for the purposes of this Regulation not to be in receipt of an income exceeding the amount referred to in that paragraph.

*Payment of Class 3 contributions by persons excepted from liability to pay contributions on account of maternity allowance, unemployment or incapacity for work*

39. Where an insured person is excepted from liability to pay a contribution for any week under the provisions of regulation twelve or of regulation thirteen of these regulations he may, for any such week, pay a Class 3 contribution.

*Liability to pay contributions by or in respect of any insured person on his attaining pensionable age*

40. Where an insured person has attained pensionable age, then -

- (a) for the purpose of determining whether a Class 1 contribution is payable by or in respect of him, he shall be treated -
  - (i) in the case where his earnings are paid weekly, as not having attained that age until the end of the week which includes the day on which he attained that age;
  - (ii) in the case where his earnings are paid monthly, as not having attained that age until the end of the month which includes that day;
- (b) for the purpose of determining whether a Class 2 or Class 3 contribution is payable by him, he shall be treated as not having attained that age until the end of the week which includes the day on which he attained that age.

Inserted  
2003/40

*Liability of employed and self-employed persons of pensionable age*

41. Where a person of pensionable age is an employed or self-employed person, he shall nevertheless be liable to pay a Class 3 contribution at such percentage as the States may, from time to time, by Ordinance prescribe.

*Exception from liability in respect of periods of imprisonment or detention in legal custody*

42. (1) An insured person shall be excepted from liability to pay a Class 2 or Class 3 contribution for any week throughout the whole of which he is undergoing imprisonment or detention in legal custody.

(2) An insured person who is excepted from liability to pay a Class 2 or Class 3 contribution under the provisions of paragraph (1) of this regulation for any week of imprisonment or detention in legal custody may pay therefor, at any time before the end of the sixth contribution year following the contribution year in which the period of imprisonment or detention in legal custody terminated, <sup>voluntarily</sup> a Class 3 contribution or alternatively, if immediately before the commencement of that period he was liable to pay a Class 2 contribution, a Class 2 contribution in accordance with the provisions of ~~subsection (2) of section six~~ <sup>section 6(3)</sup> of the Law irrespective of whether or not he was so liable to pay a Class 2 contribution at a reduced rate in pursuance of subsection (3) of that section.

*Substituted  
2003/40*

*Substituted  
2003/40*

*Disposal of contributions improperly paid*

43. Where contributions are paid which are of the wrong class or at the wrong rate, the Authority may treat them as paid on account of the contributions properly payable.

*Return of contributions paid in error*

44. (1) Subject to the provisions of the last foregoing regulation and of this regulation, any contributions paid by a person or his employer (if any) under the erroneous belief that the contributions were payable by, or in respect or on behalf of that person under the provisions of the Law shall be returned by the Authority to that person or his employer, as the case may require, if application to that effect is made in writing to the Authority within the appropriate time specified in paragraph (4) of this regulation.

(2) In calculating the amount of any repayment to be made under this regulation to such a person or an employer, there shall be deducted -

(a) in the case of secondary Class 1 contributions and contributions as an insured person, the amount of any contributions paid under the said erroneous belief which have under the provisions of the last foregoing regulation been treated as paid on account of other contributions;

(b) in the case of contributions as an insured person, the amount, if any, paid to that person (and to any other person on the basis of that erroneous belief) by way of benefit which would not have been paid had the contributions (in respect of which an application for their return is duly made in accordance with paragraph (4) of this regulation) not been paid in the first instance; and

(c) the amount of any other contributions properly payable by the employer or the insured person, as the case may be, and which have not been paid at the due date.

(3) Contributions erroneously paid by an employer on behalf of any person and not recovered from that person may be repaid to the employer instead of to that person, but if so recovered may be repaid to that person, or, with his consent in writing, to his employer.

(4) A person desiring to apply for the return of any contribution paid under the said erroneous belief shall make the application in such form and in such manner as the Authority may from time to time determine, and -

(a) if the contribution was paid at the due date, within two years from the date on which that contribution was paid; or

(b) if the contribution was paid at a later date than the due date, within two years from the due date or within twelve months from the date of actual payment of the contribution, whichever period ends later;

so, however, that the Authority may, in any particular case, allow such application to be made at a later date.

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

45. (1) Subject to the provisions of the next following paragraph, the provisions of regulations 50 - 53 of these regulations shall apply to contributions which a person is entitled, but not liable, to pay as if each contribution were due to be paid on the date on which it would be required to be paid to the Authority if he had been liable to pay the same.

*Substituted 2003/40*

(2) For the purpose of any right to *Survivor's benefit or old age pension* ~~widow's benefit, old age pension or child's special allowance~~, a contribution which a person is entitled, but not liable, to pay in accordance with the provisions of regulation 35(3) or of regulation 42 of these regulations, or of regulation 4 of the Social Insurance (Residence and Persons Abroad) (Guernsey) Regulations, 1978 (which regulation contains special provisions for payment of contributions in respect of periods abroad) 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.

(3) In the last foregoing paragraph, "the relevant time" has the same meaning as in sub-paragraph (2) of paragraph 4 of the First Schedule to the Law.

*Payments after death*

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

*Succession to a business*

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47. Where there has been a change of employer from whom an employed person receives earnings in respect of any employed contributor's employment, the employer after the change shall be liable to do anything which the employer before the change would have been liable to do under those regulations had the change not taken place.

*Insured persons returning to Guernsey*

48. An insured person whose liability to pay contributions has ceased by reason of his absence from Guernsey shall, on returning to Guernsey, attend at the Authority's office for the purpose of the determination of his liability to pay contributions of any class following such absence.

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**PART VIII****LATE PAID AND UNPAID CONTRIBUTIONS**

*Treatment for the purpose of any benefit of late paid or unpaid contributions without consent, connivance or negligence of the employed person*

- 49.** (1) Where a primary Class 1 contribution which is payable by an employer on behalf of an insured person -
- (a) is paid after the due date in respect of earnings above the relevant lower earnings limit; or
  - (b) is not paid and the Authority is satisfied that the earnings in respect of which that contribution is payable would normally have been above the relevant lower earnings limit; and

the delay or failure in making payment thereof is shown to the satisfaction of the Authority 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 date due.

(2) The following provisions of these regulations shall, in their application to a primary Class 1 contribution payable by an employer on behalf of an insured person, have effect subject to the provisions of this regulation.

*Treatment for the purpose of any benefit of contributions paid late through ignorance or error*

- 50.** In the case of a contribution paid by or in respect of an insured person after the due date, where -
- (a) the contribution is paid after the time when it would, under the following provisions of this Part of these regulations, have been treated as paid for the purposes of the right to a benefit; and
  - (b) the failure to pay the contribution before that time is shown to the satisfaction of the Authority to be attributable to ignorance or error on the part of the insured person or the person making the payment and that that ignorance or error was not due to any failure on the part of such person to exercise due care and diligence;

the Authority may direct that for the purpose of the following provisions of this Part of these regulations the contribution shall be treated as paid on such earlier day as it may consider appropriate in the circumstances, and those provisions shall have effect subject to any such direction.

*Treatment for the purpose of maternity allowance, unemployment benefit, sickness benefit or invalidity benefit of late paid contributions*

51. (1) For the purpose of any right to maternity allowance, unemployment benefit, sickness benefit or invalidity benefit, a contribution paid after the due date shall, in determining whether the relevant contribution conditions are satisfied as respects the number of reckonable contributions paid in respect of the period between entry into insurance and the day for which the benefit is claimed, be treated -

- (a) for the purpose of the right to any such benefit in respect of any day before the date on which payment of the contribution is made, as not paid; and
- (b) for the purpose of the right to any such benefit in respect of any other day, as paid on the date on which payment of the contribution is made.

(2) For the purpose aforesaid, in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the number of reckonable contributions paid or credited in respect of the last complete contribution year before the beginning of the benefit year which includes the day for which unemployment benefit, sickness benefit or invalidity benefit is claimed, a contribution paid after the due date shall be treated -

- (a) if paid before the beginning of the said benefit year, as paid on the due date;
- (b) if paid during the said benefit year, as not paid in relation to any continuous period for which benefit is claimed, unless paid before the first day of such a period;
- (c) if paid after the end of the said benefit year, as not paid.

*Treatment for the purpose of widow's benefit, old age pension or child's special allowance of late paid contributions*

52. (1) For the purpose of any right to <sup>widow's benefit or old age pension</sup> ~~widow's benefit, old age pension or child's~~ <sup>substituted</sup> ~~special allowance~~, a contribution paid after the due date and before the relevant time shall be treated - <sup>2003/40</sup>

- (a) if paid before the end of the sixth contribution year following the contribution year which includes the due date for that contribution, as paid on the due date;
- (b) if paid at any other time, as not paid.

(2) For the purpose aforesaid, a contribution paid after the due date and after the relevant time shall, if -

- (a) the due date occurs -
  - (i) in the contribution year which includes that time; or
  - (ii) in the contribution year immediately preceding that year; and
- (b) the contribution is paid before the end of the period of one year from the relevant time;

be treated as paid on the due date, and any other contribution paid after the due date and after the relevant time shall be treated as not paid.

(3) In this regulation "relevant time" has the same meaning as in sub-paragraph (2) of paragraph 4 of the First Schedule to the Law.

*Treatment for the purpose of death grant of late paid contributions*

53. (1) For the purpose of any right to a death grant, a contribution paid after the due date shall, subject to the provisions of the next following paragraph, be treated as not paid if -

- (a) the grant is claimed in respect of the death of the relevant person and the contribution is paid after the date of that death;
- (b) the grant is claimed in respect of the death of a person dying during the lifetime of the relevant person and the contribution is paid after the date of such death;
- (c) the relevant person has predeceased the person in respect of whose death the grant is claimed and the contribution (not being a contribution which by virtue of paragraph (2) of the last foregoing regulation has been treated as paid on the due date for the purpose of a claim for ~~widow's benefit, old age pension or a child's special allowance~~) is paid after the date of the death of the relevant person;

and in any other case shall, subject as aforesaid, be treated as paid on the due date.

(2) For the purpose aforesaid and notwithstanding the provisions of paragraph (1) of this regulation, in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the yearly average of reckonable contributions paid or credited to any person -

(a) a contribution paid after the due date and before the relevant time shall be treated

- (i) if paid before the end of the sixth contribution year following the contribution year which includes the due date for that contribution, as paid on the due date;
- (ii) if paid at any other time, as not paid;

(b) a contribution paid after the due date and after the relevant time shall, if the due date occurs in the contribution year immediately preceding the contribution year which includes the relevant time, be treated as paid on the due date.

(3) In this regulation, "the relevant person" and "relevant time" have the same meanings as in sub-paragraph (3) of paragraph 5 of the First Schedule to the Law.

Substituted  
2003/40  
[may reference to  
53(1)(c) 17]

**PART IX**  
**RECKONABLE CONTRIBUTIONS**

*Conversion of contributions into reckonable contributions*

- 54.** Subject to the provisions of regulation 62 of these regulations, for the purposes of establishing the entitlement of any person to any benefit -
- (a) contributions paid by any insured person -
    - (i) shall be converted into reckonable contributions which shall be treated as having been paid by that insured person; or
    - (ii) shall be disregarded; and
  - (b) contributions credited to any insured person shall be converted into reckonable contributions which shall be treated as having been credited to that person; in accordance with the following provisions of this Part of these regulations.

*Conversion of primary Class 1 contributions paid in respect of earnings above the current relevant lower earnings limit*

- 55.** (1) As regards any contribution year the lower weekly and monthly earnings limits shall relate to the lower annual income limit prescribed in accordance with section 8(4) of the Law, so that
- (a) the weekly limit shall be a sum equal to <sup>40%</sup>half of one fifty-second of that limit; and
  - (b) the monthly limit shall be a sum equal to <sup>40%</sup>half of one twelfth of that limit.
- (2) Subject to the following provisions of this regulation, a primary Class 1 contribution in respect of the weekly earnings of an insured person paid in any week in respect of any one employed contributor's employment, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as one Class 1 reckonable contribution paid by that person in respect of that week.
- (3) Where, in respect of any employed contributor's employment in respect of which earnings are normally paid weekly except in the week in which an insured person commences such employment, earnings are not paid to an insured person in the week in which he commenced such employment, the primary Class 1 contribution in respect of the weekly earnings of that person paid in the week next following the week in which he commenced such employment, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as two Class 1 reckonable contributions paid by that person, one in respect of the week in which he commenced such employment and the other in respect of the week next following that week.
- (4) Where an insured person has been excepted from liability to pay a contribution as an employed person under the Law of 1964 by virtue of the Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1978, in respect of any employed contributor's employment, the primary Class 1 contribution in respect of the weekly earnings of that person in respect of that employment paid in the week commencing on the appointed day, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as two Class 1 reckonable contributions paid by that

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person, one in respect of that week and the other in respect of the week next preceding that week.

(5) A primary Class 1 contribution in respect of the monthly earnings of an insured person paid in any month falling within a contribution year which is not a leap year and in respect of any one employed contributor's employment, where those earnings are not less than the current lower monthly earnings limit, shall, in the case of such a month as is specified in the first column of Table 1 contained in the First Schedule to these regulations, be reckoned as the number of Class 1 reckonable contributions specified in the second column of that Table in relation to that month, and such contributions so specified shall be treated as having been paid by that person in respect of the weeks specified in the third column of that Table in relation to that month (one such contribution as respects each such week).

(6) A primary Class 1 contribution in respect of the monthly earnings of an insured person paid in any month falling within a contribution year which is a leap year and in respect of any one employed contributor's employment, where those earnings are not less than the current lower monthly earnings limit, shall, in the case of such a month as is specified in the first column of Table II contained in the First Schedule to these regulations be reckoned as the number of Class 1 reckonable contributions specified in the second column of that Table in relation to that month and such contributions so specified shall be treated as having been paid by that person in respect of the weeks specified in the third column of that Table in relation to that month (one such contribution as respects each such week).

(7) A primary Class 1 contribution in respect of the weekly or monthly earnings -

(a) of an insured person who is under the age of twenty, where those earnings are in respect of any full-time employed contributor's employment prior to the 1st of January of the year in which age twenty is attained; or

(b) of an insured person, where those earnings are in respect of any full-time employed contributor's employment under a contract of apprenticeship;

shall, notwithstanding that those earnings are below the current relevant lower earnings limit, be treated for the purposes of this Part of these regulations as if those earnings were above that limit:

Provided that this paragraph shall not apply in any case where the provisions of regulation fifty-six or regulation fifty-seven of these regulations apply.

(8) A primary Class 1 contribution in respect of the weekly or monthly earnings of an insured person shall, notwithstanding that those earnings are below the current relevant lower earnings limit, be treated for the purposes of this Part of these regulations as if those earnings were above that limit where the Authority, on being satisfied that those earnings are below that limit by reason of the permanent bodily or mental disablement of that person, has made a direction in that behalf under this paragraph.

*Conversion of multiple primary Class 1 contributions paid in respect of earnings below the current lower earnings limit*

**56.** (1) Two or more primary Class 1 contributions in respect of the weekly earnings of an insured person paid in any week in respect of two or more employed contributor's employments shall be reckoned as one Class 1 reckonable contribution paid by that person in respect of that week if -

(a) the earnings in respect of such employment are less than the current lower weekly earnings limit; and

(b) the aggregate of those earnings is not less than that limit.

(2) Where two or more primary Class 1 contributions are paid in respect of the monthly earnings of an insured person paid in any month in respect of two or more employed contributor's employments and -

(a) the earnings in respect of each and every such employment are less than the current lower monthly earnings limit; and

(b) the aggregate of those earnings is not less than that limit,

then such contributions shall be reckoned as Class 1 reckonable contributions in accordance with paragraph (5) or paragraph (6) of the last foregoing regulation, as the case may require.

(3) Where a person -

(a) is or has been employed in any employed contributor's employment in respect of which the earnings are normally paid monthly and are normally so paid in an amount exceeding the current lower monthly earnings limit; and

(b) the earnings paid in any month in respect of such employment are less than the current lower monthly earnings limit (but exceed the current lower weekly earnings limit) by reason of the fact that he has not rendered services in that month in respect of that employment to the normal extent;

then the primary Class 1 contributions paid in respect of the earnings paid in that month shall, where a direction is made by or on behalf of the Authority under this paragraph, be reckoned as such number of Class 1 reckonable contributions paid by that person in respect of such weeks as shall be specified in that direction.

*Class 1 reckonable contributions to be treated as having been paid in certain cases*

57. (1) Where an insured person is in receipt of weekly and monthly earnings below the relevant current earnings limit, and -

(a) he would, as respects any contribution week have been treated as having paid a Class 1 reckonable contribution in respect of his weekly earnings had those earnings not been below the current lower weekly earnings limit; and

(b) would, as respects that week, have been treated as having paid a Class 1 reckonable contribution in respect of his monthly earnings had those earnings not been below the current lower monthly earnings limit;

then, if the aggregate of the quotient of those monthly earnings divided by four and one-third and those weekly earnings exceeds the current lower weekly earnings limit, he shall be treated as having paid a Class 1 reckonable contribution for that week.

(2) Where the employed contributor's employment in respect of which an insured person is paid monthly earnings is begun or terminated in any contribution month and the earnings paid in respect of that month do not exceed the current lower monthly earnings limit by reason of the fact that that insured person was not employed during that month in that employed contributor's employment to the full extent normal in the case of that employment, a direction may be made by or on behalf of the Authority, where it appears just and equitable so to do, directing that that person shall be treated as having paid such number of Class 1 reckonable contributions as shall be specified in the direction in respect of such contribution weeks as shall be so specified.

(3) Where the weekly or monthly earnings of an insured person in respect of any employed contributor's employment would have been at or above the relevant current lower earnings limit but for the exclusion of any amount from the computation of his earnings in pursuance of sub-paragraph (a) of paragraph (4) of regulation eight of these regulations, he shall be treated as having paid a Class 1 reckonable contribution in respect of any contribution week in respect of which he would have been treated as having paid such a contribution but for the exclusion of that amount as aforesaid from the computation of his earnings.

*Conversion of Class 2 paid contributions*

58. Every Class 2 contribution, other than a self-employed married woman's health benefit contribution, paid in respect of any week shall be reckoned as one Class 2 reckonable contribution paid in respect of that week.

*Conversion of Class 3 paid contributions*

59. Every Class 3 contribution, other than a non-employed health benefit contribution, paid in respect of any week shall be reckoned as one Class 3 reckonable contribution paid in respect of that week.

substituted  
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and long-term care insurance

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*Conversion of contributions credited to an insured person*

60. Every Class 1, Class 2 and Class 3 contribution credited to any insured person in respect of any week shall be reckoned respectively as one Class 1, Class 2 and Class 3 reckonable contribution credited to that person in respect of that week.

*Substituted  
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*Class 1 contributions to be disregarded in certain cases*

61. Any Class 1 contribution which is not taken into account for the purposes of regulations 54 – 56 of these regulations shall be disregarded.

*Disregard of reckonable contributions in certain cases*

62. (1) For the purpose of establishing the entitlement of any person to any benefit -
- (a) where more than one reckonable contribution is treated as having been paid by an insured person in respect of any week, account shall only be taken of one such contribution;
  - (b) where more than one reckonable contribution is treated as having been credited to an insured person in respect of any week, account shall only be taken of one such contribution;
  - (c) where a reckonable contribution is treated as having been paid by an insured person in respect of any week and a reckonable contribution is treated as having been credited to that person in respect of that week, account shall only be taken of the reckonable contribution treated as having been so paid, unless that contribution, in relation to that benefit is not a contribution of the appropriate class.
- (2) For the purposes of this regulation, Class 3 contributions shall be disregarded before Class 2 contributions and Class 2 contributions shall be disregarded before Class 1 contributions.
- (3) Where a person enters into insurance during any month and pays a primary Class 1 contribution in respect of monthly earnings paid in that month, no Class 1 contribution shall be reckoned under this Part of these regulations as having been paid in respect of any week preceding the week which includes the day on which he entered into insurance.

*Married Women and Widows*

63. The provisions of this Part of these regulations shall not apply in relation to primary Class 1 contributions paid at the reduced rate under and in accordance with the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, by women who are or have been married.

*Substituted  
2003/40*

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**PART X****TRANSITIONAL PROVISIONS, PENALTIES, REPEALS, CITATION AND COMMENCEMENT***Conversion of contributions paid or treated as paid under the Law of 1964 etc. into reckonable contributions*

- 64.** (1) Subject to the provisions of this Part of these regulations, for the purpose of determining the entitlement of any person to any benefit or to be excepted from liability to pay any contributions or to be credited with any contributions -
- (a) a contribution under the Law of 1964 of any description set out in the first column of the Second Schedule to these regulations shall be treated as a reckonable contribution of the description set out in the second column of that Schedule against that description of contribution under the Law of 1964 in the first column of that Schedule;
  - (b) a contribution under the Law of 1964 treated under that Law as equivalent to a contribution of any description set out in the first column of the said Schedule shall be treated as equivalent to a reckonable contribution of the description set out in the second column of that Schedule against that description of contribution under the Law of 1964 in the first column of that Schedule; and
  - (c) a contribution under the Contributory Pensions (Guernsey) Laws, 1935 to 1962, treated as having been actually paid by any person under the Law of 1964 by virtue of any regulations made under that Law shall be treated as a reckonable Class 3 contribution paid by that person;

and references in the Law and in any regulations made thereunder to a reckonable contribution of any class or to the equivalent of a reckonable contribution of any class shall be construed accordingly.

- (2) The provisions of paragraph (1) of this regulation shall not apply -
- (a) to contributions under the Law of 1964 which have been paid at the reduced rate from time to time in force under that Law, that is to say the rate of contribution under the Law of 1964 from time to time applicable in the case of a woman who has elected under that Law not to pay such a contribution at a rate in accordance with paragraph (a) of subsection (2) of section two of that Law; or
  - (b) to a contribution credited under the provisions of -
    - (i) regulation 4 of the Social Insurance (New Entrants) (Transitional) (Guernsey) Regulations, 1964;
    - (ii) regulation 7 of the Social Insurance (Pensions, Existing Contributions) (Transitional) (Guernsey) Regulations, 1964.

(3) For the said purposes, a contribution under the Law of 1964 or its equivalent paid by or credited to any person in respect of any contribution week within the meaning of that Law shall be treated as a reckonable contribution or its equivalent in accordance with the foregoing provisions of this regulation paid by or credited to that person in respect of that week as if that week were a contribution week within the meaning of the Law, and references in the Law and in any regulations made thereunder to a contribution week shall be construed accordingly.

#### *Penalties for breach of regulations*

65. If any person contravenes or fails to comply with any requirement of these regulations, he shall, for each offence, be liable, on summary conviction, to a penalty not exceeding level 4 on the uniform scale or, where the offence consists of continuing any such contravention or failure after conviction thereof, twenty pounds for each day on which it is so continued.

#### *Repeals*

66. The Social Insurance (Contributions) (Guernsey) Regulations, 1978, as amended<sup>c</sup>, are repealed.

#### *Citation*

67. These regulations may be cited as the Social Insurance (Contributions) Regulations, 2000.

#### *Commencement*

68. These regulations shall come into force on the 1st January, 2000.

Dated this 2nd day of December, 1999.



O D Le Tissier  
President of the Guernsey Social Security Authority,  
for and on behalf of the Authority.

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<sup>c</sup> S.I.1978 No.18; S.I.1979 Nos.1,14,26 and 34; S.I.1980 No.25; S.I.1981 Nos.13, 23 and 33; S.I.1982 No.25; S.I.1983 No.8; S.I.1986 No.3; S.I.1987 No.31; S.I.1988 Nos. 8 and 26; S.I.1991 No.38; S.I.1993 No. 31; S.I. 1994 No. 20; S.I. 1995 No. 31; S.I. 1996 Nos. 1 and 29; S.I. 1997 No.32; S.I. 1998 No. 27, 1999 Nos. 3 and 22

## EXPLANATORY NOTE

(This note is not part of the regulations, but is intended to indicate their general purport).

These regulations cover all aspects of the assessment and collection of contributions, the award of contribution credits for persons receiving benefits for incapacity, maternity and unemployment, and the exception of certain classes of people from liability to pay contributions.

Although some minor changes have been incorporated to reflect the changes to maternity benefits and transitional provisions have been removed which are no longer of value, the regulations are substantially identical to those previously in force, but the opportunity has been taken to incorporate the 26 amendments that have been made since 1978 into one continuous text.

**FIRST SCHEDULE**

Regulation fifty-five

**CONVERSION OF CONTRIBUTIONS PAID OR CREDITED INTO RECKONABLE CONTRIBUTIONS**

TABLE I

*As respects a contribution year which is not a leap year*

Contribution Month	Reckonable Contributions	Contribution Weeks
JANUARY	5	1 - 7 JANUARY 8 - 14 " 15 - 21 " 22 - 28 " 29 JANUARY - 4 FEBRUARY
FEBRUARY	4	5 - 11 FEBRUARY 12 - 18 " 19 - 25 " 26 FEBRUARY - 4 MARCH
MARCH	4	5 - 11 MARCH 12 - 18 " 19 - 25 " 26 MARCH - 1 APRIL
APRIL	5	2 - 8 APRIL 9 - 15 " 16 - 22 " 23 - 29 " 30 APRIL - 6 MAY
MAY	4	7 - 13 MAY 14 - 20 " 21 - 27 " 28 MAY - 3 JUNE
JUNE	4	4 - 10 JUNE 11 - 17 " 18 - 24 " 25 JUNE - 1 JULY
JULY	5	2 - 8 JULY 9 - 15 " 16 - 22 " 23 - 29 " 30 JULY - 5 AUGUST
AUGUST	4	6 - 12 AUGUST 13 - 19 " 20 - 26 " 27 AUGUST - 2 SEPTEMBER
SEPTEMBER	4	3 - 9 SEPTEMBER 10 - 16 " 17 - 23 " 24 - 30 "
OCTOBER	5	1 - 7 OCTOBER 8 - 14 " 15 - 21 " 22 - 28 " 29 OCTOBER - 4 NOVEMBER
NOVEMBER	4	5 - 11 NOVEMBER 12 - 18 " 19 - 25 " 26 NOVEMBER - 2 DECEMBER
DECEMBER	4	3 - 9 DECEMBER 10 - 16 " 17 - 23 " 24 - 31 "

TABLE II

*As respects a contribution year which is a leap year*

Contribution Month	Reckonable Contributions	Contribution Weeks
JANUARY	5	1 - 7 JANUARY 8 - 14 " 15 - 21 " 22 - 28 "
FEBRUARY	4	29 JANUARY - 4 FEBRUARY 5 - 11 FEBRUARY 12 - 18 " 19 - 25 "
MARCH	4	26 FEBRUARY - 3 MARCH 4 - 10 MARCH 11 - 17 " 18 - 24 " 25 - 31 "
APRIL	5	1 - 7 APRIL 8 - 14 " 15 - 21 " 22 - 28 " 29 APRIL - 5 MAY
MAY	4	6 - 12 MAY 13 - 19 " 20 - 26 " 27 MAY - 2 JUNE
JUNE	4	3 - 9 JUNE 10 - 16 " 17 - 23 " 24 - 30 "
JULY	5	1 - 7 JULY 8 - 14 " 15 - 21 " 22 - 28 " 29 JULY - 4 AUGUST
AUGUST	4	5 - 11 AUGUST 12 - 18 " 19 - 25 " 26 AUGUST - 1 SEPTEMBER
SEPTEMBER	4	2 - 8 SEPTEMBER 9 - 15 " 16 - 22 " 23 - 29 "
OCTOBER	5	30 SEPTEMBER - 6 OCTOBER 7 - 13 OCTOBER 14 - 20 " 21 - 27 " 28 OCTOBER - 3 NOVEMBER
NOVEMBER	4	4 - 10 NOVEMBER 11 - 17 " 18 - 24 " 25 NOVEMBER - 1 DECEMBER
DECEMBER	4	2 - 8 DECEMBER 9 - 15 " 16 - 22 " 23 - 31 "

**SECOND SCHEDULE**

Regulation sixty-four

**CONVERSION OF CONTRIBUTIONS UNDER  
THE LAW OF 1964 INTO RECKONABLE  
CONTRIBUTIONS**

Description of Contribution under the Law of 1964 (1)	Description of reckonable contribution (2)
Contributions paid by any person as an employed person	Reckonable Class 1 contribution paid by that person
Contribution credited to any person as an employed person	Reckonable Class 1 contribution credited to that person
Contribution paid by any person as a self- employed person	Reckonable Class 2 contribution paid by that person
Contribution credited to any person as a self-employed person	Reckonable Class 2 contribution credited to that person
Contribution paid by any person as a non- employed person	Reckonable Class 3 contribution paid by that person
Contribution credited to any person as a non-employed person	Reckonable Class 3 contribution credited to that person