Isle of Man

National Insurance Stamps

1948-1993

Barry Chinchen 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 asfollows:-

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

- Higher rates of pension are claimable by Widows under age
 60 incapable of self-support by reason of infirmity;
 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
- WORK for an EMPLOYER but are not already 3. 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, Rousewives, and certain Widows. Leaflets explaining their position may be obtained from the Board.

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

A Family fluide, 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,

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

	Isle of Man Period: 5 Jul. 1948 - 30 Sep. 1951				
Class 1	MAN	WOMAN	BOY	GIRL	
Employed	TO STATE OF	ISTE OF MAN	SILE OF MAN	1/3	
	Aged 18-70 and not retired.	Aged 18-65 and not retired.	Aged under 18.	Aged under 18.	
	Chocolate and dark green. Value green.	Dark blue and light grey. Value grey.	Green and chocolate. Value brown.	Red and red-brown. Value red.	
Employed Exempt.	1/6	IN THE PROPERTY OF THE PROPERT			
	Aged over 65 and retired or over 70.	Over 60 and retired or over 65. Or married/widowed and opted out.			
	Red-brown and indigo. Value black.	Chocolate and brown. Value green.			
Class 2			A rid one-delivate		
Self Employed	SEE OF MAN	ISLE OF MAN	3/7	SUE OF MAN	
	Aged 18 - 70 and not retired.	Aged 18 - 65 and not retired.	Aged under 18	Aged under 18.	
	Blue and brown. Value orange.	Brown and chocolate. Value mauve	Blue-grey and grey. Value brown.	Blue-grey and chocolate. Value black.	
Class 3	ing Lameter and Scientific		A Commission of the Commission		
Non Employed.	SUE OF MAN	ISLE OF MAN	ISLE OF MAN	ISUE OF MAN INVOLUTION OF THE PROPERTY OF THE	
	Aged 18 - 65.	Aged 18 - 60.	Aged under 18.	Aged under 18.	
	Red and brown. Value blue.	Brown and green. Value orange.	Grey and chocolate. Value blue.	Green and chocolate. Value mauve.	
Industrial Injuries only.	STEE OF MAN	INSURANCE INSURANCE	THE OF MAN	SLE OF MAN	
	Aged 18 or over.	Aged 18 or over.	Aged under 18.	Aged under 18.	
	Brown and light grey. Value mauve.	Blue and chocolate. Value red.	Chocolate and green. Value black.	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
		30 00 20 20	5/4	4/3
	Aged 18-70 and not retired.	Aged 18-65 and not retired.	Aged under 18. Green and chocolate	Aged under 18. Red and red-brown
Employed	22 Jun 1951	22 Jan 1950	Value black .	Value black
Exempt.	SLE OF MAN 4/6	3/6		
	Aged over 65 and retired or over 70. Red-brown and indigo.	Over 60 and retired or over 65. O married/widowed and opted out. Chocolate and brown.		
Class 2	Value black.	Value black		
Self Employed	23 Aug 1950			
	6/2 A			
	Aged 18 - 70 and not retired. Blue and brown.	Aged 18 - 65 and not retired.	Aged under 18.	Aged under 18.
Class 3	Value black			
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:—

juries contributions in the case of emplist October, 1951, will be:—	play	ed pe	rsoi	1S) e	is it	om	
EMPLOYED PERSONS (Class I)	Em	ployer	Em	ploye	e# T	otal	
	S.	d.	S.	d.	s.	d.	
MAN over the age of 18—							
exceeding 30/	4	4	5	1	9	5	
earning remuneration at a weekly rate of 30/- or less		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		11	2	6	7	5	
BOY under the age of 18		6 1	2	11 1	5	6	
GIRL under the age of 18	2	0	2	5	4	5	
*Employee's portion of contribution share of the Industrial Injuries contributions tances including where (a) the employee (man 65; woman); and (b) the employee (man 65; woman 60) and has retired for Married women and certain classes of elect to be excepted from their share of tributions. The total contribution duemployer's portion as stated above plus Injuries contribution (man 4d.; woman contribution is due from the employer unless the contribution card shows the only for the Industrial Injuries contribution SELF-EMPLOYED PERSONS (Class MAN between the ages of 18 and 70 over 65 who has retired from regula WOMAN between the ages of 18 and woman over 60 who has retired from	outicyee is or room wide Na the ide an tthe (exc rem 65	on in is over I regul ows hational n the emploide employer []	cer 7 pens ar 6 ive Ins se Coyee The ploy ploy	tain (0 (n ional emplo the suran cases 's In full ree i	circulan) ble is cymeright ice c is dust rate rowe s lia	or age ent. to on-the rial of ver	
ment)					5	5	
BOY under the age of 18						9	
GIRL under the age of 18			• • • • •	• • • • •	3	8	
NON-EMPLOYED PERSONS (Class I	II)						
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	ed a	t the	Bo	ard's	offic	ces.	
R. J. KEWLEY, Adn	nnis	trator	an	d Se	creta	rý.	
Isle of Man Board of Social Services,						•	
Prospect Hill, Douglas.							
September, 1951.						019	

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

Class 1	MAN	WOMAN	BOY	GIRL
Employed	9/5	7/5	5/6	4/5
	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	127 part 3		- 1	
Self Employed	664	5/5	3/9 = 0	3/3
	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		V(30980 m 2	Majidaninin May Jo	
Non Employed.	5-11	42-11	2/11	2/5
	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.	8d	6d F	5d	4d
	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
Employer Employee Total
MAN over the age of 18— s. d. s. d. s. d.
earning remuneration at a weekly rate exceeding 30/
rate of 30/- or less
WOMAN over the age of 18— earning remuneration at a weekly rate exceeding 30/
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 em-
ployment) 6 2
BOY under the age of 18 4 4
GIRL under the age of 18 3 9
NON-EMPLOYED PERSONS (Class 3)
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. 327

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

Class 1	MAN	WOMAN	BOY	GIRL
Employed	109	8/5 F	6'5 5 3 ALL DISUS	5/1
	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.	Over 60 and retired or over 65. Or married/widowed and opted out.	o de Trade o	
	Persian Orange and P.Red,	Grey and green		
Class 2	Sang.	100000	1972	med and by those
Self Employed	75	62	40	3/9
	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			0.28%	
Non Employed.	GD	45	3 3	28
	Aged 18 - 65.	Aged 18 - 60.	Aged under 18.	Aged under 18. Red-brown and blue.
	Deep green and brown.	Grey and brown.	Magenta and red-brown.	Red-brown and blue.
Industrial Injuries only.	9d #	6d =	6d	4d
	CHAL INSUS	SAL INSUL	CHAL INSUS	ONAL INSUS

NATIONAL INSURANCE CONTRIBUTIONS

Increases from Monday, 6th June, 1955

·		MAN (18 to 65)	WOMAN (18 to 60)	BOY (under 18)	GIRL (under 18)
National Insurance classificat	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 Industria	al Injuries)				
(a) (i) Ordinary rates except as	Employer Employee		4/11d 5/6d	3/6d 3/11d	2/10d 3/3d
stated in (ii) below	STAMP	12/9d	10/6d	7/5d	6/1d
(ii) Man or woman earning re-	Employer	(Old rate 10/9d) 8/8d 4/1d	(Old rate 8/5d) 7/1d 3/4d	(Old rate 6/5d)	(Old rate 5/1d)
muneration at a weekly rate of 30/- or less	STAMP		10/5d		
(III) Man ared 65 to 70 who has		(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	Employer Employee	6/_ 5d	4/11d 3d	-	
she is not liable to contribute to National Insurance except In- dustrial Injuries	STAMP		5/2d		
(a) Bancon Januari with a secondar (Employer	(Old rate 5/4d)	(Old rate 4/2d)	3d	2d.
(c) Person issued with a special card stating that it relates to Industrial Injuries only	Employee	5d 11d	3d 7d	3d 	2d. — 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 2/8ď)
					for Class III 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	MAHX 12'9	10'5	7/5	MANX NATURE 6'1
	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.	Over 60 and retired or over 65. Or married/widowed and opted out.		
Class 2				
Self Employed	MANX NATION 8'5	MANX NATION 7'2	4'10	4'3
	Aged 18 - 70 and not retired.	Aged 18 - 65 and not retired.	Aged under 18. Green and brown.	Aged under 18. Blue and red
Class 3	5.66.	5.00		
Non Employed.	6'6	SANCE 5'2	3/9	MANY 31
	Aged 18 - 65. Grey-brown,	Aged 18 - 60.	Aged under 18. Orange and green.	Aged under 18. Red and brown.
Industrial Injuries only.	MANX WOULDNOT	MANY TONANG 7d	MANY LUSTIANCE TO THE POPULATION OF THE POPULATI	TIOTH 4d
	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	ME	EN	WOM	IEN
EMPLOYED PERSONS	Age 18 or over	Age under 18	Age 18 or over	Age under 18
Paid by Employee	7s 5d	4s 3d	6s ●d	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

0. 20 400 01	20125 12
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 Age
Paid by man for industrial injuries	or over under I8 Paid by woman for indus-
only 5d	trial 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

	MI	EN	wor	MEN
CLASS 2	18 er over	Under 18	18 or over	Under 18
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

ME	N	WOM	MEN
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.

Hill Street, Douglas. August, 1957.

NATIONAL INSURANCE SCHEMES

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

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

Isle of			195/ - 2 Februa	
Class 1	MAN	WOMAN	BOY	GIRL
Employed	13'7	MANUAL CINSUAL CONTRACTOR OF THE PARTY OF TH	7'II	6'7 HOUSE STATES
	Aged 18-70 and not retired.	Aged 18-65 and not retired.	Aged under 18.	Aged under 18.
	Red and magenta	Red-brown.	Magenta and blue-green	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	9'3 FOUNDER 1'89 BY REPUBLIE AND THE STREET	710 HEATH SERVICE	1 INCLIDES HEART SKYLE PARTY TO THE PARTY TO	HANX MANX MANX MANX MANX MATIONAL GEORGIANCE
	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.	74	510 MAN GANGUR AND CONTROL OF THE PARTY OF T	4'3 HATH SENS	37
	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.	MAN IIId	MANA TOTAL 7d	WANX THE STRANG	MARX 4d
	Aged 18 or over.	Aged 18 or over.	Aged under 18.	Aged under 18.
	Violet and blue.	Orange.	Violet	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, 8rd FEBRUARY, 1958

CLASS 1— EMPLOYED PERSONS	10 0	ME	N Unde	.a. 1D	WOMEN 18 or over Under 18			
EMPLOTED PERSONS	10 01	over	Quae	1 10	10 01	Over	Ond	10
Paid by Employee	98	5d	5s	3đ	7s	8 d	4s	6d
Paid by Employer		1d		9d	6s	7d	3s	10d
TOTAL	17s	6d	10s	0d	14s	3d	8s	4d

Special Groups of Employed Persons WOMEN MEN (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 (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. or after 30th September, 1946, or (d) married woman or widow who has elected not to pay National Insurance contributions. Age 18 Age or over under 18 Paid by man for industrial injuries Paid by woman for in-8d dustrial injuries only 5d. 3donly 6s 7d Paid by Employer Paid by Employer ... 3s 10d 8s 1d TOTAL 8s 9d TOTAL 7s 0d 4s 1d

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

INDUSTRIAL INJURIES ONLY	M	ÉN	WOMEN			
	18 or over	Under 18	18 or over	Under 18		
Paid by Employee	8d 9d	4d 5d	5d 6d	3d 3d		
TOTAL	1s 5d	9d	11d	6d		
		EN	WON			
	18 or over	Under 18	18 or over	Under 18		
CLASS 2— SELF-EMPLOYED PERSONS	11s 6d	6s 7d	9s 8d	5s 9d		
CLASS 3— NON-EMPLOYED PERSONS	9s 1d	59 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 is 8d for men, is 4d for women and is 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	INCLUSES PROTECTION OF THE CONTROL O	14'3	10'-	8'4
	Aged 18-70 and not retired.	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.	Over 60 and retired or over 65. Or married/widowed and opted out. Blue and green.		
Class 2	Table 1			
Self Employed	MENUTES NET VIEW IN TO SERVICE OF THE VIEW IN THE VIEW	9'8	INCLUDES 10 SERVICE SE	5′9
	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	0.000		Green and Green	
Non Employed.	NATION DE PROPERTIES PAR SERVICE PER SERVI	7'3	INCLUDES THE SERVICE SERVICE STANCE	Service Structure of A'4
	Aged 18 - 65. Grey.	Aged 18 - 60. Violet	Aged under 18. Orange and green.	Aged under 18. Red and brownish grey.
Industrial Injuries only.	MATIONAL CONTRACTOR OF THE PROPERTY OF THE PRO	INSURANCE IId	MATIONAL GOOD STATE OF THE STAT	LICE 6 d
	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 2d, 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:—

18	Or	EN Age under 18		Age 18 or over		MEN Age under 18	
s. 9. 8.	d. 11. 3.	8. 5. 4.	đ. 5. 11.	8. 6.	d. 0. 9.	s. 4. 4.	4 . 8 . 0 .
18.	2.	10.	4.	14.	9.	8.	8.
	18 ov s. 9. 8.	18 or over s. d. 9. 11. 8. 3.	18 or undover 18 s. d. s. 9. 11. 5. 8. 3. 4.	18 or under over 18 s. d. s. d. 9. 11. 5. 5. 8. 3. 4. 11.	18 or under over 18 ov	18 or under over 18 or over	18 or under over 18 18 or und over 18

SPECIAL GROUPS OF EMPLOYED PERSONS MEN WOMEN

Aged 50 or over: or Aged 65 or over and treated as retired from regular employment.

(a) Aged 65 or over; or(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 indus-trial injuries only 8.

Paid by Employer 8, 3,

industrial injuries

Paid by woman for s. d. s. d.

Total ... 8. 11.

Total ... 7. 2. 4. 3.

The above rates include Industrial Injuries Contributions.

0.100	18 or over		EN under 18		18 ov	or	MEN under 18	
CLASS 2 SELF-EMPLOYED PERSONS	s. 12.	d. 0.	g. 6.	d. 9.	g. 10.	d. 0.	s. 5.	d. 11.
OLASS 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,

Board of Social Services, Hill Street. DOUGLAS.

Administrator and Secretary.

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

Isle of Man Period: / July 1958 - 2 April 1961										
Class 1	MAN	WOMAN	BOY	GIRL						
Employed	18'2 NO 2'S	14'9 TALTH POPULATION OF THE COMMAN 12'11	10'4	8'8 MILE 14						
200	Aged 18-70 and not retired.	Aged 18-65 and not retired.	Aged under 18.	Aged under 18.						
	Red and magenta.	Brown	Red and green.	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	Newscales and									
Self Employed	TONAL INSURANCE TO THE	10'- MALIM MICH 17 MIC	6'9 MALTHY MINISTRANCE 97 DOPMAN 97	STID MALE 17						
	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		de la companya della companya della companya de la companya della								
Non Employed.	97 ONE 27	7/7 MACH 10	555 12	4'6 TE 12						
	Aged 18 - 65.	Aged 18 - 60.	Aged under 18.	Aged under 18.						
	Greyish brown,	Violet and blue	Orange and green.	Red and brown.						
Industrial Injuries only.	MATIONAL SECTION AND SECTION A	AATIONAL BY COCCEP	MATIONAL SCORE 9d	MATIONAL GOOD AND AND AND AND AND AND AND AND AND AN						
	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

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

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								WOMEN aged 18 years and over								
		Not contracted -out of the				Contracted -out of the graduated pension scheme			Not contracted -out of the graduated pension scheme				Contracted -out of the graduated pension schame Weekly Remuneration			
(b) the emplayee is required to succeeded the card	Weekly Remuneration			Weekly Remuneration			Weekly Remuneration									
and, it the eard has not expired, obtain a fresh	exce ing (cee	t ex- ding 0s.	exce	ed-	cee	ex- ding 0s.	exce	ed-			exc	eed-	cee	t ex- ding 0s.
Faid by Employee	9s,	9d.	ðs.	4d;	11s.	4d	7s.	2d.	8s.	0d.	58.	1d.	8s.	10d.	5s.	7d.
Paid by Employer	8s.	5d.	110	10d.	9s.	8d.	13s.	10d.	7s.	2d.	10s.	1d.	78.	7d.	10s.	10d.
TOTAL	184	2d.	18s.	2d.	218,	Od.	21s.	0d.	158.	2d.	15s.	2d.	168.	5d.	16s.	5d.

OLASS I—PLAT-RATE CONTRIBUTIONS in respect of SPECIAL GROUPS of EMPLOYED PERSONS

MEN		WOME	N			
(a) aged 70 the over: or (b) aged between 65 and 70 and treated as having retired from regular employ- ment— Paid by employee for industrial injuries insurance only — ?d.	(a) aged 85 or ov. (b) aged between from regular e Paid by emplo (industrial inj Paid by emplo (a) married woman National Insur	60 and 65 an employment— byse uries insuran byer	ce) 7s 7s TOTAL 7s	- 4d. . 2d.		
Paid by employer 8s. 5d. TOTAL 9s. 0d.		Under 18	NOT con- tracted out of graduat d pension scheme			
	Paid by employee (industrial injuries insurance) Paid by employer TOTAL	- 2d. 4s. 6d. 4s. 8d.	4d.* 7s. 2d.* 7s. 6d.*	- 4d. 7s. 7d. 7s. 11d.		

INDUSTRIAL INJURIES INSURANCE

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

	M	EN	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

			1961 - 2 July 196	
Class 1	MAN	WOMAN	BOY	GIRL
Employed	ISLE 063-MAN. 1510 Healthrice 18'2	ISLE OF MAN 15/2	ISLE OF MAN STANDARD HESSEY IS E	THE SET 14 977
	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.	SLE OF MAN.	Over 60 and retired or over 65. Or		
	over 70. Brown and yellow.	married/widowed and opted out. Green and blue.		
Contracted Out	ISLE OF 21'-	ISLE OF TO THE MAN TO		
	Aged 18 - 70 and not retired. Red and pink.	Aged 18 - 65 and not retired. Light brown and yellow.		
Contracted out and Exempt.		ISLE OF ST MAN 7'11		
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange.		
Class 2			5	
Self Employed	Insurance II's Insurance II's Insurance II's Insurance II's Man	ISLE OF. HOSELET OF	Transparences 6'5 (Transparences 6'5) Transparences 6'5	ISLE OF MAN
	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.	ISLE OF MAN	Heosevie 8'3	ISLE OF MAN HOSEY 12 6'-	ISLE OF MAN
	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.	NATIONAL INSURANCE ISLE OF MAN 1/3	NATIONAL HSURANCE	HATIONAL INSURANCE ISLE OF MAN Bd	NATIONAL INSURANCE ISLE OF MAN
4	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	£9 but	£10 but	Exceeding £11 but not exceed- ing £12	£12 but	£13 but	Exceeding £14
Paid by employee	— 10d.	1s. 8d.	2s. 6d.	3s. 4d.	4s. 2d.	5s 0d.
Paid by employer	10d.	1s. 8 d.	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

	ME	N	WOM	1EN
	Under 18	18 and over	Under 18	18 and over
SELF-EMPLOYED PERSONS	7s. 7d.	13s. 6d.	6s. 5d.	11s. 0d.

CLASS 3 - NON-EMPLOYED PERSONS

<i>,</i>	ME	N.	WOMEN		
	Under 18	18 and over	Untier 18	18 and over	
NON-EMPLOYED PERSONS	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—

	M	EN	wo	MEN	
	Under 18	18 and over	Under 18	18 and over	
Class I (employer pays 5id. of this contribution)	ls. 4d.	2s. 4d.	ls. 4d.	ls. 10d.	
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.

Board of Social Services, Head Office, Hill Street, Douglas. March, 1961. R. J. KEWLEY, Administrator and Secretary.

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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
Paid by Employer	5s. 10d.	4s. 8d.	employees under 18 years of age. An adult's eard must be
TOTAL	12s. 7d.	10s. 3d.	used as soon as age 18 is reached.

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

SPECIAL NOTICE Upon the termination of an		N :	aged	18	years	and	love	r	wo	MEN	lage	J 18	year	នេ ឯ	ng ov	77
employment and at the expiry of the card— (a) the employer is required to make a declaration on the contribution	Not -ou gr	adu	f the	2	-	out c	acted of the uated sche	е	-(out o	ntract of the uated sche	e	- 1	out (acted of the nated sche	e
card; and (b) the employee is required to surrender the card	D .		kly ratio				kly eratio				ekly erati	on	Re		kly erati	on
and, if the card has not expired, obtain a fresh one.		ed-				eed- 60s.	Not ceed 60		exc		Not ceed 60		exc	eed- 60s.		
Paid by Employee	10s.	7d.	7s.	2d.	12s.	2d.	Bs.	0d.	8 s.	84.	5s.	9d.	98.	ticl.	tis.	34.
Paid by Employer	8s.	7d.	12s.	0d.	98.	10d.	14s.	0d.	73.	4d.	10s.	3d.	7s.	9d.	11s.	Od.
TOTAL	19s.	2d.	19s.	2d	223.	04.	22\$.	04.	16s.	Od.	16s.	nJ.	17s.	34.	17s.	3.1.

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

MEN

- (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

Paid by employer 8s. 7d.

TOTAL ... 9s. 2d.

— 7d.

WOMEN

- (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) Paid by employer ...

7s. 4d.

TOTAL ... 7s. 8d.

(c) married woman or widow who has elected not to pay National Insurance contributions.

		18 and	over	
	Under 18	NOT con- tracted 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.	

 ullet Graduated contributions are payable in addition to flatrate contributions if weekly remuneration exceeds £9.

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

	M	EN	WOI	MEN
	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

	sle of Man Po	eriod: 3 July 1	961 - 2 June 196	3
Class 1	MAN	WOMAN	BOY	GIRL
Employed	HEALTH 34 19'2	134 HISURANCE VISLE OF MAN HEALTH SERVICE 2/8 16/-	ISLE OF MAN HEALTH 2' 12'7	ISLE OF MAN HEALTH 2 10'3
	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.	B'64 NATIONAL INSURANCE INSURANCE INSURANCE OF MAN HEALTH 7'S 9'2 Aged over 65 and retired or	TO NATIONAL INSURANCE INSURANCE 75 OF MAN HEALTH 7 7/8	ISLE OF MAN EALTH 7'8	
	over 70. Brown and yellow.	married/widowed and opted out. Blue and green 1961	Red-brown and green. 1962	
Contracted Out	184 PERMICE 22'-	ISLE OF MAN 14.7 2.8 17.3		
	Aged 18 - 70 and not retired. Red and pink	Aged 18 - 65 and not retired. Gold and yellow	5	
Contracted out and Exempt.		1512 OF MAN 7534	94 NATIONAL INSURANCE	
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow	HEALTH 2'2 11 6	
Class 2				
Self Employed	IIA NATIONAL INSURANCE ISLE OF MAN HEALTH SERVICE 210 14'2	94 NATIONAL INSURANCE ISLE OF MAN HEALTH 2'2 11'6	65 NATIONAL ISLE OF MAN MEALTH 16 71	ISLE OF MAN
	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	,	7		
Non Employed.	87 NATIONAL INSURANCE	67 INSURANCE ISLE OF MAN HEALTH 22 8'9	ISLE OF MAN HEALTH 16 6'4	JISLE OF MAN HEALTH 16 5'3
	Aged 18 - 65. Greyish brown.	Aged 18 - 60. Violet.	Aged under 18. Orange and green.	Aged under 18. Red and brown
Industrial injuries		l.		
Industrial Injuries only.	NATIONAL INSURANCE ISLE OF MAN	NATIONAL INSURANCE ISLE OF MAN 9d	NATIONAL INSURANCE ISLE OF MAN Bd	NATIONAL SINSURANCE ISLE OF MAN
	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 fist-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 NO CONTRACTED-OUT of the graduated pension scheme.

Gross weekly remuneration	Exceeding £9 but not exceed- ing £10	£10 but	Exceeding £11 but not exceed- ing £12	£12 but	£13 but	Exceeding 3:14
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	N	IEN	wo	MEN
	Under 18	18 and over	Under 18	18 and over
	7s. 11d.	14s. 2d.	6s. 9d.	11s. 6d.

CLASS 3 - NON-EMPLOYED PERSONS

	ME	N.	WON	MEN
	Under 18	18 and over	Untier 18	18 and over
NON-EMPLOYED PERSONS	6s. 4d.	11s. 5d.	5s. 3d.	8s. 9d.

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

	M	EN	WOMEN			
	Under 18	18 and over	Under 18	18 and over		
Class I (employer pays 73d, 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 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

В	OYS u	under 18	GI	RLS under 18			NOTES		
Paid by employee Paid by employer	7s.			6s. 4d. 5s. 7d.	employe	l Contributions under 18 card mus	years of ag	ge.	
Total	14s.	8d.	.60 A	11s. 11d.	reached				
FLAT-RATE (CONT	RIBUTIO	NS IN	RESPECT OF	EMPLOYE	D MEN A	ND WOME	EN	
		(Other th	an the	special groups	mentioned be	low)			
SPECIAL NOTICE Upon the termination of an empl	loy-		aged 18	MEN 8 years and ove	er			MEN urs and ove	r
ment and at the expiry of a card— (a) the employer is required to many a declaration on the contribut card; and (b) the employee is required	to		graduate scheme ekly neration	ed of the pension we remuse	CTED-OUT graduated scheme— eekly neration	of the g pension wee remun	racted-out raduated scheme— ekly eration	pension	scheme— ekly eration
surrender the card, and, if card has not expired, to obtain fresh one. Paid by employee	the ;	Exceeding 80s. 11s. 8d. 93. 8d.	Not exceed 80s 8s. 13s.	ding Exceeding 80s.	Not exceeding 80s. 9s. 4d. 16s. 10d.	Exceeding 80s. 9s. 8d. 8s. 4d.	1406	Exceeding 80s. 11s. 2d. 9s. 10d.	Not exceeding 80s. 7s. 2d. 13s. 10d.
Flat-rate stamp		21s. 4d.	21 s.	4d. 26s. 2d.	26s. 2d.	18s. 0d.	18s. 0d.	21s. 0d.	21s. 0d.
FLAT-RATE CONTR	IBUT	IONS IN	RESPE	CT OF SPECI	AL GROUPS	OF EMPL	OYED PE	RSONS	
		ed as havi	ing		or over; or tween 60 and nent—	65 and treat	ted as havir	ng retired fi	rom regula
(b) aged between 65 and 70 and retired from regular employmen Paid by employee for industry insurance only Paid by employer	ent— rial in	juries	8d. 8d.	(b) aged be employr Paid Paid	tween 60 and	e (industrial r	injuries in	Stamp i not to pa	5d. 8s. 4d. 8s. 9d. and over
Paid by employee for industr insurance only Paid by employer	ent— rial in	juries 8	8d. 8d.	(c) married Insurance	tween 60 and nent— i by employed i by employed woman or	e (industrial r widow whe	injuries ins	surance) Stamp	8s. 9d. 8s. 9d. and over Contracted out
(b) aged between 65 and 70 and retired from regular employmen Paid by employee for industry insurance only Paid by employer	ent— rial in	juries 8	8d. 8d.	(c) married Insurance	tween 60 and nent— i by employed by employed woman or see contribution	e (industrial r widow who ons— (industrial e)	under 18 3d. 5s. 7d.	Stamp Stamp i not to pa Aged 18 NOT contracted out of graduated pension scheme 5d.*	8s. 9d. 8s. 9d. and over Contracter out of graduated pension scheme
(b) aged between 65 and 70 and retired from regular employmen Paid by employee for industry insurance only Paid by employer	ent—rial in	juries 9s. 8	8d. 8d. 4d.	(c) married Insurance Paid injurated to the second to the	tween 60 and nent— I by employed by employed woman or see contribution by employee ries insurance employer employer ated contributions in	(industrial e) Stamp tions are pay	Under 18 3d. 5s. 7d. 5s. 10d.	Stamp Stamp In not to pa Aged 18 NOT contracted out of graduated pension scheme 5d.* 8s. 4d.* 8s. 9d.* ition to flat- exceeds £9.	8s. 9d. 8s. 9d. and over Contractee out of graduated pension scheme 5d. 9s. 10d. 10s. 3d.
(b) aged between 65 and 70 and retired from regular employmen Paid by employee for industry insurance only Paid by employer	ent—rial in	juries 9s. 8	8d. 8d. 4d.	(c) married Insurance Paid injurated to the second to the	tween 60 and nent— i by employed by employee contribution by employee ries insurance ated contributions in the contribution in the	(industrial e) Stamp tions are pay	Under 18 3d. 5s. 7d. sable in add nuneration on the flat rate	Stamp Stamp i not to pa Aged 18 NOT contracted out of graduated pension scheme 5d.* 8s. 9d.* ition to flat- exceeds £9.	8s. 9d. 8s. 9d. and over Contractee out of graduated pension scheme 5d. 9s. 10d. 10s. 3d.
(b) aged between 65 and 70 and retired from regular employmen Paid by employee for industry insurance only Paid by employer	rial in Stamp	yuries 9s. 8 p 10s. 4	8d. 8d. 4d.	(c) married Insurance Paid injurance * Gradue the following r	tween 60 and nent— i by employed by employee contribution by employee ries insurance ated contributions in the contribution in the	widow who ons— (industrial e) Stamp tions are pay f weekly ren included in	Under 18 3d. 5s. 7d. 5s. 10d. vable in add nuneration of the flat rate MEN	Stamp Stamp i not to pa Aged 18 NOT contracted out of graduated pension scheme 5d.* 8s. 9d.* ition to flat- exceeds £9.	8s. 9d. 8s. 9d. and over Contractee out of graduated pension scheme 5d. 9s. 10d. 10s. 3d.

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

Class 1	MAN	WOMAN	BOY	GIRL
Employed	SLE OF MAN	HATIONAL HATIONAL ISLE OF MAN HACKY 2'8 SERVICE 18'-	United State of Man 12'8 15'8 14'8	SILE OF MAN
	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.	985 ISLE OF MAN 75 10'4	USURANE 812 USURAN		
	Aged over 65 and retired or over 70. Gold and brown.	married/widowed and opted out. Green and magenta.	siliky nza n i tra	10 mileosi
Contracted Out	HEALIH 34 26'2	HEALTH 21'-		
	Aged 18 - 70 and not retired. Red and pink.	Aged 18 - 65 and not retired. Brown and yellow.		The grade trade of
Contracted out and Exempt.		MATIONAL INSURANCE 97% 97% MEAUTH SERVICE 7% 10'3		
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow.		
Class 2	5.50			
Self Employed	13'4 D 151E OF MAN 2102 16'2	112 to 11	INSURANCE 7'7 INSURANCE 7'7 ISLE OF MAN HANTEL'6 9'1	HATIONAE HASURANCE OF THE ISSE OF MAN BERNICE 7'9
	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.	INSURANCE 10'2 CO ISLE OF MAN	INSURANCE 710 IN	iste of man	INSURANCE 4'6. INSURANCE 4'6. INSURANCE 4'6. INSURANCE 4'6. INSURANCE 4'6.
	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.	NATIONAL INSURANCE TO ISLE OF MAN	ISLE OF MAN	national insurance is is in the second secon	NATIONAL INSURANCE DISLE OF MAN
	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	£12 but not	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 Paid by employer	10d. 10d.	1s. 8d. 1s. 8d.	2s. 6d. 2s. 6d.	3s. 4d. 3s. 4d.	4s. 2d. 4s. 2d.	5s. 0d. 5s. 0d.	5s. 10d. 5s. 10d.	6s. 8d. 6s. 8d.	7s. 6d. 7s. 6d.
Graduated stamp	1s. 8d.	3s. 4d.	5s. 0d.	6s. 8d.	8s. 4d.	10s. 0d.	11s. 8d.	13s. 4d.	154. 0d.

Class 2: Self-En	ployed Persons	Class 3: Non-En	nployed Persons
MEN	WOMEN	MEN	WOMEN
Under 18 18 and over			
9s. 1d. 16s. 2d.	7s. 9d. 13s. 2d.	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			
Class 1 (employer pays 7½d. of this contribution)	Under 18 18 and over 2s 0d. 3s. 4d.	Under 18 18 and over 2s. 0d. 2s. 8d.			
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

Employee's portion		GIRLS under 18 7s. 6d. 7s. 6d. 15s. 0d.	NOTES 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.
FLAT-RATE CONTRIBUTIONS IN		ZED MEN AND WOMEN SONED BELOW)	(OTHER THAN THE SPECIAL GROUPS
SPECIAL NOTICE Upon the termination of an employment and at the expiry of the	MI aged 18 yea	EN urs and over	WOMEN aged 18 years and over

ployment 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

I	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					of per	the g	tracte gradua schem munei	ted e—	pe	he gr nsion	ted-out aduate schem muner	d e—			
	Excee		Not exceeding Exceeding exceeding 100s. 100s.				Excee		exce	Not eeding 00s.	Excee		exce	lot eding 00s.		
	13s. 12s.	8d. 11d.	9 s. 17 s .		16s. 15s.	1d. 4d.	10s. 20s.		11s. 11s.	5d. 2d.		8d . 11d.		11d. 8d.	8s. 17s.	
	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 in— surance only	(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 Employer's portion
Flat-rate stamp 13s. 8d.	(c) married woman or widow who has elected not to pay National Insurance contributions— Aged 18 and over
	NOT con-

				Stamp		11s.	. 8d.
(c) married woman or widow w	ho has	ele	cted	not to	pay I	Nationa	al In-
				Age	ed 18	and o	ver
Employee's portion for industri	al	Und 18		NOT tracted of grate pens sche	d out adu- ed sion	out	of ated sion
injuries insurance only		7s.	3d. 6d.	11s.	6d.* 2d.*	12s.	6d. 8d.
Flat-rate stamp		7s.	9d.	11s.	8d.*	13s.	0.4

*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	- 4	wo	MEN
Employee's portion		Under 18 18 5d. 5d.	and over 9d. 10d.	Under 18 3d. 4d.	18 and over 6d. 7d.
Industrial Injuries contribution	•••	10d.	ls. 7d.	7d.	1s. 1d.

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

	Man Period			
Class 1	MAN	WOMAN	BOY	GIRL
Employed	ISLE OF MAN	HEATTH 2'8 22'7	ISLE OF MAN	ISLE OF MAN HEALTH 2'. 15'-
	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.	ISLE OF MAN 13'8 Aged over 65 and retired or	ISLE OF MAN ISLE OF MAN Over 60 and retired or over 65. Or		
	over 70. Brown and yellow.	married/widowed and opted out. Green and magenta.		
Contracted Out	Isle of Man 200	28 22'II SLE OF MAN (25'7)		
	Aged 18 - 70 and not retired. Red and magenta	Aged 18 - 65 and not retired. Brown and yellow.		
Contracted out and Exempt.		Sie of Man 13'2		
		Over 60 and retired or over 65. Or widowed/married and opted out. Orange and yellow.		
Class 2				
Self Employed	ISLE OF MAN	ISLE OF MAN	islede MAN 10'6	ISLE OF MAN HARM 1'6 9'-
	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	2 1 2			
Non Employed.	ISLE OF MAN HEATTH 210 14/11 HEATTH 210	NATIONAL INTEGRALS 9'5 ISLE OF MAN 111'7	ISLE OF MAN	ISLE OF MAN HEALTH 1'6 6'10
	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.				L
Industrial Injuries only.	NATIONAL INSURANCE ISLE OF MAN	NATIONAL, INSURANCE ISLE OF MAN	ISLE OF MAN	ALFONS ASSESSED TO THE TOTAL T
	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	Excee £1 excee	not ding	Excee £1 but excee £1	1 not ding	Excee £1 but excee £1	2 not ding	Excee £1 but excee £1	3 not ding	Excee £: but excee	not ding	but exce	eding 15 not eding 16	Excee £1 but excee £1	6 not ding	Exce £	eding
Employee's portion Employer's portion	10d. 10d.	ls. ls.	8d. 8d.	2s. 2s.	6d. 6d.	3s. 3s.	4d.	4s. 4s.	2d, 2d.	5s. 5s.	0d. 0d.		10d. 10d.	6s. 6s.	8d. 8d.	7s. 7s.	6d. 6d.
Graduated stamp.	1s. 8d.	38,	4d.	5s.	0d.	6s.	8d.	8s.	4d.	10s.	Od.	_11s.	8d.	13s.	4d.	15s.	Od.

CLASS 2 — SELF-EMPLOYED PERSONS

Under 18 10s. 6d. 18 and over 18s. 8d. Under 18 9s. 0d.

18 and over 15s, 4d.

CLASS 3 — NON-EMPLOYED PERSONS

Under 18 8s. 5d.

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

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

18 and over 3s. 4d. 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

		- Edica	BOYS u	nder 18	GIRLS :	ander 18	NO'TES
Paid by employee Paid by employer		•••		1d. 3તે.	8s. 8s.	5d. 7 d .	Graduated Contributions are not payable in respect of employees under 18 years of age.
	Total		20s.	4d.	17s.	Od.	An adult's card must be used as soon as age 18 is reached.

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

SPECIAL NOTICE Upon the termination of an employ-	MEN aged 18 years and over	WOMEN aged 18 years and over
ment 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	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— NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—
card has not expired, to obtain a fresh one,	Exceeds exceed Exceeds exceed 120s. 120s. 120s. 120s.	Does not Exceeds exceed Exceeds exceed 120s. 120s. 120s.
Paid by employee Flat-rate stamp	15s. 8d. 10s. 7d. 18s. 1d. 11s. 10d. 15s. 2d. 20s. 3d. 17s. 7d. 23s. 10d. 80s. 10d. 85s. 8d. 35s. 8d.	13s. 2d. 8s. 8d. 14s. 8d. 9s. 5d. 12s. 2d. 17s. 8d. 14s. 8d. 19s. 11d. 26s. 4d. 26s. 4d. 29s. 4d. 29s. 3d.

FLAT-RATE CONTRIBUTIONS IN RESPECT OFSPECIAL GROUPS OF EMPLOYED PERSONS

aged 65 or over; or aged between 60 and 65 and treat employment— Paid by employee (industrial Paid by employer married woman or widow who Insurance contributions—	Inju 	ries ja Plot-ra	suran te sta d not	re) mp	13s. 13s. ay Na	7d. 2d. 9d. tions
employment— Paid by employed (industrial Paid by employer married woman or widow who	Inju 	ries ja Plot-ra	suran te sta d not	re) mp to p;	13s. 13s. ay Na	7d. 3d. 9d. tions
Pald by employer	1	 Fint-ra	te sta d not	 mp to p:	. 13s. . 13s. ay Na	9d. tions
			d not	to p	ay Na	tion ver
	has	eleule			and a	vet
			-		-	
			tracti	con- ed out	4)	ut I
			рец	slon	Den	
trial injuries insurance only		3d. 7d.	135.	7d.* 2d.*	Hs.	7d 8d.
Flat-rate stamp	85.	10d.	138.	9d.*	155.	3d."
	trial injuries insurance only Employer's portion	Employee's portion for industrial injuries insurance only Employer's portion	trial injuries insurance only Employer's portion	Employee's portion for industrial injuries insurance only Employee's portion	Employee's portion for industrial injuries insurance only Employee's portion	Employee's portion for industrial injuries insurance only Employee's portion

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

		M	EN	WOMEN		
		Under 18	18 and over	Under 18	18 and over	
Paid by employee Paid by employer	111 141 114 714	5d. 5d.	10d. 11d.	3d. 4d.	7d. 8d.	
	Total	10đ.	ts. 94.	7d.	ls. 3d.	

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

	of Man Perio	oa: 30 October	1967 - 5 May	1900
Class 1	MAN	WOMAN	BOY	GIRL
Employed	3010	26'4	TAT INSURANCE I MIS 1611 OF 182 20'4	17'-
	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	CO 35'8	CO 29'4		
	Aged 18 - 70 and not retired. Violet and magenta	Aged 18 - 65 and not retired. Red and green		
Contracted out and Exempt.		CO 15'3		
	3	Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta		
Class 2	These values are not th	ose announced in the new	spapers.	
Self Employed	21'-	(17'3)	11/10	10'I
	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 th	ose announced in the new	spapers.	
Non Employed.	16'7	12'II	the or may 9'4	ф от н.с. 7'7
	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.	Charles And 1'9	HATE OF HAN	NATIONAL INSURANCE ISLE OF MAN IOd	NETICNAL NSCRANCE ISLESS MAN 7d
	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).

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

CLASS 2	SELF-EM	PLOYED	PERSONS	CLASS 3	B—NON-EM	PLOYED	PERSONS
, 1	MEN	w	OMEN	1	MEN	l' w	OMEN
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. ld.	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		OMEN
Class 1 (employer pays 71d. of this contribution) Classes 2 and 3 (self-employed and non-employee	Under 18 18 and ov . 2s. 0d. 3s. 4d. 1		18 and over 2s. 8d.
persons)	. 1s. 6d. 2s. 10d	ls. 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 38

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

Nonequestablished with the print revenue games and accommodation oversigns the state of the print revenue and the state of		BOYS unde	r 18	GIRLS	under 1	8	NOTES
Employee's portion Employer's portion	•••	10 s. 8 d 10 s. 7 d		8s.	11d. 10d.		Graduated Contributions are not payable in respect of employees under 18 years of age.
Flat-rate stamp		21s. 3d	-		9d.		An adult's card must be used as soon as age 18 is reached.

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

SPECIAL NOTICE Upon the termination of an employ-	MEN aged 18 years and over					WOMEN aged 18 years and over							
ment 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	of the pension when refor a full	tracted-out graduated scheme— muneration lt working				NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—			ated e— ation	Contracted-out of the graduated pension scheme— when remuneration for a full working week—		dition	
card has not expired, to obtain a fresh one. Employee's portion Employer's portion	Exceeds 120s. 16s. 8d. 15s. 8d.	Does not exceed 120s. 11s. 5d. 20s. 11d.	Exceed 120s. 19s. 10 18s. 10	120s l. 12s.	ed S.	Exce 12 14s. 13s.	0s.	Does exc 120 9s. 18s.	eed Os. 5d.	Exce 12 15s. 15s.	0s.	Does exce 120 10s. 20s,	æd)s.
Flat-rate stamp	32s. 4d.	32s. 4d.	37s. 2	d. 37s.	2d.	27s.	8d.	27s.	8d.	30s.	8d.	30s.	8d.

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

a) aged 70 or over; or			WOME						
aged between 65 and 70 and treated as having retired from regular employment— Employee's portion for industrial injuries insurance only	(b) age em	ged 65 or over; or ged between 60 and 6 an	for industrance only	ed a stria	Flat-ra electe ader 18 3d. 10d.	nies of ate stated not Ag NOT tract grad pen sch	nly	. 13s. 14s. ay Na and Contr grad pen sch	7d. 7d. 2d. ations over racted out of uated asion. 7d. *

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

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

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

Class 1	MAN Perio	6 May 1968 WOMAN	- 2 November BOY	GIRL
Employed	NAT INSURANCE NHS	INAT INSURANCE MISS	NAT INSURANCE WHS	NAT INSURANCE INHS
Limpioyeu	32'4	27'8	21'3	17'9
	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.	16'6	NAT INSURANCE NAS		or how (112 versi)
	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.		executing (17)
Contracted Out	LO 37'2	CO 30'8		a sed \$12 v4v0
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Red and blue-green.		
Contracted out and Exempt.	ton had \$52 size or other \$25.	CO 15'8	1999	10 m 11 12 12 12 12 12 12 12 12 12 12 12 12
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		The state of the s
Class 2	with the Response			00 Just 612 19 00 9
Self Employed	22'2	(B4)	MAT INSURANCE IN MIS	NATE INSURANCE I NINS
	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.	NAY INSURANCE IN INS	1310	911	NAT INSURANCE INHS
	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.	ch Lib-	the great	NATIONAL INSURANCE	NATIONAL NEURANCE
	7/1/19	1'3	IOd	7d

40	6 May 1968 - 2 N		40
Not Contracte		Contracte	ed out
Weekly remuneration over £9 but not exceeding £10	NAME I'IO	Over £9 but not exceeding £12	6d
Over £10 but not exceeding £11	WANCE 3'10	Over £12 but not exceeding £15.	PANCE I'-
Over £11 but not exceeding £12	ANCE 5'8	Over £15 but not exceeding £18.	GANCE I'8
Over £12 but not exceeding £13	MAINCE 7'6	Over £18 but not exceeding £22.	GANUARIO 2. 2'4
Over £13 but not exceeding £14.	9'4	Over £22 but not exceeding £26.	3'2
Over £14 but not exceeding £15.	II'2	Over £26.	AVE 4'2
Over £15 but not exceeding £16.	NATION IN THE PROPERTY OF THE		
Over £16 but not exceeding £17.	IS'		
		Not contrac	ted Out.
Over £17 but not exceeding £18.	16'10	Over £22 but not exceeding £26.	18'2
Over £18 but not	PRAMANION !	Over £26.	CHANNATION NATION

Over £18 but not exceeding £22.





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 Persons CONTRACTED-OUT of the

	graduated pension scheme					graduated pension scheme					
	weekly ration— but not exceeding	Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Graduated stamp		
£9 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	£10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £28	s. d. 0 11 1 11 2 10 3 9 4 8 5 7 6 7 7 6 8 8 8 8 9 1	s. d. 0 11 1 11 2 10 3 9 4 8 5 7 6 7 7 6 8 5 8 8 9 1 9 7	s. d. 1 10 3 10 5 8 7 6 9 4 11 2 13 2 15 0 16 10 17 4 18 2 19 2	£9 £12 £15 £18 £22 £26	£12 £15 £18 £22 £20	s. d. 0 3 0 0 0 10 1 2 1 7 2 1	s. d. 0 3 0 6 0 10 1 2 1 7 2 1	8. d. 0 6 1 0 1 8 2 4 3 2 4 2		
CLASS 2		EMPLOY		RSONS	CLA		NON-EM		PERSONS		
	MEN		WOMEN		l	MEN	v /		MEN		
Under 18	18 and over	Under		d over	Under 18 18 and over			Under 18	18 and over		
12s. 6d.	22s. 2d.	10s.	8d. 188.	4d.	9s.	11d. 17	s. 7d.	8s. 1d.	13s. 10d.		

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

		MEN	1	W	OMEN
Class 1 (auglius nous 03 of this confethution)	Under			der 18	18 and over
Class 1 (employer pays 8d. of this contribution) Classes 2 and 3 (self-employed and non-employed		. 3s. 10d.	2s	. 3d.	3s. 2d.
persons)	10 00	. 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

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 u	nder 18	GIRLS	under 18	NOTES
Employee's portion Employer's portion	 11s. 11s.		98.	7d. 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
Flat-rate stamp	 22s.	9d.	19s.	1d.	reached.

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

SPECIAL NOTICE	aged 18	MEN years and over	WOMEN aged 18 years and over			
ment 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	NOT contracted- of the graduat pension scheme- when remunerati for a full worki week-	the graduated pension scheme— when remuneration	NOT contracted-out of the graduated pension scheme—when remuneration for a full working week—			
card has not expired, to obtain a fresh one.	Exceeds exceed 120s. 120s.		Exceeds Does not exceed 120s. 120s.	Exceeds exceed 120s.		
Employee's portion Employer's portion	17s. 8d. 12s. 3 18s. 8d. 22s. 1	d. 20s. 1d. 13s. 6d.	159. 0d. 10s. 2d. 14s. 6d. 19s. 4d.	16s. 6d. 10s. 11d 16s. 0d. 21s. 7d		
Flat-rate stamp	34s. 4d. 34s. 4	l. 39s. 2d. 39s. 2d.	29s. 6d. 29s. 6d.	32s. 6d. 32s. 6d		

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

MEN.	WOME	N					- Indiana
(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 employment—						regula
Employee's portion for industrial injuries insurance only	Employee's portion for indus Employer's portion		l inju			. 14s.	8 d. 6d.
Employer's portion 16s. 8d.		ī	Clater	ate sta	mn	15c	24
Flat-rate Stamp 17s. 7d.		•	iat-1	ate sta	9	. 105.	~u.
	(c) married woman or widow who Insurance contributions—	has	electe	d not	to p	ay N	ationa
				Ag	ed 18	and	OVCE
			ider 18	tract grad pen	con- ed out of luated sion eme	grad pe	racted out of luated usion deme
	Employee's portion for indus- trial injuries insurance only Employer's portion	9s.	3d. 6d.		8d.* 6d.*	16s.	8d.*
	Flat-rate stamp	9s.	9d.	15s.	2d.*	16s.	8d.*
	 Graduated contributions are pay contributions if gross weekly re 	able mur	in ad nerati	dition on exc	to flat	-rate £9.	_

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

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

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

Class 1	of Man Perio MAN	WOMAN	r 1969 - 5 July BOY	GIRL
Employed	ISLE OF MAN	ISLE OF MAN	NAT INSURANCE IN HIS IS LE OF MAN	NAT INSURANCE INHS
	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.	ISLE OF MAN	ISLE OF MAN		All pullorses
A.	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	ISLE OF MAN 39'2	STEE OF MAN		hygresum or the TTS word
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Rd-brown and grey.		
Contracted out and Exempt.		1SLE OF MAN		o fast tyli sovii internation
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.	A constraint	
Class 2				
Self Employed	15LE OF MAN 2410	ISLE OF MAN	NAT INSURANCES NHS ISLE OF MAN	ISLE OF MAN
	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.	NAT INSURANCE IN I	ISLE OF MAN	NAT INSURANCE INFO	NAT INSURANCE NHS ISLE OF MAN 92
	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.	NATIONAL INSURANCE	ISLE OF MAN	NATIONAL INSURANCE	national, insurance isle of man
	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
Weekly remuneration
over £9 but not
exceeding £10.
unchanged



Over £9 but not exceeding £12.

Contracted out



Over £10 but not exceeding £11.



Over £12 but not exceeding £15.



Over £11 but not exceeding £12.



Over £15 but not exceeding £18. unchanged



Over £12 but not exceeding £13.



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.



Over £26.



Over £15 but not exceeding £16.

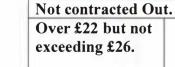


Over £16 but not exceeding £17.



15²

Over £17 but not exceeding £18.





Over £18 but not exceeding £22.



Over £26.



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			the	Persons CONTRACTED-OUT of the graduated pension scheme					
Gross remuner		Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Graduated stamp
£9 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	£10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	s. d. 0 11 1 11 2 10 3 9 4 8 6 7 7 6 7 7 6 8 5 10 0 13 6 16 0	s. d. 0 11 1 11 2 10 3 9 4 8 5 7 6 7 7 6 8 8 5 10 0 13 6 16 0	8. d. 1 10 3 10 5 8 7 6 9 4 11 2 13 2 15 0 16 10 20 0 27 0 32 0	£9 £12 £15 £18 £22 £26	£12 £15 £18 £22 £26	s. d. 0 3 0 6 0 10 2 6 6 0 8 6	s. d. 0 3 0 6 0 10 2 6 6 0 8 6	s. d. 0 6 1 0 1 8 5 0 12 0 17 0
CLASS 2-BOYS Under 18 14s, 0d,	MEN 18 and over 24s, 10d.	GIRL Under	s won	MEN l over	BO: Unde	YS N r 18 18 ar	NON-EMP MEN nd over	PLOYED GIRLS Under 18 9s. 2d.	PERSONS WOMEN 18 and over 15s. 8d.

NOTE-National Bealth Service Contributions at the following rates, are included in the flat rates shown above-

	MEN	1	WOMEN	
Class I (employer pays &d. of this contribution)	Under 18 18 and over 2s. 3d. 3s. 10d.		Jnder 18 18 and ov	
Classes 2 and 3 (self-employed and non-employed		-	28. 3d. 3s. 2d.	
persons)	1s. 9d. 3s. 4d.	1 1	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,

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 CONTRIBUTION EMPLOYED PERSONS UNDER 18	
Employee's portion, Employer's portion Flat-rate stamp		NOTES Graduated Contributions are not payable in respect of employees under 18 years of age. In adult's card must be used as soon as age 18 is reached.
FLAT-RATE CONTR	BUTIONS IN RESPECT OF EMPLOY THE SPECIAL GROUPS MENTION	PED MEN AND WOMEN (OTHER THAN ONED BELOW)

SPRCIAL NOTICE Upon the termination of an employ-		EN its and over	WOMEN aged 18 years and over			
(e) 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	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	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—		
cand has not expired, to obtain a fresh one. Employee's portion Employee's portion	Exceeds exceed 120s. 120s. 120s. 120s. 120s. 12s. 3d. 12s. 3d. 12s. 3d. 12s. 1d.	Does not exceed 120s. 120s. 120s. 120s. 20s. 1d. 13s. 6d. 20s. 6d.	Exceeds Does not exceed 120s. 120s. 120s. 15s. 6d. 10s. 2d. 15s. 6d. 20s. 4d.	Exceeds exceed 120s. 120s. 16s. 6(l. 10s. 11d. 17s. 0d. 22s. 7d.		
Plat-note stamp	85s 4d, \$5e, 4d.	40s. 2d. 40s, 2d.	30s. 6d. 30s. 6d.	33s. 6d. 33s. 6d.		

FLAT BATE CONTRIBUTIONS IN RESPECT OF SPECIAL GROUPS OF EMPLOYED PERSONS

MEN	WOMEN
(a) aged 70 or over; or	(A) aged 65 or over; or
(h) 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 regularment—
Employee's portion for industrial injuries insurance only	Employee's portion for industrial injuries only 8d. 255. 6d
Flat-rate Stamp 18s. 7d.	Flat-rate Stamp 16s. 2d
	(c) married woman or widow who has elected not to pay Nation Insurance contributions— Aged 18 and over
	NOT con-Contracte tracted out out of of graduated graduate Under pension pension 18 scheme scheme
	Employee's portion for industrial injuries insurance only 3d. 8d. 8d. 8d. Employer's portion 10s. 6d. 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—

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

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

Isle of Man Period: 6 July 1970 - 14 February 1971							
Class 1	MAN	WOMAN	BOY	GIRL			
Employed	35'4	30'6	23'9	20'1			
	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.	Over 60 and retired or over 65. Or married/widowed and opted out.					
	Green and orange.	Magenta and blue.					
Contracted Out	co 40'2	33'6					
	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.	1318 OF MAN 2410	ISLE OF MAN	NAT INSURANCE IN HS. ISLE OF MAN	iste of Man			
	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.	ISLE OF MAN	NAT INSURANCE NAS ISLE OF MAN	NAT INSURANCE: NHS. ISLE OF MAN	NAT INSURANCE NHS			
	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.	NATIONAL INSURANCE	ISLE OF MAN	NATIONAL INSURANCE	national insurance isle of man			
	Aged 18 or over. Dark blue and light blue.	Aged 18 or over. Deep orange and pale orange.	Äged under 18. Deep mauve and pale mauve.	Aged under 18. Ddeep green and pale green.			

Isle of Man Graduated Pension Contribution Rates unchanged.

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 remune exceeding	weekly ration— but not exceeding	Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Graduated stamp
£9 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	£10 £11 £12 £13 £14 £16 £16 £17 £18 £22 £22	s. d. 0 11 1 11 2 10 3 9 4 8 5 7 6 7 7 6 7 8 5 10 0	8. d. 0 11 1 11 2 10 3 9 4 8 5 7 6 7 7 7 8 5 10 0	s. d. 1 10 3 10 5 8 7 6 9 4 11 2 13 2 15 0 16 10 20 0 27 0 32 0	£9 £12 £15 £18 £29 £28	£12 £15 £18 £22 £2d	8. d. 0 3 0 0 0 10 2 6 6 0 8 8	s. d. 0 3 0 6 0 10 2 6 6 0 8 f	s. d. 0 d 1 0 1 8 5 0 12 0 17 0
CLASS 2 BOXS Under 18 14s. 0d.	MEN 18 and ove 24s, 10d.	GURI. Under	9 WO!		CLA BO Unde 11s.	TS 18 18 a	NON-EMF MEN Indover s. 9d.	CHRLS Under 18 9s. 2d.	PERSONS WOMEN 18 and over 15s. 8d.

NOTE-National Realth Service Contributions, at the following rates, are included in the flat rates shown above-

	MEN	WOMEN		
Class 1 (employer pays 1s, \$d. of this contribution) Classes 2 and 2 (self-employed and non-employed	Under 18. 18 and over 3s. 3d. 4s. 10d.	Under 18 18 and over 3s. 3d. 4s. 2d.		
persons) At At an an are	10 04 0- 43	1s. 9d, 2s. 8d.		

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

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

W. H. CAIN,
Administrator and Secretary.
E4095

Decimalisation of Contribution Rates

From 15th February, 1971 (D Day) National Insurance Contribution Rates will be expressed in decimal currency. The Ep 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 Employer's portion	0·57 0·62	0·48 0·52	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
Flat-rate stamp	£1·19	£1-00	reached.

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

SPECIAL NOTICE Upon the termination of an employ-	MEN aged 18 years and over				WOMEN aged 18 years and over			
nent 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	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—	
card has not expired, to obtain a fresh one.	Exceeds £6	Does not exceed £6	Exceeds	Does not exceed £6	Exceeds	Does not exceed	Exceeds	Does not exceed £6
Employee's portion Employer's portion	0·88 0·89	0·61 1·16	1.00 1.01	0·67 1·34	0·75 0·77	0·50 1·02	0.83 0.85	0·55 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	(a) aged 65 or over; on
(b) aged between 65 and 70 and treated as having retired from regular employment—	(b) aged between 60 and 65 and freated as having retired from regular employment—
Employee's portion for industrial injuries insurance only 0.04	Employee's portion for industrial injuries only 0-03 Employer's portion 0-77
Employers' portion 0-89 Flat-rate Stamp £0-93	Flat-rate Stamp £0.80
Flat-rate Stantp	(c) married woman or widow who has elected not to pay National Insurance contributions—
	Aged 18 and over
	NOT con- Contracted tracted out out of of of graduated graduated Under pension pension 18 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—

	M	EN	WOMEN		
	Under 18	18 and over	Under 18	18 and over	
Employee's portion Employer's portion	0-02 0-02	0-04 0-05	0·01 0·02	0·03 0·04	
Industrial Injuries Contribution	£0.04	£0-09	£0-03	£0.07	

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

Isle of N	Ian Period:	15 February 19	71 - 19 Septem	ber 1971
Class 1	MAN	WOMAN	BOY	GIRL
Employed	NAT INSURANCE NIHS	OSLE OF MAN £1.52	NAT INSURANCE IN I	E1.00
	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.	NAT INSURANCE NITE 151E OF MAN £0.93	NAT INSURANCE NHS		EXT continuous
	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.		en and 112 and
Contracted Out	NAT INSURANCE I NHS CO £2:01	The of £1.68		o ind \$10 per en
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Light brown and turquoise.		Addigation
Contracted out and Exempt.		CO £0.88		
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta		
Class 2				
Self Employed	15EE OF MAN	ISLE OF MAN	NATE INSURANCE: NHS	ISLE OF MAN
	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		80	100	
Non Employed.	NAY INSURANCE NHS 1STE OF MAN \$0.99	10.78	NATINGURANCE INHS	LELE OF MAN
	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.		1		
Industrial Injuries only.	STE OF MAN £0.09	ISLE OF MAN.	ISLE OF MAN 2004	ISLE OF MAN £0.03
				THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW

15 February 1971 - 19 September 1971

Not Contracted Out Weekly remuneration over £9 but not exceeding £10 Over £10 but not



Over £9 but not exceeding £12

Contracted out



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 £22 but not exceeding £26.



Over £18 but not exceeding £22.



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).

1000000	Persons NOT CONTRACTED-OUT of the graduated pension scheme			Persons CONTRACTED-OUT of t e graduated pension scheme					
	weekly ration— but not exceeding	Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Graduated stamp
£9 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	£10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26	£ 0.05 0.10 0.14 0.19 0.23 0.28 0.33 0.37 0.42 0.50 0.67 0.80	£ 0.05 0.10 0.14 0.19 0.23 0.28 0.33 0.37 0.42 0.50 0.67 0.80	£ 0·10 0·20 0·28 0·38 0·46 0·56 0·66 0·74 0·84 1·00 1·34 1·60	£9 £12 £15 £18 £22 £26	£12 £15 £18 £22 £26	£ 0-01 0-03 0-04 0-13 0-30 0-43	£ 0·01 0·03 0·04 0·13 0·30 0·43	£ 0-02 0-06 0-08 0-26 0-60 0-86
LASS 2 BOYS Under 18 £0.70	—SELF- MEN 18 and over £1:24	EMPLOY GIRL Under £0.6	s WOM 18 18 and	over	CLAS BO Unde	YS N r 18 18 ar	ON-EMP men od over 0.99	LOYED GIRLS Under 18	PERSONS WOMEN 18 and over .0078

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

	M	EN	WOMEN		
	Under 18	18 and over	Under 18	18 and over	
	£	£	.C	3.2	
Class 1 (employer pays £0.08 of this contribution)	0.16	0.24	0.16	0.20	
Classes 2 and 8 (self-employed and non-employed	2.20	0.15	0.00	and the second second	
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

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 inflowed.

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

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion Employer's portion	0-57 0-62	0·48 0·53	Graduated Contributions are not payable in respect of employees under 18 years of age. An aduit's card must be used as soon as age 18 is
Flat-rate stamp	£1·19	£1.01	reached

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

SPECIAL NOTICE Upon the termination of an employ-	MEN aged 18 years and over				WOMEN aged 18 years and over			
ment 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	of the pension when ren for a ful	tracted-out graduated scheme— nuneration l working	the graduated pension scheme when remuneration		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—	
card has not expired, to obtain a fresh one.	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed	Exceeds £6	Does not exceed £6	Exceeds £6	Does not exceed
Employee's portion	0-88 0-89	0.61 1.16	1·00 1·01	0·67 1·34	0-75 0-77	0·50 1·02	0·83 0·85	0·55 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	(a) aged 65 or over or
(b) aged between 65 and 70 and treated as having retired from regular employment—	(b) aged betwe n 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 Employer's portion 0.77
Employers' portion 0-89 Flat-rate Stamp £0-94	Flat-rate Stamp £0.81
Flatfate Stamp	(c) married woman or widow who has elected not to pay National Insurance contributions—
	Aged 18 and over
	NOT con- Contracted tracted out out of of graduated graduated Under pension pension 18 scheme scheme
	Employee's portion for industrial injuries insurance only 0.02 0.04* 0.04* Employer's portion 0.52 0.77* 0.85*
	Flat-rate stamp £0.54 £0.81* £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—

			M	EN	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 Contr	ibution	ı	£0.06	£0-11	£0-05	£0.09	

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

Class 1	Man Period: MAN	WOMAN	BOY	GIRL
Employed	MAT INCHES AND SECTION S	NAT INSURANCE NHS	appropriate the second	NAT INSURANCE THIS
Linployed	£1.77	£1.52	E1-19	El-01
	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.	£0.94	TISEE OF MAN £0.81		lib antereuse hopestros
	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.		Over \$11 but in exceeding \$12.
Contracted Out	NAT INSURANCE NHS	CO £1.68		
	Aged 18 - 70 and not retired. Violet and magenta. Unchanged	Aged 18 - 65 and not retired. Light brown and turquoise Unchanged.		A Life to the second se
Contracted out and Exempt.		CO £0.89		constitutions
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta		
Class 2				
Self Employed	E1.50	ISLE OF MAN	E0-85	£0.73
	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.	11-20	£0.94	to 1816 OF MAN	THE OF MAN
	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.	ISLE OF MAN	ISLE OF MAN	ISLE OF MAN £0.06	ISLE OF MAN
	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 Over £9 but not Remuneration over £9 but not exceeding exceeding £12. £10. unchanged £0.10 unchanged Over £10 but not Over £12 but not exceeding £11. exceeding £15. unchanged unchanged Over £11 but not Over £15 but not exceeding £12. exceeding £18. unchanged unchanged Over £18 but not Over £12 but not exceeding £13. exceeding £22. unchanged Over £13 but not Over £22 but not exceeding £14. exceeding £26. unchanged Over £14 but not Over £26 but not exceeding £15. exceeding £30. unchanged Over £30 but not Over £15 but not exceeding £16. exceeding £34. unchanged Over £16 but not Over £34 but not exceeding £17. exceeding £38. unchanged Over £17 but not Over £38 but not exceeding £18. exceeding £41. unchanged

Over £18 but not exceeding £22.



Over £41.



20 September 1971 - 1 October 1972.

ISLE OF MAN

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 remune exceeding	weekly ration— but not exceeding	Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Graduated stamp
£9 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26 £30 £34 £38 £41	£10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £28 £30 £34 £38 £41	£ 0.05 0.10 0.14 0.19 0.23 0.28 0.33 0.37 0.42 0.52 0.70 0.87 1.05 1.22 1.40 1.47	£ 0-05 0-10 0-14 0-19 0-23 0-28 0-33 0-37 0-42 0-52 0-70 0-87 1-05 1-22 1-40 1-47	£ 0·10 0·20 0·28 0·38 0·46 0·56 0·66 0·74 1·40 1·74 2·10 2·44 2·80 2·94	£9 £12 £15 £18 £22 £26 £30 £34 £34 £38 £41	£12 £15 £18 £22 £26 £30 £34 £38 £41	£ 0.01 0.03 0.04 0.15 0.33 0.50 0.67 0.86 1.02 1.08	£ 0.01 0.03 0.04 0.15 0.33 0.50 0.67 0.85 1.02 1.08	£ 0-02 0-06 0-08 0-30 0-66 1-00 1-34 1-70 2-04 2-16
LASS 2 BOYS Under 18	SELF MEN 18 and ove	EMPLO: GIR: Under	LS WO	RSONS MEN d over	ВС	YS	NON-EMI	PLOYED GIRLS Under 18	PERSON WOMEN 18 and over

***** ** * * * * * * * * * * * * * * *		3 30 0 00 0		
NOTE-National Health	Rettice Contribution	a at the following wat	tes, upa incimilad in t	he flat rates shown above

1.25

		MEN	WOM	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)	0.00	0-17	0-09	0.13		

0.68

1.20

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

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

1.50

0.73

0.85

W. H. CAIN, Administrator and Secretary.

0.94

0.55

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:—

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

	BOYS under 18	GIRLS under 18	NOTES
Employee's portion Employer's portion		0-48 0-61	Graduated Contributions are not payable in respect of employees under 18 years of age.
Flat-rale stamp	£1·27	£1.09	An adult's card must be used as soon as age 18 is reached.

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

	ME aged 18 year		WOMEN aged 18 years and over			
4	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 Employer's portion	0.88 0.99	1·00 1·11	0·75 0·86	0·83 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 employment—	n regul ar
Employee's portion for industrial injuries insurance only 0.05 Employers' portion 0.99	Employee's portion for industrial injuries only Employer's portion	0·04 0·86
	Flat-rate Stamp	£0.90
Flat-rate Stamp £1-04	(a) married mamon on milders who has alested and as an	NT. 41 .
The state of the s	(c) married woman or widow who has elected not to pay Insurance contributions—	National
SPECIAL NOTICE	Aged 18 ax	d over
Upon the termination of an employ- ment and at the expiry of a card—	NOT con- Co	
(a) the employer is required to make a declaration on the contribution	tracted out	out
card; and		radusted Dension
(b) the employee is required to		scheme
surrender the card, and, if the card has not expired, to obtain a fresh one,	Employee's portion for indus- trial injuries insurance only 0.02 0.04* Employer's portion	0:04* 0:94*
	Flat-rate stamp £0.63 £0.90*	£0.98*
	* Graduated contributions are payable in addition to flat-ra contributions if gross weekly remuneration exceeds £1	

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

	M	EN	WOMEN		
	Under 18	18 and over	Under 18	18 and over	
Employee's portion Employer's portion	0-03 0-03	0-05 0-07	0·02 0·03	0·04 0·05	
Industrial Injuries Contribution	£0.06	£0·12	£0.05	£0.09	

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

Isle of			2 - 30 Septembe	
Class 1	MAN	WOMAN	BOY	GIRL
Employed	ISLE OF MEN	the state of Man £1.61	f1-27	£1·09
	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.	STEP LA	£0-90		
	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	co f2-11	CO £1.77	,	
	Aged 18 - 70 and not retired. Violet and magenta	Aged 18 - 65 and not retired. Light brown and turquoise.		
Contracted out and Exempt.		CO £0-98	-	
		Over 60 and retired or over 65. Or widowed/married and opted out. Yellow-green and magenta		
Class 2				
Self Employed	isle of JAN	£1.40	THE OF MAN £0.95	E0-81
	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.	GID ISLE OF MAN	\$1.04	STE OF MAN	SIE de MA
	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.	SEE OF MAN	ISLE OF MAN	ISLE OF MAN	ISLE OF MAN £0-05
	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 Over £9 but not £9 but not exceeding exceeding £12. unchanged £10. unchanged Over £10 but not Over £12 but not exceeding £11. exceeding £15. unchanged unchanged Over £11 but not Over £15 but not exceeding £12. exceeding £18. unchanged unchanged Over £12 but not Over £18 but not exceeding £13. exceeding £22. unchanged Over £13 but not Over £22 but not exceeding £14. exceeding £26. unchanged Over £14 but not Over £26 but not exceeding £15. exceeding £30. unchanged Over £15 but not Over £30 but not exceeding £16. exceeding £34. unchanged Over £16 but not Over £34 but not exceeding £17. exceeding £38. unchanged Over £17 but not Over £38 but not exceeding £18. exceeding £42. unchanged

Over £18 but not

exceeding £22.



Over £42 but not exceeding £45.



Not contracted	Out.	Contracte	ed Out
Remuneration over £22 but not exceeding £26.	£1-46	Over £45 but not exceeding £47	The state of the s
Over £26 but not exceeding £30.	GRADIATED LANCE \$1.86	Over £47.	THE WASSERS
Over £30 but not exceeding £34.	£2-22		
Over £34 but not exceeding £38.	E2-60		
Over £38 but not exceeding £42,	E2-98		
Over £42 but not exceeding £45	E3-32		
Over £45 but not exceeding £47.	CHADIATE OF		

Over £47.

MONDAY 2nd October 1972.

GRADUATED CONTRIBUTIONS

psyable 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					Person: CONTRACTED-OUT of the graduated pension acheme				
	weekly ration— but not exceeding	Employee	Employer	Graduated stamp		weekly ration— but not exceeding	Employee	Employer	Gradusted
		£	£	£			£	£	£
£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	∩-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	£28	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	0.68	£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	1	1			
£34	£38	1.30	1.30	2.60	1				,
£38	£42	1.49	1-49	2.98					
£42	£45	1.66	1.66	3.32	1				
£45	£47	1.80	1-80	3.60	1				
£47		1-85	1.85	3.70	,		l		

CLASS 2—SELF-EMPLOYED PERSONS				CLASS 3—NON-EMPLOYED PERSO				
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	
0.95	1.68	0.81	1-40	0-75	1:33	0.61	1.04	

NOTE—National Health Service Contributions, at the following	ME	N	NOMEN	
Class 1 (employer pays £0-08 of this contribution) Classes 2 and 3 (self-employed and non-employed	Under 18 £ 0-16	18 and over £ 0.24	Under 18 18 and £ £ 0-16 0-20	
persons)	0.09	0.17	0.09 0.13	<u> </u>
Any further information required may Head Office. Hill Street, DOUGLAS	be obtained from	n the Board's	W. H. CAIN, Administrator and Secret	ary 78145

65

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

	1	BOYS under 18	GIRLS under 18	NOTES
Employee's portion		0.57 0.77	0·48 0·67	Graduated Contributions are not payable in respect of employees under 18 years of age.
Flat-rate stamp		£1.34	£1·15	An adult's card must be used as soon as age 18 is reached.

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

	Aged 18 year		WOR	
	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 Employer's portion	0·94 1·13	0·96 1·25	0·71 0·98	0·79 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 £6 and £7 a week and non-employed if earning less.

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

MEN	
(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 an employment—
Employee's portion for industrial in-	Employee's portio
juries insurance only 0.05	Employer's portio
Employers' portion 1·13	
Flat-rate Stamp £1:18	(c) married woman or
SPECIAL NOTICE	Insurance contributi
	(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

Upon the termination of an employ-ment and at the expiry of a card—

MEN

- (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.

WOMEN

- nd 65 and treated as having retired from regular on for industrial injuries only 0.04 0.98 Flat-rate Stamp ... £1-02
- r widow who has elected not to pay National

		Aged 18	and over
	Under	NOT con- tracted out of graduated pension scheme	Contracted out of graduated pension scheme
Employee's portion for indus- trial injuries insurance only Employer's portion	0·02 0·67	0·04* 0·98*	0·04* 1·06*
Flat-rate Stamp	€0.69	£1.02*	£1·10*
40-4-4		1 1.2141	4 0.44-

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-

1	MEN		WO	MEN
	Under 18	18 and over	Under 18	18 and over
Employee's portion Employer's portion	0·03 0·04	0·05 0·09	0·02 0·03	0·04 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 Period	WOMAN	BOY	GIRL
Employed	ISLE OF MART	face of Many £1.69	ISLE OF MAN	£1:15
	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.	ISLE OF MAN 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	£1.02 Over 60 and retired or over 65. Or married/widowed and opted out.		Secolity CE
Contracted Out	NAT INSURANCE NHS	Magenta and blue.		a lod fikeret
	Aged 18 - 70 and not retired. Violet and magenta.	Aged 18 - 65 and not retired. Brown and turquoise.		CA 2 BEHBS 2 x 3 x 3 x 3 x 3 x 3 x 3 x 3 x 3 x 3 x
Contracted out and Exempt.	2	LEUE OF MAN T		10 50 th 10 10 th
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta		
Class 2				
Self Employed	ISSE OF MAN	ISLE OF MAN	ISLE OF HAN	ISLE OF MAN
	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		Hi-Uthe	12050	J.
Non Employed.	ISLE OF MAN	NAT INSURANCE: NAS	ISLE OF MAN	ISLE OF MAN
	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.			were transfer	
Industrial Injuries only.	to 14	IS LE OF MAN £0.11	E0.07	ISLE OF MAN £0.05
	Aged 18 or over.	Aged 18 or over. Orange	Aged under 18. Violet and turquoise.	Aged under 18. Blue-green and green.

00	ISLE OF MI		Vo
	1 October 1973 -		
Not Contract	ed Out	Contracte	ed out
Remuneration over £9 but not exceeding £10. unchanged	GANCE E0:10	Over £9 but not exceeding £12	4p not found in London or the IOM!
Over £10 but not exceeding £11.	GADUATED 2 E020	Over £12 but not exceeding £15.	£0.08
Over £11 but not exceeding £12.	£0.30	Over £15 but not exceeding £18.	£0·12
Over £12 but not exceeding £13	E0-40	Over £18 but not exceeding £22.	£0.40
Over £13 but not exceeding £14.	formula to the following the f	Over £22 but not exceeding £26.	E0-80
Over £14 but not exceeding £15.	CONSTRUCTION OF THE PROPERTY O	Over £26 but not exceeding £30.	£1·20
Over £15 but not exceeding £16.	COADUATION EO-70	Over £30 but not exceeding £34.	the first state of the state of
Over £16 but not exceeding £17.	GANCE E0-80	Over £34 but not exceeding £38.	CHADUATED CANCE £1.98
Over £17 but not exceeding £18.	£0.90	Over £38 but not exceeding £42.	£2-38



Over £42 but not



Over £18 but not exceeding £22.



exceeding £46.



Over £54.

1 October 1973 - 4 August 1974 **Contracted Out** Not contracted Out. Over £46 but not Remuneration over exceeding £50 £22 but not exceeding £26. Over £50 but not Over £26 but not exceeding £30. exceeding £54 £1.90 Over £30 but not Over £54. exceeding £34. 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.

MONDAY 1st October 1973 continued.

GRADUATED CONTRIBUTIONS Payable in addition to flat-rate contributions in tempect of Employed persons aged 18 years and over (not being persons who are treated as having retired from regular employment) Persons CONTRACTED-OUT of the graduated pension scheme Persons NOT CONTRACTED-OUT of the gratuated pension scheme Gross weekly remuneration— but not Gross weekly remuneration— Graduated Graduated but not Employer Employee Employer Employee stamp exceeding exceeding exceeding exceeding 2 0-04 0-08 0-12 **£** 0·05 **£** 0·10 **£** 0.02 £10 £11 £12 0.05 £12 0.02 £9 0·10 0·15 0·20 0·25 0·30 0·35 0·10 0·15 0·20 0·25 0·30 0·20 0·30 0·40 0·50 £12 £15 £18 £15 £18 0.04 0.06 0.04 £10 £11 £12 £13 £14 £15 £16 £17 £18 £22 £26 0.06 0.20 0.40 0.60 £13 £14 £15 £16 £17 £22 £26 £30 0·20 0·40 £22 £26 0.80 0.60 0.70 0.80 0.90 1.20 1.50 1·20 1·58 0.60 0.35 0.40 0.45 0.60 0.75 0.95 £34 £38 0.79 0.99 £30 0.79 0·40 0·45 0·60 0·75 0·95 1.98 2.38 2.78 £34 0.99 £18 £22 £26 £30 £34 £42 £46 £50 £54 £38 £42 1·19 1·39 1·19 1·39 £46 £50 £54 1·59 1·79 1·87 1.59 1·90 2·30 1·15 1·35 1·55 1·76 1·95 2·15 1·15 1·35 1·55 1·75 1·95 2·15 2·25 £30 £34 £38 1.87 £38 £42 £46 £50 £54 2·70 3·10 £42 £46 £50 3.50 3.90 4.30 £54 2.25 CLASS 3—NON-EMPLOYED PERSONS CLASS 2—SELF-EMPLOYED PERSONS **GIRLS** WOMEN BOYS GIRLS MEN MEN BOYS WOMEN 18 and over Under 18 18 and over Under 18 Under 18 18 and over Under 18 18 and over 0.70 0.93 1.61 1.09 1.93 1-19 NOTE.—National Health Service Contributions at the following rates are included in the flat rates shown above— WOMEN Under 18 18 and over Under 18 18 and over £ 0·16 0.24 £ 0·16 £ 0.20 Class 1 (employer pays £0.98 of this contribution

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

0.09

0.17

Board of Social Security.

Classes 2 and 3 (self-employed and non-employed persons) ...

W. H. CAIN, Administrator and Secretary,

0.18

0.09

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	ES	YEARS	OF	AGI

		BOYS under 18	GIRLS under 18	NOTES
Employee's portion		0.57	0.48	Graduated contributions are not pay-
Employer's portion		0.83	0,72	able in respect of employees under 18 years of age.
Plat and a starrage		01.40	24.00	An adult's card must be used as soon
Flat-rate stamp	•••	£1.40	£1.20	us age 18 is reached.

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

	aged 18 yea		WOA aged 18 yea	
	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
Plat-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 I 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

- (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

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;
- the employee is required to surrender the card, and, if the card has not supired, to obtain a fresh one.

WOMEN

(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

Flat-rate Stamp ... £1.09

(c) married woman or widow who has elected not to pay National Insurance contributions—

	Aged 18 and over
Und 18	
	.02 0.04° 0.04° .72 1.05° 1.13°
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 ove
£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) 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

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

Class 1	MAN MAN	WOMAN	BOY	GIRL
Employed	NAT INSURANCE NHS	£1.76	ISLE OF MAN 1	ISLE OF MAN
	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.	E1-09 Over 60 and retired or over 65. Or married/widowed and opted out. Magenta and blue.	unchanged	untiming to
Contracted Out	CO £2-30	CO £1-92		
	Aged 18 - 70 and not retired. Violet and magenta	Aged 18 - 65 and not retired. Red-brown and grey.		
Contracted out and Exempt.		CO £1.17	TOP TOP TO THE TOP TO	
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		
Class 2				
Self Employed	SIE OF MAN &	ISLE OF MAN CE	THE OF MAN OF	SLE OF MAN.
	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.	NAT INSURANCE NHS	NAT INSURANCE INFO	15 to 65 man 2	NAT INSURANCE THIS
	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.	1 500			
Industrial Injuries only. unchanged.	F0-14	IS CE OF MAN	E0.07	ISLE OF MAN
	Aged 18 or over.	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

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

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

	aged 18 year		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 Employer's portion	0.75 1.67	0.87 1.78	0.62 1.43	0.70 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

MEN WOMEN (a) aged 65 or over; or (a) aged 70 or over; or (b) aged between 60 and 65 and treated as having retired from regular (b) aged between 65 and 70 and treated employmentas having retired from regular employ-Employee's portion for industrial injuries only ... ment-Employer's portion 1.43 ployee's portion for industrial injuries in-Employee's Flat-rate Stamp ... £1.47 0.05 urance only Employers' portion ... 1.67 (c) married woman or widow who has elected not to pay National Insurance contributions-Flat-rate Stamp ... £1.72 Aged 18 and over NOT COR-Contractedtracted out out of graduated of graduated SPECIAL NOTICE Under pension pension Upon the termination of an employment and at the expiry of the cardcheme 18 Employee's portion for industrial injuries insurance only Employer's portion 0.04 0.04* 0.02 (a) the employer is required to make a declaration on the contribution card; 1.43* 1.51* 0.97 Flate-rate Stamp €0.99 £1.47* £1.55 (b) the employee is required to surrender the card, and, if the card has not expired, to obtain a fresh one.

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

*Graduated-contributions are payable in addition to contributions if gross weekly remuneration exceeds 59.

flat-rate

					M	DEN	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	•••	•••	•••	•••	0.05	0.11	0.04	0.09	
locustrial Inju	ries	Coat	ribu	rod	£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	E2-42	to the factor of	E1-69	ISLE OF MAN £1-45
1.047.05.1580	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.	cto	£1.47		
	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.		#12 miles and
Contracted Out	E2-65	ISLE OF MAN		Carl Pranett
	Aged 18 - 70 and not retired. Orange and violet.	Aged 18 - 65 and not retired. Red-brown and turquoise.		
Contracted out and Exempt.		15/2 SE 11-55		
		Over 60 and retired or over 65. Or widowed/married and opted out. Green and magenta.		
Class 2		V		
Self Employed	£2·41	£2·01	£1.36	£1·16
	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.	ISLE OF WAR	AAT INSURANCE THIS AT SE WAN E1-49	£1.08	£0.87
	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.	NATIONAL INSURANCE	SLE OF MAN 2013	NATIONAL INSURANCE	E0.06
	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.

70	ISLE OF MI	AIN	70
	5 August 1974 -	- 5 April 1975	
Not Contract	ed Out	Contract	ed out
Remuneration over £9 but not exceeding £11	£0·12	Over £9 but not exceeding £12	£0-06
Over £11 but not exceeding £13	£0.34	Over £12 but not exceeding £15.	£0.12
Over £13 but not exceeding £15	£0-56	Over £15 but not exceeding £18.	£0·20
Over £15 but not exceeding £18	ED-84	Over £18 but not exceeding £22.	£0-50
Over £18 but not exceeding £22.	£1-26	Over £22 but not exceeding £26.	£0.94
Over £22 but not exceeding £26.	GRADUATED E1-70	Over £26 but not exceeding £30.	CORRECTION ET 38
Over £26 but not exceeding £30.	E2-14	Over £30 but not exceeding £34.	£1-82
Over £30 but not exceeding £34.	£2·58	Over £34 but not exceeding £38.	E2-26
Over £34 but not exceeding £38.	£3.02	Over £38 but not exceeding £42.	£2·70
Over £3 but not	COLVANIATION	Over £42 but not	THE WALL

Over £3 but not exceeding £42.



Over £42 but not exceeding £46.



Over £62.

5 August 1974 - 5 April 1975 Not contracted Out. **Contracted Out** Over £46 but not Remuneration over £42 but not exceeding exceeding £50 £46. Over £50 but not Over £46 but not exceeding £54 exceeding £50. Over £54 but not Over £50 but not exceeding £58. exceeding £54. Over £54 but not Over £58 but not exceeding £58. exceeding £62. Over £58 but not Over £62. exceeding £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).

	NTRACTED-OUT of the dipension scheme,	Persons CONTRACTED-OUT of the graduated pension scheme;		
Gross weekly		Gross weekly		

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.						
	weekly ration— but not exceeding	Employee		remuneration—		Employee	Employer	Graduate stamp	
- a		£	£	£	21.00		£	£	£
£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	522	£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	3.13	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	£38	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	1			2.00	3.00
	8 7 4 4	i i							
							7		

CLASS 2—SELF-EMPLOYED PERSONS

BOYS Under 18 £1.36	MEN 18 and over £2.41	GIRLS Under 18 £1.16	WOMEN 18 and over
æ 1.00	&2.71	£1.10	£2.01

CLASS 3-NON-EMPLOYED PERSONS

BOYS	MEN	GIRLS	WOMEN
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 —

	MIDN		WOMEN	
	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	£ 0.16	0.24	0.16	0.20
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

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%

EMPLOYERS CONTRIBUTION ONLY

Employees who have reached pension age

and have retired or are treated as retired

NIL

8.5%

8.5%

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:	CLA MAN	SS 2 WOMAN	CLASS 3	Share Fisherman	
6 Apr. 1975 - 10 Apr. 1976	E2-41	f2-10 Gold and greenish-blue.	ISLE OF £1.90	£3-01	
11 Apr. 1976 - 9 Apr. 1977	E2-41	ISLE OF MAN	E2·10	red and blue	
10Apr. 1977 - 8Apr. 1978	Blue and violet. \$150 of \$2.66\$ Blue and violet.	Green and blue. £2.55 Gold and green.	yellow and blue 15te OF MAN Taupe and blue.	ISLE OF HAN Red and blue Share Fisherman	
9 Apr. 1978 - 7 Apr. 1979	CLASS 2	CLA	£3.00		
8 Apr 1979 - 5 Apr. 1980	Green and gold. ANTIONAL INSURANCE. £2-10	Gold an NATIONAL ISLE	Blue and red. RIVERS OF MESS E3-30 Green and red.		
6 Apr. 1980 - 11 Apr.1981	Red and blue TANKS TRANSPORTER £2-50 Green and orange.	Blue and gold. £2-40		NATIONAL INSURANCE ISLE OF MAN £3.90 Red and blue.	
12 Apr. 1981 - 10 Apr. 1982	15de OF MANO	Orange and blue.		15E8 OF 121 £5-15	
11 Apr 1982 - 9 Apr. 1983	Red and green	Red and blue.		Blue and pink.	
10 Apr. 1983 - 7 Apr 1984	Red and green.	green	Orange and blue.		

Period:	CLASS2	CLASS 3	Share Fisherman
8 Apr. 1984 - 6 Apr. 1985	nat insurance n.H.s.	MAT. INSURANCE N.H.S.	NAT. INSURANCE N.H.S.
	Black, yellow and brown.	Black, brown and pale green.	Black, blue and green.
7 Apr. 1985 - 5 Oct. 1985	NATINSURANCE ALLS: ± ISLE OF MAN	PATINSURANCE NH.S. WISLE OF MAN £4-65	E7-55
	Black, red-brown and gold.	Black, purple, yellow and grey.	Black, green and blue.
6 Oct. 1985 - 5 Apr. 1986	ISLE OF MAN	E3-40	ISLE OF MANY
	Black, grey and gold.	Black, blue and grey.	Black, pink and blue.
6 Apr. 1986 - 11 Apr. 1987	ISLE OF MAN	ISLE OF MAN	E 6-55
12 Apr. 1987 -	Black, green and blue.	Black, brown and orange.	Black, green, yellow and blue.
9 Apr. 1988	£3.85	£375	£6-55
10 Apr. 1988 -	Black, red-brown and yellow.	Black, green, and blue.	Black, green and blue
8 Apr. 1989	iste of man £4.05	ES.95	CASLE OF WAN
0	Black, grey anf yellow.	Black, grey and pink.	Black turquoise and blue.
9 Apr. 1989 - 7 Apr. 1990	rsle of Man	GD NAT. INS. NHS	TELEGRMAN
0	Green, brown and yellow.	Blue, brown and yellow.	Yellow, red and brown.
8 Apr. 1990 - 6 Apr. 1991	ISLE OF MAN	ISUE OF MAN	HEEF OF MEA
7 4 1001	Yellow and taupe	Orange ad taupe.	Blue and red.
7 Apr. 1991 - 11 Apr. 1992	D NAT. INS. NHS	TSLE OF MAN Cl 3	GO NAT. INS. NHS
	Pink. (£5.15)	Brown. (£5.05)	Green. (£6.20)
12 Apr. 1992 - 10 Apr. 1993	CONATING NHS	99 NAT. INS. NHS 18404 MAN 1992/93 £5.25	GD NAT. INS. NHS ISTACLMAN
	Red and yellow.	Green and yellow.	Red, yellow and green. (£7.00)

These notes accompany the Archive of National Insurance Stamps preserved by the Department of Health and Social Security in Douglas, Isle of Man.

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 cheme 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 then £9 per week. The scheme provided that, in return for graduated contributions (variable rates according to the level of earnings) payable in additional 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 shreddings 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