

**STATUTORY INSTRUMENT**  
**No. 80 Of 1980**

BELIZE:

REGULATIONS made by the Minister responsible for Social Security in the exercise of the powers vested in him by Section 10 of the Social Security Ordinance, 1979, and all powers thereunto him enabling.

(Gazetted 20th December, 1980)

1.-(1) These Regulations may be cited as the

**SOCIAL SECURITY (COLLECTION OF  
CONTRIBUTIONS)  
REGULATIONS, 1980**

(2) These regulations shall come into operation on the day appointed by the Minister by Order published in the Gazette.

2. For the purposes of these regulations, unless the context otherwise requires-

"appointed day" means the day appointed by the Minister under regulation 1;

"Benefit Regulations" means the Social Security (Benefit) Regulations, 1980;

"Classification Regulations" means the Social Security (Classification) Regulations, 1980;

"Contributions Regulations" means the Social Security (Contributions) Regulations, 1980;

"Contribution year" means the period of fifty-two or fifty-three weeks beginning with the first Monday in any calendar year after the year 1981 and ending on the Sunday immediately before the first Monday of the succeeding calendar year, but in relation to 1981, it shall mean such periods as the Minister may determine by Order published in the Gazette;

"direct payment card" has the meaning assigned to it in regulation 2 of the Registration of Employers and Employed Persons Regulations, 1980;

"earnings" means, in relation to an employed person, wages other remuneration specified in regulation 7;

"inspector" means an officer of the Board designated as such in accordance with section 40 of the Ordinance;

"Ordinance" means the Social Security Ordinance, 1979; "Registration of Employers and Employed Persons Regulations" means the Social Security (Registration of Employers and Employed Persons) Regulations, 1980;

"Retired person" has the same meaning assigned to it in regulation 2 of the Classification Regulations.

All other words and expressions defined in the Ordinance shall have the same meaning in these regulations.

3. Subject to these regulations, a contribution shall be payable in respect of a person over fourteen years and under sixty-five years for each contribution week during the whole or any part of which such person is employed in insurable employment.

Provided that where an employed person attains the age of sixty-five years on a

Monday, there shall be no liability for contribution for that week.

4.-(1) An employed person and his employer shall be exempt from liability to pay contribution for any contribution week-

- (a) in which no work is done by the employed person and in respect of which he receives no earnings; or
- (b) in respect of which the employed person is entitled to a credited contribution under the Benefit Regulations.

(2) Nothing in paragraph (1) shall be deemed to affect the liability of an employed person and his employer to pay a contribution for any contribution week in which the employed person is on leave if a contribution is normally payable with respect to the employment of such person.

5.-(1) Except as provided in this regulation, the prescribed amount of total contribution payable in respect of an employed shall be paid by means of-

- (a) insurance stamps of the proper value affixed on a contribution card; or
- (b) direct payment.

(2) For the purpose of paragraph (1), "direct payment" means payment of the contribution in cash at the prescribed time and in such manner and under such arrangements as the Board may direct or authorize in accordance with these regulations.

(3) In relation to any employer or employed person or to any group or class of employers or employed persons the Board shall determine whether the total contribution shall be paid by means of insurance stamps or by direct payment.

(4) Where an employer required to pay contribution by means of insurance stamps request the Board to pay contribution by other means, the Board may authorise a special arrangement for the payment of contribution subject to such conditions as it may consider necessary to impose, including the payment of a specified fee which in the opinion of the Board, represents the greater expense in administration, if any, involved by such arrangement.

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

6.-(1) The weekly insurable earnings of an employed person, other than a retired person, the amount of contribution payable by such person and the amount of contribution payable by the employer, shall be the amounts set out in columns 2, 3 and 4 respectively, in the Schedule hereto corresponding to the actual weekly earnings of the employed person specified in column (1) thereof.

Provided that the maximum insurable earnings of an employed person shall be one

hundred and thirty dollars per week.

(2) The amount of weekly contribution payable in respect of a retired person insured only for the purposes of section 12 and 17 of the Ordinance (benefit in respect of employment injury and prescribed diseases) in accordance with the classification Regulations shall be one dollar fifty-cents:

Provided that the said contribution shall be payable exclusively by the employer.

7.-(1) For the purposes of these regulations, the earnings of an employed person shall be the gross earnings received by such person from his employer including;

- (a) overtime payments;
- (b) cost of living bonus;
- (c) family allowances or payments in respect of dependents;
- (d) supplements or rewards for long service, industry or efficiency;
- (e) production bonus or incentive pay, service charges;
- (f) commission on profits or sales;
- (g) gratuities paid by the employer other than those paid once a year;
- (h) money or other remuneration paid in consideration of dirty, obnoxious or dangerous conditions or similar payments;
- (i) payment on account of night or shift work;
- (j) amounts deducted from earnings under any law or contract of service in respect of free meals provided by the employer;
- (k) any liabilities of the employed person (including tax) paid on his behalf by the employer; and
- (1) holiday pay or other amounts set aside out of the employed person's earnings throughout the year or part of the year to be paid out to him periodically or as a lump sum:

Provided that-

(i) in the case of payments specified under sub-paragraphs (a) to U) inclusive of this paragraph, the amounts so paid shall, if they are not paid together with the earnings for the period for which they were due, be included in the wages for the period in or immediately after which they are paid;

(ii) in the case of payments specified under subparagraphs (k) and 0) of this paragraph the amounts paid or set aside shall be included in the related earnings for the appropriate periods for which contributions would have been payable had the amounts not been so set aside.

(2) Where the earnings of an employed person are not fixed on a time basis, the total amount of his earnings in a specific period for which a contribution or contributions are payable shall be taken into account for the purpose of contribution.

(3) Where a person employed in insurable employment does not receive from his employer any pecuniary remuneration, the Board may determine for the purposes of the Ordinance the amount of contribution payable on the basis of earnings normally derived from employment of the same type and in similar circumstances.

(4) With a view to securing that liability for the payment of contributions is not avoided or reduced by an employer using any pay practice which is abnormal for the

employment the Manager whether or not an application has been made to him in that regard, may if he thinks fit, determine any question in relation to the payment of contributions where any such practice has been or is being followed in like manner as if the employer concerned had not followed such abnormal practice but had followed a practice normal for the employment in question.

8.-(1) Where earnings are paid to an employed person for a period longer than a contribution week, the number of weeks of contribution in each of which such person is employed shall be equal to the number of Mondays in that period:

Provided that the amount of earnings for such period shall be converted to weekly basis in such manner as the Board shall direct.

(2) In cases to which paragraph (1) applies, if the contribution is required or authorised to be direct payment the amount of weekly contribution payable shall be computed as directed by the Board.

9. Where the employer makes a payment to or for the benefit of an employed person in respect of such person's income tax, the amount of the earnings of that person for the purposes of these regulations shall be deemed to be such a sum as will include the amount of the payment made by the employer in respect of the employed person's tax.

10.-(1) Subject to paragraph (3), an employer liable to pay contribution in respect of an employed person shall pay the total contribution at the followings times-

- (a) where he pays earnings to the employed person, before paying the earnings in respect of the period for which contribution is payable;
- (b) where he does not pay earnings, on the last day of employment in each contribution week;
- (c) where he pays earnings for a period in advance, he shall pay contribution in advance for that period.

(2) At the time when the contribution in respect of an employed person falls due in accordance with paragraph (1) the employer shall record on the direct payment card of such person the particulars required by the Board including the earnings and amount of contribution.

(3) An employer required or authorised to make contribution by direct payment shall pay to the Board not later than fourteen days after the end of each calendar month the total contribution due in respect of each person employed by him during that month:

Provided that in any particular case or class of cases the Board may require or authorise the payment of the total contribution due at such shorter or longer intervals as it may determine.

(4) Any employer making contribution by direct payment may be required by the Board on the occasion of each payment of contribution-

(a) to produce the direct payment card of each employed person in respect of whom a contribution is paid;

(b) to furnish a statement of contribution in the form required or approved by the Board.

(5) For the purpose of preventing loss of income to the Fund, any employer or class or employers paying contribution in respect of employed persons by direct payment may be required by the Board to make a deposit on account of contribution due:

Provided that such deposit shall always be required whenever payment of contribution at intervals longer than one calendar month is authorised by the Board under paragraph (3).

(6) The provisions of paragraph (4) of regulation 5 and of paragraph (5) of this regulation and any arrangement approved by the Board thereunder, shall apply to any person affected by the arrangement and any contravention of or failure to comply with any requirement of such arrangement shall be deemed to be a contravention of or failure to comply with these regulations.

(7) Without prejudice to the provisions of paragraph (1), where an employer is required to pay contribution in respect of a person employed by him by means of insurance stamps, he shall pay contributions due in respect of such person-

(a) within ten days of termination of employment where the employment is terminated by the insured person without any notice or intimation to the employer, and forthwith on the termination of the employment where the employment is terminated in any other manner;

(b) within five days after the expiration of the currency of the contribution card.

(8) Where an employer is required to pay contributions by direct payment in respect of a person whose employment is terminated and in respect of whom contributions are still due he shall pay all the contributions still outstanding within fourteen days after the end of the month in which the employment is terminated.

(9) For the purposes of paragraphs (7) and (8), the date of termination of employment is the day on which the employment actually comes to an end, whether such termination is in accordance with the terms of the contract of service or not, and whether or not the employment is to be resumed at a later date.

(10) Notwithstanding anything contained in this regulation, where an employed person applies for benefit the employer shall pay all contributions due in respect of that person within forty-eight hours after being requested to do so by the Board or by that person.

11.-(1) An employer shall not be entitled to recover any contribution paid by him or to be paid by him on behalf of an employed person otherwise than by deduction in accordance with this regulation.

(2) An employer liable to pay contribution on behalf of a person employed by him shall deduct such contribution before paying to the employed person the earnings in respect of the period for which contribution is payable:

Provided that where two or more payments of earnings fall to be aggregated, the employer may deduct the amount of the contribution based thereon which is payable by the employed person either wholly from one of the said payment, or partly from one and partly from the other or any one or more of the others.

(3) Where earnings are paid to an employed person in advance for any period, the employer shall deduct the employed person's contribution in advance for that period

before the payment of the earnings.

(4) The amount of contribution paid or to be paid by an employer on behalf of a person employed by him shall not be deducted from any earnings other than those as are paid wholly or partly in respect of the period for which contribution is payable, or may become payable, as the case may be.

(5) No deduction shall be made by an employer from the earnings of a person employed by him in respect of any contribution not yet paid except where it is not payable until after the date when the said earnings are paid.

(6) Where an employed person does not receive from his employer any pecuniary remuneration in respect of insurable employment the employer shall be liable to pay the contribution payable both by himself and the employed person and shall not be entitled to recover any part thereof from the employed person.

(7) If by reason of an error made in good faith an employer on making any payment of earnings to a person employed by him fails to deduct therefrom the full amount of contributions which he may deduct, he may, after prior notification to the employed person, recover the amount that falls to be so recovered by deduction from any subsequent payment of earnings to that person during the same contribution year.

Provided that-

(i) the amount that may be deducted from any payment or from any payment which falls to be aggregated shall be in addition to but shall not exceed the amount deductible therefrom under other provisions of these regulations;

(ii) an additional amount which may be deducted by virtue of this paragraph shall be treated as an amount deductible under this regulation only in so far as the additional amount that had to be so recovered has been so treated.

12.-(1) Every employer required or authorised to pay contribution by direct payment-

(a) shall, within fourteen days after the end of March, June, September and December of each year, render to the Board in such form as the Board may approve a statement in respect of each person employed by him during that period showing such particulars in respect of each employed person as may be required by the Board.

Provided that the Board may require such statements at other intervals which shall not be longer than six months;

(b) shall, within fourteen days after the end of December of every year return to the Board all direct payment cards held by him in accordance with these regulations, together with a statement containing a list of the said cards, in such form and containing such particulars as may be required by the Board.

13.-(1) Where an employer fails to pay contributions in accordance with these regulations, or the Manager has reason to believe that such employer has not paid the full amount of contributions due, the Manager may require the employer concerned to furnish in respect of any period information, including a statement of individual earnings paid to employed persons, as the Manager may consider necessary to determine the amount of contribution due.

(2) Where it is established under paragraph (1) that an employer has failed to pay contributions in accordance with these regulations, the Manager shall issue a certificate setting out-

- (a) the amount of contributions which the employer is liable to pay to the Board for the said years, months or weeks in accordance with the documents examined and other evidence; and
- (b) any amount of contributions which have not been paid to the Board.

(3) A certificate issued by the Manager under paragraph (2) specifying the amount of contributions which have not been paid to the Board shall be prima facie evidence in any court that the sum mentioned in the certificate is unpaid and due to the Fund, and any document purporting to be such a certificate shall be deemed in any court to be such a certificate until the contrary is proved.

14. Every employer shall keep a register showing in respect of each person employed by him-

- (a) the full name, address and social security number;
- (b) the dates of the commencement and termination of employment;
- (c) the date and amount of each payment of earnings; and
- (d) the amount of weekly contribution deducted from earnings at each payment.

15. Every employer whenever called upon to do so by an inspector or other authorised officer of the Board shall produce to such inspector or other officer for inspection at the employer's premises-

- (a) all wage sheets, and other documents and records whatsoever of the wages of his employees in respect of the weeks, months or years specified by such inspector or other officer in relation to the deduction or payment of contributions in respect of such wages; or
- (b) such of the said wage sheets or other documents and records as may be specified by the inspector or other officer.

16. In the event of death of an employer-

- (a) anything which such employer would have been liable to do under these regulations shall be done by his personal representative;
- (b) who paid earnings on behalf of another person, the things required to be done by such employer under these regulations shall be done by the person succeeding him, or if no person succeeds him, by the person on whose behalf he paid earnings.

17. Where an employer is succeeded by another employer, in relation to any matter arising after the succession, the succeeding employer shall be responsible for doing anything which the previous employer would have been liable to do under these regulations, if the succession had not taken place:

Provided that the succeeding employer shall not be liable for the payment of any contribution which was deductible from wages paid to any employed person before the succession unless it was also deductible from earnings paid to such person after the succession took place or for the payment of any corresponding employer's contribution.

18.-(1) Where a person is employed in insurable employment by two or more employers

in a contribution week the Board may determine the manner in which each of the employers concerned shall pay the contribution.

(2) Where an employed person has two or more contributions deducted from his earnings for the same contribution week and the sum total of those contributions exceed the maximum contribution payable under these regulations, that person is entitled, on making an application to the Board, to have the excess of his contributions refunded.

(3) The Board shall not entertain an application pursuant to paragraph (2) unless it is made within twelve months after the end of the contribution year for which the contributions were paid.

19.-(1) Where an employed person works under the general control and management of a person who is not his immediate employer, that person (hereafter in this regulation referred to as the "principal employer") shall be deemed to be the employer for the purposes of the Ordinance, and the immediate employer shall furnish the principal employer with such particulars of the employed person's earnings as may be necessary to enable the principal employer to comply with the provisions of the Ordinance.

(2) If the employed person's earnings are actually paid to him by the immediate employer-

(a) the immediate employer shall notify the principal employer of the earnings to be paid and the immediate employer shall be notified by the principal employer of the amount of contributions which may be deducted when such earnings are paid to the employed person, and the immediate employer may deduct the amount so notified to him; and  
(b) the principal employer may make a corresponding deduction on making to the immediate employer the payment out of which the said earnings will be paid.

20. Without prejudice to any penalties under the Ordinance, where an employer fails to pay within the prescribed time any sum in respect of contribution payable by him in respect of an employed person under these regulations, he shall pay interest at the rate of ten per centum per annum or twenty cents for each week, whichever is higher, from the date on which the said sum of the first part thereof fell due.

21. No person shall sell, transfer, assign or charge, or agree to assign or charge, any contribution card, and any sale, transfer assignment or charge of any contribution card shall be void and of no effect.

22. Where any person contravenes the provision of these regulations he shall in the absence of any other punishment in the Ordinance for that offence, be liable on summary conviction to a fine not exceeding one hundred dollars for every such offence.

MADE this 15th day of December, 1980.

**ELIJIO E. BRICENO,**  
**Ministry of Local Government and Social Security.**

---



**SCHEDULE**

**Regulation**

**Weekly Contribution Payable by Employed Person and Employer**

WEEKLY EARNINGS	WEEKLY INSURABLE EARNINGS	WEEKLY CONTRIBUTIONS			WEEKLY BENEFIT (MAXIMUM)
		EMPLOYER	EMPLOYEE	TOTAL	
Under \$40.00	\$25.00	\$1.63	\$0.12	\$1.75	\$20.00
\$40.00 to \$69.99	\$55.00	\$3.30	\$0.55	\$3.85	\$44.00
\$70.00 to \$109.99	\$90.00	\$5.40	\$0.90	\$6.30	\$72.00
\$110.00 & Over	\$130.00	\$7.80	\$1.30	\$9.10	\$104.00