

STATUTORY INSTRUMENT LAID BEFORE THE STATES

The States of Deliberation have the power to annul the Statutory Instrument detailed below.

No. 2 of 2018

THE SOCIAL INSURANCE (CONTRIBUTIONS) (AMENDMENT) REGULATIONS, 2018

In pursuance of section 117 of the Social Insurance (Guernsey) Law, 1978, the Social Insurance (Contributions) (Amendment) Regulations, 2018 made by the Committee *for* Employment & Social Security on 9th January, 2018, are laid before the States.

EXPLANATORY NOTE

These Regulations clarify, for the avoidance of doubt (in accordance with established policy of the Committee), the calculation of reduced rate income-related Class 3 contributions for certain persons, such as employed persons over pensionable age, who are treated as non-employed for social security purposes: the contributions payable by such a person are assessed taking into account that person's total income excluding only income from employment in respect of which the person, or the employer on the person's behalf, has already paid primary contributions.

These Regulations came into force on the 10th day of January, 2018.

The full text of the statutory instrument can be found at:

<http://www.guernseylegalresources.gg/article/163343/2018>