

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4486 of 29 June, 2018

LEGAL NOTICE NO. 151 OF 2018.

SOCIAL SECURITY (INSURANCE) ACT

**SOCIAL SECURITY (INSURANCE) ACT (AMENDMENT OF
CONTRIBUTIONS) ORDER 2018**

In exercise of the powers conferred upon him by section 52 of the Social Security (Insurance) Act, and all other enabling powers, the Minister has made the following Order—

Title and commencement.

1. This Order may be cited as the Social Security (Insurance) Act (Amendment of Contributions) Order 2018 and comes into operation on 1 July 2018.

Amendment of Schedule 1 to the Social Security (Insurance) Act.

2. For Schedule 1 to the Social Security (Insurance) Act substitute the following (including the heading) –

“SCHEDULE 1

Combined Social Insurance and Other Contribution Rates.

Rate of Contribution for an Employed Person.

Employee - 10% of Gross Earnings.

Subject to a maximum contribution of £1,573.00 per annum.

Contributions are payable weekly subject to a minimum of £6.05 per week and a maximum of £30.25 per week.

Married Women.*

£15.95 per week.

*This rate only applies to those married women who prior to 1 January 1985 elected not to pay contributions to the Social Insurance Scheme.

Employer - 20% of Gross Earnings.

Subject to a maximum contribution of £2,087.80 per annum.

Contributions are payable weekly subject to a minimum of £18.15 per week and a maximum of £40.15 per week.

Where the person employed is 60 years or over or one who has retired at age 55 by operation of law, only the employer's share of the contribution is payable.

Rate of Contribution for a Self-Employed Person - 20% of Gross Earnings.

Subject to a maximum contribution of £1,916.20 per annum.

Contributions are payable weekly subject to a minimum of £12.10 per week and a maximum of £36.85 per week.

Rate of Additional Voluntary Contribution for a Self-employed Woman.

In addition to the rate of contribution for a self-employed person a fixed amount of £2.42 per week is optionally payable for the purpose of Maternity Allowance.

Apportionment of Contributions.

All contributions shall be deemed to be collected as follows—

Social Security (Employment Injuries Insurance) Act	0.6%
Social Security (Insurance) Act	1.2%
Social Security (Open Long-Term Benefits Scheme) Act	38.2%
Medical (Group Practice Scheme) Act	60%

All contributions collected with effect from 1 July 2018 shall be apportioned as follows:

Gibraltar Health Authority – GPMS	60.00%
Statutory Benefits Fund	40.00%
Total	100.00%.”.

Dated: 29th June 2018.

G H LICUDI QC,
Minister with responsibility for social security.

EXPLANATORY MEMORANDUM

This Order provides for revised social insurance contribution rates.