

GUERNSEY STATUTORY INSTRUMENT

ENTITLED

The Social Insurance (Contributions) Regulations, 2000 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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G.S.I. No. 49 of 1999; as amended by the: Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 2013 (No. IV of 2014); Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017 (No. XIII of 2017); Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018 (Alderney Ordinance No. VIII of 2018); Social Insurance (States Pension) (Amendment) (Guernsey) Ordinance, 2021 (No. V of 2021); Social Insurance (Contributions) (Amendment) Regulations, 2001 (G.S.I. No. 3 of 2001); Social Insurance (Contributions) (Amendment (No. 2) Regulations, 2001 (G.S.I. No. 43 of 2001); Social Insurance (Contributions) (Amendment) Regulations, 2002 (G.S.I. No. 49 of 2002); Social Insurance (Contributions) (Amendment) Regulations, 2003 (G.S.I. No. 40 of 2003); Social Insurance (Contributions) (Amendment) Regulations, 2005 (G.S.I. No. 37 of 2005); Social Insurance (Contributions) (Amendment) Regulations, 2006 (G.S.I. No. 49 of 2006); Social Insurance (Contributions) (Amendment) Regulations, 2007 (G.S.I. No. 23 of 2007); Social Insurance (Contributions) (Amendment) Regulations, 2008 (G.S.I. No. 65 of 2008); Social Insurance (Contributions) (Amendment) Regulations, 2009 (G.S.I. No. 90 of 2009); Social Insurance (Contributions) (Amendment) Regulations, 2012 (G.S.I. No. 43 of 2012); Social Insurance (Contributions) (Amendment) (No. 2) Regulations, 2012 (G.S.I. No. 73 of 2012); Social Insurance (Contributions) (Amendment) Regulations, 2014 (G.S.I. No. 101 of 2014); Social Insurance (Contributions) (Amendment) Regulations, 2016 (G.S.I. No. 57 of 2016); Social Insurance (Miscellaneous Amendments) (Incapacity Benefit) Regulations, 2017 (G.S.I. No. 70 of 2017); Social Insurance (Contributions) (Amendment) Regulations, 2018 (G.S.I. No. 2 of 2018); Social Insurance (Contributions) (Amendment) Regulations, 2019 (G.S.I. No. 15 of 2019); Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020 (G.S.I. No. 75 of 2020); Social Insurance (Contributions) (Amendment) Regulations, 2021 (G.S.I. No. 28 of 2021); Social Insurance (Contributions) (Amendment) Regulations, 2024 (G.S.I. No. 69 of 2024). See also the: Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017 (supra); Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018 (supra); Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018 (G.S.I. No. 45 of 2018).

GUERNSEY STATUTORY INSTRUMENT

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The Social Insurance (Contributions) Regulations, 2000

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FIRST SCHEDULE	Conversion of contributions paid or credited into reckonable contributions.
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Explanatory Note.

(Made on 2nd December, 1999.)

The Social Insurance (Contributions) Regulations, 2000

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^a 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 Committee] 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

^a 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.

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,

"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,

[...]

[**"registration number"** has the meaning assigned by regulation

14(1),]

"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,

[...]

"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^b, shall apply to the interpretation of these regulations as it applies to the interpretation of a Guernsey enactment.

NOTES

In regulation 1,

the words in square brackets in the definition of the expression "due date" in paragraph (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words omitted in the second and fourth pairs of square brackets were repealed by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 2, with effect from 1st January, 2004;

the definition of the expression "registration number" was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 2, with effect from 26th February, 2019.

The functions, rights and liabilities of the Social Security Department and of its Minister or Deputy Minister arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Committee for Employment & Social Security ("the Committee") and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 13 and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.¹

In accordance with the provisions of the Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018, regulation 1, with effect from 22nd October, 2018 and subject to the savings and transitional provisions in regulation 3, the functions, rights and liabilities of the Committee for Employment & Social Security and of its President and members relating to the collection of social insurance contributions arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Policy & Resources Committee and its President and members; and, in accordance with regulation 2 of the 2018 Regulations, for any reference herein to the Committee for Employment & Social Security or its President or members, however expressed, there was substituted, to the extent that the reference related to the collection of social insurance contributions, a reference to the Policy & Resources Committee or (as the

^b Ordres en Conseil Vol. XIII, p. 355.

case may be) its President or members.

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

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 subparagraph (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 contributions employment fall to be treated as paid for any week under those provisions and [the Committee] is satisfied that the greatest part of those earnings is normally paid at intervals of more than seven days, [the Committee] 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.

NOTE

In regulation 2, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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.

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 Committee] and for the time being in force.

NOTE

In regulation 4, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 [married couple].

6. For the purposes of assessing Class 1 contributions, where a [married couple] 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 Committee].

NOTES

In regulation 6,

the words "married couple" in square brackets, wherever occurring, were substituted by, first (in relation to Guernsey), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017, section 1, Schedule 1, Part III, paragraph 17(b), with effect from 2nd May, 2017 and, second (in relation to Alderney), by the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018, section 1, Schedule 1, Part III, paragraph 17(b), with effect from 14th June, 2018;²

the words "the Committee" in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] to that person if it exceeds £1.00:

Provided that [the Committee] 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.

NOTE

In regulation 7, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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) (a) In this paragraph "**benefit**" shall have the same meaning as in section 8(2B) of the Income Tax Law.

(b) Where an employed person is provided by his employer with a benefit, 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 benefit; and such value shall be calculated on the same basis as is provided for the calculation of a benefit under section 8(2) of the Income Tax Law –

(i) including any regulations made by the [Policy & Resources Committee], under section 8(2)(b) of the Income Tax Law, and

(ii) subject to any exemptions contained in section 8(2A) of the Income Tax Law, including any Ordinance made by the States under section 8(2A)(b) of the Income Tax Law.]

(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

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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 Committee] should be disregarded.

- [(5) (a) In this paragraph "**private company**" shall mean any limited liability company, wheresoever incorporated, the shares of which are not traded on a recognised public stock exchange[; "**dividends**" includes dividends paid to an employee by a company ("**company A**") which is the employer of that employee and by a company which is an associated company of company A and "**associated company**" means a company which would be an associated company for the purposes of the Companies (Guernsey) Law, 2008 under section 529 of that Law].
- [(b) Dividends paid to an employee of a private company shall be included in the earnings from his employment by that company except where [the Committee] is satisfied that in all the circumstances of the case it is just and equitable to disregard such dividends.]
- (c) Where dividends are paid less frequently than wages and would cause the amount of wages, being normally less than the relevant upper weekly or monthly earnings limit, to exceed that limit, they shall be apportioned equally throughout the pay periods to which they relate.]

NOTES

In regulation 8,

paragraph (3) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2008, regulation 1, with effect from 1st January, 2009;

the words in square brackets within paragraph 3 were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a) and section 4, with effect from 1st May, 2016;

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

paragraph (5) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2006, regulation 1, with effect from 1st January, 2007;

the words in square brackets within paragraph (5)(a) were inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2014, regulation 1, with effect from 1st January, 2014;

paragraph (5)(b) was substituted by the Social Insurance (Contributions) (Amendment) (No. 2) Regulations, 2012, regulation 1, with effect from 11th December, 2012.

The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a) and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

Practices avoiding or reducing liability.

9. [The Committee] 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.

NOTE

In regulation 9, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

PART III
ASSESSMENT OF INCOME-RELATED CLASS 2 AND CLASS 3
CONTRIBUTIONS

[Assessment of income-related Class 2 and Class 3 contributions.]

10. [(1) The Committee may request in writing from an insured person, within such reasonable period as it may specify, such information in writing as it reasonably considers is necessary for the Committee to be satisfied –

- (a) for the purposes of section 6(3) of the Law, that the person's relevant income is below the upper annual earnings limit for a contribution year in respect of Class 2 contributions, or
- (b) for the purposes of section 8(3) of the Law, that the person's relevant income is below the upper annual income limit for a contribution year in respect of Class 3 contributions.]

(2) Where, [on the basis of information held by it] and having regard to the following provisions of this regulation, [the Committee] is satisfied that the relevant income of the [insured person] is below the relevant upper annual earnings limit or the relevant upper annual income limit, as the case may be, of the relevant contribution year, [the Committee] shall[, subject to paragraph (2A),] grant to the [insured person] 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 Committee], specifying the Class and amount of the contribution which the [insured person] shall be liable to pay in respect of each week of the period to be specified in the certificate, being[, –

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- (a) in the case of persons [liable to pay] a reduced rate of Class 2 contribution, an amount determined in accordance with the following formula:

$$a = \frac{i \times d}{52}$$

where –

"a" is the amount of the contribution,

"i" is the [insured person's] relevant income,

"d" is the Class 2 rate,

- (b) in the case of persons [liable to pay] a reduced rate of Class 3 contribution, an amount determined in accordance with the following formula:

$$A = \frac{(I - C) \times D}{52}$$

where –

"A" is the amount of the contribution,

"I" is the [insured person's] relevant income,

"C" is the Class 3 income allowance, and

"D" is the Class 3 rate].

[(2A) The duty on the Committee to issue a certificate under paragraph (2) is subject to the Committee having received any information in writing requested under paragraph (1), in relation to the relevant contribution year, within the period specified or within such further period as the Committee may allow.

(2B) For the avoidance of doubt, the Committee may use information held by it in relation to any contribution year to determine whether it is satisfied of the matters referred to in paragraph (1)(a) or (b) in relation to the relevant contribution year.]

(3) 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) "**income from business**" has the same meaning as for the purposes of the Income Tax Law,
- (d) ["**relevant contribution year**" means the contribution year in relation to which the Committee is making a decision, as to whether or not it is satisfied, for the purposes of section 6(3) or 8(3) of the Law, that the person's relevant income is below –

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- (i) the upper annual earnings limit for that contribution year in respect of Class 2 contributions, or
 - (ii) the upper annual income limit for that contribution year in respect of Class 3 contributions,]
- (e) **"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, –
 - (aa) in relation to any relevant contribution year before 2003, the year of charge ending immediately before that year, or
 - [(bb) in relation to any relevant contribution year after and including 2003 but before 2021, the year of charge ending one year before that year, or
 - (cc) in relation to any relevant contribution year after and including 2021, the year of charge comprising the same calendar 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 Committee], 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, –

(aa) in relation to any relevant contribution year before 2003, the year of charge ending immediately before that year, or

[(bb) in relation to any relevant contribution year after and including 2003 but before 2021, the year of charge ending one year before that year, or

(cc) in relation to any relevant contribution year after and including 2021, the year of charge comprising the same calendar year, or]

(iii) in relation to any other self-employed person, –

(aa) in respect of any relevant contribution year before 2003, the amount of the earned income, other than income derived from any employment under a contract of service, included in the assessable income of that person for the year of charge ending immediately

before the commencement of the relevant contribution year, or

(bb) in respect of any relevant contribution year after and including 2003 [but before 2006], the amount of the earned income other than income from business included in the assessable income of that person for the year of charge ending one year before the commencement of the relevant contribution year and in the case of income from business the amount of the earned income, other than income derived from any employment under a contract of service, included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, or

(cc) in respect of any relevant contribution year after and including 2006 [but before 2021], the amount of the earned income included in the assessable income of that person for the year of charge ending one year before the commencement of the relevant contribution year, other than income derived from any employment under a contract of service, or

[(dd) in respect of any relevant contribution

year after and including 2021, the amount of the earned income included in the assessable income of that person for the year of charge comprising the same calendar year, other than income derived from any employment under a contract of service, or]

- (iv) [in respect of any relevant contribution year before 2021,] 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 Committee] 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 treated as or deemed to be] non-employed by virtue of the operation of the Social Insurance (Classification) (Guernsey) Regulations, 1978, –
 - (aa) in respect of any relevant contribution year before 2003, all income (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) included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, or

- (bb) in respect of any relevant contribution year after and including 2003 [but before 2006], all income other than income from business included in the assessable income of that person for the year of charge ending one year before the commencement of the relevant contribution year and, in the case of income from business, the amount of the income (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) included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, or
- (cc) in respect of any relevant contribution year after and including 2006 [but before 2021], all income (other than income derived from any employment, whether or not under a contract of service, in respect of which contributions have been

paid [by or on behalf of that person] under the Law) included in the assessable income of that person for the year of charge ending one year before the commencement of the relevant contribution year, or

[(dd) in respect of any contribution year after and including 2021, all income (other than income derived from any employment, whether or not under a contract of service, in respect of which contributions have been paid by or on behalf of that person under the Law) included in the assessable income of that person for the year of charge comprising the same calendar year, or]

(vi) such amount in respect of any relevant contribution year as [the Committee] deems proper where, having regard to –

(aa) all the circumstances of a person including, without limitation, the apparent income or wealth of that person, and

(bb) all the circumstances of the general body of insured persons including, without limitation, rates of contribution and benefit payable by, to or, in respect of,

insured persons generally,

[the Committee] is satisfied that it is just and equitable to disregard the relevant income derived by application of any provision of subparagraphs (i) to (v) to the circumstances of that person,

(f) **"year of charge"** has the same meaning as for the purposes of the Income Tax Law.

[(g) **"the Class 2 rate"** means such percentage as the States shall from time to time by Ordinance determine under subsection (2) of section six of the Law.]]

NOTES

Regulation 10 was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2005, regulation 1(a), Schedule, paragraph 1, with effect from 6th October, 2005.³

In regulation 10,

first, paragraph (1)(a), second, the words "insured person" and "insured person's" in square brackets, wherever occurring in paragraph (2) and, third, the words in the first pair of square brackets therein were substituted, fourth, the words in the fifth pair of square brackets in paragraph (2) were inserted, fifth, the word "liable to pay" in square brackets, wherever occurring in that paragraph, were substituted, sixth, paragraph (2A) and (2B) were inserted and, seventh, the definition of the expression "relevant contribution year" in paragraph (3)(d) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2024, respectively regulation 2(a), regulation 2(b)(i), regulation 2(b)(ii), regulation 2(b)(iii), regulation 2(b)(iv), regulation 2(c) and regulation 2(d), with effect from 2nd September, 2024;⁴

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words in the ninth pair of square brackets in paragraph (2) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2009, regulation 1, with effect from 1st January, 2010;

first, paragraph (3)(e)(i)(bb) was substituted and paragraph (3)(e)(i)(cc) inserted, second, paragraph (3)(e)(ii)(bb) was substituted and paragraph (3)(e)(ii)(cc) inserted, third, the words in square brackets in paragraph (3)(e)(iii)(bb), fourth, the words in square brackets in paragraph (3)(e)(iii)(cc), fifth, paragraph (3)(e)(iii)(dd), sixth, the words in the first pair of square brackets in paragraph (3)(e)(iv), seventh, the words in square brackets in paragraph (3)(e)(v)(bb), eighth, the words in the first pair of square brackets in paragraph (3)(e)(v)(cc) and, ninth, paragraph (3)(e)(v)(dd) were inserted by the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020, respectively regulation 2(a), regulation 2(b), regulation 2(c)(i), regulation 2(c)(ii), regulation 2(c)(iii), regulation 2(d), regulation 2(e)(i), regulation 2(e)(ii) and regulation 2(e)(iii), with effect from 18th August, 2020, subject to the transitional provisions in regulation 7 of the 2020 Regulations;

the words in square brackets in, first, paragraph (3)(e)(v) and, second, the second pair of square brackets in paragraph (3)(e)(v)(cc) were, respectively, substituted and inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2018, regulation 2(a) and regulation 2(b), with effect from 10th January, 2018;

paragraph (3)(g) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2009, regulation 2, with effect from 1st January, 2010.

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

11. [(1)] For the purpose of this Regulation –
- (a) where the repayment of sums overpaid or the payment of additional amounts is prescribed, [the Committee] 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 Committee] 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 Committee] 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,

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

[(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 Committee, whether by reference to an amount assessed under the Income Tax Law or an amount deemed proper by the Committee, and the amount of his relevant income has been assessed or re-assessed under the Income Tax Law or by the Committee and would result in a contribution rate different from that already paid, then, subject to paragraph (1) –

- (a) where the contributions have been paid in respect of any contribution year prior to 2021, and the relevant income, other than business income, relates to a year of charge less than eight years before the year in which the assessment or reassessment takes place or, in the case of business income, relates to a year of charge less than seven years before the year in which the assessment or re-assessment takes place, and

- (b) where the contributions have been paid in respect of any contribution year after and including 2021, and the relevant income relates to a year of charge less than six years before the year in which assessment or re-assessment takes place,

the Committee may issue or vary a certificate so that either –

- (i) the Committee 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
- (ii) that person shall be liable to pay the Committee 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 Committee] 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 Committee] 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.

NOTES

In regulation 11,

first, the first paragraph was renumbered as paragraph (1) and, second, paragraph (2) (which was previously substituted by the Social Insurance (Contributions) (Amendment (No. 2) Regulations, 2001, regulation 1(c), with effect from 1st January, 2002) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2024, respectively regulation 3(a) and regulation 3(b), with effect from 2nd September, 2024;⁵

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

paragraph (1)(c) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2005, regulation 1(b), Schedule, paragraph 2, with effect from 6th October, 2005.⁶

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 (Benefits) Regulations, 2003, 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 Committee] 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] 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 Committee] 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 Committee] 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, [incapacity] benefit or industrial injury benefit,
or

- (b) would have been such a day had he claimed sickness benefit, [incapacity] 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.

NOTES

In regulation 12,

paragraph (1) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2005, regulation 1(c), Schedule, paragraph 3, with effect from 6th October, 2005;

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words omitted in the first pair of square brackets in paragraph (4) were revoked and the word in the second pair of square brackets therein was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 3, respectively paragraph (a) and paragraph (b), with effect from 1st January, 2017;

the word "incapacity" in square brackets, wherever occurring, was substituted by the Social Insurance (Miscellaneous Amendments) (Incapacity Benefit) Regulations, 2017, regulation 1(c), with effect from 20th September, 2017.

[Credits for [maternal health allowance, newborn care allowance and parental allowance].

13. [(1) Subject to the provisions of these regulations and of the Social Insurance (Benefits) Regulations, 2003, a [person in receipt of a maternal health allowance, newborn allowance or parental 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.

[(2) Where the contribution conditions for the receipt of maternal health allowance, newborn care allowance or parental allowance 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 Committee that an insured person would be liable to pay a contribution of the appropriate class.

(3) No credit shall be awarded to a person liable to pay a Class 3 contribution unless the person is entitled to receive the benefit claimed, in which case the person shall be credited with a contribution of the class paid, or predominantly paid, in the relevant contribution year.

(4) Where no claim for maternal health allowance, newborn care allowance or parental allowance 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 the person 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 Committee may in a particular case allow.

(5) For the purposes of section 28B(2) of the Law, any period during which, under paragraph (2) of this regulation, contribution conditions are deemed to be satisfied in the case of –

- (a) a woman who does not satisfy the contribution conditions for the receipt of maternal health allowance, or
- (b) a person who does not satisfy the contribution conditions for the receipt of newborn care allowance,

shall be deemed to form part of the relevant period.

(6) In paragraph (5), the "**relevant period**" means –

- (a) in the case of maternal health allowance, the period during which a maternal health allowance has been paid in respect of a child, and
- (b) in the case of newborn care allowance, the continuous period of 26 weeks during which a newborn care allowance is payable.

(7) For the purposes of section 28C(2) of the Law, any period during which, under paragraph (2) of this regulation, contribution conditions are deemed to be satisfied in the case of a person who does not satisfy the contribution conditions for the receipt of parental allowance shall be deemed to form part of the continuous period of 26 weeks during which a parental allowance is payable.]....

NOTES

Regulation 13 was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2005, regulation 1(d), Schedule, paragraph 4, with effect from 6th October, 2005.

In regulation 13, first, the words in square brackets in the heading thereto were substituted, second, the figure and parentheses in the first pair of square brackets in paragraph (1), third, the words in the second pair of square brackets therein and, fourth, paragraph (2), paragraph (3), paragraph (4), paragraph (5), paragraph (6) and paragraph (7) were inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 4, respectively paragraph (a), paragraph (b), paragraph (c) and paragraph (d), with effect from 1st January, 2017.⁷

PART V

COLLECTION OF CLASS 1 CONTRIBUTIONS

Issue of social Insurance registration car as and allocation of social Insurance registration numbers to employed persons, etc.

14. [(1) A social insurance registration number (a "**registration number**") shall be allocated by or on behalf of the Policy & Resources Committee to every person who was an employed person under the Law of 1964 immediately before the appointed day.]

(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 Committee] for a [...] registration number and shall obtain the [...] number from [the Committee] in such manner as [the Committee] 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) ...

(4) ...

(5) ...

(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,

[where the employer has not received the information from the Policy & Resources Committee, obtain from that person the registration number allocated to him under these regulations and a statement of whether primary Class 1 contributions are payable by him; and it is the duty of that person –

(i) to obtain the registration number allocated to him from the Policy & Resources Committee (who shall inform him of the registration number in such form and manner and by such means, including electronic means, as it thinks fit), and

(ii) to inform or cause to be informed his employer of the registration number allocated to him and whether primary Class 1 contributions are payable by him accordingly.]

(7) ...

(8) ...

(9) ...

NOTES

In regulation 14,

first, paragraph (1) was substituted, second the words omitted in the second and third pairs of square brackets in paragraph (2) were revoked, third paragraph (3), paragraph (4) and paragraph (5) were revoked, fourth, the words in square brackets in paragraph (6) were substituted and, fifth, paragraph (7), paragraph (8) and paragraph (9) were revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 3, respectively paragraph (a), paragraph (b), paragraph (c), paragraph (d) and paragraph (e), with effect from 26th February, 2019;⁸

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

[Abolition of requirement to issue registration cards.]

14A. Notwithstanding the provisions of any enactment (including these regulations), the requirement to issue registration cards is abolished with effect from the 26th February, 2019; and those provisions shall have effect accordingly.]

NOTE

Regulation 14A was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 4, with effect from 26th February, 2019.

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 Committee] as such, and shall inform [the Committee] as to the means, being one or more of those specified by [the Committee], 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 Committee], shall be in such form as [the Committee] may specify for that format for employees paid either weekly or monthly.

(3) Every employer shall deliver or send to [the Committee]'s office the contribution schedule for that quarter so that the schedule, containing such information as [the Committee] 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.

[(5) An employer who, or on whose behalf another person duly authorised by that employer, declares or warrants in such electronic or other format approved by [the Committee], that the information contained within each completed contribution schedule is true to the best of his belief, is deemed to have discharged any obligation arising under paragraph (4).]

NOTES

In regulation 15,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

paragraph (5) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2012, regulation 1, with effect from 1st October, 2012.

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 Committee] 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 Committee], 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 Committee] shall determine and containing such particulars as [the Committee] 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 Committee] may direct that employer to deliver or send to [the Committee]'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

Committee] shall determine and containing such particulars as [the Committee] shall direct; and any failure to comply with any direction of [the Committee] under this paragraph shall be deemed to be a failure to comply with this regulation.

[(7) Where earnings are normally paid to an employed person in respect of any employed contributor's employment at intervals of more than a month, [the Committee] may, if it thinks fit, approve arrangements whereby –

- (a) those earnings shall be treated as paid monthly at such monthly rate calculated in accordance with such directions as shall from time to time be given by or on behalf of [the Committee],
- (b) the employer of that person shall maintain and furnish at such times and in such manner as shall be specified in those arrangements records as to the earnings paid or to be paid by him in respect of that period to and in respect of that person and as to the contributions payable in respect of those earnings,
- (c) the employer shall remit to [the Committee] at such times as shall be so specified the contributions recorded as being payable in respect of those earnings,

and in that event those contributions shall, where those arrangements have been complied with, be treated for the purposes of those regulations as having been paid monthly as aforesaid and these regulations shall apply subject to such arrangements for so long as those arrangements continue in force.]

NOTES

In regulation 16,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

paragraph (7) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 4, with effect from 1st January, 2004.

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

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 Committee] to that person at such time as [the Committee] 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 Committee] under this regulation is less than £1, [the Committee] shall not be obliged to return that amount unless that person applies to [the Committee] therefor, and
- (b) [the Committee] may treat that primary Class 1 contribution as paid on account, or in satisfaction, of unpaid contributions payable in respect of that person.

NOTE

In regulation 17, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] as to earnings and contributions.

19. (1) Notwithstanding anything contained in regulation 15 and regulation 16 of these regulations, [the Committee] 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 Committee], 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 contributions employment and as to the contributions paid in respect of the earnings so paid, and
- (b) remit to [the Committee], 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 Committee] 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.

NOTE

In regulation 19, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 22] of these regulations.

NOTE

In regulation 20, the word and figures in square brackets were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2024, regulation 4, with effect from 2nd September, 2024.

Production and inspection of registration cards.

21. ...

NOTE

Regulation 21 was revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 5, with effect from 26th February, 2019.

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[, and any registration number and information as to whether primary Class 1 contributions are payable,] kept by him in connection with the calculation or payment of earnings paid to an employed person employed by him in an employed contributions employment, or in connection with the deduction or calculation of contributions paid in respect of such earnings.

NOTE

In regulation 22, the words in square brackets were inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 6, with effect from 26th February, 2019.

Replacement of lost or defaced registration card.

23. ...

NOTE

Regulation 23 was revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 5, with effect from 26th February, 2019.⁹

Registration cards not to be assigned, defaced etc.

24. ...

NOTE

Regulation 24 was revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 5, with effect from 26th February, 2019.¹⁰

Disposal of registration card on termination of employment, etc.

25. ...

NOTE

Regulation 25 was revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 5, with effect from 26th February, 2019.¹¹

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 Committee] 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 Committee] before the expiration of that week.

NOTE

In regulation 26, the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] a Class 2 social insurance card in such form[, including electronic form,] as [the Committee] 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 Committee] —
 - (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 Committee] 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 Committee] 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 Committee] at such intervals less than a contribution quarter as may be agreed by [the Committee], so, however, that no remittance in respect of such contributions shall be sent to [the Committee] 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.

NOTES

In regulation 27,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words in the second pair of square brackets in paragraph (1)(a) were inserted by the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020, regulation 3, with effect from 18th August, 2020.

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

NOTE

In regulation 28, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

Replacement of lost or defaced contribution card.

29. [(1)] Where the Class 2 or Class 3 contribution card of an insured person in respect of any contribution quarter is destroyed or lost, or [in the case of a contribution card in hard copy form] 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 Committee] as soon as may be.

[(2)] For the avoidance of doubt, the obligation in paragraph (1) may be met where the original Class 2 or Class 3 contribution card is in hard copy or electronic form, by obtaining a replacement card from the Committee in electronic form.]

NOTES

In regulation 29,

first, paragraph (1) was renumbered, second, the words in the first pair of square brackets in paragraph (1) were inserted and, third, paragraph (2) was inserted by the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020, respectively regulation 4(a), regulation 4(b) and regulation 4(c), with effect from 18th August, 2020;

the words "the Committee" in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 [which is in hard copy form] and no person shall destroy any such card except where he is authorised to do so by or on behalf of [the Committee].

NOTES

In regulation 30,

the words in the first pair of square brackets in paragraph (2) were inserted by the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020, regulation 5, with effect from 18th August, 2020.

the words in the second pair of square brackets in paragraph (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

Conditions for the payment of a [voluntary] Class 3 contribution.

31. [(1)] A person who has become liable under section [8(5)] of the Law to pay a [voluntary] Class 3 contribution shall be an employed person who is normally reliant on such employment for his livelihood, and if not such a person shall be liable either to pay a contribution in accordance with subsection (2) or [...] 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.

NOTES

In regulation 31,

the words in the second pair of square brackets in paragraph (1), and in square brackets in the marginal note thereto, were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 5, with effect from 1st January, 2004;

first, the first paragraph was renumbered as paragraph (1) and, second, the words omitted in the third pair of square brackets therein were revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2024, respectively regulation 5(a) and regulation 5(b), with effect from 2nd September, 2024;

the figures and parentheses in the first pair of square brackets in paragraph (1) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2006, regulation 2, with effect from 1st January, 2007.

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 Committee] may require not to be liable to pay contributions,

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

Consolidated text

- (i) any week falling between the week in which that election was made and that following the delivery of written notice to [the Committee] cancelling that election, or
- (ii) such other period as [the Committee] 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 cancelling 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.

[(4) Notwithstanding the foregoing paragraphs of this regulation –

- (a) an election made or received at the offices of the [Committee for Employment & Social Security] after 31st December 2006, or made but ineffective at that date, shall have no effect for the purposes of this regulation, and
- (b) for the avoidance of doubt, an election having effect at or after 31st December 2006 may be cancelled at any time in accordance with the provisions of this Regulation, but no further election not to be liable to pay contributions shall have effect.]

NOTES

In regulation 32,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words in the second pair of square brackets in paragraph (1) were inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 6, with effect from 1st January, 2004;

paragraph (4) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2006, regulation 3, with effect from 1st January, 2007;

the words in square brackets within paragraph (4) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 13 and section 4, with effect from 1st May, 2016.

PART VII

MISCELLANEOUS PROVISIONS RELATING TO CONTRIBUTIONS

Pre-entry credits for the purposes of [maternal health allowance, newborn care allowance, parental allowance], unemployment benefit, sickness benefit and [incapacity] benefit.

33. (1) For the purposes of [maternal health allowance, newborn care allowance, parental allowance], unemployment benefit, sickness benefit and [incapacity] 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.

NOTES

In regulation 33,

the words in the first pairs of square brackets in, first, the heading thereto and, second, paragraph (1) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 5, respectively paragraph (a) and paragraph (b), with effect from 1st January, 2017;¹²

the word "incapacity" in square brackets, wherever occurring, was substituted by the Social Insurance (Miscellaneous Amendments) (Incapacity Benefit) Regulations, 2017, regulation 1(c), with effect from 20th September, 2017.

[Credits for persons in receipt of family allowance and carer's allowance.]

[34. [(1) (1) An insured person, who is present in Guernsey and excepted from liability to pay a Class 3 contribution under regulation 38, shall be entitled –

- (a) for all such persons except those within paragraph (1A), to be credited with a Class 3 contribution (for the purposes of death grant, States pension or survivor's benefits) in respect of any week in which family allowance is, or would be, payable for a child under the age of 12, or
- (b) for such persons falling within paragraph (1A), to be credited with a Class 3 contribution (for the purposes of death grant, States pension or survivor's benefits) in

respect of any week in which family allowance is, or would be, payable for a child under the age of 16.

(1A) An insured person falls within this paragraph if the Administrator is satisfied, in all the circumstances of the case, that it would be fair and equitable for the person to receive a Class 3 contribution credit for any of the following reasons –

- (a) the insured person is mainly responsible for the physical care of a child in respect of whom family allowance is payable and the child –
 - (i) is an incapacitated person within the meaning of regulation 3(4) of the Income Support (Guernsey) Regulations, 2014,
 - (ii) is not entitled to severe disability benefit under section 1 of the Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 1984, and
 - (iii) is not a severely disabled person in respect of whom the insured person is entitled to receive carer's allowance under section 2 of the Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 1984,
- (b) the insured person is responsible for providing education at home for a child in respect of whom family allowance is payable, or

- (c) the insured person's circumstances are otherwise such as to prevent, or to substantially limit, their ability to engage in employment as an employed or self-employed person or to pay a voluntary Class 3 contribution; and, for the avoidance of doubt, for the purposes of this paragraph such circumstances do not include term-time only working.]

(2) An insured person shall be entitled to be credited with a Class 1 contribution in respect of any week in which [...] [carer's allowance] is payable in accordance with the provisions of the [Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 1984].]

NOTES

Regulation 34 was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 7, with effect from 1st January, 2004.

In regulation 34,

first, the heading thereto was substituted and, second, paragraph (1) (which was previously substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2006, regulation 4, with effect from 1st January, 2007) was substituted and paragraph (1A) inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2024, respectively regulation 6 and regulation 7, with effect from 1st January, 2025;¹³

the word omitted in the first pair of square brackets was revoked and the words in the second and third pairs of square brackets within paragraph (2) were substituted by the Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 2013, respectively section 3(b), section 3(a)(ii) and section 1(2), First Schedule, paragraph 1, with effect from 1st May, 2014.

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 Committee] as being, or as comparable to, a university, college or school,
- (b) **"training"** means full-time training at a course approved by [the Committee].

(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.

NOTE

In regulation 35, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

Credits on termination of full-time education or training.

36.[...]For the purposes of [maternal health allowance, newborn care allowance, parental allowance], unemployment benefit, sickness benefit and [incapacity] 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[.][...]

NOTES

In regulation 36,

the parentheses, figure and words omitted in the first and fifth pairs of square brackets were repealed and the punctuation in the fourth pair of square brackets was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2002, regulation 1(a), with effect from 1st January, 2003;

the words in the second pair of square brackets were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 6, with effect from 1st January, 2017;

the word in the third pair of square brackets was substituted by the Social Insurance (Miscellaneous Amendments) (Incapacity Benefit) Regulations, 2017, regulation 1(c), with effect from 20th September, 2017.

[Credits for employed persons present in Guernsey during the Covid-19 lockdown periods].

36A. [(1)] A person who was an employed person on the 25th March, 2020 shall be entitled to be credited with a Class 1 contribution in respect of any week –

- (a) falling within the period beginning on the 25th March, 2020 and ending on the 19th June, 2020, and

- (b) during which the person was present for any part of that week in Guernsey and was not liable to pay a primary Class 1 contribution.

[(2) A person who was an employed person on the 23rd January, 2021 shall be entitled to be credited with a Class I contribution in respect of any week

–

- (a) falling within the period beginning on the 23rd January, 2021 and ending on the 21st March, 2021, and
- (b) during which the person was present for any part of that week in Guernsey and was not liable to pay a primary Class I contribution.]]

NOTES

Regulation 36A was inserted by the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations, 2020, regulation 6, with effect from 18th August, 2020.

In regulation 36A, first, the words in square brackets in the heading thereto were substituted and, second, the existing text was renumbered as paragraph (1) and paragraph (2) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2021, respectively regulation 1(2) and regulation 1(3), with effect from 31st March, 2021.

Liability of persons treated as both employed and self-employed.

37. (1) A person who, under regulation 2(1)(d) of the Social Insurance (Classification) (Guernsey) Regulations, 1978^{ba}, as amended, is treated as both an employed person and a self-employed person –

^{ba} S.I. 1978 No. 32; S.I. 1979 Nos. 5 and 28; S.I. 1988 No. 27; S.I. 1993 No. 25; S.I. 1994 No. 19; S.I. 1995 No. 30; S.I. 1999 No. 12; S.I. 2000 No. 5; S.I. 2000 No. 24; S.I. 2003 No. 39; S.I. 2004 No. 39; S.I. 2005 No. 19; S.I. 2007 No. **.

- (a) shall so notify [the Committee],
- (b) ...
- (c) shall be liable to pay –
 - (i) a primary Class 1 contribution assessed on the amount of earnings paid in respect of his employed contributor's employment for any period, and
 - (ii) subject to paragraph (2), a Class 2 contribution in respect of his relevant earnings in respect of any contribution week comprised in, or comprising, that period.

(2) Liability to pay a Class 2 contribution under paragraph (1)(c)(ii) shall not be assessed on the amount by which the aggregate amount of the person's earnings and relevant earnings exceed the relevant annual upper earnings limit.

(3) The amount of Class 2 contributions payable in respect of any contribution year shall be calculated annually in arrears and shall be payable upon receipt of an account from [the Committee].]

NOTES

Regulation 37 (which was previously repealed by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 8, with effect from 1st January, 2004) was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2007, regulation 1, with effect from 1st January, 2008.

In regulation 37,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

paragraph (1)(b) was revoked by the Social Insurance (Contributions) (Amendment) Regulations, 2024, regulation 8, with effect from 2nd September, 2024.

Liability of [non-employed 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.

[(1A) The Committee may request in writing from an insured person, within such reasonable period as it may specify, such information in writing as it reasonably considers is necessary for the Committee to be satisfied that the relevant income of an insured person, of a description referred to in paragraph (1), is less than the current lower annual income limit for non-employed persons.]

(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 [voluntary] Class 3 contribution in respect of any week during which he is so excepted.

[(3) The exception in paragraph (1) is subject to –

- (a) the Committee having received any information in writing which it has requested under paragraph (1A)

within the period specified, or within such further period as the Committee may allow, and

- (b) the Committee being satisfied that an insured person's income is less than the current lower annual income limit for non-employed persons.]

(4) Notwithstanding paragraph (3), it shall be the duty of an insured person so excepted to notify [the Committee] 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 insured person] 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 Committee] should be disregarded.

(7) Where [an insured person] 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.

NOTES

In regulation 38,

first, the words in square brackets in the heading thereto were substituted, second, paragraph (1A) was inserted, third, paragraph (3) was substituted and, fourth, the words "an insured person" in square brackets, wherever occurring in paragraphs (6) and (7), were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2024, respectively regulation 9, regulation 10(a), regulation 10(b) and regulation 10(c), with effect from 2nd September, 2024;¹⁴

the word in square brackets in paragraph (2) was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 9, with effect from 1st January, 2004;

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

Payment of Class 3 contributions by persons excepted from liability to pay contributions on account of [maternal health allowance, newborn care allowance, parental 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 [voluntary] Class 3 contribution.

NOTES

In regulation 39,

*the words in square brackets in the heading thereto were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 7, with effect from 1st January, 2017;*¹⁵

the word "voluntary" in square brackets was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 10, with effect from 1st January, 2004.

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.

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, [a voluntary 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 [section 6(3) of the Law.][...]

NOTE

In regulation 42, the words in, first, the first pair of square brackets were substituted and, second, the words in the second and words omitted in the third pairs of square brackets were substituted and repealed by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, respectively paragraph 11(a) and paragraph 11(b), with effect from 1st January, 2004.

Disposal of contributions improperly paid.

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

NOTE

In regulation 43, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] to that person or his employer, as the case may require, if application to that effect is made in writing to [the Committee] 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 Committee] 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 Committee] may, in any particular case, allow such application to be made at a later date.

NOTE

In regulation 44, the words "the Committee" in square brackets, wherever

occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] if he had been liable to pay the same.

(2) For the purpose of any right to [survivor's benefit or [States pension]], 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.

NOTES

In regulation 45,

the words in square brackets in paragraph (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;

the words in square brackets in paragraph (2) were substituted by

the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 12, with effect from 1st January, 2004;

the words in square brackets within the square brackets in paragraph (2) were substituted by the Social Insurance (States Pension) (Amendment) (Guernsey) Ordinance, 2021, section 2(a), with effect from 1st March, 2021.

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.

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 Committee]'s office for the purpose of the determination of his liability to pay contributions of any class following such absence.

NOTE

In regulation 48, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

[Power of Policy & Resources Committee to inform employer of registration

number, etc.

48A. Without prejudice to any other provision of these Regulations relating to the obtaining and provision of such information, the Policy & Resources Committee may (in such form and manner and by such means, including electronic means, as it thinks fit) inform any employer of the registration number allocated to, and whether primary Class 1 contributions are payable by, any employed person employed by him.]

NOTE

Regulation 48A was inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2019, regulation 7, with effect from 26th February, 2019.

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 employee 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 Committee] 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 Committee] 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.

NOTE

In regulation 49, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] 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 Committee] 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.

NOTE

In regulation 50, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

Treatment for the purpose of [maternal health allowance, newborn care allowance, parental allowance], unemployment benefit, sickness benefit or [incapacity] benefit of late paid contributions.

51. (1) For the purpose of any right to [maternal health allowance, newborn care allowance, parental allowance], unemployment benefit, sickness benefit or [incapacity] 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 [incapacity] 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.

NOTES

In regulation 51,

the words in the first pairs of square brackets in, first, the heading thereto and, second, paragraph (1) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 8, respectively paragraph (a) and paragraph (b), with effect from 1st January, 2017;¹⁶

the word "incapacity" in square brackets, wherever occurring, was substituted by the Social Insurance (Miscellaneous Amendments) (Incapacity Benefit) Regulations, 2017, regulation 1(c), with effect from 20th September, 2017.

Treatment for the purpose of [widow's benefit, [States pension] or child's special allowance] of late paid contributions.

52. (1) For the purpose of any right to [survivor's benefit or [States pension]], a contribution paid after the due date and before the relevant time shall be treated –

Consolidated text

- (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.

NOTES

In regulation 52,

the words in square brackets in paragraph (1) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 12, with effect from 1st January, 2004;

the words "States pension" in square brackets, wherever occurring, were substituted by the Social Insurance (States Pension) (Amendment) (Guernsey) Ordinance, 2021, section 2(a), with effect from 1st March, 2021.

The words in square brackets in the marginal note to regulation 52 shown, incorrectly, in the printed version of this Instrument as "widow's benefit, States pension or child's special allowance" should read "survivor's benefit or States pension".

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 [survivor's benefit or [States pension]]) 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.

NOTES

In regulation 53,

the words in square brackets in paragraph (1)(c) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 12, with effect from 1st January, 2004;

the words in square brackets within the square brackets in paragraph (1)(c) were substituted by the Social Insurance (States Pension)

(Amendment) (Guernsey) Ordinance, 2021, section 2(a), with effect from 1st March, 2021.

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 [40%] of one fifty-second of that limit, and
- (b) the monthly limit shall be a sum equal to [40%] 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 appointee 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 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 contributions 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 Committee], 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.

NOTES

In regulation 55,

the figures and symbols in square brackets in paragraph (1) were substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2002, regulation 1(b), with effect from 1st January, 2003;

the words in square brackets in paragraph (8) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee] 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.

NOTE

In regulation 56, the words in square brackets in paragraph (3) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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 Committee], 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.

NOTE

In regulation 57, the words in square brackets in paragraph (3) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

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.

NOTE

In accordance with the provisions of, first (in relation to Guernsey), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017, section 2, Schedule 2, with effect from 2nd May, 2017 and, second (in relation to Alderney), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018, section 2, Schedule 2, with effect from 14th June, 2018, section 1(2) and section 2 of, respectively, the Same-Sex Marriage (Guernsey) Law, 2016 and the Same-Sex Marriage (Alderney) Law, 2017 do not apply in respect of this regulation.

Conversion of Class 3 paid contributions.

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

NOTE

In regulation 59, the words in square brackets in paragraph (1) were inserted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 13, with effect from 1st January,

2004.

Conversion of contributions credited to an insured person.

[**60.** (1) Every Class 1 and Class 2 contribution credited to any insured person in respect of any week shall be reckoned respectively as one Class 1 or Class 2 reckonable contribution credited to that person in respect of that week.

(2) Every Class 3 contribution credited to any insured person before 1st January 2004 shall be reckoned as one Class 3 reckonable contribution credited to that person in respect of that week.

(3) Every Class 3 contribution credited to any insured person after 1st January 2004 shall be reckoned as one Class 3 reckonable contribution credited to that person in respect of that week for the purposes only of calculating entitlement to death grant, survivor's benefit or [a States pension].]

NOTES

Regulation 60 was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 14, with effect from 1st January, 2004.

In regulation 60, the words in square brackets were substituted by the Social Insurance (States Pension) (Amendment) (Guernsey) Ordinance, 2021, section 2(b), with effect from 1st March, 2021.

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 at any time prior to 1st January 2004 under and in accordance with the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, by women who were or had been married.]

NOTES

Regulation 63 was substituted by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 15, with effect from 1st January, 2004.

In accordance with the provisions of, first (in relation to Guernsey), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017, section 2, Schedule 2, with effect from 2nd May, 2017 and, second (in relation to Alderney), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018, section 2, Schedule 2, with effect from 14th June, 2018, section 1(2) and section 2 of, respectively, the Same-Sex Marriage (Guernsey) Law, 2016 and the Same-Sex Marriage (Alderney) Law, 2017 do not apply in respect of this regulation.

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^c, 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.

^c 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.

FIRST SCHEDULE Regulation fifty-five
 CONVERSION OF CONTRIBUTIONS PAID OR CREDITED INTO
 RECKONABLE CONTRIBUTIONS

TABLE I

<i>As respects a contribution year which is not a leap year</i>			
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	"

Consolidated text

		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

Consolidated text

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

<i>As respects a contribution year which is a leap year</i>			
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 – 3 MARCH
MARCH	4	4 - 10	MARCH
		11 - 17	"
		18 - 24	"
		25 - 31	"

Consolidated text

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	"

Consolidated text

		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

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.

1 The functions, rights and liabilities of the Social Security Department and its Minister arising under or by virtue of these Regulations were previously transferred to and vested in them, respectively, from the Social Security Authority and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 26 and section 5, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

2 The words "married couple" in the Arrangement of Regulations were substituted by, first (in relation to Guernsey), the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Guernsey) Ordinance, 2017, section 1, Schedule 1, Part III, paragraph 17(a), with effect from 2nd May, 2017 and, second (in relation to Alderney), by the Same-Sex Marriage (Consequential and Miscellaneous Amendments and Contrary Provisions) (Alderney) Ordinance, 2018, section 1, Schedule 1, Part III, paragraph 17(a), with effect from 14th June, 2018.

****** The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes, which latter should thus be, if necessary, consulted in the original.

3 Prior to its substitution, regulation 10 was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2001, regulation 1, with effect from 1st January, 2001; the Social Insurance (Contributions) (Amendment (No. 2) Regulations, 2001, regulation 1(a), with effect from 1st January, 2002.

4 Prior to its substitution, paragraph (1) was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

5 Prior to its substitution, paragraph (2) was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

6 Prior to its substitution, paragraph (1)(c) was amended by the Social Insurance (Contributions) (Amendment) (No. 2) Regulations, 2001, regulation 1(b), with effect from 1st January, 2002.

7 The entry corresponding to regulation 13 in the Arrangement of Regulations was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 2(a), with effect from 1st January, 2017.

8 Prior to its substitution, paragraph (1) was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016. Prior to their revocation, paragraph (3) was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2003, regulation 1, Schedule, paragraph 3, with effect from 1st January, 2004; and the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016; and paragraph (4), paragraph (5), paragraph (7), paragraph (8) and paragraph (9) were amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

9 Prior to its revocation, regulation 23 was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

10 Prior to its revocation, regulation 23 was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

11 Prior to its revocation, regulation 23 was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

12 The entry corresponding to regulation 33 in the Arrangement of Regulations was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 2(b), with effect from 1st January, 2017.

13 Prior to their substitutions, the heading was amended by the Severe Disability Benefit and Carer's Allowance (Guernsey) Law, 2013, section 3(a)(ii), with effect from 1st May, 2014; and paragraph (1) was amended by the Social Insurance (States

Pension) (Amendment) (Guernsey) Ordinance, 2021, section 2(a), with effect from 1st March, 2021.

14 Prior to its substitution, paragraph (1) was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

15 The entry corresponding to regulation 39 in the Arrangement of Regulations was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 2(b), with effect from 1st January, 2017.

16 The entry corresponding to regulation 51 in the Arrangement of Regulations was amended by the Social Insurance (Contributions) (Amendment) Regulations, 2016, regulation 2(b), with effect from 1st January, 2017.