

**CHAPTER 36:01
NATIONAL INSURANCE AND SOCIAL SECURITY ACT**

SUBSIDIARY LEGISLATION

**COLLECTION OF CONTRIBUTIONS
REGULATIONS**

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Made under Sections 13, 16, 17, 18 and 51

**Reg.22/1967
37/1969
3/1971
14 of 1971**

**Citation of
Commencement.**

These Regulations may be cited as the National Insurance and Social Security (Collection of Contributions) Regulations, and shall come into operation on the appointed day.*

PRELIMINARY

Interpretation

2. In these Regulations-

"Contribution Week" means a period of seven days commencing immediately after twelve o'clock midnight on each Sunday and ending at twelve o'clock midnight on Sunday next following.

"Employed Person's Contribution" means that part of the Contribution paid by the Employer and recoverable, under these Regulations, from the wages of the Employed Person.

"Inspector" means an Inspector designated under Section 31 of the Act.

*29 th September, 1969

"Insurable Income" means weekly or monthly income on which Contributions are paid by an Insured Person, and is subject to an upper limit which is determined by the Board, on the basis of four times the weekly or monthly minimum wage prevailing in the Public Service.

"Local Office" means an office appointed by the Board as a Local Office, for the purpose of the Act.

"Registration Card" means the Social Security Registration Card issued under these Regulations, to a person registered as an Insured Person.

**Notices etc., may
be given by post.
1.5.89**

"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. Any Notice, Registration Card or Certificate that is authorized or required to be given, served, issued or delivered under these Regulations, may be sent by post.

PART I

Registration of Employers.

R E G I S T R A T I O N C A R D S

4. (1) Every person who is an Employer shall be registered under these Regulations.

(2) Every application for registration under this Regulation shall be submitted to the General Manager on the prescribed form.

(3) Where an Employer is registered under this Regulation, he shall be issued with a Registration Number.

Registration of Employed Persons.

5. (1) Every person becoming an Employer shall-

(a) Give notice thereof to the General Manager.

(b) Submit to the General Manager, a complete list of every person in

his employ.

(c) Submit to the General Manager, an application for registration as an Insured Person, in respect of each person in his employ.

(2) Where an Employer employs any person who has not previously been registered as an Insured Person under these Regulations, the Employer shall submit to the General Manager, an application for the registration of that person.

(3) Every Employed Person shall; supply the personal particulars necessary for the completion of the appropriate form of application, be responsible for the correctness of the personal information, and shall affix his signature to that part of the form provided there-for.

**Issue of
Registration
Card.**

6. (1) If upon the receipt of an application for registration under Regulation 5, the General Manager is satisfied that the applicant is entitled to be insured, he shall cause such registration to be effected, and a Registration Card with a number to be issued to the Employer, for delivery to the Employee.

(2) Where a person in respect of whom a Registration Card has already been issued becomes employed in another Establishment, the new Employer shall require the Employed Person to produce his Registration Card.

**Form of
Registration
Card.**

7. A Registration Card shall be in such form as the Board may determine, and when issued, shall remain the property of the Board.

**No charge for
issue of
Registration
Card.**

8. A Registration Card shall be issued without charge to or in respect of a person applying for it.

**Destruction or
loss of
Registration
Card.**

9. If a Registration Card is destroyed or lost or is defaced in any material particular while in the custody of the Insured Person, the Employed Person shall report the matter to the General Manager, and apply for the issue of a Registration Card to replace the card that has been destroyed, lost or defaced. Such replacement shall be made at such charge as determined by the Board, except in cases where the Insured Person is a National Insurance Pensioner.

10. Every Employed Person to whom a Registration Card has been issued under these Regulations, shall be responsible for its custody until the Registration Card is returned or delivered to the General Manager, or retained by an Inspector in accordance with these or any other Regulations.

**Custody of
Registration
Card.**

11. (1) An Insured Person shall produce his Registration Card for inspection at any reasonable time when required to do so by an Inspector, and if so required, shall deliver up the same to the Inspector who may retain it.

**Inspection of
Registration
Card.**

(2) Where an Inspector retains the Registration Card of an Insured Person under this Regulation, he shall give to the Insured Person a receipt for the card retained by him.

12. On the death of an Insured Person, any person having possession or thereafter obtaining possession of the Registration Card of the deceased

person, shall immediately surrender the card to the General Manager.

**Surrender of
Registration Card
on the death
of Insured
Person.**

13. Every Employer shall, within fifteen days after the end of the months of March, June, September and December of each year, or within any other period of time in each year as the Board thinks fit, submit to the Board, in such form as the Board may determine, a statement in respect of each person in his employ.

**Periodical
Statements by
Employer.**

14. Every Employer shall keep and maintain a Register in which he shall record, in respect of each person in his employ, the following particulars

(a) Name, Address and Social Security Number.

**Register to be
kept by
Employer.**

(b) Date of commencement of employment, and date of cessation of employment.

(c) Date and amount of each payment.

(d) Amounts deducted from payment as National Insurance Contributions.

15. (1) Every Employer shall keep and maintain all wages sheets and other records and documents, pertaining to payments and deductions towards National Insurance, in respect of each person in his employ, and shall make available such Wages Sheets and other records and documents to any Inspector or person authorized by the Board for the purpose of examination.

**Examination of
records.**

(2) All Wages Sheets and other records and documents required to be kept under Paragraph (1), shall be preserved for a period of five years.

PART II

PAYMENT OF CONTRIBUTIONS

16. (1) For each period for which an Insured Person is paid wages, whether weekly or monthly, the Employer shall pay for each Contribution Week beginning in that period, a Contribution the amount of which shall be a percentage determined by actuarial calculations, and approved by the Board, of the Insured Person's Insurable Income during or immediately after the end of that period:

**Rates of
Insurance
Contributions.
[Reg. 37/1969
14 of 1971]
11 of 1977**

Provided that-

(a) If the Insured Person's wages are not fixed on a time basis, the total amount of the wages paid to him in or immediately after the specific period for which Contribution is to be paid, may be taken into account.

Reg. 28/1989.

(b) If the Insured Person's wages are paid on a time basis other than

weekly or monthly, the General Manager may decide as to the amount of Contributions that should be paid, in accordance with Paragraph (1).

(c) Retrospective Awards of increased wages for periods for which Contributions have already been paid, shall not be taken into account, and no re-assessment of Contributions for those periods shall be made.

(d) In respect of Insured Persons under the age of sixteen years and of the age of sixty years and upwards, the Weekly Contribution irrespective of the amount of wages, shall be the amount as may be determined by actuarial calculations approved by the Board, necessary to cover the cost of Industrial Benefits.

(2) For the purpose of determining the wages of an Insured Person under Paragraph (1) of this Regulation, there shall be included all Gross Earnings received in cash, by or on behalf of the Insured Person including-

(a) Overtime payments;

(b) Cost of living bonus;

(c) Family allowances;

(d) Commission or profits on sales;

(e) Payments on account of night or shift work; and

(f) Holiday pay and amounts set aside out of the Insured Person's remuneration throughout the year or part of the year, to be paid out to the Insured Person periodically:

Provided that-

(i) In the case of holiday pay and any other amounts set aside out of the Insured Person's wages as in Subparagraph (f), the pay or amounts set aside shall be included in the related, wages for the appropriate period for which Contributions would have been payable, had the wages not been set aside.

(ii) In the case of other payments listed in Subparagraphs (a) to (e) inclusive, the amount of payments so received shall, if they are not paid with the wages for the period in which they were due, be included in the wages for the period in which they are paid.

(iii) Christmas Bonuses, Annual Production Bonuses, Severance Payments and Terminal Gratuities, shall not be included in the Gross Earnings of an Insured Person.

(3) If a view to securing that liability for the payment of Contributions is not avoided or reduced by an Employer using any pay practice which is abnormal for the employment, the General Manager, whether or not an application has been made to him, may, if he thinks fit, determine any question in relation to the payment of Contributions where any such practice has been or is being followed, as if the Employer concerned had not followed such abnormal practice, but had followed a practice normal for the employment in question.

17. There shall be liability for a Contribution, pursuant to Section 11 of

the Act, for all Benefits-

**Liability for
Contributions on
reaching age
16 or 60.**

(a) In the case of Employed Persons attaining the age of sixteen years, for the week in which the Employed Person reaches that age.

(b) In the case of Insured Persons attaining the age of sixty years, for the week in which the Insured Person reaches that age: Provided that, in a case to which Paragraph (b) refers, there shall be no liability for a Contribution other than for Industrial Benefits, if the Insured Person attains the age of sixty years on the Monday of the week in question.

18. (1) An Employer liable to pay Contributions in respect or on behalf of an Insured Person shall, except as hereinafter provided, pay those Contributions before paying to the Insured Person, the wages in respect of the period for which a Contribution is payable.

**Time of payment
of Contributions.
[Reg. 3/1971]**

(2) Where wages are paid in advance for any period, the Employer shall pay Contributions in advance for that period before the payment of the wages. In addition to his obligation to comply with any other requirement of the Act, the Employer shall pay all Contributions due from him but still outstanding in respect of any Insured Person-

(3) Within fourteen days of termination of employment, where the employment is terminated by the Insured Person without any notice or intimation to the Employer, and forthwith on the termination of the employment, where the employment is terminated in any other manner; and

(a) Within forty-eight hours after being requested to do so by the Insured Person, and any Contribution remaining due after the expiration of the period specified in Subparagraph (a), thereafter bears interest as provided by Section 44 of the Act.

(4) (a) The Board may, if it thinks fit and subject to such terms and conditions as

it may impose:

(i) Approve any arrangement whereby Contributions are paid at times or in a manner other than those prescribed in these Regulations, and any such arrangement may include provision for the payment of such fees as may be determined by the Board, to represent the estimated additional expense in administration to the Board; and

(ii) As a condition of authorizing the payment of any Contributions at a date later than that upon which the wages for any part of the period, in respect of which the Contributions payable are paid, require the making of such deposit of money by way of security, as may be approved by the Board.

(b) These Regulations shall, subject to the provisions of any such arrangement, apply to any person affected by the arrangements, and any contravention of, or failure to comply with any requirements of any such arrangement, shall be deemed to be a contravention of or failure to comply with these Regulations.

19. Every Contribution payable in relation to an Insured Person shall, except as herein otherwise provided, be paid in cash or by cheque to the General Manager, on the appropriate form, on or before the fifteenth day

**Manner of
payment of**

of each month, in respect of the previous month.

Contributions.

20. (1) Subject to Paragraph (2), an Employer shall be entitled to recover from an Insured Person the amount of any Contribution paid by him on behalf of that person.

Recovery by Employer of Contributions paid on behalf of Employed Person.

(2) The amount of any Contribution paid by the Employer on behalf of the Insured Person, notwithstanding the provisions of any contract to the contrary, shall be recoverable by means of deductions from the wages of such person and not otherwise:

Provided that no such deduction may be made from any such wages other than such as are paid wholly or partly in respect of the Contribution Week, or part of the Contribution Week for which the Contribution is payable.

PART III

M ISCELLANEOUS

21. (1) Where an Insured Person is employed by two or more Employers in any Contribution Week, the first Employer employing him in that week shall, subject to the provisions of these Regulations, be treated as his Employer, for the purposes of the Act.

Employment by two or more Employers.

(2) Where an Insured Person is employed by two or more Employers in any Contribution Week, and neither one of those Employers is the first person employing him in that week, then, unless the case is one for which other provision is expressly made by these Regulations, that one of the Employers who first makes a money payment to the person employed in respect of his employment in that week shall be deemed to be the Employer of that person for the purposes of the Act.

(3) Where an Insured Person is employed as an Agent by two or more Employers, and paid by commission or fees or a share in the profits or partly in one and partly in another of those ways, the Employer in the employment on which the person employed as an Agent is mainly dependent for his livelihood, shall be deemed to be the Employer of that person for the purposes of the Act.

(4) Nothing in this Regulation shall prevent the Insured Person and two or more of his Employers agreeing amongst themselves, that one of the Employers shall pay a Contribution for the Insured Person at the appropriate amount, based upon the total wages from all his Employers, and that the Employer so paying may recover from the wages paid by him, the Insured Person's Contribution for that amount.

22. (1) Where an Insured Person works under the general control and management of a person who is not his Immediate Employer, that person (referred to hereafter in this Regulation as "**the Principal Employer**") shall be deemed to be the Employer, for the purpose of the Act, and the Immediate Employer shall furnish the Principal Employer with such particulars of the Insured Person's wages, as may be necessary to enable the Principal Employer to comply with the provisions of the Act.

Where Insured Person works under general control of person not his immediate Employer.

(2) If the Insured Person's wages are actually paid to him by the

Immediate Employer-

(a) The Immediate Employer shall notify the Principal Employer of the wages to be paid, and the Immediate Employer shall be notified by the Principal Employer of the amount of Contributions which may be deducted when such wages are paid to the Insured Person, and the Immediate Employer may deduct the amount so notified to him; and

(b) The Principal Employer may make a corresponding deduction, on making to the Immediate Employer the payment out of which the said wages will be paid.

If under these Regulations, a person is required to pay any Contribution that, under Section 16 (1) of the Act another person is liable to pay, his payment thereof shall be made as Agent for that other person.

Payment as Agent.

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

Death of Employer.

If any person contravenes or fails to comply with any of these Regulations, he shall be liable, on Summary Conviction, to a fine of two thousand dollars, or where the offence consists of continuing any such contravention or failure after conviction thereof, three thousand dollars, together with a further sum of three thousand dollars for each day on which it is so continued.

Offences and Penalties.

