

Isle of Man

National Insurance Stamps

1948-1993

Barry Chinchin 2008

National Insurance Stamps 1948 -1993

As the Isle of Man has its own Parliament, *The Tynwald*, the Island need not have taken part in the National Insurance Scheme, but it was Hobson's choice as no practical alternative was offered. It would have been possible for the opposition to sabotage the scheme, even after it had come into force, by rejecting the associated Health Service arrangements but this did not happen. However the *Tynwald* had to approve subsequent changes in contribution rates and other amendments to the schemes.

On 3rd April 1961 a Graduated Pension Scheme was introduced in Great Britain using a "Pay as you earn" system which did not require additional stamps. In the Isle of Man a parallel scheme was initiated using stamps. Cards had to bear two different kinds of stamp each week.

When National Insurance contribution rates were increased in Great Britain on 6th December 1965 the Isle of Man did not follow suit because Great Britain made the increase to provide redundancy payments not applicable in the Isle of Man. On the 5th September 1966 Selective Employment Tax was introduced in Great Britain, but not in the Isle of Man. No new Isle of Man stamps were produced then or on 6th February 1967. Throughout this period (29th March 1965 - 29 October 1967) the rates for the self employed and non-employed remained unaltered in both Great Britain and the Isle of Man.

Isle of Man contribution rates were increased on 30th October 1967 but as the stamps did not include Selective Employment Tax, the stamp values and colours were unique to the Isle of Man, but were still overprinted. The rates did not change on 2nd September 1968 or 7th July 1969 but new stamps were issued for 3rd November 1969.

Rates did not increase on 5th July 1971 but there were some slight increases requiring four new stamps on 20th September 1971. The next increase was on 2nd October 1972 with a new stamp design. There was no change on 2nd April 1973 when Selective Employment tax was abolished in Great Britain. After this special Isle of Man stamps continued to be issued (still overprinted) at the same time as those of Great Britain until 5th April 1975 but the rates still did not include the redundancy element..

After 6 April 1975 when the class 1 rate became variable the Class 2, 3 and Share Fisherman stamps were the same as those of Great Britain but overprinted for use in the Isle of Man.

From April 1988 the overprints, if they were overprints, were more stylish and the design for the Class 1 and Class 2 1991/92 stamps was less avant-garde than for those of Great Britain.

Stamps were not issued after 5th April 1993.

Assistance with the research was gratefully received from David Beech and Paul Skinner of the British Library, Staff at the National Archives, Colin Christian of the D.H.S.S. in the Isle of Man, Alan Franklin of the Manx Museum and Geoffrey Haywood of the Tynwald Library.

Announcements - July 1948

NATIONAL INSURANCE : IMPORTANT NOTICE

After 5th July, 1948, when the new National Insurance Scheme comes into operation—

1. Expired **Contribution Cards** for the Contribution Year ending 4th July, 1948;
2. **Medical Certificates** and Notices of Sickness or Accident, and Continuation and Final Medical Certificates,

should be sent—NOT to the Friendly Society Agents as hitherto—but to the office of the Board or to the district Agent of the Board as follows:—

Ramsey—Mr T. H. Ellison, Victoria Road, Waterloo Road, Ramsey.

Laxey—Mr J. J. Kerruish, New Road, Laxey.

Peel—Mr W. E. Lancaster, 35, Michael Street, Peel.

Castletown—Mr R. H. Blackburn, Hazelcroft, Castletown.

Port St. Mary—Mr T. H. Maddrell, Wave Crest, Bay View Road, Port St. Mary.

It is important to note that Benefit for Accidents at work or Industrial Disease will in future be payable by the Board. The National Insurance (Industrial Injuries) Act takes the place of the Workmen's Compensation Acts.

Pension Changes taking place from 5th July which should be noted are:—

1. Higher rates of pension are claimable by **Widows under age 60 incapable of self-support** by reason of infirmity;
2. A person receiving a Retirement Pension may claim an increase for his wife under age 60 or for a child.

Claim forms and information on these and other National Insurance matters may be obtained from the Board.

ISLE OF MAN BOARD OF SOCIAL SERVICES,
PROSPECT HILL, DOUGLAS.

NATIONAL INSURANCE

THE NATIONAL INSURANCE ACT, 1948, and the National Insurance (Industrial Injuries) Act, 1948, CAME INTO FULL OPERATION from MONDAY, 5th JULY, 1948.

If **YOU** are of **WORKING AGE** and are

1. **SELF-EMPLOYED**, or
2. **DO NO PAID WORK**, and are not a married woman, or
3. **WORK for an EMPLOYER** but are not already insured,

and have not yet applied for or received a National Insurance Contribution Card, please **APPLY FOR A CARD AT ONCE.**

Forms of Application (Form C6—the "pink form") are on issue at all Post Offices in the Isle of Man and at the Office of the Board of Social Services.

SPECIAL CONDITIONS apply to the cases of Married Women Persons with Incomes of not more than £104 a year, Housewives, and certain Widows. Leaflets explaining their position may be obtained from the Board.

EMPLOYERS should ask for the Employers' Guide to National Insurance.

A Family Guide, explaining the benefits of the National Insurance Schemes and the rates of contributions payable and giving general information about the Schemes is being distributed throughout the Island within a few days.

ISLE OF MAN BOARD OF SOCIAL SERVICES,
July, 1948. DOUGLAS.

Isle of Man Period: 5 Jul. 1948 - 30 Sep. 1951

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Chocolate and dark green. Value green.	Aged 18-65 and not retired. Dark blue and light grey. Value grey.	Aged under 18. Green and chocolate. Value brown.	Aged under 18. Red and red-brown. Value red.
Employed Exempt.				
	Aged over 65 and retired or over 70. Red-brown and indigo. Value black.	Over 60 and retired or over 65. Or married/widowed and opted out. Chocolate and brown. Value green.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and brown. Value orange.	Aged 18 - 65 and not retired. Brown and chocolate. Value mauve.	Aged under 18 Blue-grey and grey. Value brown.	Aged under 18. Blue-grey and chocolate. Value black.
Class 3				
Non Employed.				
	Aged 18 - 65. Red and brown. Value blue.	Aged 18 - 60. Brown and green. Value orange.	Aged under 18. Grey and chocolate. Value blue.	Aged under 18. Green and chocolate. Value mauve.
Industrial Injuries only.				
	Aged 18 or over. Brown and light grey. Value mauve.	Aged 18 or over. Blue and chocolate. Value red.	Aged under 18. Chocolate and green Value black.	Aged under 18. Indigo and brown Value green.

Additional printings.

Isle of Man Period: 1949 - 1951				
Class 1	MAN	WOMAN	BOY	GIRL
Employed			5 Feb 1950	3 Feb 1950
				
	Aged 18-70 and not retired.	Aged 18-65 and not retired.	Aged under 18. Green and chocolate Value black .	Aged under 18. Red and red-brown Value black..
Employed Exempt.	22 Jun 1951	22 Jan 1950		
				
	Aged over 65 and retired or over 70. Red-brown and indigo. Value black.	Over 60 and retired or over 65. Or married/widowed and opted out. Chocolate and brown. Value black.		
Class 2				
Self Employed	23 Aug 1950			
				
	Aged 18 - 70 and not retired. Blue and brown. Value black.	Aged 18 - 65 and not retired.	Aged under 18.	Aged under 18.
Class 3				
Non Employed.				
	Aged 18 - 65.	Aged 18 - 60.	Aged under 18.	Aged under 18.
Industrial Injuries only.				
	Aged 18 or over.	Aged 18 or over.	Aged under 18.	Aged under 18.

1 October 1951.

NATIONAL INSURANCE

Increases in Rates of Contributions

UNDER the provisions of the National Insurance (Isle of Man) Act, 1948, the rates of National Insurance contributions will be increased as from the week commencing Monday, 1st October, 1951. The general effect is to increase contributions by 4d. per week. In the case of employed persons the increase is divided equally between the employer and employee.

The weekly rates of contributions (including Industrial Injuries contributions in the case of employed persons) as from 1st October, 1951, will be:—

EMPLOYED PERSONS (Class I)	Employer		Employee*		Total	
	s.	d.	s.	d.	s.	d.
MAN over the age of 18—						
earning remuneration at a weekly rate exceeding 30/-	4	4	5	1	9	5
earning remuneration at a weekly rate of 30/- or less	6	4	3	1	9	5
WOMAN over the age of 18—						
earning remuneration at a weekly rate exceeding 30/-	3	5	4	0	7	5
earning remuneration at a weekly rate of 30/- or less	4	11	2	6	7	5
BOY under the age of 18	2	6½	2	11½	5	6
GIRL under the age of 18	2	0	2	5	4	5

*Employee's portion of contribution is limited to his or her share of the Industrial Injuries contribution in certain circumstances including where (a) the employee is over 70 (man) or 65 (woman); and (b) the employee is over pensionable age (man 65; woman 60) and has retired from regular employment. Married women and certain classes of widows have the right to elect to be excepted from their share of National Insurance contributions. The total contribution due in these cases is the employer's portion as stated above plus the employee's Industrial Injuries contribution (man 4d.; woman 3d.). The full rate of contribution is due from the employer and employee however unless the contribution card shows that the employee is liable only for the Industrial Injuries contribution.

SELF-EMPLOYED PERSONS (Class II)	s.	d.
MAN between the ages of 18 and 70 (excluding a man over 65 who has retired from regular employment) ...	6	6
WOMAN between the ages of 18 and 65 (excluding a woman over 60 who has retired from regular employment)	5	5
BOY under the age of 18	3	9
GIRL under the age of 18	3	8
NON-EMPLOYED PERSONS (Class III)		
MAN between ages of 18 and 65	5	0
WOMAN between ages of 18 and 60	4	0
BOY between ages of 16 and 18	2	11
GIRL between ages of 16 and 18	2	5

Further information may be obtained at the Board's offices.

R. J. KEWLEY, Administrator and Secretary.

Isle of Man Board of Social Services,

Prospect Hill, Douglas.

September, 1951.

3019

Isle of Man Period: 1 October 1951 - 5 October 1952

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Deep green and magenta.	Aged 18-65 and not retired. Brown and green.	Aged under 18. Scarlet and green.	Aged under 18. Green and Persian orange.
Employed Exempt.				
	Aged over 65 and retired or over 70. Victoria blue and orange	Over 60 and retired or over 65. Or married/widowed and opted out. Red-brown and Persian orange.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Red-brown and blue	Aged 18 - 65 and not retired. Grey and blue	Aged under 18. Blue and green	Aged under 18. Magenta and Persian orange.
Class 3				
Non Employed.				
	Aged 18 - 65. Violet and magenta.	Aged 18 - 60. Scarlet and brown.	Aged under 18. Green and Persian orange.	Aged under 18. Bright blue and green.
Industrial Injuries only.				
	Aged 18 or over Grey and bright blue	Aged 18 or over Violet red and magenta	Aged under 18. Magenta and Persian orange.	Aged under 18 Green and sepia D T

6 October 1952

NATIONAL INSURANCE

INCREASE IN RATES OF CONTRIBUTIONS

UNDER the provisions of the Family Allowances, National Insurance and Social Services Act, 1952, the rates of National Insurance and Industrial Injuries contributions will be increased as from the week commencing Monday, 6th October, 1952.

The weekly rates of contributions (including Industrial Injuries contributions in the case of employed persons) as from 6th October, 1952, will be:—

EMPLOYED PERSON (Class 1)	Employer	Employee*	Total
	s. d.	s. d.	s. d.
MAN over the age of 18—			
earning remuneration at a weekly rate exceeding 30/-	5 0	5 9	10 9
earning remuneration at a weekly rate of 30/- or less	7 3	3 6	10 9
WOMAN over the age of 18—			
earning remuneration at a weekly rate exceeding 30/-	3 11	4 6	8 5
earning remuneration at a weekly rate of 30/- or less	5 7	2 10	8 5
BOY under the age of 18	3 0	3 5	6 5
GIRL under the age of 18	2 4	2 9	5 1

* Employee's portion of contribution is limited to his or her share of the Industrial Injuries contribution in certain circumstances including where (a) the employee is over 70 (man) or 65 (woman); and (b) the employee is over pensionable age (man 65; woman 60) and has retired from regular employment. Married women and certain classes of widows have the right to elect to be excepted from their share of National Insurance contributions. The total contribution due in these cases is the employer's portion as stated above, plus the employee's Industrial Injuries contribution (man 4d; woman 3d). The full rate of contribution is due from the employer and employee however unless the contribution card shows that the employee is liable only for the Industrial Injuries contribution.

SELF-EMPLOYED PERSONS (Class 2)	s. d.
MAN between the ages of 18 and 70 (excluding a man over 65 who has retired from regular employment) ...	7 5
WOMAN between the ages of 18 and 65 (excluding a woman over 60 who has retired from regular employment)	6 2
BOY under the age of 18	4 4
GIRL under the age of 18	3 9

NON-EMPLOYED PERSONS (Class 3)	s. d.
MAN between ages of 18 and 65	5 7
WOMAN between ages of 18 and 60	4 5
BOY between ages of 16 and 18	3 3
GIRL between ages of 16 and 18	2 8

Further information may be obtained at the Board's Offices.

R. J. KEWLEY,
Administrator and Secretary.

Isle of Man Board of Social Services,
Prospect Hill, Douglas.
September, 1952.

Isle of Man Period: 6 October 1952 - 5 October 1955

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Blue and D.T. sepia.	Aged 18-65 and not retired. Persian orange and blue.	Aged under 18. Violet and blue.	Aged under 18. Green and orange.
Employed Exempt.				
	Aged over 65 and retired or over 70. Persian Orange and P.Red.	Over 60 and retired or over 65. Or married/widowed and opted out. Grey and green		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Grey and orange	Aged 18 - 65 and not retired. P.C. red and D.T. sepia.	Aged under 18. Red-brown and D.T. sepia	Aged under 18. Green and D.T. sepia
Class 3				
Non Employed.				
	Aged 18 - 65. Deep green and brown.	Aged 18 - 60. Grey and brown.	Aged under 18. Magenta and red-brown.	Aged under 18. Red-brown and blue.
Industrial Injuries only.				
	Aged 18 or over Violet	Aged 18 or over Deep green	Aged under 18. Deep green	Aged under 18. P.C. red

NATIONAL INSURANCE CONTRIBUTIONS

Increases from Monday, 6th June, 1955

National Insurance classification	MAN (18 to 65)	WOMAN (18 to 60)	BOY (under 18)	GIRL (under 18)
	Rate from 6th June 1955	Rate from 6th June 1955	Rate from 6th June 1955	Rate from 6th June 1955
CLASS I.				
EMPLOYED PERSON (including Industrial Injuries)				
(a) (i) Ordinary rates except as stated in (ii) below	Employer	4/11d	3/6d	2/10d
	Employee	5/6d	3/11d	3/3d
	STAMP	10/6d	7/5d	6/1d
	(Old rate 10/9d)	(Old rate 8/5d)	(Old rate 8/5d)	(Old rate 5/1d)
(ii) Man or woman earning remuneration at a weekly rate of 30/- or less	Employer	7/1d		
	Employee	3/4d		
	STAMP	10/5d		
	(Old rate 10/9d)	(Old rate 8/5d)		
(iii) Man aged 65 to 70 who has not retired or woman aged 60 to 65 who has not retired—unless he or she was a new entrant at 5th July, 1948	As (i) or (ii) above	As (i) or (ii) above		
(b) Man or woman issued with a special card stating that he or she is not liable to contribute to National Insurance except Industrial Injuries	Employer	4/11d		
	Employee	3d		
	STAMP	5/2d		
	(Old rate 5/4d)	(Old rate 4/2d)		
(c) Person issued with a special card stating that it relates to Industrial Injuries only	Employer	4d	3d	2d.
	Employee	3d	3d	2d.
	STAMP	7d	6d	4d
	(Old rate 9d)	(Old rate 6d)	(Old rate 6d)	(Old rate 4d)
CLASS II.				
SELF-EMPLOYED PERSON				
	8/5d (Old rate 7/5d)	7/2d (Old rate 6/2d)	4/10d (Old rate 4/4d)	4/3d (Old rate 3/9d)
CLASS III.				
NON-EMPLOYED PERSON				
	6/6d (Old rate 5/7d)	5/2d (Old rate 4/5d).	3/9d (Old rate 3/3d)	3/1d (Old rate 2/8d)
			No liability for Class III contributions until age 16.	

If you wish to have further information regarding National Insurance contribution rates or benefits, please call at or write to the Head Office, Board of Social Services, Hill Street, Douglas.

June, 1955.

R. J. KEWLEY, Administrator and Secretary.

2583

Isle of Man Period: 6 June 1955 - 1 September 1957

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Red and pink.	Aged 18-65 and not retired. Brown.	Aged under 18. Magenta and blue-green.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Gold	Over 60 and retired or over 65. Or married/widowed and opted out. Violet		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Green	Aged 18 - 65 and not retired. Blue	Aged under 18. Green and brown.	Aged under 18. Blue and red
Class 3				
Non Employed.				
	Aged 18 - 65 Grey-brown.	Aged 18 - 60. Violet.	Aged under 18 Orange and green.	Aged under 18 Red and brown.
Industrial Injuries only.				
	Aged 18 or over. Blue.	Aged 18 or over. Orange	Aged under 18. Violet.	Aged under 18. Blue-green

**New combined weekly rates of
National Insurance and National Health Service
Contributions payable from Monday, 2nd
September, 1957**

CLASS 1 EMPLOYED PERSONS	MEN		WOMEN	
	Age 18 or over	Age under 18	Age 18 or over	Age under 18
Paid by Employee	7s 5d	4s 3d	6s 0d	3s 7d
Paid by Employer	6s 2d	3s 8d	5s 1d	3s 0d
TOTAL	13s 7d	7s 11d	11s 1d	6s 7d

SPECIAL GROUPS OF EMPLOYED PERSONS

MEN		WOMEN	
(a) aged 70 or over, or		(a) aged 65 or over, or	
(b) aged 65 or over and retired from regular employment, or		(b) aged 60 or over and retired from regular employment, or	
(c) aged 65 or over and entered insurance on or after 30th September, 1946.		(c) aged 60 or over and entered insurance on or after 30th September, 1946, or	
		(d) married woman or widow who has elected not to pay National Insurance contributions	
		Age 18 or over	Age under 18
Paid by man for industrial injuries only	5d	Paid by woman for industrial injuries only	3d 2d
Paid by Employer	6s 2d	Paid by employer	5s 1d 3s 0d
TOTAL	6s 7d	TOTAL	5s 4d 3s 2d

ALL the above rates include Industrial Injuries Contributions

	MEN		WOMEN	
	18 or over	Under 18	18 or over	Under 18
CLASS 2 SELF-EMPLOYED PERSONS	9s 3d	5s 4d	7s 10d	4s 9d
CLASS 3 NON-EMPLOYED PERSONS	7s 4d	4s 3d	5s 10d	3s 7d

Stamps at these new rates must be affixed to National Insurance cards from the week beginning 2nd September, 1957.

A payment to the National Health Service has always been included in the National Insurance stamp. Under the National Health Service Contributions (Isle of Man) Act, 1957, this payment has been increased and established as a separate National Health Service Contribution. The rates shown above include the National Health Service contributions which are as follows:—

ALL CLASSES

MEN		WOMEN	
Age 18 or over	Age under 18	Age 18 or over	Age under 18
1s 8d	1s 0d	1s 4d	1s 0d

For employed persons the employer's share of the above amounts is 3½d. For convenience these contributions are to be paid with the National Insurance contribution in one combined stamp.

NATIONAL HEALTH SERVICE

(administered by the Isle of Man Health Services Board, 3, Harris Terrace, Douglas)

Medical, hospital, dental and other services are available to everyone, including those not liable to pay weekly contributions.

The cost will be about £620,000 in 1957-58.

The increased National Health Service contributions shown above will pay for about one-eighth of the cost—taxation makes up most of the balance.

Issued by the Isle of Man Board of Social Services,
Hill Street, Douglas.
August, 1957.

NATIONAL INSURANCE SCHEMES

(administered by the Isle of Man Board of Social Services, Head Office, Hill Street, Douglas)

Cash benefits for sickness, unemployment, industrial injury, widowhood, childbirth, retirement, and death in return for regular weekly contributions.

These benefits are now costing about £788,000 a year, including £540,000 on retirement pensions.

Isle of Man Period: 2 September 1957 - 2 February 1958

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Red and magenta.	Aged 18-65 and not retired. Red-brown.	Aged under 18. Magenta and blue-green.	Aged under 18. Orange and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Orange and magenta.	Over 60 and retired or over 65. Or married/widowed and opted out. Green and blue.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Green.	Aged 18 - 65 and not retired. Blue.	Aged under 18. Blue-green and blue.	Aged under 18. Orange and dark brown.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and magenta.	Aged 18 - 60. Violet and blue.	Aged under 18. Orange and green.	Aged under 18. Red and brown.
Industrial Injuries only.				
	Aged 18 or over. Violet and blue.	Aged 18 or over. Orange.	Aged under 18. Violet.	Aged under 18. Blue-green.

National Health Service Contributions Act.

The National Health Service Contributions Act of 1957 provided for the separation of the National Health Contributions from the National Insurance Contributions though the two were still to be paid together. It allowed increased National Health Service Contributions.

3 February 1958.

**New combined weekly rates of
NATIONAL INSURANCE and NATIONAL HEALTH SERVICE CONTRIBUTIONS
payable from Monday, 3rd FEBRUARY, 1958**

CLASS 1— EMPLOYED PERSONS	MEN		WOMEN	
	18 or over	Under 18	18 or over	Under 18
Paid by Employee	9s 5d	5s 3d	7s 8d	4s 6d
Paid by Employer	8s 1d	4s 9d	6s 7d	3s 10d
TOTAL	17s 6d	10s 0d	14s 3d	8s 4d

Special Groups of Employed Persons

MEN		WOMEN	
(a) aged 70 or over, or (b) aged 65 or over and retired from regular employment, or (c) aged 65 or over and entered insurance on or after 30th September, 1946.		(a) aged 65 or over, or (b) aged 60 or over and retired from regular employment, or (c) aged 60 or over and entered insurance on or after 30th September, 1946, or (d) married woman or widow who has elected not to pay National Insurance contributions.	
		Age 18 or over	Age under 18
Paid by man for industrial injuries only	8d	Paid by woman for industrial injuries only	5d 3d
Paid by Employer	8s 1d	Paid by Employer ...	6s 7d 3s 10d
TOTAL	8s 9d	TOTAL	7s 0d 4s 1d

ALL the above rates include Industrial Injuries Contributions which are as follows:

INDUSTRIAL INJURIES ONLY	MEN		WOMEN	
	18 or over	Under 18	18 or over	Under 18
Paid by Employee	8d	4d	5d	3d
Paid by Employer	9d	5d	6d	3d
TOTAL	1s 5d	9d	11d	6d

CLASS 2— SELF-EMPLOYED PERSONS	MEN		WOMEN	
	18 or over	Under 18	18 or over	Under 18
	11s 6d	6s 7d	9s 8d	5s 9d
CLASS 3— NON-EMPLOYED PERSONS	MEN		WOMEN	
	18 or over	Under 18	18 or over	Under 18
	9s 1d	5s 3d	7s 3d	4s 4d

NATIONAL HEALTH SERVICE CONTRIBUTIONS are included in the combined weekly rates shown above. The rates, which are the same for all insurance classes, are 1s 8d for men, 1s 4d for women and 1s for persons under 18 years. For employed persons, the employer's share of the above amounts is 3½d. For convenience these contributions are paid with the National Insurance contribution in one combined stamp.

**STAMPS AT THE ABOVE NEW RATES MUST BE AFFIXED TO
NATIONAL INSURANCE CARDS FROM THE WEEK BEGINNING 3rd FEBRUARY, 1958.**

Board of Social Services,
Hill Street, Douglas.
January, 1958.

R. J. KEWLEY,
Administrator and Secretary.

Isle of Man Period: 3 February 1958 - 6 July 1958

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Red.	Aged 18-65 and not retired. Brown.	Aged under 18. Magenta and green.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Gold	Over 60 and retired or over 65. Or married/widowed and opted out. Blue and green.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Green.	Aged 18 - 65 and not retired. Blue.	Aged under 18. Green and brown	Aged under 18. Blue and red.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey.	Aged 18 - 60. Violet.	Aged under 18. Orange and green.	Aged under 18. Red and brownish grey.
Industrial Injuries only.				
	Aged 18 or over. Blue.	Aged 18 or over. Orange.	Aged under 18. Violet.	Aged under 18. Green.

7 July 1958.

NEW COMBINED WEEKLY RATES OF
**National Insurance and National
 Health Service Contributions**

PAYABLE FROM MONDAY, 7th JULY, 1958

NATIONAL HEALTH SERVICE contributions are being increased by 6d. for men, 4d. for women, and 2d. for juveniles, with an additional 3d. from the employer in the case of employed persons. The rates of National Insurance and Industrial Injuries contributions introduced on 3rd February, 1958, remain unchanged. The new combined weekly rates of contributions payable from 7th July 1958, are:—

CLASS 1 EMPLOYED PERSONS.	MEN		WOMEN	
	Age 18 or over	Age under 18	Age 18 or over	Age under 18
Paid by Employee	s. d.	s. d.	s. d.	s. d.
Paid by Employer	9. 11.	5. 5.	8. 0.	4. 8.
	8. 3.	4. 11.	6. 9.	4. 0.
Total ...	18. 2.	10. 4.	14. 9.	8. 8.

SPECIAL GROUPS OF EMPLOYED PERSONS

MEN		WOMEN	
(a) Aged 70 or over; or		(a) Aged 65 or over; or	
(b) Aged 65 or over and treated as retired from regular employment.		(b) Aged 60 or over and treated as retired from regular employment; or	
		(c) Married women or widows who have elected not to pay National Insurance contributions.	
		Age Age 18 under or over 18	
Paid by man for industrial injuries only	8.	Paid by woman for industrial injuries only	s. d. s. d. 5. 3.
Paid by Employer	8. 3.	Paid by Employer	6. 9. 4. 0.
Total ...	8. 11.	Total ...	7. 2. 4. 3.

The above rates include Industrial Injuries Contributions.

CLASS 2 SELF-EMPLOYED PERSONS	MEN		WOMEN	
	18 or over	under 18	18 or over	under 18
	s. d.	s. d.	s. d.	s. d.
	12. 0.	6. 9.	10. 0.	5. 11.
CLASS 3 NON-EMPLOYED PERSONS	9. 7.	5. 5.	7. 7.	4. 6.

The increased National Health Service contributions are included in the above rates.

Full details may be obtained from the Board's Offices.

**STAMPS AT THE ABOVE RATES MUST BE AFFIXED TO
 NATIONAL INSURANCE CARDS FROM THE WEEK
 BEGINNING 7th JULY, 1958.**

R. J. KEWLEY,
 Administrator and Secretary.

Board of Social Services,
 Hill Street. DOUGLAS.

Isle of Man Period: 7 July 1958 - 2 April 1961

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Red and magenta.	Aged 18-65 and not retired. Brown	Aged under 18. Red and green.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Brown and yellow.	Over 60 and retired or over 65. Or married/widowed and opted out. Green and violet.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Green	Aged 18 - 65 and not retired. Blue	Aged under 18. Green and brown.	Aged under 18. Blue and red.
Class 3				
Non Employed.				
	Aged 18 - 65. Greyish brown.	Aged 18 - 60. Violet and blue	Aged under 18. Orange and green.	Aged under 18. Red and brown.
Industrial Injuries only.				
	Aged 18 or over. Blue	Aged 18 or over. Orange	Aged under 18. Violet	Aged under 18. Green

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 3rd April, 1961

CLASS I — CONTRIBUTIONS in respect of EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Paid by Employee	6s. 3d.	5s. 1d.	Graduated contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Paid by Employer	5s. 8d.	4s. 6d.	
TOTAL	11s. 11d.	9s. 7d.	

CLASS I — FLAT-RATE CONTRIBUTIONS in respect of EMPLOYED MEN AND WOMEN (other than the special groups mentioned below)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of the card— (a) the employer is required to make a declaration on the contribution card and (b) the employee is required to surrender the card and, if the card has not expired, obtain a fresh one.	MEN aged 18 years and over				WOMEN aged 18 years and over			
	Not contracted -out of the graduated pension scheme		Contracted -out of the graduated pension scheme		Not contracted -out of the graduated pension scheme		Contracted -out of the graduated pension scheme	
	Weekly Remuneration		Weekly Remuneration		Weekly Remuneration		Weekly Remuneration	
	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.	Not exceeding 60s.
Paid by Employee	9s. 9d.	6s. 4d.	11s. 4d.	7s. 2d.	8s. 0d.	5s. 1d.	8s. 10d.	5s. 7d.
Paid by Employer	8s. 5d.	11s. 10d.	9s. 8d.	13s. 10d.	7s. 2d.	10s. 1d.	7s. 7d.	10s. 10d.
TOTAL	18s. 2d.	18s. 2d.	21s. 0d.	21s. 0d.	15s. 2d.	15s. 2d.	16s. 5d.	16s. 5d.

CLASS I — FLAT-RATE CONTRIBUTIONS in respect of SPECIAL GROUPS of EMPLOYED PERSONS

MEN	WOMEN			
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Paid by employee for industrial injuries insurance only — 7d. Paid by employer 8s. 5d. TOTAL ... 9s. 0d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Paid by employee (Industrial injuries insurance) ... — 4d. Paid by employer 7s. 2d. TOTAL ... 7s. 6d. (c) married woman or widow who has elected not to pay National Insurance contributions.			
	Under 18	18 and over		
		NOT contracted -out of graduated pension scheme	Contracted -out of graduated pension scheme	
Paid by employee (Industrial injuries insurance)	— 2d.	— 4d.*	— 4d.	
Paid by employer	4s. 6d.	7s. 2d.*	7s. 7d.	
TOTAL ...	4s. 8d.	7s. 6d.*	7s. 11d.	
* Graduated contributions are payable in addition to flat-rate contributions if weekly remuneration exceeds £9.				

INDUSTRIAL INJURIES INSURANCE

Industrial Injuries Insurance contributions, which are included in the above flat-rate contributions, are as follows—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Paid by employee	— 4d.	— 7d.	— 2d.	— 4d.
Paid by employer	— 4d.	— 8d.	— 3d.	— 5d.
TOTAL ...	— 8d.	1s. 3d.	— 5d.	— 9d.

Isle of Man Period: 3 April 1961 - 2 July 1961

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Blue and green	Aged 18-65 and not retired. Red-brown and brown	Aged under 18. Red and grey.	Aged under 18. Brown and blue
Employed Exempt.				
	Aged over 65 and retired or over 70. Brown and yellow.	Over 60 and retired or over 65. Or married/widowed and opted out. Green and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Red and pink.	Aged 18 - 65 and not retired. Light brown and yellow.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Light blue and violet	Aged 18 - 65 and not retired. Green.	Aged under 18. Green and brown.	Aged under 18. Blue and red.
Class 3				
Non Employed.				
	Aged 18 - 65. Brown.	Aged 18 - 60. Blue and violet.	Aged under 18. Orange and green.	Aged under 18. Red and brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Dark blue and light blue	Aged 18 or over. Orange	Aged under 18. Violet	Aged under 18. Green

Contracted Out: Not participating in the new Graduated Pension Scheme.

Isle of Man Graduated Pension Scheme.

3 April 1961 - 2 June 1963

Weekly remuneration exceeding £9 but not exceeding £10.



Exceeding £10 but not exceeding £11.



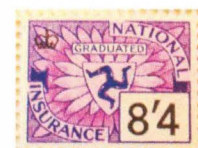
Exceeding £11 but not exceeding £12.



Exceeding £12 but not exceeding £13.



Exceeding £13. but not exceeding £14.



Exceeding £14.



MONDAY 3rd April 1961 continued.

CLASS 1 — GRADUATED CONTRIBUTIONS payable in addition to flat-rate contributions in respect of **EMPLOYED PERSONS** aged 18 years and over (not being persons who are treated as having retired from regular employment) who are **NOT CONTRACTED-OUT** of the graduated pension scheme.

Gross weekly remuneration	Exceeding £9 but not exceeding £10	Exceeding £10 but not exceeding £11	Exceeding £11 but not exceeding £12	Exceeding £12 but not exceeding £13	Exceeding £13 but not exceeding £14	Exceeding £14
Paid by employee	— 10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.
Paid by employer	— 10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.
TOTAL	1s. 8d.	3s. 4d.	5s. 0d.	6s. 8d.	8s. 4d.	10s. 0d.

CLASS 2 — SELF-EMPLOYED PERSONS

SELF-EMPLOYED PERSONS	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	7s. 7d.	13s. 6d.	6s. 5d.	11s. 0d.

CLASS 3 — NON-EMPLOYED PERSONS

NON-EMPLOYED PERSONS	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	6s. 0d.	10s. 9d.	4s. 11d.	8s. 3d.

NATIONAL HEALTH SERVICE CONTRIBUTIONS

National Health Service contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	Class 1 (employer pays 5d. of this contribution)	1s. 4d.	2s. 4d.	1s. 4d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 2d.	2s. 2d.	1s. 2d.	1s. 8d.

Further information may be obtained from the Board's offices.

R. J. KEWLEY, Administrator and Secretary.

Board of Social Services,
Head Office, Hill Street, Douglas.
March, 1961.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 3rd July, 1961

National Health Service contributions are being increased and, as a result, the new combined contributions for National Insurance and for the National Health Service, from 3rd July, 1961, are as follows—

CLASS 1 — EMPLOYED PERSONS

Employed persons under 18 years of age

	BOYS under 18	GIRLS under 18	NOTES
Paid by Employee	6s. 9d.	5s. 7d.	Graduated contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Paid by Employer	5s. 10d.	4s. 8d.	
TOTAL ...	12s. 7d.	10s. 3d.	

Flat-rate contributions in respect of employed men and women (other than the special groups mentioned below).

SPECIAL NOTICE Upon the termination of an employment and at the expiry of the card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card and, if the card has not expired, obtain a fresh one.	MEN aged 18 years and over				WOMEN aged 18 years and over			
	Not contracted -out of the graduated pension scheme		Contracted -out of the graduated pension scheme		Not contracted -out of the graduated pension scheme		Contracted -out of the graduated pension scheme	
	Weekly Remuneration		Weekly Remuneration		Weekly Remuneration		Weekly Remuneration	
	exceeding 60s.	Not exceeding 60s.	exceeding 60s.	Not exceeding 60s.	exceeding 60s.	Not exceeding 60s.	exceeding 60s.	Not exceeding 60s.
Paid by Employee	10s. 7d.	7s. 2d.	12s. 2d.	8s. 0d.	8s. 8d.	5s. 9d.	9s. 0d.	6s. 3d.
Paid by Employer	8s. 7d.	12s. 0d.	9s. 10d.	14s. 0d.	7s. 4d.	10s. 3d.	7s. 9d.	11s. 0d.
TOTAL ...	19s. 2d.	19s. 2d.	22s. 0d.	22s. 0d.	16s. 0d.	16s. 0d.	17s. 3d.	17s. 3d.

Flat-rate contributions in respect of special groups of employed persons.

MEN	WOMEN			
(a) aged 70 or over; or	(a) aged 65 or over; or			
(b) aged between 65 and 70 and treated as having retired from regular employment—	(b) aged between 60 and 65 and treated as having retired from regular employment—			
Paid by employee for industrial injuries insurance only — 7d.	Paid by employee (industrial injuries insurance) ... — 4d.			
Paid by employer 8s. 7d.	Paid by employer ... 7s. 4d.			
TOTAL ... 9s. 2d.	TOTAL ... 7s. 8d.			
		(c) married woman or widow who has elected not to pay National Insurance contributions.		
		18 and over		
	Under 18	NOT contracted out of graduated pension scheme	Contracted -out of graduated pension scheme	
Paid by employee (industrial injuries insurance)	— 2d.	— 4d.*	— 4d.	
Paid by employer	4s. 8d.	7s. 4d.*	7s. 9d.	
TOTAL ...	4s. 10d.	7s. 8d.*	8s. 1d.	
* Graduated contributions are payable in addition to flat-rate contributions if weekly remuneration exceeds £9.				

Industrial Injuries contributions (which are included in the flat-rates shown above).

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Paid by employee	— 4d.	— 7d.	— 2d.	— 4d.
Paid by employer	— 4d.	— 8d.	— 3d.	— 5d.
TOTAL ...	— 8d.	1s. 3d.	— 5d.	— 9d.

Isle of Man Period: 3 July 1961 - 2 June 1963

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Blue and green.	Aged 18-65 and not retired. Brown.	Aged under 18. Red and green.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Brown and yellow.	Over 60 and retired or over 65. Or married/widowed and opted out. Blue and green 1961	Red-brown and green. 1962	
Contracted Out				
	Aged 18 - 70 and not retired. Red and pink	Aged 18 - 65 and not retired. Gold and yellow..		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow	1962	
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Violet and blue.	Aged 18 - 65 and not retired. Blue and green. 1961	Aged under 18. Green and brown.	Aged under 18. Blue and red..
Class 3				
Non Employed.				
	Aged 18 - 65. Greyish brown..	Aged 18 - 60. Violet.	Aged under 18. Orange and green.	Aged under 18. Red and brown
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Dark blue and light blue	Aged 18 or over. Orange	Aged under 18. Violet	Aged under 18. Green

3 July 1961.

**Isle of Man
Graduated Pension
Contribution Rates unchanged.**

MONDAY 3rd July 1961 continued

GRADUATED CONTRIBUTIONS payable in addition to flat-rate contributions in respect of employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment) who are NOT CONTRACTED-OUT of the graduated pension scheme.

Gross weekly remuneration	Exceeding £9 but not exceeding £10	Exceeding £10 but not exceeding £11	Exceeding £11 but not exceeding £12	Exceeding £12 but not exceeding £13	Exceeding £13 but not exceeding £14	Exceeding £14
Paid by employee	— 10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.
Paid by employer	— 10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.
TOTAL ...	1s. 8d.	3s. 4d.	5s. 0d.	6s. 8d.	8s. 4d.	10s. 0d.

CLASS 2 — SELF-EMPLOYED PERSONS

SELF-EMPLOYED PERSONS	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	7s. 11d.	14s. 2d.	6s. 9d.	11s. 6d.

CLASS 3 — NON-EMPLOYED PERSONS

NON-EMPLOYED PERSONS	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	6s. 4d.	11s. 5d.	5s. 3d.	8s. 9d.

National Health Service Contributions at the following rates, are included in the first rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
	Class I (employer pays 7½d. of this contribution)	2s. 0d.	3s. 4d.	2s. 0d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 6d.	2s. 10d.	1s. 6d.	2s. 2d.

Copies of this notice and further information may be obtained from the Board's Offices.

R. J. KEWLEY, Administrator and Secretary.

Board of Social Services,
Head Office, Hill Street, Douglas.

JUNE, 1961.

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NATIONAL INSURANCE

Rates of Weekly Contributions payable from MONDAY, 3rd JUNE, 1963

National Insurance contributions are being increased and, as a result, the new combined contributions for National Insurance and the National Health Service from 3rd JUNE, 1963, are as follows:—

Class 1: Employed Persons

EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Paid by employee	7s. 8d.	6s. 4d.	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Paid by employer	7s. 0d.	5s. 7d.	
Total	14s. 8d.	11s. 11d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN

(Other than the special groups mentioned below)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one. Paid by employee Paid by employer Flat-rate stamp	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—weekly remuneration		CONTRACTED-OUT of the graduated pension scheme—weekly remuneration		NOT contracted-out of the graduated pension scheme—weekly remuneration		CONTRACTED-OUT of the graduated pension scheme—weekly remuneration	
	Exceeding 80s.	Not exceeding 80s.	Exceeding 80s.	Not exceeding 80s.	Exceeding 80s.	Not exceeding 80s.	Exceeding 80s.	Not exceeding 80s.
	11s. 8d.	8s. 1d.	14s. 1d.	9s. 4d.	9s. 8d.	6s. 5d.	11s. 2d.	7s. 2d.
	9s. 8d.	13s. 3d.	12s. 1d.	16s. 10d.	8s. 4d.	11s. 7d.	9s. 10d.	13s. 10d.
	21s. 4d.	21s. 4d.	26s. 2d.	26s. 2d.	18s. 0d.	18s. 0d.	21s. 0d.	21s. 0d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Paid by employee for industrial injuries insurance only 8d. Paid by employer 9s. 8d. Stamp 10s. 4d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Paid by employee (industrial injuries insurance) 5d. Paid by employer 8s. 4d. Stamp 8s. 9d.
	(c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over NOT contracted out of graduated pension scheme Contracted out of graduated pension scheme Under 18 Paid by employee (industrial injuries insurance) 3d. Paid by employer 5s. 7d. Stamp 5s. 10d.
	5d.* 8s. 4d.* 8s. 9d.* 5d. 9s. 10d. 10s. 3d.

* Graduated contributions are payable in addition to flat-rate contributions if weekly remuneration exceeds £9.

NOTE: INDUSTRIAL INJURIES CONTRIBUTIONS at the following rates have been included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Paid by employee	4d.	8d.	3d.	5d.
Paid by employer	5d.	9d.	3d.	6d.
Total	9d.	1s. 5d.	6d.	11d.

Isle of Man Period: 3 June 1963 - 28 Mar 1965

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Green and light blue.	Aged 18-65 and not retired. Brown and orange.	Aged under 18. Turquoise and magenta.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Gold and brown.	Over 60 and retired or over 65. Or married/widowed and opted out. Green and magenta.		
Contracted Out				
	Aged 18 - 70 and not retired. Red and pink.	Aged 18 - 65 and not retired. Brown and yellow.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet	Aged 18 - 65 and not retired. Yellow and light blue	Aged under 18. Brown and green	Aged under 18. Blue and red
Class 3				
Non Employed.				
	Aged 18 - 65. Brown and grey	Aged 18 - 60. Violet and blue	Aged under 18. Orange and green	Aged under 18. Brown and red.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Deep blue and light blue	Aged 18 or over. Deep orange and pale orange.	Aged under 18. Deep mauve and pale mauve.	Aged under 18. Deep green and pale green

Isle of Man Graduated Pension Scheme.

3 June 1963 - 5 May 1968

Weekly remuneration exceeding £9 but not exceeding £10.
unchanged



Exceeding £10 but not exceeding £11.
unchanged



Exceeding £11 but not exceeding £12.
unchanged



Exceeding £12. but not exceeding £13.
unchanged



Exceeding £13. but not exceeding £14.
unchanged



Exceeding £14 but not exceeding £15.
unchanged



Exceeding £15 but not exceeding £16.



Exceeding £16 and not exceeding £17.



Exceeding £17.



3rd June 1963 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed Persons aged 18 years and over (not being persons who are treated as having retired from regular employment) who are NOT CONTRACTED OUT of the Graduated Pension Scheme—

Gross weekly remuneration	Exceeding £9 but not exceeding £10	Exceeding £10 but not exceeding £11	Exceeding £11 but not exceeding £12	Exceeding £12 but not exceeding £13	Exceeding £13 but not exceeding £14	Exceeding £14 but not exceeding £15	Exceeding £15 but not exceeding £16	Exceeding £16 but not exceeding £17	Exceeding £17
Paid by employee	10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.	5s. 10d.	6s. 8d.	7s. 6d.
Paid by employer	10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.	5s. 10d.	6s. 8d.	7s. 6d.
Graduated stamp ...	1s. 8d.	3s. 4d.	5s. 0d.	6s. 8d.	8s. 4d.	10s. 0d.	11s. 8d.	13s. 4d.	15s. 0d.

Class 2: Self-Employed Persons

MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over
9s. 1d.	16s. 2d.	7s. 9d.	13s. 2d.

Class 3: Non-Employed Persons

MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over
7s. 4d.	13s. 0d.	6s. 0d.	10s. 0d.

NOTE: NATIONAL HEALTH SERVICE CONTRIBUTIONS at the following rates have been included in the flat rates shown above

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays 7½d. of this contribution)	2s. 0d.	3s. 4d.	2s. 0d.	2s. 8d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 6d.	2s. 10d.	1s. 6d.	2s. 2d.

Copies of this notice and any further information required may be obtained from the Board's Offices.

Board of Social Services,
Head Office, Hill Street, DOUGLAS.
MAY 1963.

R. J. KEWLEY,
Administrator and Secretary.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from

Monday, 29th March, 1965

National Insurance flat-rate contributions and Industrial Injuries contributions are being increased and, as a result, the new combined contributions for National Insurance and the National Health Service, from 29th March, 1965, are as follows—

CLASS 1 — EMPLOYED PERSONS

EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	9s. 0d.	7s. 6d.	Graduated contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	9s. 0d.	7s. 6d.	
Stamp	18s. 0d.	15s. 0d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of the card— (a) the employer is required to make a declaration on the contribution card and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one. Employee's portion Employer's portion Flat-rate stamp	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme— weekly remuneration		Contracted-out of the graduated pension scheme— weekly remuneration		NOT contracted-out of the graduated pension scheme— weekly remuneration		Contracted-out of the graduated pension scheme— weekly remuneration	
	Exceeding 100s.	Not exceeding 100s.	Exceeding 100s.	Not exceeding 100s.	Exceeding 100s.	Not exceeding 100s.	Exceeding 100s.	Not exceeding 100s.
	13s. 8d.	9s. 5d.	16s. 1d.	10s. 8d.	11s. 5d.	7s. 8d.	12s. 11d.	8s. 5d.
	12s. 11d.	17s. 2d.	15s. 4d.	20s. 9d.	11s. 2d.	14s. 11d.	12s. 8d.	17s. 2d.
	26s. 7d.	26s. 7d.	31s. 5d.	31s. 5d.	22s. 7d.	22s. 7d.	25s. 7d.	25s. 7d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 9d. Employer's portion 12s. 11d. Flat-rate stamp 13s. 8d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only 6d. Employer's portion 11s. 2d. Stamp 11s. 8d. (c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over NOT contracted out of graduated pension scheme Contracted out of graduated pension scheme Under 18 Employee's portion for industrial injuries insurance only 3d. Employer's portion 7s. 6d. Flat-rate stamp 7s. 9d. 6d.* 11s. 2d.* 12s. 8d. 11s. 8d.* 13s. 2d.

*Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE — INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES HAVE BEEN INCLUDED IN THE FLAT RATES SHOWN OVERLEAF—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	5d.	9d.	3d.	6d.
Employer's portion	5d.	10d.	4d.	7d.
Industrial Injuries contribution	10d.	1s. 7d.	7d.	1s. 1d.

Isle of Man Period: 29 March 1965 - 29 October 1967

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Green and light blue.	Aged 18-65 and not retired. Brown and magenta.	Aged under 18. Green and magenta.	Aged under 18. Brown and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Brown and yellow.	Over 60 and retired or over 65. Or married/widowed and opted out. Green and magenta.		
Contracted Out				
	Aged 18 - 70 and not retired. Red and magenta	Aged 18 - 65 and not retired. Brown and yellow.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and pale mauve	Aged 18 - 65 and not retired. Gold and grey-blue	Aged under 18. Brown and green.	Aged under 18. Blue and red.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and blue	Aged 18 - 60. Mauve and blue.	Aged under 18. Orange and green.	Aged under 18. Brown and red.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Blue	Aged 18 or over. Orange	Aged under 18. Mauve	Aged under 18. Green

29 March 1965.

**Isle of Man
Graduated Pension
Contribution Rates unchanged.**

MONDAY 29th March 1965 continued.

GRADUATED CONTRIBUTIONS payable in addition to flat-rate contributions in respect of employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment) who are **NOT CONTRACTED-OUT** of the graduated pension scheme.

Gross weekly remuneration	Exceeding £9 but not exceeding £10	Exceeding £10 but not exceeding £11	Exceeding £11 but not exceeding £12	Exceeding £12 but not exceeding £13	Exceeding £13 but not exceeding £14	Exceeding £14 but not exceeding £15	Exceeding £15 but not exceeding £16	Exceeding £16 but not exceeding £17	Exceeding £17
Employee's portion	10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.	5s. 10d.	6s. 8d.	7s. 6d.
Employer's portion	10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s. 0d.	5s. 10d.	6s. 8d.	7s. 6d.
Graduated stamp.	1s. 8d.	3s. 4d.	5s. 0d.	6s. 8d.	8s. 4d.	10s. 0d.	11s. 8d.	13s. 4d.	15s. 0d.

CLASS 2 — SELF-EMPLOYED PERSONS

MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over
10s. 6d.	18s. 8d.	9s. 0d.	15s. 4d.

CLASS 3 — NON-EMPLOYED PERSONS

MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over
8s. 5d.	14s. 11d.	6s. 10d.	11s. 7d.

NOTE—National Health Service Contributions, at the following rates, have been included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays 7½d. of this contribution)	2s. 0d.	3s. 4d.	2s. 0d.	2s. 8d.
Classes 2 and 3 (self-employed and non-employed person)	1s. 6d.	2s. 10d.	1s. 6d.	2s. 2d.

Copies of this notice and further information required may be obtained from the Board's offices.

Board of Social Services,
Head Office, Hill Street, Douglas.
March, 1965.

R. J. KEWLEY,
Administrator and Secretary.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from MONDAY, 30th OCTOBER, 1967

National Insurance flat-rate contributions and Industrial Injuries contributions are being increased and, as a result, the new combined contributions for National Insurance and the National Health Service, from 30th October, 1967, are as follows:

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Paid by employee	10s. 1d.	8s. 5d.	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Paid by employer	10s. 3d.	8s. 7d.	
Total ...	20s. 4d.	17s. 0d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.
Paid by employee	15s. 8d.	10s. 7d.	18s. 1d.	11s. 10d.	13s. 2d.	8s. 8d.	14s. 8d.	9s. 5d.
Paid by employer	15s. 2d.	20s. 3d.	17s. 7d.	23s. 10d.	13s. 2d.	17s. 8d.	14s. 8d.	19s. 11d.
Flat-rate stamp ...	30s. 16d.	30s. 10d.	35s. 8d.	35s. 8d.	26s. 4d.	26s. 4d.	29s. 4d.	29s. 3d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN																
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 10d. Employer's portion 15s. 2d. Flat-rate stamp ... 16s. 0d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Paid by employee (industrial injuries insurance) ... 6d. Paid by employer 13s. 3d. Flat-rate stamp ... 13s. 9d. (c) married woman or widow who has elected not to pay National Insurance contributions— <div style="text-align: right; margin-right: 20px;"> Aged 18 and over </div> <table style="width: 100%; margin-left: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Under 18</th> <th style="text-align: center;">NOT contracted-out of graduated pension scheme</th> <th style="text-align: center;">Contracted-out of graduated pension scheme</th> </tr> </thead> <tbody> <tr> <td>Employee's portion for industrial injuries insurance only</td> <td style="text-align: center;">3d.</td> <td style="text-align: center;">7d.*</td> <td style="text-align: center;">7d.*</td> </tr> <tr> <td>Employer's portion</td> <td style="text-align: center;">8s. 7d.</td> <td style="text-align: center;">13s. 2d.*</td> <td style="text-align: center;">14s. 8d.*</td> </tr> <tr> <td>Flat-rate stamp ...</td> <td style="text-align: center;">8s. 10d.</td> <td style="text-align: center;">13s. 9d.*</td> <td style="text-align: center;">15s. 3d.*</td> </tr> </tbody> </table>		Under 18	NOT contracted-out of graduated pension scheme	Contracted-out of graduated pension scheme	Employee's portion for industrial injuries insurance only	3d.	7d.*	7d.*	Employer's portion	8s. 7d.	13s. 2d.*	14s. 8d.*	Flat-rate stamp ...	8s. 10d.	13s. 9d.*	15s. 3d.*
	Under 18	NOT contracted-out of graduated pension scheme	Contracted-out of graduated pension scheme														
Employee's portion for industrial injuries insurance only	3d.	7d.*	7d.*														
Employer's portion	8s. 7d.	13s. 2d.*	14s. 8d.*														
Flat-rate stamp ...	8s. 10d.	13s. 9d.*	15s. 3d.*														

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £11.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Paid by employee	5d.	10d.	3d.	7d.
Paid by employer	5d.	11d.	4d.	8d.
Total ...	10d.	1s. 9d.	7d.	1s. 3d.

Isle of Man Period: 30 October 1967 - 5 May 1968

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange & violet.	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Brown and orange.	Aged under 18. Brown and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta	Aged 18 - 65 and not retired. Red and green		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta		
Class 2 These values are not those announced in the newspapers.				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet	Aged 18 - 65 and not retired. Gold and blue-green	Aged under 18. Red-brown and green	Aged under 18. Blue and pink.
Class 3 These values are not those announced in the newspapers.				
Non Employed.				
	Aged 18 - 65. Brown and blue.	Aged 18 - 60. Brown and violet.	Aged under 18. Brown and green.	Aged under 18. Brown and red.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Blue	Aged 18 or over. Orange	Aged under 18. Mauve	Aged under 18. Green.

30 October 1967.

**Isle of Man
Graduated Pension
Contribution Rates unchanged.**

MONDAY 30th October 1967 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme						
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp		
s.	d.	s.	d.	s.	s.	d.	s.	d.	s.	d.	
£9	£10	0	11	0	11	1	10	0	3	0	6
£10	£11	1	11	1	11	3	10	0	6	1	0
£11	£12	2	10	2	10	5	8	0	10	1	8
£12	£13	3	9	3	9	7	6	1	2	2	4
£13	£14	4	8	4	8	9	4	1	7	3	2
£14	£15	5	7	5	7	11	2	2	1	4	2
£15	£16	6	7	6	7	13	2	2	1	—	—
£16	£17	7	6	7	6	15	0	—	—	—	—
£17	£18	8	5	8	5	16	10	—	—	—	—
£18	£22	8	8	8	8	17	4	—	—	—	—
£22	£26	9	1	9	1	18	2	—	—	—	—
£26	—	9	7	9	7	19	2	—	—	—	—

CLASS 2—SELF-EMPLOYED PERSONS

CLASS 3—NON-EMPLOYED PERSONS

MEN		WOMEN		MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
11s. 10d.	21s. 0d.	10s. 1d.	17s. 3d.	9s. 4d.	16s. 7d.	7s. 7d.	12s. 11d.

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays 7½d. of this contribution)	2s. 0d.	3s. 4d.	2s. 0d.	2s. 8d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 6d.	2s. 10d.	1s. 6d.	2s. 2d.

Any further information required may be obtained from the Board's Offices.

Board of Social Services,
Head Office, Hill Street, DOUGLAS.R. J. KEWLEY,
Administrator and Secretary.
E10633

NATIONAL INSURANCE

Rates of Weekly Contributions payable from MONDAY, 6th MAY, 1968

National Insurance flat-rate contributions and National Health Service contributions are being increased and, as a result, the new combined contributions for National Insurance and the National Health Service, from 6th May, 1968, are as follows:—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	10s. 8d.	8s. 11d.	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	10s. 7d.	8s. 10d.	
Flat-rate stamp	21s. 3d.	17s. 9d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.
Employee's portion	18s. 8d.	11s. 5d.	19s. 1d.	12s. 8d.	14s. 1d.	9s. 5d.	15s. 7d.	10s. 2d.
Employer's portion	15s. 8d.	20s. 11d.	18s. 1d.	24s. 6d.	13s. 7d.	18s. 3d.	15s. 1d.	20s. 6d.
Flat-rate stamp	32s. 4d.	32s. 4d.	37s. 2d.	37s. 2d.	27s. 8d.	27s. 8d.	30s. 8d.	30s. 8d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN																
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 10d. Employer's portion 15s. 8d. Flat-rate stamp ... 16s. 6d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only ... 7d. Employer's portion 13s. 7d. Flat-rate stamp ... 14s. 2d.																
	(c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over <table border="1"> <thead> <tr> <th></th> <th>Under 18</th> <th>NOT contracted out of graduated pension scheme</th> <th>Contracted out of graduated pension scheme</th> </tr> </thead> <tbody> <tr> <td>Employee's portion for industrial injuries insurance only</td> <td>3d.</td> <td>7d.*</td> <td>7d.*</td> </tr> <tr> <td>Employer's portion</td> <td>8s. 10d.</td> <td>13s. 7d.*</td> <td>15s. 1d.</td> </tr> <tr> <td>Flat-rate stamp ...</td> <td>9s. 1d.</td> <td>14s. 2d.*</td> <td>15s. 8d.*</td> </tr> </tbody> </table>		Under 18	NOT contracted out of graduated pension scheme	Contracted out of graduated pension scheme	Employee's portion for industrial injuries insurance only	3d.	7d.*	7d.*	Employer's portion	8s. 10d.	13s. 7d.*	15s. 1d.	Flat-rate stamp ...	9s. 1d.	14s. 2d.*	15s. 8d.*
	Under 18	NOT contracted out of graduated pension scheme	Contracted out of graduated pension scheme														
Employee's portion for industrial injuries insurance only	3d.	7d.*	7d.*														
Employer's portion	8s. 10d.	13s. 7d.*	15s. 1d.														
Flat-rate stamp ...	9s. 1d.	14s. 2d.*	15s. 8d.*														

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employer's portion	5d.	10d.	3d.	7d.
Employee's portion	5d.	11d.	4d.	8d.
Industrial Injuries Contribution ...	10d.	1s. 9d.	7d.	1s. 3d.

Isle of Man Period: 6 May 1968 - 2 November 1969

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and violet.	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Brown and orange.	Aged under 18. Brown and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Red and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Red and blue-green.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet.	Aged 18 - 65 and not retired. Gold and green.	Aged under 18. Red-brown and green.	Aged under 18. Blue and red.
Class 3				
Non Employed.				
	Aged 18 - 65. Brown and blue-green.	Aged 18 - 60. Brown and violet.	Aged under 18. Brown and green.	Aged under 18. Brown and red.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Blue.	Aged 18 or over. Orange.	Aged under 18. Mauve.	Aged under 18. Green.

6 May 1968 - 2 November 1969

Not Contracted Out		Contracted out	
Weekly remuneration over £9 but not exceeding £10		Over £9 but not exceeding £12	
Over £10 but not exceeding £11		Over £12 but not exceeding £15.	
Over £11 but not exceeding £12		Over £15 but not exceeding £18.	
Over £12 but not exceeding £13		Over £18 but not exceeding £22.	
Over £13 but not exceeding £14.		Over £22 but not exceeding £26.	
Over £14 but not exceeding £15.		Over £26.	
Over £15 but not exceeding £16.			
Over £16 but not exceeding £17.			
Over £17 but not exceeding £18.		Not contracted Out.	
Over £18 but not exceeding £22.		Over £22 but not exceeding £26.	
		Over £26.	

MONDAY 6th May 1968 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme										
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp						
s.	d.	s.	d.	s.	d.	s.	d.	s.	d.						
£9	£10	0	11	0	11	1	10	£9	£12	0	3	0	3	0	6
£10	£11	1	11	1	11	3	10	£12	£15	0	0	0	6	1	0
£11	£12	2	10	2	10	5	8	£15	£18	0	10	0	10	1	8
£12	£13	3	9	3	9	7	6	£18	£22	1	2	1	2	2	4
£13	£14	4	8	4	8	9	4	£22	£26	1	7	1	7	3	2
£14	£15	5	7	5	7	11	2	£26	—	2	1	2	1	4	2
£15	£16	6	7	6	7	13	2								
£16	£17	7	6	7	6	15	0								
£17	£18	8	5	8	5	16	10								
£18	£22	8	8	8	8	17	4								
£22	£26	9	1	9	1	18	2								
£26	—	9	7	9	7	19	2								

CLASS 2—SELF-EMPLOYED PERSONS

CLASS 3—NON-EMPLOYED PERSONS

MEN		WOMEN		MEN		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
12s. 6d.	22s. 2d.	10s. 8d.	18s. 4d.	9s. 11d.	17s. 7d.	8s. 1d.	13s. 10d.

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays 8d. of this contribution)	2s. 3d.	3s. 10d.	2s. 3d.	3s. 2d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 9d.	3s. 4d.	1s. 9d.	2s. 8d.

Any further information required may be obtained from the Board's Offices.

Board of Social Services,
Head Office, Hill Street, DOUGLAS.

W. H. CAIN,
Administrator and Secretary.
E13193

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 3rd November, 1969

National Insurance flat-rate and Graduated contributions and Industrial Injuries contributions are being increased and, as a result the new combined contributions for National Insurance and the National Health Service, from 3rd November, 1969, are as follows:—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	11s. 5d.	9s. 7d.	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	11s. 4d.	9s. 6d.	
Flat-rate stamp	22s. 9d.	19s. 1d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.
Employee's portion	17s. 8d.	12s. 3d.	20s. 1d.	13s. 6d.	15s. 0d.	10s. 2d.	16s. 6d.	10s. 11d.
Employer's portion	18s. 8d.	22s. 1d.	19s. 1d.	25s. 8d.	14s. 6d.	19s. 4d.	16s. 0d.	21s. 7d.
Flat-rate stamp	34s. 4d.	34s. 4d.	39s. 2d.	39s. 2d.	29s. 6d.	29s. 6d.	32s. 6d.	32s. 6d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 11d. Employer's portion 16s. 8d. Flat-rate Stamp ... 17s. 7d.	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only ... 8d. Employer's portion 14s. 6d. Flat-rate stamp ... 15s. 2d. (c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over NOT con- Contracted out of of traced out of of of of graduated graduated pension pension scheme scheme Under 18 Employee's portion for industrial injuries insurance only 3d. 8d.* 8d.* Employer's portion 9s. 6d. 14s. 6d.* 16s. 0d.* Flat-rate stamp ... 9s. 9d. 15s. 2d.* 16s. 8d.*
	* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	5d.	11d.	3d.	8d.
Employer's portion	5d.	1s. 0d.	4d.	9d.
Industrial Injuries Contribution	10d.	1s. 11d.	7d.	1s. 5d.

Isle of Man Period: 3 November 1969 - 5 July 1970

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and violet	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Brown and gold.	Aged under 18. Brown and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and gold.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Rd-brown and grey.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet.	Aged 18 - 65 and not retired. Gold and blue-green	Aged under 18. Brown and green.	Aged under 18. Blue and magenta.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and blue	Aged 18 - 60. Grey and violet	Aged under 18. Grey and turquoise.	Aged under 18. Grey ad red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Dark blue and light blue.	Aged 18 or over. Deep orange and pale orange.	Aged under 18. Deep mauve and pale mauve.	Aged under 18. Deep green and pale green.

3 November 1969 - 14 February 1971

Not Contracted Out		Contracted out	
Weekly remuneration over £9 but not exceeding £10. unchanged		Over £9 but not exceeding £12. unchanged	
Over £10 but not exceeding £11. unchanged		Over £12 but not exceeding £15. unchanged	
Over £11 but not exceeding £12. unchanged		Over £15 but not exceeding £18. unchanged	
Over £12 but not exceeding £13. unchanged		Over £18 but not exceeding £22. unchanged	
Over £13 but not exceeding £14. unchanged		Over £22 but not exceeding £26. unchanged	
Over £14 but not exceeding £15. unchanged		Over £26. unchanged	
Over £15 but not exceeding £16. unchanged			
Over £16 but not exceeding £17. unchanged			
Over £17 but not exceeding £18. unchanged		Not contracted Out. Over £22 but not exceeding £26. unchanged	
Over £18 but not exceeding £22. unchanged		Over £26. unchanged	

MONDAY 3rd November 1969 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme						
Gross weekly remuneration— exceeding but not exceeding		Employee	Employer	Graduated stamp		Gross weekly remuneration— exceeding but not exceeding		Employee	Employer	Graduated stamp	
£9	£10	s. d.	s. d.	s. d.	s. d.	£9	£12	s. d.	s. d.	s. d.	s. d.
£10	£11	0 11	0 11	1 10	1 10	£12	£15	0 3	0 3	0 6	0 6
£11	£12	1 11	1 11	3 10	3 10	£15	£18	0 0	0 6	1 0	1 0
£12	£13	2 10	2 10	5 8	5 8	£18	£22	0 10	0 10	1 8	1 8
£13	£14	3 9	3 9	7 6	7 6	£22	£26	2 6	2 6	5 0	5 0
£14	£15	4 8	4 8	9 4	9 4	£26	—	6 0	6 0	12 0	12 0
£15	£16	6 7	5 7	11 2	11 2			8 6	8 6	17 0	17 0
£16	£17	6 7	6 7	13 2	13 2						
£17	£18	7 6	7 6	15 0	15 0						
£18	£22	8 5	8 5	16 10	16 10						
£22	£26	10 0	10 0	20 0	20 0						
£26	—	13 6	13 6	27 0	27 0						
		18 0	18 0	32 0	32 0						

CLASS 2—SELF-EMPLOYED PERSONS				CLASS 3—NON-EMPLOYED PERSONS			
BOYS	MEN	GIRLS	WOMEN	BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
14 s. 0d.	24 s. 10d.	12 s. 0d.	20 s. 8d.	11 s. 2d.	19 s. 9d.	9 s. 2d.	15 s. 8d.

NOTE—National Health Service Contributions at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays 8d. of this contribution)	2s. 3d.	3s. 10d.	2s. 3d.	3s. 2d.
Classes 2 and 3 (self-employed and non-employed persons)	1s. 9d.	3s. 4d.	1s. 9d.	2s. 8d.

Any further information required may be obtained from the Board's Offices.

Board of Social Services,
Head Office, Hill Street, DOUGLAS.

W. H. CAIN,
Administrator and Secretary.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 6th July, 1970

The Employer's portion of the National Health Service contribution is being increased and, as a result the new combined contributions for National Insurance and the National Health Service, from 6th July, 1970, are as follows:—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	11s. 5d.	9s. 7d.	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	12s. 4d.	10s. 6d.	
Flat-rate stamp	33s. 9d.	20s. 1d.	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
Upon the termination of an employment and at the expiry of a card—	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.	Exceeds 120s.	Does not exceed 120s.
(a) the employer is required to make a declaration on the contribution card; and	17s. 8d.	12s. 3d.	20s. 1d.	13s. 6d.	15s. 0d.	10s. 2d.	16s. 6d.	10s. 11d.
(b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	17s. 8d.	23s. 1d.	20s. 1d.	26s. 8d.	15s. 6d.	20s. 4d.	17s. 0d.	22s. 7d.
Employee's portion								
Employer's portion								
Flat-rate stamp	35s. 4d.	35s. 4d.	40s. 2d.	40s. 2d.	30s. 6d.	30s. 6d.	33s. 6d.	33s. 6d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or	(a) aged 65 or over; or
(b) aged between 65 and 70 and treated as having retired from regular employment—	(b) aged between 60 and 65 and treated as having retired from regular employment—
Employee's portion for industrial injuries insurance only 11d.	Employee's portion for industrial injuries insurance only 8d.
Employer's portion 17s. 8d.	Employer's portion 15s. 6d.
Flat-rate Stamp 18s. 7d.	Flat-rate Stamp 16s. 2d.
	(c) married woman or widow who has elected not to pay National Insurance contributions—
	Aged 18 and over
	NOT contracted out of graduated pension scheme
	Contracted out of graduated pension scheme
	Under 18
	Employee's portion for industrial injuries insurance only 3d.
	Employer's portion 10s. 6d.
	8d.*
	15s. 6d.*
	17s. 0d.*
	Flat-rate stamp 10s. 9d.
	16s. 2d.*
	17s. 8d.*

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	5d.	11d.	3d.	8d.
Employer's portion	5d.	1s. 0d.	4d.	9d.
Industrial Injuries Contribution ...	10d.	1s. 11d.	7d.	1s. 5d.

Isle of Man Period: 6 July 1970 - 14 February 1971

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and violet	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Brown and orange.	Aged under 18. Brown and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Orange and Green		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out Green and magenta.		
Class 2				
Self Employed unchanged.				
	Aged 18 - 70 and not retired. Blue and violet	Aged 18 - 65 and not retired. Gold and blue-green	Aged under 18. Brown and green	Aged under 18. Blue and magenta
Class 3				
Non Employed. unchanged.				
	Aged 18 - 65. Grey and blue	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only. unchanged.				
	Aged 18 or over. Dark blue and light blue.	Aged 18 or over. Deep orange and pale orange.	Aged under 18. Deep mauve and pale mauve.	Aged under 18. Deep green and pale green.

6 July 1970.

**Isle of Man
Graduated Pension
Contribution Rates unchanged.**

MONDAY 6th July 1970 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme								
Gross weekly remuneration— but not exceeding		Employee		Employer	Graduated stamp		Gross weekly remuneration— but not exceeding		Employee		Employer	Graduated stamp	
£9	£10	s.	d.	s.	d.	s.	d.	£9	£12	s.	d.	s.	d.
		0	11	0	11	1	10			0	3	0	3
£10	£11	1	11	1	11	3	10	£12	£15	0	6	0	6
£11	£12	2	10	2	10	5	8	£15	£18	0	10	0	10
£12	£13	3	9	3	9	7	6	£18	£22	2	6	2	6
£13	£14	4	8	4	8	9	4	£22	£26	6	0	6	0
£14	£15	5	7	5	7	11	2	£26		6	6	6	6
£15	£16	6	7	6	7	13	2						
£16	£17	7	6	7	6	15	0						
£17	£18	8	5	8	5	16	10						
£18	£22	10	0	10	0	20	0						
£22	£26	13	0	13	0	27	0						
£26	—	16	0	16	0	32	0						

CLASS 2—SELF-EMPLOYED PERSONS				CLASS 3—NON-EMPLOYED PERSONS			
BOYS		MEN		GIRLS		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
14s. 0d.	24s. 10d.	12s. 0d.	20s. 8d.	11s. 2d.	19s. 9d.	9s. 2d.	15s. 8d.

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18.	18 and over	Under 18	18 and over
Class 1 (employer pays 1s. 8d. of this contribution) ...	3s. 3d.	4s. 10d.	3s. 3d.	4s. 2d.
Classes 2 and 3 (self-employed and non-employed persons) ...	1s. 9d.	3s. 4d.	1s. 9d.	2s. 8d.

Any further information required may be obtained from the Board's Offices.

Board of Social Services,
Head Office, Hill Street, DOUGLAS

W. H. CAIN,
Administrator and Secretary.
E4095

NATIONAL INSURANCE

Decimalisation of Contribution Rates

From 15th February, 1971 (D Day) National Insurance Contribution Rates will be expressed in decimal currency. The £p contributions are exact or near equivalents of the corresponding £ s. d. contributions and are as follows:—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	0.57	0.48	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	0.62	0.52	
Flat-rate stamp	£1.19	£1.00	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6
Employee's portion	0.88	0.61	1.00	0.67	0.75	0.50	0.83	0.55
Employer's portion	0.89	1.16	1.01	1.34	0.77	1.02	0.85	1.13
Flat-rate stamp	£1.77	£1.77	£2.01	£2.01	£1.52	£1.52	£1.68	£1.68

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 0.04 Employers' portion 0.89 Flat-rate Stamp £0.93	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only 0.03 Employer's portion 0.77 Flat-rate Stamp £0.80 (c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over NOT contracted out of graduated pension scheme Contracted out of graduated pension scheme Employee's portion for industrial injuries insurance only 0.01 0.03* 0.03* Employer's portion 0.52 0.77* 0.85* Flat-rate stamp £0.53 £0.80* £0.88*
	* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.



















NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.02	0.04	0.01	0.03
Employer's portion	0.02	0.05	0.02	0.04
Industrial Injuries Contribution ...	£0.04	£0.09	£0.03	£0.07

Isle of Man Period: 15 February 1971 - 19 September 1971

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Gold and violet.	Aged 18-65 and not retired. Maroon and orange.	Aged under 18. Grey and orange.	Aged under 18. Grey and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and gold.	Over 60 and retired or over 65. Or married/widowed and opted out. Maroon and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Light brown and turquoise.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Light blue and violet.	Aged 18 - 65 and not retired. Gold and turquoise.	Aged under 18. Toupe and green.	Aged under 18. Light blue and red-brown.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and light blue.	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Violet and light blue.	Aged 18 or over. Orange-red and orange.	Aged under 18. Violet and blue-green.	Aged under 18. Green.

15 February 1971 - 19 September 1971

Not Contracted Out		Contracted out	
Weekly remuneration over £9 but not exceeding £10		Over £9 but not exceeding £12	
Over £10 but not exceeding £11		Over £12 but not exceeding £15.	
Over £11 but not exceeding £12		Over £15 but not exceeding £18.	
Over £12 but not exceeding £13		Over £18 but not exceeding £22.	
Over £13 but not exceeding £14.		Over £22 but not exceeding £26.	
Over £14 but not exceeding £15.		Over £26.	
Over £15 but not exceeding £16.			
Over £16 but not exceeding £17.			
Over £17 but not exceeding £18.		Not contracted Out.	
Over £18 but not exceeding £22.		Over £22 but not exceeding £26.	
		Over £26.	

15th February 1971 continued.**GRADUATED CONTRIBUTIONS**

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme				Persons CONTRACTED-OUT of the graduated pension scheme					
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp
£9	£10	£	£	£	£9	£12	£	£	£
£9	£10	0.05	0.05	0.10	£9	£12	0.01	0.01	0.02
£10	£11	0.10	0.10	0.20	£12	£15	0.03	0.03	0.06
£11	£12	0.14	0.14	0.28	£15	£18	0.04	0.04	0.08
£12	£13	0.19	0.19	0.38	£18	£22	0.13	0.13	0.26
£13	£14	0.23	0.23	0.46	£22	£26	0.30	0.30	0.60
£14	£15	0.28	0.28	0.56	£26	—	0.43	0.43	0.86
£15	£16	0.33	0.33	0.66					
£16	£17	0.37	0.37	0.74					
£17	£18	0.42	0.42	0.84					
£18	£22	0.50	0.50	1.00					
£22	£26	0.67	0.67	1.34					
£26	—	0.80	0.80	1.60					

CLASS 2—SELF-EMPLOYED PERSONS				CLASS 3—NON-EMPLOYED PERSONS			
BOYS		MEN		GIRLS		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
£0.70	£1.24	£0.60	£1.03	£0.56	£0.99	£0.46	£0.78

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.08 of this contribution)	£ 0.16	£ 0.24	£ 0.16	£ 0.20
Classes 2 and 3 (self-employed and non-employed persons)	0.09	0.17	0.09	0.13

Any further information required may be obtained from the Board's Offices.

Board of Social Security,
Head Office, Hill Street, DOUGLAS.W. H. CAIN,
Administrator and Secretary.

E4263

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 20th September, 1971

Graduated Contributions on Weekly Remuneration exceeding £18 a week, and some National Insurance Flat Rate Contributions are being increased. The rates payable from 20th September, 1971 are as follows—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	0.57	0.48	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached
Employer's portion	0.62	0.53	
Flat-rate stamp	£1.19	£1.01	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

SPECIAL NOTICE Upon the termination of an employment and at the expiry of a card— (a) the employer is required to make a declaration on the contribution card; and (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.	MEN aged 18 years and over				WOMEN aged 18 years and over			
	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—		NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—		Contracted-out of the graduated pension scheme—when remuneration for a full working week—	
	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed £6
Employee's portion	0.88	0.61	1.00	0.87	0.75	0.50	0.83	0.55
Employer's portion	0.89	1.18	1.01	1.34	0.77	1.02	0.85	1.13
Flat-rate stamp	£1.77	£1.77	£2.01	£2.01	£1.52	£1.52	£1.68	£1.68

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 0.05 Employers' portion 0.89 Flat-rate Stamp £0.94	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only 0.04 Employer's portion 0.77 Flat-rate Stamp £0.81
	(c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over NOT contracted out of graduated pension scheme Contracted out of graduated pension scheme Under 18 Employee's portion for industrial injuries insurance only 0.02 Employer's portion 0.52 Flat-rate stamp £0.54 0.04* 0.77* £0.81* 0.04* 0.85* £0.89*
	* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.03	0.05	0.02	0.04
Employer's portion	0.03	0.06	0.03	0.05
Industrial Injuries Contribution ...	£0.06	£0.11	£0.05	£0.09







Isle of Man Period: 20 September 1971 - 1 October 1972

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Gold and violet. Unchanged	Aged 18-65 and not retired. Maroon and orange. Unchanged	Aged under 18. Grey and orange. Unchanged	Aged under 18. Grey and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Grey and violet.	Over 60 and retired or over 65. Or married/widowed and opted out. Maroon and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta. Unchanged	Aged 18 - 65 and not retired. Light brown and turquoise Unchanged		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Light blue and violet.	Aged 18 - 65 and not retired. Gold and turquoise.	Aged under 18. Toupe and green	Aged under 18. Light blue and red-brown.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and light blue.	Aged 18 - 60. Grey and violet	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Dark blue and light blue	Aged 18 or over. Orange and yellow.	Aged under 18. Violet and blue-green.	Aged under 18. Blue-green and green.

20 September 1971 - 1 October 1972

Not Contracted Out	Contracted out
Remuneration over £9 but not exceeding £10. unchanged	Over £9 but not exceeding £12. unchanged
	
Over £10 but not exceeding £11. unchanged	Over £12 but not exceeding £15. unchanged
	
Over £11 but not exceeding £12. unchanged	Over £15 but not exceeding £18. unchanged
	
Over £12 but not exceeding £13. unchanged	Over £18 but not exceeding £22.
	
Over £13 but not exceeding £14. unchanged	Over £22 but not exceeding £26.
	
Over £14 but not exceeding £15. unchanged	Over £26 but not exceeding £30.
	
Over £15 but not exceeding £16. unchanged	Over £30 but not exceeding £34.
	
Over £16 but not exceeding £17. unchanged	Over £34 but not exceeding £38.
	
Over £17 but not exceeding £18. unchanged	Over £38 but not exceeding £41.
	
Over £18 but not exceeding £22.	Over £41.
	

20 September 1971 - 1 October 1972.

Not contracted Out.	
Remuneration over £22 but not exceeding £26.	
Over £26 but not exceeding £30.	
Over £30 but not exceeding £34.	
Over £34 but not exceeding £38.	
Over £38 but not exceeding £41.	
Over £41.	

MONDAY 20th September 1971 continued.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment).

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme				
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp
£9	£10	£	£	£	£9	£12	£	£	£
£9	£10	0.05	0.05	0.10	£9	£12	0.01	0.01	0.02
£10	£11	0.10	0.10	0.20	£12	£15	0.03	0.03	0.06
£11	£12	0.14	0.14	0.28	£15	£18	0.04	0.04	0.08
£12	£13	0.19	0.19	0.38	£18	£22	0.15	0.15	0.30
£13	£14	0.23	0.23	0.46	£22	£26	0.33	0.33	0.66
£14	£15	0.28	0.28	0.56	£26	£30	0.50	0.50	1.00
£15	£16	0.33	0.33	0.66	£30	£34	0.67	0.67	1.34
£16	£17	0.37	0.37	0.74	£34	£38	0.86	0.86	1.70
£17	£18	0.42	0.42	0.84	£38	£41	1.02	1.02	2.04
£18	£22	0.52	0.52	1.04	£41	—	1.08	1.08	2.16
£22	£26	0.70	0.70	1.40					
£26	£30	0.87	0.87	1.74					
£30	£34	1.05	1.05	2.10					
£34	£38	1.22	1.22	2.44					
£38	£41	1.40	1.40	2.80					
£41	—	1.47	1.47	2.94					

CLASS 2—SELF-EMPLOYED PERSONS

BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over
0.85	1.50	0.73	1.25

CLASS 3—NON-EMPLOYED PERSONS

BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over
0.68	1.20	0.55	0.94

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.08 of this contribution)	£ 0.18	£ 0.24	£ 0.16	£ 0.20
Classes 2 and 3 (self-employed and non employed persons)	0.09	0.17	0.09	0.13

Any further information required may be obtained from the Board's Offices.

Board of Social Security,
Head Office, Hill Street, DOUGLAS.

W. H. CAIN,
Administrator and Secretary.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 2nd October, 1972

National Insurance Flat Rate and Graduated Contributions are being increased and as a result the new combined contributions for National Insurance and Health Service from 2nd October, 1972, are as follows:—

CLASS 1. FLAT-RATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	0.57	0.48	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	0.70	0.61	
Flat-rate stamp	£1.27	£1.09	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

	MEN aged 18 years and over		WOMEN aged 18 years and over	
	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—
Employee's portion	0.88	1.00	0.75	0.83
Employer's portion	0.99	1.11	0.86	0.94
Flat-rate stamp	£1.87	£2.11	£1.61	£1.77

Persons employed under a contract of service and whose earnings are ordinarily £6 a week or less are excluded from the class of employed persons.
Persons excluded from Class 1 are treated as self-employed if they ordinarily earn between £5 and £6 a week and non-employed if earning less.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN		WOMEN			
(a) aged 70 or over; or		(a) aged 65 or over; or			
(b) aged between 65 and 70 and treated as having retired from regular employment—		(b) aged between 60 and 65 and treated as having retired from regular employment—			
Employee's portion for industrial injuries insurance only	0.05	Employee's portion for industrial injuries only		0.04	
Employers' portion	0.99	Employer's portion		0.86	
Flat-rate Stamp	£1.04	Flat-rate Stamp		£0.90	
SPECIAL NOTICE		(c) married woman or widow who has elected not to pay National Insurance contributions—			
Upon the termination of an employment and at the expiry of a card—		Aged 18 and over			
(a) the employer is required to make a declaration on the contribution card; and		Under 18		NOT con- tracted out of graduated pension scheme	
(b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.		18 and over		Contracted out of graduated pension scheme	
		Employee's portion for industrial injuries insurance only		0.02	
		Employer's portion		0.61	
		Flat-rate stamp		£0.63	
				£0.90*	
				£0.98*	

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.03	0.05	0.02	0.04
Employer's portion	0.03	0.07	0.03	0.05
Industrial Injuries Contribution ...	£0.06	£0.12	£0.05	£0.09

MONDAY 2nd October 1972.











Isle of Man Period: 2 October 1972 - 30 September 1973

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Gold and violet.	Aged 18-65 and not retired. Maroon and orange.	Aged under 18. Grey and orange.	Aged under 18. Grey and magenta.
Employed Exempt.				
	Aged over 65 and retired or over 70. Grey and violet.	Over 60 and retired or over 65. Or married/widowed and opted out. Maroon and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Light brown and turquoise.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Light blue and violet.	Aged 18 - 65 and not retired. Gold and turquoise.	Aged under 18. Toupe and green.	Aged under 18. Light blue and red-brown.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and light blue.	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Dark blue and light blue.	Aged 18 or over. Orange.	Aged under 18. Violet.	Aged under 18. Green.

2 October 1972 - 30 September 1973

Not Contracted Out		Contracted out	
Remuneration over £9 but not exceeding £10. unchanged		Over £9 but not exceeding £12. unchanged	
Over £10 but not exceeding £11. unchanged		Over £12 but not exceeding £15. unchanged	
Over £11 but not exceeding £12. unchanged		Over £15 but not exceeding £18. unchanged	
Over £12 but not exceeding £13. unchanged		Over £18 but not exceeding £22.	
Over £13 but not exceeding £14. unchanged		Over £22 but not exceeding £26.	
Over £14 but not exceeding £15. unchanged		Over £26 but not exceeding £30.	
Over £15 but not exceeding £16. unchanged		Over £30 but not exceeding £34.	
Over £16 but not exceeding £17. unchanged		Over £34 but not exceeding £38.	
Over £17 but not exceeding £18. unchanged		Over £38 but not exceeding £42.	
Over £18 but not exceeding £22.		Over £42 but not exceeding £45.	

2 October 1972 - 30 September 1973

Not contracted Out.		Contracted Out	
Remuneration over £22 but not exceeding £26.		Over £45 but not exceeding £47	
Over £26 but not exceeding £30.		Over £47.	
Over £30 but not exceeding £34.			
Over £34 but not exceeding £38.			
Over £38 but not exceeding £42,			
Over £42 but not exceeding £45			
Over £45 but not exceeding £47.			
Over £47.			

MONDAY 2nd October 1972.

GRADUATED CONTRIBUTIONS

payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment)

Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme				
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp
£9	£10	£	£	£	£9	£12	£	£	£
£9	£10	0.05	0.05	0.10	£9	£12	0.01	0.01	0.02
£10	£11	0.10	0.10	0.20	£12	£15	0.03	0.03	0.06
£11	£12	0.14	0.14	0.28	£15	£18	0.04	0.04	0.08
£12	£13	0.19	0.19	0.38	£18	£22	0.17	0.17	0.34
£13	£14	0.23	0.23	0.46	£22	£26	0.36	0.36	0.72
£14	£15	0.28	0.28	0.56	£26	£30	0.55	0.55	1.10
£15	£16	0.33	0.33	0.66	£30	£34	0.73	0.73	1.46
£16	£17	0.37	0.37	0.74	£34	£38	0.93	0.93	1.86
£17	£18	0.42	0.42	0.84	£38	£42	1.11	1.11	2.22
£18	£22	0.55	0.55	1.10	£42	£45	1.27	1.27	2.54
£22	£26	0.73	0.73	1.46	£45	£47	1.41	1.41	2.82
£26	£30	0.93	0.93	1.86	£47	—	1.47	1.47	2.94
£30	£34	1.11	1.11	2.22					
£34	£38	1.30	1.30	2.60					
£38	£42	1.49	1.49	2.98					
£42	£45	1.66	1.66	3.32					
£45	£47	1.80	1.80	3.60					
£47	—	1.85	1.85	3.70					

CLASS 2—SELF-EMPLOYED PERSONS

BOYS		MEN		GIRLS		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
0.95	1.68	0.81	1.40				

CLASS 3—NON-EMPLOYED PERSONS

BOYS		MEN		GIRLS		WOMEN	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
0.75	1.33	0.61	1.04				

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.08 of this contribution) ...	£ 0.16	£ 0.24	£ 0.16	£ 0.20
Classes 2 and 3 (self-employed and non-employed persons) ...	0.09	0.17	0.09	0.15

Board of Social Security,
Head Office, Hill Street, DOUGLASAny further information required may be obtained from the Board's Offices
W. H. CADY,
Administrator and Secretary

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NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 1st October, 1973

National Insurance Flat Rate and Graduated Contributions are being increased and as a result the new combined contributions for National Insurance and Health Service from 1st October, 1973, are as follows:—

CLASS 1. FLATRATE CONTRIBUTIONS—EMPLOYED PERSONS EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	0.57	0.48	Graduated Contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	0.77	0.87	
Flat-rate stamp	£1.34	£1.15	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

	MEN aged 18 years and over		WOMEN aged 18 years and over	
	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—
Employee's portion	0.94	0.96	0.71	0.79
Employer's portion	1.13	1.25	0.98	1.06
Flat-rate stamp	£1.97	£2.21	£1.69	£1.85

Persons employed under a contract of service and whose earnings are ordinarily £7 a week or less are excluded from the class of employed persons.

Persons excluded from Class 1 are treated as self-employed if they ordinarily earn between £8 and £7 a week and non-employed if earning less.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN		WOMEN	
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment—		(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment—	
Employee's portion for industrial injuries insurance only	0.05	Employee's portion for industrial injuries only	0.04
Employers' portion	1.13	Employer's portion	0.98
Flat-rate Stamp	£1.18	Flat-rate Stamp	£1.02
SPECIAL NOTICE		(c) married woman or widow who has elected not to pay National Insurance contributions—	
Upon the termination of an employment and at the expiry of a card—		Aged 18 and over	
(a) the employer is required to make a declaration on the contribution card; and		NOT contracted out of graduated pension scheme	
(b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.		Contracted out of graduated pension scheme	
		Under 18	
		Employee's portion for industrial injuries insurance only	0.02
		Employer's portion	0.67
		Flat-rate Stamp	£0.69
			£1.02*
			£1.10*

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.03	0.05	0.02	0.04
Employer's portion	0.04	0.09	0.03	0.07
Industrial Injuries Contribution ...	£0.07	£0.14	£0.05	£0.11


Isle of Man Period: 1 October 1973 - 20 January 1974

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and magenta.	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Magenta and green.	Aged under 18. Orange and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Brown and turquoise.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet.	Aged 18 - 65 and not retired. Gold and green.	Aged under 18. Brown and green	Aged under 18. Blue and brown
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and blue	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Blue	Aged 18 or over. Orange	Aged under 18. Violet and turquoise.	Aged under 18. Blue-green and green.

1 October 1973 - 4 August 1974

Not Contracted Out		Contracted out	
Remuneration over £9 but not exceeding £10. unchanged		Over £9 but not exceeding £12	4p not found in London or the IOM!
Over £10 but not exceeding £11. unchanged		Over £12 but not exceeding £15.	
Over £11 but not exceeding £12.		Over £15 but not exceeding £18.	
Over £12 but not exceeding £13		Over £18 but not exceeding £22.	
Over £13 but not exceeding £14.		Over £22 but not exceeding £26.	
Over £14 but not exceeding £15.		Over £26 but not exceeding £30.	
Over £15 but not exceeding £16.		Over £30 but not exceeding £34.	
Over £16 but not exceeding £17.		Over £34 but not exceeding £38.	
Over £17 but not exceeding £18.		Over £38 but not exceeding £42.	
Over £18 but not exceeding £22.		Over £42 but not exceeding £46.	

1 October 1973 - 4 August 1974

Not contracted Out.	Contracted Out
Remuneration over £22 but not exceeding £26.	Over £46 but not exceeding £50
	
Over £26 but not exceeding £30.	Over £50 but not exceeding £54
	
Over £30 but not exceeding £34.	Over £54.
	
Over £34 but not exceeding £38.	
	
Over £38 but not exceeding £42,	
	
Over £42 but not exceeding £46	
	
Over £46 but not exceeding £50.	
	
Over £50 but not exceeding £54.	
	
Over £54.	
	

MONDAY 1st October 1973 continued.

GRADUATED CONTRIBUTIONS									
Payable in addition to flat-rate contributions in respect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment)									
Persons NOT CONTRACTED-OUT of the graduated pension scheme					Persons CONTRACTED-OUT of the graduated pension scheme				
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp
		£	£	£			£	£	£
£9	£10	0.05	0.05	0.10	£9	£12	0.02	0.02	0.04
£10	£11	0.10	0.10	0.20	£12	£15	0.04	0.04	0.08
£11	£12	0.15	0.15	0.30	£15	£18	0.06	0.06	0.12
£12	£13	0.20	0.20	0.40	£18	£22	0.20	0.20	0.40
£13	£14	0.25	0.25	0.50	£22	£26	0.40	0.40	0.80
£14	£15	0.30	0.30	0.60	£26	£30	0.60	0.60	1.20
£15	£16	0.35	0.35	0.70	£30	£34	0.79	0.79	1.58
£16	£17	0.40	0.40	0.80	£34	£38	0.99	0.99	1.98
£17	£18	0.45	0.45	0.90	£38	£42	1.19	1.19	2.38
£18	£22	0.60	0.60	1.20	£42	£46	1.39	1.39	2.78
£22	£26	0.75	0.75	1.50	£46	£50	1.59	1.59	3.18
£26	£30	0.95	0.95	1.90	£50	£54	1.79	1.79	3.58
£30	£34	1.15	1.15	2.30	£54	—	1.87	1.87	3.74
£34	£38	1.35	1.35	2.70					
£38	£42	1.55	1.55	3.10					
£42	£46	1.75	1.75	3.50					
£46	£50	1.95	1.95	3.90					
£50	£54	2.15	2.15	4.30					
£54	—	2.25	2.25	4.50					

CLASS 2—SELF-EMPLOYED PERSONS				CLASS 3—NON-EMPLOYED PERSONS			
BOYS	MEN	GIRLS	WOMEN	BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
1.09	1.93	0.93	1.81	0.86	1.52	0.70	1.19

NOTE.—National Health Service Contributions at the following rates are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.98 of this contribution)	£ 0.16	£ 0.24	£ 0.16	£ 0.20
Classes 2 and 3 (self-employed and non-employed persons) ...	0.09	0.17	0.09	0.13

Any further information required may be obtained from the Board's Offices.

Board of Social Security, W. H. CAIN,
Administrator and Secretary.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 21st January, 1974

National Insurance Flat Rate Contribution are being increased and as a result the new combined contributions for National Insurance and National Health Service from 21st January, 1974, are as follows:—

CLASS 1.—FLAT RATE CONTRIBUTIONS — EMPLOYED PERSONS

EMPLOYED PERSONS UNDER 18 YEARS OF AGE			
	BOYS under 18	GIRLS under 18	NOTES
Employee's portion	0.57	0.48	Graduated contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	0.83	0.72	
Flat-rate stamp	£1.40	£1.20	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

	MEN aged 18 years and over		WOMEN aged 18 years and over	
	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—
Employee's portion	0.84	0.96	0.71	0.79
Employer's portion	1.22	1.34	1.05	1.13
Flat-rate stamp	£2.06	£2.30	£1.76	£1.92

Persons employed under a contract of service and whose earnings are ordinarily £7 a week or less are excluded from the class of employed persons.
Persons excluded from Class 1 are treated as self-employed if they ordinarily earn between £6 and £7 a week and non-employed if earning less.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 0.05 Employer's portion 1.22 Flat-rate Stamp £1.27	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only 0.04 Employer's portion 1.05 Flat-rate Stamp £1.09 (c) married woman or widow who has elected not to pay National insurance contributions— Aged 18 and over NOT contracted-out of graduated pension scheme Contracted-out of graduated pension scheme Under 18 Employee's portion for industrial injuries insurance only 0.02 Employer's portion 0.72 Flat-rate stamp £0.74 £1.09* £1.17*

*Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE INCLUDED IN THE FLAT RATES SHOWN ABOVE —

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.03	0.05	0.02	0.04
Employer's portion	0.04	0.09	0.03	0.07
Industrial Injuries Contribution	£0.07	£0.14	£0.05	£0.11

GRADUATED CONTRIBUTION RATES ARE UNCHANGED

CLASS 2 — SELF-EMPLOYED PERSONS

BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over
£1.15	£1.99	£0.99	£1.67

CLASS 3 — NON-EMPLOYED PERSONS

BOYS	MEN	GIRLS	WOMEN
Under 18	18 and over	Under 18	18 and over
£0.90	£1.56	£0.74	£1.23

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	MEN		WOMEN	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.08 of this contribution)	£0.16	£0.24	£0.16	£0.20
Classes 2 and 3 (self-employed and non-employed persons)	0.09	0.17	0.09	0.13

Any further information required may be obtained from the Board's Offices.

Isle of Man Period: 21 January 1974 - 4 August 1974

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and violet.	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Magenta and green unchanged	Aged under 18. Orange and blue unchanged
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Red-brown and grey.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet.	Aged 18 - 65 and not retired. Green and gold.	Aged under 18. Green and brown.	Aged under 18. Red-brown and blue.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and blue.	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and brown.
Industrial injuries.				
Industrial Injuries only. unchanged.				
	Aged 18 or over. Blue.	Aged 18 or over. Orange.	Aged under 18. Violet and turquoise.	Aged under 18. Blue and green.

NATIONAL INSURANCE

Rates of Weekly Contributions payable from Monday, 5th August, 1974

National Insurance Flat Rate, Graduated and Industrial Injuries Contributions are being revised and as a result the new combined contributions for National Insurance and National Health Service from 5th August, 1974 are as follows:—

CLASS 1.-FLAT RATE CONTRIBUTIONS—EMPLOYED PERSONS

EMPLOYED PERSONS UNDER 18 YEARS OF AGE

	<u>BOYS</u> under 18	<u>GIRLS</u> under 18	NOTES
Employee's portion	0.57	0.48	Graduated contributions are not payable in respect of employees under 18 years of age. An adult's card must be used as soon as age 18 is reached.
Employer's portion	1.12	0.97	
Flat-rate stamp ...	£1.69	£1.45	

FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED MEN AND WOMEN (OTHER THAN THE SPECIAL GROUPS MENTIONED BELOW)

	<u>MEN</u> aged 18 years and over		<u>WOMEN</u> aged 18 years and over	
	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—	NOT contracted-out of the graduated pension scheme—	Contracted-out of the graduated pension scheme—
	Employee's portion	0.75	0.87	0.62
Employer's portion	1.67	1.78	1.43	1.51
Flat-rate stamp ...	£2.42	£2.65	£2.05	£2.21

Persons employed under a contract of service and whose earnings are ordinarily £9 a week or less are excluded from the class of employed persons.

Persons excluded from Class 1 are treated as self-employed if they ordinarily earn between £8 and £9 a week and non-employed if earning less.

FLAT-RATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

<u>MEN</u>	<u>WOMEN</u>																			
(a) aged 70 or over; or (b) aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only 0.05 Employers' portion 1.67 Flat-rate Stamp ... £1.72	(a) aged 65 or over; or (b) aged between 60 and 65 and treated as having retired from regular employment— Employee's portion for industrial injuries only 0.04 Employer's portion 1.43 Flat-rate Stamp ... £1.47 (c) married woman or widow who has elected not to pay National Insurance contributions— <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Aged 18 and over</th> </tr> <tr> <th></th> <th style="text-align: center;">Under 18</th> </tr> <tr> <th></th> <th style="text-align: center;">NOT contracted-out of graduated pension scheme</th> <th style="text-align: center;">Contracted-out of graduated pension scheme</th> </tr> </thead> <tbody> <tr> <td>Employee's portion for industrial injuries insurance only</td> <td style="text-align: center;">0.02</td> <td style="text-align: center;">0.04*</td> </tr> <tr> <td>Employer's portion</td> <td style="text-align: center;">0.97</td> <td style="text-align: center;">1.43*</td> </tr> <tr> <td>Flat-rate Stamp ...</td> <td style="text-align: center;">£0.99</td> <td style="text-align: center;">£1.47*</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">£1.55*</td> </tr> </tbody> </table>		Aged 18 and over		Under 18		NOT contracted-out of graduated pension scheme	Contracted-out of graduated pension scheme	Employee's portion for industrial injuries insurance only	0.02	0.04*	Employer's portion	0.97	1.43*	Flat-rate Stamp ...	£0.99	£1.47*			£1.55*
	Aged 18 and over																			
	Under 18																			
	NOT contracted-out of graduated pension scheme	Contracted-out of graduated pension scheme																		
Employee's portion for industrial injuries insurance only	0.02	0.04*																		
Employer's portion	0.97	1.43*																		
Flat-rate Stamp ...	£0.99	£1.47*																		
		£1.55*																		

SPECIAL NOTICE

Upon the termination of an employment and at the expiry of the card—

- (a) the employer is required to make a declaration on the contribution card; and
 (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.

* Graduated contributions are payable in addition to flat-rate contributions if gross weekly remuneration exceeds £9.

NOTE—INDUSTRIAL INJURIES CONTRIBUTIONS AT THE FOLLOWING RATES ARE, INCLUDED IN THE FLAT RATES SHOWN ABOVE —

	<u>MEN</u>		<u>WOMEN</u>	
	Under 18	18 and over	Under 18	18 and over
Employee's portion	0.03	0.05	0.02	0.04
Employer's portion	0.05	0.11	0.04	0.09
Industrial Injuries Contribution	£0.08	£0.16	£0.06	£0.13

Isle of Man Period: 5 August 1974 - 5 April 1975

Class 1	MAN	WOMAN	BOY	GIRL
Employed				
	Aged 18-70 and not retired. Orange and violet	Aged 18-65 and not retired. Magenta and orange.	Aged under 18. Magenta and green.	Aged under 18. Orange and blue.
Employed Exempt.				
	Aged over 65 and retired or over 70. Green and orange.	Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.		
Contracted Out				
	Aged 18 - 70 and not retired. Orange and violet.	Aged 18 - 65 and not retired. Red-brown and turquoise.		
Contracted out and Exempt.				
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta		
Class 2				
Self Employed				
	Aged 18 - 70 and not retired. Blue and violet.	Aged 18 - 65 and not retired. Gold and turquoise.	Aged under 18. Brown and green.	Aged under 18. Blue and red-brown.
Class 3				
Non Employed.				
	Aged 18 - 65. Grey and blue.	Aged 18 - 60. Grey and violet.	Aged under 18. Grey and turquoise.	Aged under 18. Grey and red-brown.
Industrial injuries.				
Industrial Injuries only.				
	Aged 18 or over. Blue	Aged 18 or over. Orange and red-brown.	Aged under 18. Violet and blue.	Aged under 18. Blue and green.

5 August 1974 - 5 April 1975

Not Contracted Out		Contracted out	
Remuneration over £9 but not exceeding £11		Over £9 but not exceeding £12	
Over £11 but not exceeding £13		Over £12 but not exceeding £15.	
Over £13 but not exceeding £15		Over £15 but not exceeding £18.	
Over £15 but not exceeding £18		Over £18 but not exceeding £22.	
Over £18 but not exceeding £22.		Over £22 but not exceeding £26.	
Over £22 but not exceeding £26.		Over £26 but not exceeding £30.	
Over £26 but not exceeding £30.		Over £30 but not exceeding £34.	
Over £30 but not exceeding £34.		Over £34 but not exceeding £38.	
Over £34 but not exceeding £38.		Over £38 but not exceeding £42.	
Over £3 but not exceeding £42.		Over £42 but not exceeding £46.	

5 August 1974 - 5 April 1975

Not contracted Out.		Contracted Out	
Remuneration over £42 but not exceeding £46.		Over £46 but not exceeding £50	
Over £46 but not exceeding £50.		Over £50 but not exceeding £54	
Over £50 but not exceeding £54.		Over £54 but not exceeding £58.	
Over £54 but not exceeding £58.		Over £58 but not exceeding £62.	
Over £58 but not exceeding £62,		Over £62.	
Over £62.			

MONDAY 5th August 1974 continued.

GRADUATED CONTRIBUTIONS PAYABLE IN ADDITION TO FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED PERSONS AGED 18 YEARS AND OVER (NOT BEING PERSONS WHO ARE TREATED AS HAVING RETIRED FROM REGULAR EMPLOYMENT).

Persons NOT CONTRACTED-OUT of the graduated pension scheme.		Persons CONTRACTED-OUT of the graduated pension scheme.	
Gross weekly remuneration—		Gross weekly remuneration—	

GRADUATED CONTRIBUTIONS PAYABLE IN ADDITION TO FLAT-RATE CONTRIBUTIONS IN RESPECT OF EMPLOYED PERSONS AGED 18 YEARS AND OVER (NOT BEING PERSONS WHO ARE TREATED AS HAVING RETIRED FROM REGULAR EMPLOYMENT).

Persons NOT CONTRACTED-OUT of the graduated pension scheme.				Persons CONTRACTED-OUT of the graduated pension scheme.					
Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp	Gross weekly remuneration— but not exceeding		Employee	Employer	Graduated stamp
£	£	£	£	£	£	£	£	£	£
£9	£11	0.06	0.06	0.12	£9	£12	0.03	0.03	0.06
£11	£13	0.17	0.17	0.34	£12	£15	0.06	0.06	0.12
£13	£15	0.28	0.28	0.56	£15	£18	0.10	0.10	0.20
£15	£18	0.42	0.42	0.84	£18	£22	0.25	0.25	0.50
£18	£22	0.63	0.63	1.26	£22	£26	0.47	0.47	0.94
£22	£26	0.85	0.85	1.70	£26	£30	0.69	0.69	1.38
£26	£30	1.07	1.07	2.14	£30	£34	0.91	0.91	1.82
£30	£34	1.29	1.29	2.58	£34	£38	1.13	1.13	2.26
£34	£38	1.51	1.51	3.02	£38	£42	1.35	1.35	2.70
£38	£42	1.73	1.73	3.46	£42	£46	1.57	1.57	3.14
£42	£46	1.95	1.95	3.90	£46	£50	1.79	1.79	3.58
£46	£50	2.17	2.17	4.34	£50	£54	2.01	2.01	4.02
£50	£54	2.39	2.39	4.78	£54	£58	2.23	2.23	4.46
£54	£58	2.61	2.61	5.22	£58	£62	2.45	2.45	4.90
£58	£62	2.83	2.83	5.66	£62	—	2.53	2.53	5.06
£62	—	2.91	2.91	5.82					

CLASS 2—SELF-EMPLOYED PERSONS

<u>BOYS</u>		<u>MEN</u>		<u>GIRLS</u>		<u>WOMEN</u>	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
£1.36			£2.41	£1.16			£2.01

CLASS 3—NON-EMPLOYED PERSONS

<u>BOYS</u>		<u>MEN</u>		<u>GIRLS</u>		<u>WOMEN</u>	
Under 18	18 and over	Under 18	18 and over	Under 18	18 and over	Under 18	18 and over
£1.08			£1.90	£0.87			£1.49

NOTE—National Health Service Contributions, at the following rates, are included in the flat rates shown above—

	<u>MEN</u>		<u>WOMEN</u>	
	Under 18	18 and over	Under 18	18 and over
Class 1 (employer pays £0.08 of this contribution) ...	£	£	£	£
Classes 2 and 3 (self-employed and non-employed persons) ...	0.16	0.24	0.16	0.20
	0.09	0.17	0.09	0.13

Any further information required may be obtained from the Board's Office.

Board of Social Security,
Head Office, Hill Street, Douglas.

W. H. CAIN,
Administrator and Secretary

SOCIAL SECURITY

NATIONAL INSURANCE CONTRIBUTIONS

From 6th April, 1975, the system of flat-rate and graduated National Insurance contributions for employees (Class 1) will end. It will be replaced by a system of wholly earnings-related contributions, payable by both employer and employee based on a percentage of the employees earnings. The new contributions will be paid with the I.T.I.P. income tax deductions.

Self-employed (Class 2) and non-employed (Class 3) flat-rate contributions will continue to be paid by stamping a contribution card. Self-employed persons will be liable for a Class 4 contribution payable on profits or gains between £1,600 and £3,600 a year.

The rates of contributions will be as follows:—

CLASS 1 EMPLOYED PERSONS (This includes company directors)

Contributions are calculated on **gross** pay and are payable by employers at the following percentages for employees earning £11 a week or more, on all earnings up to £69 a week.

STANDARD RATE	EMPLOYEE'S PORTION	EMPLOYER'S PORTION	TOTAL
	5.5%	8.5%	14%

SPECIAL GROUPS OF EMPLOYED PERSONS

A certificate of reduced liability or non-liability must be produced to the Employer.

REDUCED RATE

Married women or widows who have elected to pay the reduced rate of contribution	2%	8.5%	10.5%
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EMPLOYERS CONTRIBUTION ONLY

Employees who have reached pension age and have retired or are treated as retired	NIL	8.5%	8.5%
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CLASS 2

Self-employed

WEEKLY CONTRIBUTION	
MEN—£2.41	WOMEN—£2.10

SHARE FISHERMEN

£3.01

CLASS 3

Non-employed (Voluntary)

MEN and WOMEN £1.90

CLASS 4

Contributions will be at the rate of 8% of profits or gains from Self-employment between £1,600 and £3,600 a year and will be assessed by the Assessor of Income Tax.

There are no reduced rates for persons under 18 years of age.

National Health Service contributions are included in the above contributions.




























Graduated contributions cease on 5th April, 1975, Graduated Pension title earned by contributions already paid will be added to the flat-rate retirement pension.

Explanatory leaflets and any further information can be obtained from Offices of the Board of Social Security.

Isle of Man Board of Social Security.
March, 1975.

W. H. CAIN,
Administrator and Secretary.

1975 - 1993

Period:	CLASS 2		CLASS 3	Share Fisherman
	MAN	WOMAN		
6 Apr. 1975 - 10 Apr. 1976				
	Blue and violet.	Gold and greenish-blue.	Taupe and blue	red and blue
11 Apr. 1976 - 9 Apr. 1977				
	Blue and violet.	Green and blue.	yellow and blue	red and blue
10 Apr. 1977 - 8 Apr. 1978				
	Blue and violet.	Gold and green.	Taupe and blue.	Red and blue.
	CLASS 2		CLASS 3	Share Fisherman
9 Apr. 1978 - 7 Apr. 1979				
	Green and gold.		Gold and purple	Blue and red.
8 Apr 1979 - 5 Apr. 1980				
	Red and blue.		Blue and gold.	Green and red.
6 Apr. 1980 - 11 Apr. 1981				
	Green and orange.		Orange and blue	Red and blue.
12 Apr. 1981 - 10 Apr. 1982				
	Red and green		Red and blue.	Blue and pink..
11 Apr 1982 - 9 Apr. 1983				
	Red and green.		green ad red	Orange and blue.
10 Apr. 1983 - 7 Apr 1984				
	Green and orange.		Orange and green	Red and blue.

Period:	CLASS2	CLASS 3	Share Fisherman
8 Apr. 1984 - 6 Apr. 1985			
	Black, yellow and brown.	Black, brown and pale green.	Black, blue and green.
7 Apr. 1985 - 5 Oct. 1985			
	Black, red-brown and gold.	Black, purple, yellow and grey.	Black, green and blue.
6 Oct. 1985 - 5 Apr. 1986			
	Black, grey and gold.	Black, blue and grey.	Black, pink and blue.
6 Apr. 1986 - 11 Apr. 1987			
	Black, green and blue.	Black, brown and orange.	Black, green, yellow and blue.
12 Apr. 1987 - 9 Apr. 1988			
	Black, red-brown and yellow.	Black, green, and blue.	Black, green and blue.
10 Apr. 1988 - 8 Apr. 1989			
	Black, grey and yellow.	Black, grey and pink.	Black turquoise and blue.
9 Apr. 1989 - 7 Apr. 1990			
	Green, brown and yellow.	Blue, brown and yellow.	Yellow, red and brown.
8 Apr. 1990 - 6 Apr. 1991			
	Yellow and taupe.	Orange ad taupe.	Blue and red.
7 Apr. 1991 - 11 Apr. 1992			
	Pink. (£5.15)	Brown. (£5.05)	Green. (£6.20)
12 Apr. 1992 - 10 Apr. 1993			
	Red and yellow.	Green and yellow.	Red, yellow and green. (£7.00)

ISLE OF MAN NATIONAL INSURANCE STAMPS

INTRODUCTION

When the use of stamps, as a means of paying National Insurance contributions, was discontinued after 11 April 1993, it marked the end of an era which had lasted 81 years in the United Kingdom and 73 years in the Isle of Man.

The stamp had played its part. From 1975, stamps had in any case only been used by self-employed or non-employed (voluntary) contributors. By the time stamps were discontinued more and more contributors were using other methods of payment which were more convenient and the use of stamps had really become an insecure method. In 1992/93 a self-employed person who had a fully stamped National Insurance card had a document worth £278.20. If he lost the card he would not be able to be given credit unless he could prove he had purchased the 52 stamps - very difficult indeed. Current payment arrangements are much more secure.

The use of National Insurance stamps was introduced in the United Kingdom from the inception of the contributory scheme of National Insurance which took effect from July 1912 under the provisions of the National Insurance Act 1911. The new scheme provided a range of medical related cash benefits - sickness, disablement and maternity, and the services of a doctor - in return for contributions. The scheme related only to certain groups of employed persons. The Act also provided for a limited scheme of unemployment insurance.

Because the scheme was orientated towards health matters the stamps and cards to which they had to be affixed soon became known as National Health Insurance Stamps and cards. Originally National Health Insurance was available for a stamp of 7d per week of which 4d was paid by the worker and 3d by his employer. A small extra cost was required for unemployment insurance cover.

Except for unemployment insurance, the United Kingdom scheme of National Insurance was adopted by the Isle of Man in June 1920. The Old Age Pensions and National Health Insurance Act 1920 provided the authority. United Kingdom rates of benefit were adopted as were the rates of contributions which by June 1920 stood at 10d per week for a man and 9d for a woman, of which the employer was responsible for 5d in both cases.

The Island also adopted the stamped card method of paying contributions, and so the first National Health Insurance stamps on sale at Isle of Man Post Offices were 10d and 9d.

In the period up to the 1940's, the United Kingdom National Insurance Scheme was subject to many changes. New benefits were added - contributory old age and widows pensions, for example - additional groups of people were able to become insurable. The rates of contributions and therefore the values of National Health Insurance stamps changed in consequence. During this period, as changes to the contributory scheme were made, they were followed in the Island.

By 1941, the United Kingdom had become concerned about the piecemeal nature of the changes which had been made to the National Insurance Scheme. In June 1941 a committee was appointed under the Chairmanship of Sir William Beveridge to undertake a complete review. The result was, of course, the report published in 1942 - "Social Insurance and Allied Services" - which became known as the "Beveridge Report".

The Beveridge Report recommended major changes including a new National Insurance scheme to cover all classes of persons, whether employed, self-employed or non-employed and to provide a new wider range of benefits in return for contributions. The report also recommended a scheme to provide medical services for all - the National Health Service.

Most of the Beveridge recommendations were adopted, some with modifications. Those recommendations relating to National Insurance and the National Health Service were implemented from 5 July 1948, laying a foundation for the scheme of today. The Isle of Man followed the United Kingdom, introducing similar arrangements also from 5 July 1948. This time the Island also adopted the United Kingdom arrangements relating to Unemployment Benefit.

Prior to 5 July 1948, National Insurance, including the aspects relating to medical services, had been administered in the Isle of Man by a single authority. That authority which had been established in 1920 as the Old Age Pensions and National Health Insurance Board, had had several changes of name and by 1948 was called the Isle of Man Board of Social Services. When the National Health Service was created in 1948, a new Board of Tynwald was established to handle its administration - The Isle of Man Health Services Board. All medical issues were transferred to the new Board and of course, it took on new duties as well. The Board of Social Services was left to administer the National Insurance Scheme in terms of contributions and cash benefits, and a range of other services.

The new National Insurance Scheme was established under two Acts of Tynwald - The National Insurance (Isle of Man) Act 1948 and the National Insurance (Industrial Injuries)(Isle of Man) Act 1948. The Industrial Injuries Act provided new contribution and benefit arrangements for employed persons injured in accidents at work or who contracted prescribed diseases at work.

The use of stamps and National Insurance cards was retained as a method of paying contributions. Although the National Insurance, and National Health Service arrangements were now separated, the new stamps still included an element for "health". The total amount received by way of "health" elements was calculated at the year end and paid over to the Health Services Board. A similar arrangement has continued to the present day

The stamps of employed persons also included an "Industrial Injuries" element and this was used towards the cost of the new Industrial Injuries benefits. Some people were insured for Industrial Injuries only and paid a special rate of contribution - a special stamp.

Initially the rates of Isle of Man contributions had been kept in line with the United Kingdom. Supplies of the same stamps could, therefore, be obtained, the only difference being that supplies for the Island were overprinted with the words "Isle of Man". In future years, however, this convenient arrangement was to change.

As from 3 April 1961 the United Kingdom introduced the "Graduated Pension Scheme". This Scheme related to employed persons over the age of 18 who earned more than £9 per week. The scheme provided that, in return for graduated contributions (variable rates according to the level of earnings) payable in addition to the normal "flat-rate" National Insurance contributions, a person would eventually receive an addition to his/her Retirement Pension. The addition was based on the number of "graduated units" paid. Each graduated contribution had an employee's element and an employer's element - they each paid half of the total contribution. To calculate the number of "graduated units", the total amount of employee element paid by a particular person, prior to retirement was calculated. For a man each £7.50 was regarded as one unit and each £9 for a woman. The difference was because a woman could receive her pension from age 60 but a man had to wait until age 65. Originally each unit provided an addition of 6d to the weekly rate of Retirement Pension, but this has increased over the years.

In the United Kingdom arrangements were made for the new graduated contributions to be collected in a similar manner to Income Tax payable under the Pay As You Earn (PAYE) system. The Isle of Man wished to adopt the Graduated Pension Scheme but the Island did not operate PAYE. It was necessary to devise a different collection arrangement. It was decided to introduce a separate series of graduated stamps to be affixed to a re-designed 6 page National Insurance card. Each week the normal flat-rate stamp would be affixed to the card plus a second, (graduated) stamp at a rate determined according to the level of earnings. Initially there were 6 rates of graduated stamp but eventually there were many more. The stamps were specially designed and were unique to the Isle of Man.

The introduction of the Graduated Pension Scheme from 3 April 1961 also introduced a link between occupational pensions and state pensions, for the first time. Employers who operated certain types of occupational pension schemes could, subject to certain conditions, contract their employees out of the Graduated Pension Scheme. In such circumstances graduated contributions were not payable but a higher rate of flat-rate contribution was payable. There was, therefore, a two tier arrangement for flat-rate contributions for employed persons - a lower rate for persons who were not contracted-out (NCO rate) and a higher rate for those who were contracted-out (CO rate).

A rather strange modification occurred in 1966, when, from 10 October, persons who were contracted-out of the Graduated Pension Scheme were required to pay graduated contributions. The rates of CO graduated contributions were lower than those for persons not contracted-out. Although persons paying the CO rates of graduated contributions, could now qualify for additions to Retirement Pension in the same way as anyone else, according to the number of graduated units, they were still regarded as being contracted-out, or rather they were not fully in the Graduated Pension Scheme. Other changes introduced in October 1966 included the addition of an Earnings Related Supplement (ERS) to a number of benefits and

The Isle of Man followed the 1966 changes. It was necessary to add a new range of graduated stamps.

A number of changes in the United Kingdom had by now put United Kingdom and Isle of Man flat-rate stamps out of line. As from 6 December 1965 the United Kingdom had added a Redundancy Fund element to the employed persons rates of contributions. The Island did not follow and so the stamp rates for employed persons were slightly different. The stamp rates were put further out of line when the United Kingdom added "Selective Employment Tax" on the employer's element from 5 September 1966 and again the Island did not follow. Although the basic National Insurance element (including the health and industrial injuries elements) remained the same in both countries, because of the additional United Kingdom elements, the total stamp rates were different for employed persons. The stamp-rates for self-employed and non-employed persons, however, remained the same.

A major change to the United Kingdom Social Security scheme took place from 6 April 1975. There was a major revision of National Insurance arrangements which changed the approach to both contributions and contributory benefits. The authority for the new arrangements was provided by the Social Security Act 1975. The new arrangements provided for three categories of contributors as before but there were some differences. Employed persons were now known as employed earners, self-employed persons were known as self-employed earners. Persons who were neither employed or self-employed earners (the equivalent of the previous non-employed person category) were not liable to pay contributions but could pay on a voluntary basis, to protect pension entitlement if they wished.

The revised arrangements for employed earners had reduced the range of National Insurance stamps quite considerably. Immediately prior to 6 April 1975, taking account of the graduated series of stamps, there had been over 50 different stamps in use in the Isle of Man. As from 6 April 1975 this was reduced to 4. Later when the flat-rate contribution for self-employed persons was equalised for men and women, there were only 3 stamps in the range.

The changes in contribution arrangements from 6 April 1975 required changes in the contribution conditions for benefit and pension purposes. In general the new arrangements made it easier to qualify for benefit as compared with previous arrangements.

A particular feature of the new arrangements was that, initially, there was no link with occupational pension schemes - there were no special rates of contracted out contributions. This was, however, only an interval pending the introduction of the State Earnings Related Pension Scheme (SERPS) from 6 April 1978. The authority for SERPS was provided by the Social Security Pensions Act 1975 which was also applied to the Isle of Man by Order.

SERPS provided new pension arrangements with a view to trying to ensure that most people qualified for not only a basic pension from the state but also an earnings-related additional pension paid either direct from SERPS or from an occupational pension scheme. Those employed earners covered by occupational pension arrangements could, subject to certain conditions, be contracted out of SERPS and their earnings-related National Insurance contributions were, in consequence fixed at a lower rate.

The previous flat-rate plus graduated contribution arrangement for employed earners was replaced by a fully earnings related contribution system. Like the previous graduated contributions, earnings-related contributions in the United Kingdom were collected along with PAYE Income Tax. There were no longer any stamps relating to employed earners. Flat-rate stamps were retained for self-employed earners but they also had to pay a further, earnings related contribution (called a Class 4 contribution) based on a percentage of profits or gains. Flat-rate stamps were retained for voluntary contributors.

The Isle of Man followed the 6 April 1975 changes, the authority being contained in an Order approved by Tynwald which applied the provisions of the United Kingdom Social Security Act 1975 to the Isle of Man, subject to appropriate modifications.

Since the PAYE system did not operate in the Island the withdrawal of stamps relating to employed earners, in this case flat-rate and graduated stamps, posed a bit of a problem. A new method had to be devised for the collection of the new fully earnings-related contributions. Arrangements were made for the contributions to be collected along with Income Tax under the Income Tax Instalments Payments (ITIP) System. ITIP was not the same as U.K. PAYE but the collection arrangement was similar. Tax and National Insurance contributions were recorded by the employer for each pay period and total amounts were paid over to the Assessor of Income Tax each month. At the year end the employer produced a document for each employee showing details of Tax and National Insurance payments. After a process of reconciliation those details were posted to the Tax records and National Insurance records of the individuals concerned. This arrangement is still in operation.

The new SERPS arrangements had no effect on stamp holdings of course since the National Insurance contributions were all paid along with the PAYE arrangements in the U.K. or ITIP arrangements in the Isle of Man. One effect of the changes was a reduction in the rate of flat-rate contributions payable by self-employed persons (and an equalisation of the rate for men and women) and voluntary contributors, who were, initially, regarded as being outside the scope of SERPS. As a result of certain technicalities, however, self-employed persons and voluntary contributors may qualify for small additional pensions from SERPS.

National Insurance contributions were re-structured in 1985 with the changes taking effect from 6 October 1985. A system of "banded contributions" was introduced for employed earners in order to assist the low paid and also to assist employment opportunities. The new arrangements, which were followed in the Island, provided for lower rates of contributions (smaller percentages of earnings) to be paid by lower earning groups. This also had the effect of producing contribution conditions, for the various benefits, which were easier to satisfy. At the same time, the rates of the flat-rate self-employed and voluntary contributions were reduced once again.

A further re-structuring of employed earner's contributions took effect from 6 October 1989. Between October 1989 and April 1993 the rates of employed earner's contributions remained the same, but the earnings levels were increased from April in each year together with the rates of contributions for self-employed and voluntary contributions.

By 11 April 1993, when the use of National Insurance stamps was discontinued, there were in fact only 3 stamps in the range. The flat-rate self-employed stamp stood at £5.35, the special stamp for sharefishermen stood at £7.00 and the rate of the voluntary contribution was £5.25. By way of contrast, the very first stamps issued in June 1920, for employed persons had values of 10d (about 4p) for men and 9d (also about 4p) for women. By 5 July 1948 the corresponding rates were 9/1 (about 45p) for men and 7/1 (about 35p) for women. The self-employed rate was 6/2 (about 31p) for men and 5/1 (about 25p) for women. The change over the years is quite considerable but there have been very many changes and considerable improvements to the Social Security scheme over the years and, of course, inflation has had a part to play.

Although the use of stamps had always been a very convenient method of payment their use did pose some administrative problems. They were of course, security items. All of the Island's stamps were printed in the United Kingdom, initially using United Kingdom stamps overprinted with "Isle of Man". When flat-rate values were different in the United Kingdom and the Isle of Man, United Kingdom designs could still be used but the stamps were printed with the appropriate Isle of Man values. Graduated stamps had their own design.

Stocks of stamps had to be ordered and, of course, checked on arrival and then held in a secure store. Small stocks were issued to the Post Office from time to time. Records had to be kept of stocks received, issued to the Post Office, sold by the Post Office, and returned by the Post Office when stocks were withdrawn to be replaced by a new issue, or series, of stamps. From April 1981, the whole of any new stock of stamps was issued to the Post Office.

When the series of stamps was small the record keeping was not too much a problem but as the number of stamps increased with the graduated rates, it was a more difficult task and, of course, all the records and stock holdings were subject to audit in a sort of annual stock

When a series of stamps became obsolete any remaining stocks had to be destroyed. Stock for destruction was checked by auditors and then taken for destruction with auditors witnessing the destruction. Various means of destruction were used over the years. At one time obsolete stocks were simply burned in a central heating furnace; some stocks were destroyed in the furnaces at the Douglas Gas Works; some stocks were incinerated at the Douglas Prison, and other were simply shredded. In all cases the destruction was witnessed by Officers of the Board or Department, and the auditors and a destruction certificate issued. On some occasions, auditors who were particularly security conscious, insisted that when stocks had been destroyed by shredding, the shreds should be burned.

Unfortunately some of the National Insurance stamps which were used in the Isle of Man in the past are no longer available. No specimens of the stamps in use prior to 5 July 1948 were taken and so the series from 1920 to 1948 is lost. Specimens were, however, taken of the flat-rate and graduated stamps which were in use from 5 July 1948 to 11 April 1993, and they are included here.

It may perhaps be said that having been introduced in the United Kingdom in 1912 and in the Isle of Man in 1920, the National Insurance stamp has had a long useful and interesting life. After such a long period of service it does seem a shame to see it go, but times change. It is a case of:-

The Isle of Man National Insurance Stamp

28 June 1920 - 11 April 1993

Farewell faithful servant

Gone but not forgotten

R.I.P