VERŻJONI ELETTRONIKA

L.N. 117 of 2012

SOCIAL SECURITY ACT
(CAP. 318)
Revision of the Rates of Social Security Contributions Order, 2012

IN exercise of the powers conferred by article 84 of the Social Security Act, the Minister of Justice, Dialogue and the Family, with the concurrence of the Minister of Finance, the Economy and Investment has made the following order: -

Citation and commencement.

1. (1) The title of this order is the Revision of the Rates of Social Security Contributions Order, 2012.

(2) This order shall be deemed to have into force on the 2nd January, 2012.

Substitutes the Tenth Schedule to the Social Security Act. Cap. 318.

2. The Tenth Schedule to the Social Security Act shall be substituted by the following:

"**TENTH SCHEDULE**
(Articles 7 and 10)
RATES OF CONTRIBUTIONS
PART I
Class One Contributions
(Employed Persons)

VERŻJONI ELETTRONIKA

Category	Type of Employed Persons	Weekly Rate of Contribution Payable by Employed Person	Weekly Rate of Contribution Payable by the Employer
A	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €158.11	€6.62	€6.62
B	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €158.11	€15.81, or if the insured person elects, 10% calculated to the nearest cent of such person's basic weekly wage or the weekly equivalent of such person's basic monthly salary **(see note 1 below)**	€15.81
C	Persons born on 31 December 1961 **or before** whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €158.11 but does not exceed €334.96	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary
	Persons born on 1 January 1962 **or after** whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €158.11 but does not exceed €378.50 **(see note 2 below)**		
D	Persons born on 31 December 1961 **or before** whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €334.96	€33.50	€33.50
	Persons born on 1 January 1962 **or after** whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €378.50 **(see note 2 below)**	€37.85	€37.85

E	Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38
F	Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94
NOTE 1: If the insured person elects to pay a contribution of 10% of a basic wage or salary less than the weekly equivalent of the National Minimum Wage, such contribution may, if the person qualifies for a contributory benefit or a contributory pension, result in the payment of a reduced contributory benefit or contributory pension.			
NOTE 2: By virtue of Act XIX of 2006 and Legal Notice 336 of 2006, as a result of which the pension reform became law, the pensionable income of persons born on the 1st January, 1962 or after, from the year 2012 is guaranteed with the amount of €19,682. Therefore this is being reflected in the increase in the highest contributory rate payable.			

VERŻJONI ELETTRONIKA

Part II
Class Two Contributions
(Self-Employed Persons)

Category	Type of Self Employed Persons	Weekly Rate of Contributions payable by a self-employed person
	Persons whose annual net earnings (excluding Maternity Benefit, Children's Allowance and any ex-gratia Benefit payable under article 88 of this Act) during the calendar year immediately preceding the contribution year in which the contribution is being paid:	
SP	Exceeds €1,005 but does not exceed €7,985 (this category is applicable ONLY to single persons who are not self-occupied)	€23.03
SA	is less than €9,445	€27.25
SB	Persons born on 31 December 1961 **or before** whose annual net income exceeds €9,445 but does not exceed €17,417	The weekly equivalent of 15% of their annual income calculated to the nearest cent.
	Persons born on 1 January 1962 **or after** whose annual net income exceeds €9,445 but does not exceed €19,682	
SC	Persons born on 31 December 1961 **or before** whose annual net income exceeds €17,417	€50.24
	Persons born on 1 January 1962 **or after** whose annual net income exceeds €19,682 **(see NOTE 1 below)**	€56.78
NOTE 1: By virtue of Act XIX of 2006 and Legal Notice 336 of 2006, as a result of which the pension reform became law, the pensionable income of persons born on the 1st January, 1962 or after, from the year 2012 is guaranteed with the amount of €19,682. Therefore this is being reflected in the increase in the highest contributory rate payable.		

VERŻJONI ELETTRONIKA

Part III
Class Two Contributions
(Self Occupied Persons)

Category	Type of Self Occupied Persons	Weekly Rate of Contributions payable by a self-occupied person
	Persons whose annual net earnings (excluding Maternity Benefit, Children's Allowance and any ex-gratia Benefit payable under article 88 of this Act) during the calendar year immediately preceding the contribution year in which the contribution is being paid:	
SA	is less than €9,445	€27.25 or 15% of the annual net earnings if the person is a part-time self-employed woman whose annual net earnings do not exceed €9,445 (see NOTE 1 below) **or** €18.16 if the person is a full-time farmer or breeder whose annual net earnings do not exceed €9,445
SB	Persons born on 31 December 1961 **or before** whose annual net earnings exceeds €9,445 but does not exceed €17,417	The weekly equivalent of 15% of their annual earnings calculated to the nearest cent **or** The weekly equivalent of 10% if a full-time farmer or breeder
	Persons born on 1 January 1962 **or after** whose annual net earnings exceeds €9,447 but does not exceed €19,682	
SC	Persons born on 31 December 1961 **or before** whose annual net earnings exceeds €17,417	€50.24 **or** €33.50 if a *full-time* farmer or breeder
	Persons born on 1 January 1962 **or after** whose annual net earnings exceeds €19,682 **(see NOTE 2 below)**	€56.78 **or** €37.85 if a *full-time* farmer or breeder
NOTE1*:* If the insured person elects to pay a contribution that is less than €27.25, such contribution may, if the person qualifies for a contributory benefit or a contributory pension, result in the payment of a reduced contributory benefit or contributory pension.		

VERŻJONI ELETTRONIKA

NOTE 2: By virtue of Act XIX of 2006 and Legal Notice 336 of 2006, as a result of which the pension reform became law, the pensionable income of persons born on the 1st January, 1962 or after, from the year 2012 is guaranteed with the amount of €19,682. Therefore this is being reflected in the increase in the highest contributory rate payable.".

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