

THE NATIONAL INSURANCE AND SOCIAL SECURITY ACT,
1969.

THE NATIONAL INSURANCE AND SOCIAL SECURITY
(COLLECTION OF CONTRIBUTIONS) REGULATIONS, 1969.

In the exercise of the powers conferred upon the Minister by sections 13, 16, 17, 18 and 51 of the National Insurance and Social Security Act, 1969, and by virtue and in exercise of all other powers enabling him in that behalf, the following Regulations are hereby made :—

1. These Regulations may be cited as the National Insurance and Social Security (Collection of Contributions) Regulations, 1969 and shall come into operation on the appointed day. Citation and commencement.

PRELIMINARY

2. In these Regulations unless the context otherwise requires — Interpretation.

“the Act” means the National Insurance and Social Security Act, 1969; No. 15 of 1969

“contribution week” means a period of seven days commencing immediately after twelve o’clock mid-night on each Sunday and ending at twelve o’clock mid-night 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;

“local office” means an office appointed by the Board as a local office for the purpose of the Act;

“Schedule” means the Schedule to these Regulations;

“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;

“wage group” means a group specified in the first column of the Schedule together with the classification of wages specified in relation thereto in the second and third columns of the Schedule.

3. Any notice, contribution card or certificate that is authorised or required to be given, served, issued or delivered under these Regulations may be sent by post. Notices etc. may be given by post.

PART I

CONTRIBUTION CARDS

Application
for contri-
bution card.

4. (1) Each employer shall, on or before the appointed day, forthwith present to the Director in respect of each person employed by him an application for a contribution card on the appropriate form

(2) Each person becoming an employer after the appointed day shall forthwith give notice thereof to the Director.

(3) If an employer employs any person for whom a contribution card has not previously been issued, the employer shall forthwith present to the Director an application on the appropriate form for a contribution card in respect of such person.

(4) Each employee shall supply the personal particulars necessary for the completion of the appropriate form of application for the contribution card, shall be responsible for the correctness of the personal particulars and shall affix his signature to that part of the form provided therefor.

Issue of con-
tribution card.

5. (1) If upon receipt of an application for a contribution card the Director is satisfied that the applicant is entitled to be insured, he shall cause a contribution card to be issued to the employer.

(2) Where a person in respect of whom a contribution card has already been issued becomes employed in another establishment, the new employer shall forthwith apply to the local office for the contribution card of that person.

Form of
contribution
card.

6. A contribution card shall be in such form as the Board may direct and shall be current for a period of one year or for such other period as the Board may determine.

No charge
for issue of
contribution
card.

7. A contribution card shall be issued without charge to or in respect of a person properly applying therefor.

Custody of
contribution
card.

8. (1) The employer on receiving the contribution card of an insured person shall become responsible for its custody so long as the employment continues or until the contribution card is returned or delivered to the Director or retained by an inspector in accordance with these or any other Regulations. During that period the employer shall produce it 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 if he thinks fit retain it. The inspector shall give a receipt for any contribution card retained by him.

(2) The Director shall issue where appropriate a contribution card to replace any contribution card retained by him.

Destruction
or loss of
contribution
card.

9. If a contribution card is destroyed or lost or is defaced in any material particular while in the custody of the employer, the employer shall forthwith report the matter to the Director and apply

for the issue of a contribution card to replace the card which has been destroyed, lost or defaced, and shall obtain such card in such manner as the Director may decide.

10. Every employer having the custody in accordance with these Regulations of the contribution card of an insured person shall permit that person to have access to such card for the purpose of signing the card and inserting his then present address in accordance with Regulation 14. In addition, and without prejudice to this right, if an insured person desires to inspect his contribution card while it is in the custody of the employer, the employer shall give him a reasonable opportunity of so doing either within or immediately before or after working hours.

Access to contribution card by insured person

Provided that no insured person shall be entitled by virtue of this regulation to inspect his contribution card more than once in any one month nor except at such time as may be fixed by the employer for the purpose.

11. If the employment of an insured person ends during the period of currency of the contribution card, the employer shall send the card to the local office within two days of the termination of employment:

Return of contribution card on termination of employment.

Provided that where the employment is terminated by the insured person without any notice or intimation to the employer, the time thereafter within which action as aforesaid shall be taken shall be extended to fourteen days.

12. A contribution card, when issued, shall remain the property of the Board.

Contribution card to remain property of Board.

13. Within seven days or such longer period as the Director may in any special case allow after the date on which contribution cards cease to be current, the employer shall return the cards to the Director and the Director shall thereupon issue to him a fresh contribution card for the ensuing period in respect of every insured person then in his employment.

Exchange of contribution cards.

14. Every insured person shall within four weeks before surrender of his contribution card pursuant to Regulation 13 sign the card and insert thereon his then present address in the respective places indicated for those purposes on the card.

Contribution cards to be signed before surrender.

15. On the death of an insured person, the employer if the contribution card is then in his custody, or any other person having possession or thereafter obtaining possession of the insured person's contribution card, shall forthwith deliver it to the Director.

Delivery of contribution card to the Director on the death of insured person.

16. The Director may, in his discretion, exchange a current contribution card for a fresh contribution card at any time and in a manner other than that prescribed in these Regulations.

Exchange of contribution card.

PART II

PAYMENT OF CONTRIBUTIONS

Rates of insurance contributions.

17 (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 at the rate set out in column 6 of the Schedule in relation to the wage group into which fall the wages paid to the insured person during or immediately after the end of that period:

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;
- (b) if the insured person's wages are paid on a time basis other than weekly or monthly, the Director may decide as to the wage group to which his wages are to be assigned;
- (c) retrospective awards of increased wages for periods for which insurance stamps have already been affixed to contribution cards shall not be taken into account and no reassessment 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-five years and upwards, the weekly contribution irrespective of the amount of wages, shall be as set out in the Schedule in relation to wage group X.

(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 sub-paragraph (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 sub-paragraphs (a) to (e) 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.

(3) With 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 Director, 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.

18. 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 65.

- (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-five 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-five years on the Monday of the week in question.

19. (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.

(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.

(3) In addition to his obligation to comply with any other requirement of the Act or of these Regulations, the employer shall pay all contributions due from him but still outstanding in respect of any insured person —

- (a) 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

- (b) within five days after the expiration of the currency of the contribution card; and
- (c) within forty-eight hours after being requested to do so by the insured person.

(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 authorising the payment of any contribution 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) The provisions of 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.

Manner of
payment
of
contributions;
cancellation
of stamps;
marking of
cards.

20. (1) Every contribution payable in relation to an insured person shall, except as herein otherwise provided, be paid by affixing an insurance stamp of the proper value, obtained in accordance with the provisions of these Regulations, to the contribution card of the insured person in the space indicated for that purpose on the card.

(2) The employer shall, immediately after affixing an insurance stamp to a contribution card, cancel the stamp by writing in ink or stamping with a metallic die with black indelible ink or composition across the face of the stamp, the date upon which it is affixed, and not otherwise, but, save as expressly provided in these or any other Regulations or as specially authorised by the Board, no other writing or mark and no perforation shall at any time be made on or in, affixed to, or impressed on, a contribution card or stamp.

(3) An employer may, if he thinks fit, inscribe upon the contribution card of any insured person employed by him, on any part of the card not designated for any specific purpose, the number of that person upon the pay list or books of the employer.

21. (1) Subject to paragraph (2) of this regulation, an employer shall be entitled to recover from an insured person the amount of any contribution paid by him on behalf of that person as set out in column 4 of the Schedule in relation to the wage group for which the employer is liable to pay the contribution in column 6 thereof.

Recovery by employer of contributions paid on behalf of employed persons.

(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 contribution week for which the contribution is payable.

22. (1) An employer shall purchase insurance stamps from the office of the Board, or any Post Office and from no other source whatsoever, and it shall be lawful for any person employed by the Board or serving at a Post Office and duly authorised for the purpose to sell insurance stamps.

Purchase of insurance stamps.

(2) No person —

(a) not being authorised to do so under paragraph (1) of this regulation shall sell insurance stamp; or

(b) shall sell any insurance stamp for a price which differs from the value stated thereon.

23. (1) Where any insurance stamp has been inadvertently rendered unfit for use and an application is made to the Board within two years after the stamp was rendered unfit for use, it may, on the surrender of the stamp, give in lieu thereof a clean and proper stamp of the same value or (if practicable) such number of clean and proper stamps of a less value as will secure that the aggregate of those values corresponds to the value of the surrendered stamp.

Replacement of insurance stamps rendered unfit for use.

(2) All stamps surrendered under paragraph (1) of this regulation shall be destroyed in the presence of an officer designated by the Director.

24. Where any person has any unused insurance stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Board may, if it thinks fit, repay to him the value of the stamp in money upon his delivering up the stamp and proving to the satisfaction of the Board that it was purchased by him from a person authorised to sell insurance stamps under these Regulations within two years before the application and with a *bona fide* intention to use it.

Repayment of value of unused insurance stamps on delivery thereof to Board.

PART III

MISCELLANEOUS

25. (1) Where an insured person is employed by two or more employers in any contribution week, the first employer employing him

Employment by two or more employers.

in that week, shall, subject to the provisions of these Regulations, be treated as his employer for the purposes of the Act.

(2) Where an insured person is employed by two or more employers in any contribution week and no 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 in the appropriate wage group 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 wage group.

Where insured person works under general control of person not his immediate employer.

26. (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.

(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.

Contribution card not to be assigned or defaced.

27. (1) No person shall assign or charge or agree to assign or charge any contribution card, and any sale, transfer or assignment of, or any charge on, any contribution card shall be void and of no effect.

(2) No person shall deface or destroy any contribution card, or save as authorised by the Board, alter, amend or erase any of the figures or particulars (other than to amend the address of the insured person) therein contained.

(3) For the purposes of this regulation, any person who removes or erases from any contribution card an insurance stamp which has been affixed thereto or impressed thereon shall be deemed to have defaced that contribution card.

28. If under these Regulations a person is required to pay any contribution that under subsection (1) of section 16 of the Act another person is liable to pay, his payment thereof shall be made as agent for that other person. Payment as agent.

29. 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.

30. It shall be lawful for the Board to provide, from time to time as it shall deem fit, proper and sufficient insurance stamps of such denominations according to the value of the same as may from time be required for the purposes of expressing and denoting payment of contributions that are payable by means of insurance stamps. Board may provide insurance stamps.

31. If any person contravenes or fails to comply with any of these Regulations, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred dollars, or where the offence consists of continuing any such contravention or failure after conviction thereof, one hundred dollars together with a further sum of one hundred dollars for each day on which it is so continued. Offences and penalties.

SCHEDULE

Group	Actual weekly wages	Corresponding rounded monthly wages	Employed person's weekly contribution	Employer's weekly contribution	Total weekly contribution	Relevant wage for the purpose of contributions and benefits
1.	2.	3.	4.	5.	6.	7.
I All insured persons	Under \$10	Under \$ 43:	.25c.	.90c.	} \$1.15	\$15.00
	\$10—\$19.99	\$ 43—\$ 86.99	.45c.	.70c.		
II " " "	\$20—\$29.99	\$ 87—\$129.99	.75c.	\$1.15	\$1.90	\$25.00
III " " "	\$30—\$39.99	\$130—\$172.99	\$1.05	\$1.55	\$2.60	\$35.00
IV " " "	\$40—\$49.99	\$173—\$216.99	\$1.40	\$2.00	\$3.40	\$45.00
V " " "	\$50 and upwards	\$217 and upwards	\$1.60	\$2.50	\$4.10	\$55.00
X	For industrial benefits only:					
Persons under 16 years and 65 years and upwards, whatever their earnings.			—	.50c.	.50c.	—

Made this 26th day of August, 1969.

W. CARRINGTON,
Minister of Labour & Social Security.