

## Self-Employed Social Security Rates 1982-1997 - (Class 2)

Rates for Class 2 Social Security Contributions are based on the annual net profit or income for the year preceding the contribution payment year.

The annual net profit or income is calculated by excluding maternity benefit, children allowance, and any ex-gratia pension payable under the Social Security Act 1987 (Cap. 318).

For Social Security Contribution purposes;

- > Self Occupied persons are persons who earn income from Trade, Business, Profession, Vocation or any other economic activity that exceeds Lm390.
- > Self Employed persons are persons who receive income from rents, investments, capital gains or any other income.

All rates except the 'SP' & 'NW' rates apply to self occupied persons.

The 'SP' & 'NW' rates apply to Self Employed persons only when the total net income in the previous year exceeds Lm430 (Single person) or Lm630 (Married).

1997 (Jan-Mar)			
Category Code	Annual Net Income		Weekly Rate (Lm)
	From (Lm)	Up to (Lm)	
SA	0	2,820	7.37
SB	2,821	3,350	8.67
SC	3,351	3,880	9.97
SD	3,881	4,410	11.22
SE	4,411	5,150	13.02
SF	5,151	n/a	15.37
SP	430	2,212	5.77

1997 (Apr-Dec)			
Category Code	Annual Net Income		Weekly Rate (Lm)
	From (Lm)	Up to (Lm)	
SA	0	2,820	7.40
SB	2,821	3,350	8.70
SC	3,351	3,880	10.00
SD	3,881	4,410	11.25
SE	4,411	5,150	13.05
SF	5,151	n/a	15.40
SP	430	2,212	5.80

1996			
Category Code	Annual Net Income		Weekly Rate (Lm)
	From (Lm)	Up to (Lm)	
SA	0	2,716	7.10
SB	2,717	3,246	8.40
SC	3,247	3,776	9.70
SD	3,777	4,306	10.95
SE	4,307	5,046	12.75
SF	5,047	n/a	15.10
SP	430	2,108	5.50

1995			
Category Code	Annual Net Income		Weekly Rate (Lm)
	From (Lm)	Up to (Lm)	
SA	0	2,599	6.75
SB	2,600	3,129	8.05
SC	3,130	3,659	9.35
SD	3,660	4,189	10.60
SE	4,190	4,929	12.40
SF	4,930	n/a	14.75
SP	430	1,991	5.30

1994			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	2,521	6.40
SB	2,522	3,051	7.70
SC	3,052	3,581	9.00
SD	3,582	4,111	10.25
SE	4,112	4,851	12.05
SF	4,852	n/a	14.40
NW	430	1,991	5.10

1993			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	2,469	6.20
SB	2,470	2,999	7.50
SC	3,000	3,529	8.80
SD	3,530	4,059	10.05
SE	4,060	4,799	11.85
SF	4,800	n/a	14.20
NW	430	1,939	4.90

1992			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	1,861	4.65
SB	1,862	2,391	5.95
SC	2,392	2,921	7.25
SD	2,922	3,451	8.55
SE	3,452	3,981	9.80
SF	3,982	4721	11.60
SG	4722	n/a	13.95

1991			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	1,796	4.46
SB	1,797	2,326	5.76
SC	2,327	2,856	7.06
SD	2,857	3,386	8.36
SE	3,387	3,916	9.61
SF	3,917	4656	11.41
SG	4657	n/a	13.76

1990			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	1,640	4.30
SB	1,641	2,170	5.60
SC	2,171	2,700	6.90
SD	2,701	3,230	8.20
SE	3,231	3,760	9.45
SF	3,761	4500	11.25
SG	4501	n/a	13.60

1982-1989			
Category Code	Annual Net Income		Weekly Rate
	From (Lm)	Up to (Lm)	(Lm)
SA	0	1,640	3.90
SB	1,641	2,170	5.20
SC	2,171	2,700	6.50
SD	2,701	3,230	7.80
SE	3,231	3,760	9.05
SF	3,761	4500	10.85
SG	4501	n/a	13.20

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