

**WRITTEN QUESTION TO THE MINISTER FOR SOCIAL SECURITY
BY DEPUTY S.Y. MÉZEC OF ST. HELIER
ANSWER TO BE TABLED ON TUESDAY 16TH JANUARY 2018**

Question

Will the Minister provide the details of how many self-employed Islanders are paying Class 2 Social Security contributions within in each of the following income bands; and will she further outline how much revenue is raised in each income band from those earners?

Income per year:

£0 - £10,000
 £10,000 - £20,000
 £20,000 - £30,000
 £30,000 - £40,000
 £40,000 - £50,000
 £50,000 - £60,000
 £60,000 - £70,000
 £70,000 - £80,000
 £80,000 - £90,000
 £90,000 - £100,000
 £100,000 - £200,000
 £200,000 - £1,000,000
 £1,000,000 +

Answer

Class 2 contributions are paid by self-employed individuals and other working age individuals who do not work for an employer. Contribution liability is based on income from two years previous. In 2017, liability is based on 2015 income.

The table below shows Class 2 contribution income for September 2017. These figures will be subject to change as they do not include accounting adjustments and accruals that will be included in the final accounts for the year. The table includes contributions made into the Social Security Fund and the Health Insurance Fund. It does not include contributions made into the Long Term Care Fund as these figures are not available separately for Class 2 individuals.

The Department does not require contributors to declare income above the Upper Earnings Limit (UEL). In 2017 this was set at £165,936 per annum.

Estimated Annual Income Bracket (2015)	Number of contributors	Sum of Class 2 Contributions (September 2017)
£0 - £10,000	25	£2,000
£10,001 - £20,000	1149	£174,000
£20,001 - £30,000	727	£187,000
£30,001 - £40,000	427	£154,000
£40,001 - £50,000	293	£137,000
£50,001 - £60,000	203	£107,000

Estimated Annual Income Bracket (2015)	Number of contributors	Sum of Class 2 Contributions (September 2017)
£60,001 - £70,000	134	£73,000
£70,001 - £80,000	122	£69,000
£80,001 - £90,000	101	£58,000
£90,001 - £100,000	83	£49,000
£100,001 – UEL	320	£209,000
Above UEL (£165,936)	504	£364,000
Grand Total	4088	£1,584,000