

ANTIGUA AND BARBUDA



**THE SOCIAL SECURITY (COLLECTION OF CONTRIBUTIONS) (AMENDMENT)
REGULATIONS, 2016**

STATUTORY INSTRUMENT

2016, No. 60

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REGULATIONS, 2016**

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**THE SOCIAL SECURITY (COLLECTION OF CONTRIBUTIONS) (AMENDMENT)
REGULATIONS made in exercise of the powers contained in sections 19, 21, 26, and 47 of the
Social Security Act, Cap. 408.**

1. Short title

These Regulations may be cited as the Social Security (Collection of Contributions) (Amendment) Regulations, 2016.

2. Interpretation

In these Regulations, “principal Regulations” means the Social Security (Collection of Contributions) Regulations 2013, S.I.No.15 of 2013.

3. Amendment of Regulation 4

The principal Regulations is amended in regulation 4—

(1) By repealing regulation 4 (1) (a) and substituting the following—

- “1(a) (i) Effective 1st January, 2017 in the case of employees in the public service, 11% of the wages up to the contribution ceiling paid to the insured person during or immediately after the end of that period, 4% of which is payable by the employee and 7% by the employer.
- (ii) Notwithstanding the provision in paragraph 4(1) (a) (i) the contribution rate shall increase each year by ½% effective 1st January, 2018 and shall be shared equally between employer and employee to a maximum of 15% by 1st January, 2025.
- (b) (i) Effective 1st January, 2017 in the case of employees other than employees in the public service, 12% of the wages up to the contribution ceiling paid to the insured person during or immediately after the end of that period 5% of which is payable by the employee and 7% by the employer.
- (ii) Notwithstanding the provisions of 4(b) (1) the contribution rate shall increase each year by ½% effective 1st January, 2018 and is to be shared equally between employer and employee to a maximum of 16% by 1st January, 2025. (See Schedule 1).

(2) By adding after sub-regulation 4 the following sub regulation—

5 There shall be liability for a contribution under section 19 (1) of the Act

- (a) in the case of employed persons attaining the age of sixteen years, for the week in which the employed person reaches that age; and
- (b) in the case of employed persons attaining the pensionable age, for the week in which the employed person reaches that age:

Provided that there shall be no liability by an employed person for a contribution if he attains the pensionable age on the Monday of the week in question and is not employed subsequently.

4. Amendment of Schedule

The Schedule in the (Collection of Contribution) Regulation 2013 is amended by repealing it in its entirety and substituting the following —

SCHEDULE 1

PERCENTAGE OF EARNINGS

YEAR	PUBLIC		TOTAL	PRIVATE		TOTAL
	EMPLOYEE	EMPLOYER		EMPLOYEE	EMPLOYER	
2017	4%	7%	11%	5%	7%	12%
2018	4 ¼ %	7 ¼ %	11.5%	5 ¼ %	7 ¼ %	12.5%
2019	4 ½ %	7 ½ %	12%	5 ½ %	7 ½ %	13%
2020	4 ¾ %	7 ¾ %	12.5%	5 ¾ %	7 ¾ %	13.5%
2021	5%	8%	13%	6%	8%	14%
2022	5 ¼ %	8 ¼ %	13.5%	6 ¼ %	8 ¼ %	14.5%
2023	5 ½ %	8 ½ %	14 %	6 ½ %	8 ½ %	15%
2024	5 ¾ %	8 ¾ %	14.5%	6 ¾ %	8 ¾ %	15.5%
2025	6 %	9 %	15%	7 %	9 %	16%

SCHEDULE 2

CALCULATION OF EARNINGS

PART 1

EMPLOYED PERSONS

Description of Employed/Employees	Rate of Contributions
Under the age of 16	NIL
Public Service employees	Percentage (as per Schedule 1) of wages paid up to a maximum of \$1,500.00 per week and \$6,500.00 per month
Employees other than employees in the Public service	Percentage (as per Schedule 1) of wages paid up to a maximum of \$1,500.00 per week and \$6,500.00 per month
Employees who have attained the pensionable age	NIL

PART 2

EMPLOYERS

<u>Description of Employed/Employees</u>	<u>Rate of Contributions</u>
Employed under the age of 16	NIL
Employees who have attained the age of 16 And up to pensionable age	Percentage (as per Schedule 1) of wages paid up to a maximum of \$1,500.00 per week and \$6,500.00 per month
Employees who have attained the pensionable age	NIL

Made the 23rd day of December, 2016.

Hon. Gaston A. Browne
*Prime Minister and Minister of Finance and
Corporate Governance and Minister responsible for
Social Security.*