



S.I. No. 312 of 1996

**SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) REGULATIONS
1996**

REVISED

Updated to 1 January 2025

This Revised Statutory Instrument is an administrative consolidation of the *Social Welfare (Consolidated Contributions and Insurability) Regulations 1996*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *Family Courts Act 2024* (48/2024), enacted 13 November 2024, and all statutory instruments up to and including the *Physiotherapists Registration Board Conditions for Registration in the Referral for Radiological Diagnostic Procedures Division Bye-Law 2025* (S.I. No. 3 of 2025), made 7 January 2025, were considered in the preparation of this Revised Statutory Instrument.

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The Minister for Social Welfare, in exercise of the powers conferred on him by sections 2, 3, 4, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 23, 24 and 24A, 24B and 24C (inserted by the Social Welfare (No. 2) Act of 1993 (No. 32 of 1993)) 25, 27, 28, 29, 213, 214 of the **Social Welfare (Consolidation) Act, 1993** (No. 27 of 1993), paragraph 12 (inserted by **section 12** of the **Social Welfare Act, 1996** (No. 7 of 1996)) of Part I of the First Schedule to the **Social Welfare (Consolidation) Act, 1993** and paragraphs 3, 4 and 5 of Part II of the First Schedule and paragraphs 1 and 3 of Part III of the said Schedule to the said Act and section 10 (as amended by **section 4** of the **Energy (Miscellaneous Provisions) Act, 1995** (No. 35 of 1995)) of the **Continental Shelf Act, 1968** (No. 14 of 1968), hereby makes the following Regulations:

PART I

PRELIMINARY

Citation. **1.** These Regulations may be cited as the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996.

Commencement. **2.** These Regulations shall come into operation on the 1st day of November, 1996.

Definitions. **3.** In these Regulations, save where the context otherwise requires—

F1["Act of 2005" means the Social Welfare Consolidation Act 2005;]

"Department" means the Department of Social Welfare;

"due date" means in relation to any contribution under the Principal Act, the date on which the contribution was due to be paid;

"duly notified incapacity for work" means incapacity for work notified under *article 67(a)*;

"earnings" means reckonable earnings paid to an employed contributor;

"emoluments" means reckonable emoluments as defined in section 2(1);

F2[“income tax month” means a month beginning on the 1st day of any of the months of January to December in any contribution year and ending on the last day of that month;]

F3[“income tax year” means a year of assessment within the meaning of the Act of 1997;]

“inspector” means a person appointed under section 212;

F4[“inspector of taxes” means a person appointed under section 852 of the Act of 1997;];

F5[“payment” with the meaning assigned in section 10(1)(e) (as inserted by section 17 of the Social Welfare (Miscellaneous Provisions) Act, 2003 (No. 4 of 2003) of the Principal Act applies;]

“prescribed disease” means a disease or injury prescribed for the purposes of section 66;

F6[...]

F7[“reckonable income”—

F8[(a) in relation to a voluntary contributor, means all income derived from any employment, including any trade, business, profession, office or vocation and such reckonable income shall include

- (i) any pension payable as a result of such employment and
- (ii) share-based remuneration realised, acquired or appropriated, as the case may be, on or after 1 January 2011,

and]

(b) in relation to a self-employed contributor, an optional contributor or, subject to Chapter 5B of Part 2 of the Act of 2005, a person to whom that Chapter of that Part applies, has the meaning assigned to it by section 2(1) of the Act of 2005;]

F9[...]

F10[“the Act of 1997” means the Taxes Consolidation Act 1997 (No. 39 of 1997);]

F11[“the Act of 1997” means the Taxes Consolidation Act, 1997;]

F12[...]

“the Principal Act” means the Social Welfare (Consolidation) Act, 1993 (No. 27 of 1993);

F13[...] and

“the Regulations of 1994” means the Social Welfare (Consolidated Payments Provisions) Regulations, 1994 (S.I. No. 417 of 1994).

F14[“the Regulations of 2018” means the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018);]

Interpretation.

4. In these Regulations, save where the context otherwise requires—

(a) a reference to a Part, Chapter or section is to a Part, Chapter or section of the Principal Act,

(b) a reference to a Schedule is to a Schedule to these Regulations,

(c) a reference to an article is to an article of these Regulations,

(d) a reference to a sub-article is to a sub-article of the article in which the reference occurs, and

(e) a reference to a paragraph is to a paragraph of the sub-article or article in which the reference occurs.

Revocations.

5. The Regulations specified in *column (1)* of *Schedule E* are hereby revoked to the extent specified in *column (2)* of the said Schedule.

PART II

Contributors and Collection of Contributions.

Preliminary

Definitions.

6. In this part—

"employee" means an employed contributor in receipt of reckonable earnings;

F15[...]

F16["contributor" means—

(i) an employed contributor (including a special contributor) in receipt of reckonable earnings,

(ii) a self-employed contributor in receipt of reckonable emoluments, or

(iii) a person to whom Chapter 5B of Part 2 of the Act of 2005 applies in receipt of reckonable emoluments, as the case may require;]

F16["contribution" means—

(i) an employment contribution which an employer is liable to deduct from the reckonable earnings of an employee together with the appropriate amount payable by way of the employers contribution in respect of earnings paid to an employee,

(ii) a self-employment contribution which an employer is liable to deduct from the reckonable emoluments of a self-employed contributor, or

(iii) a contribution under Chapter 5B of Part 2 of the Act of 2005 which an employer is liable to deduct from the reckonable emoluments of a person to whom Chapter 5B of the said Part 2 applies, as the case may require; and]

F17["electronic means" has the same meaning as it has in section 917EA(1) of the Act of 1997;]

"employer", insofar as it relates to a special contributor, means a person paying earnings to a special contributor and includes a person residing outside the State who, or a body incorporated or formed outside the State which, pays earnings in respect of employment to a special contributor exercising that employment within the State.

F17["payment date" in relation to an income tax month, means—

(i) the day that is 15 days from the last day of the income tax month, or

(ii) the day that is 24 days from the last day of the income tax month where the following conditions are met:

- (I) the return and the remittance of the amount of the contributions due for the income tax month are made by such electronic means as the Revenue Commissioners require;
- (II) the return is made by the return filing date and the remittance concerned is made on or before the day that is 24 days from the last day of the relevant income tax month;

"return filing date", in relation to an income tax month, means the day that is 15 days from the last day of the month;]

CHAPTER 1

Payment of Contributions and Related Matters

Deduction of contributions by employers from earnings and emoluments.

7. (1) An employer shall, on making any payment of earnings or emoluments to a contributor, deduct from the earnings or emoluments—

- (a) the appropriate amount of any contribution due by such contributor in respect of that payment of earnings or emoluments, or
- (b) where the said amount cannot at the time of making such payment be ascertained, the amount reasonably believed by the employer to be so due.

(2) Where the amount deducted under *sub-article (1)(b)* is greater than the amount due by the contributor, the employer shall repay the difference to the contributor.

(3) Subject to *sub-article (4)*, a contribution payable by a contributor, other than in the case of a special contributor, shall not be recoverable from him by his employer otherwise than by deduction in accordance with *sub-article (1)* or under the provisions of F18[**Regulation 9 of the Regulations of 2018**] as applied to contributions.

F19[(3A) The obligation on an employer to deduct any contribution due in respect of a notional payment shall have effect as an obligation to deduct the contribution from any payment of earnings or emoluments actually made by the employer to the contributor on—

- (a) the day the notional payment is made, or
- (b) if there is no actual payment of earnings or emoluments made to the contributor on that day, the next day on which an actual payment of earnings or emoluments is made to the contributor following the time when the notional payment is made to the contributor.]

(4) Where an employer on making any payment of earnings to a special contributor deducts therefrom an amount less than the amount of the contribution due by the contributor, the Minister, on being satisfied that the employer took reasonable care to comply with the provisions of these Regulations and that the under-deduction was due to F20[**an insufficiency of actual payments made to or on behalf of the employee or**] an error made in good faith, may direct that the amount of the under-deduction shall be recovered by deduction from any subsequent payment of earnings to that contributor during the same contribution year.

Remittance of contributions by employer.

8. (1) Subject to *article 12(2)*, contributions payable in respect of emoluments and of earnings, other than earnings of a special contributor, shall be collected and be recoverable by the Collector-General and accounted for by him and paid into the Social Insurance Fund.

(2) Contributions to which *sub-article (1)* applies shall be remitted by the employer to the Collector-General.

(3) An employer shall remit to the Department within F21[14 days] from the end of every income tax month the amount of a special contributor's contribution deductible on payment of earnings to each special contributor employed by him in that month, together with the appropriate amount by way of employer's contributions in respect of each such contributor in that month.

F22[Prescribed manner for remittance of certain contributions in respect of share-based remuneration.]

Time limit for payment of contributions.

F24[Charging of interest on arrears of contributions.]

F26[Estimation by inspector of taxes of contributions due.]

Estimation by social welfare inspector and deciding officer of contributions due.

8A. (1) A person to whom paragraph (a) of section 13(4A) applies shall be liable to pay to the Collector-General employment contributions in accordance with section 13(2)(b) in respect of any gain so realised within 30 days of the realisation of that gain.

(2) A person to whom paragraph (b) of section 13(4A) applies shall be liable to pay to the Minister employment contributions in accordance with section 13(2)(b) in respect of any gain so realised within 30 days of the realisation of that gain.]

9. F23[...]

10. F25[(1) Where any amount in respect of an employment contribution, including an amount estimated under the provisions of *article 11 or 12*, which—

(a) an employer is liable to pay to the Collector-General or to the Minister, as the case may be, or

(b) an employed contributor to whom paragraph (a) or (b) of section 13(4A) applies is liable to pay to the Collector-General or to the Minister, as the case may be,

is not so paid on or before the payment date, simple interest on that amount shall be paid by the employer or the employed contributor, as the case may be, and such interest shall be calculated at the rate at which, for the time being, interest is chargeable on unpaid income tax under section 991 of the Act of 1997.]

(2) Interest charged on employment contributions shall be collected and be recoverable by the Collector-General or, by the Minister in the case of an employment contribution payable in respect of a special contributor, and shall be accounted for by the Collector-General or the Minister, as the case may be, and paid into the Social Insurance Fund.]

11. (1) Where adequate information is not available or is not forthcoming in regard to the emoluments of a contributor, an inspector of taxes may make an estimate, for the purpose of this Article referred to as an assessment, of the amount of contributions due by or in respect of such contributor and the amount so assessed shall be the amount collectable in respect of such contributions.

(2) Where an assessment has been made by the inspector of taxes of an amount due in respect of the contributions in accordance with *sub-article (1)*, the contributor in respect of whose emoluments such assessment has been made or amended, may appeal against such assessment and the provisions of Part 40A of the Act of 1997 shall apply in respect of such appeal.]

12. (1) Subject to *sub-article (4)*, the amount of earnings paid in respect of any person or class of persons may be calculated or estimated by an inspector in respect of any year or part thereof having regard to such information or facts which appear to him to be reasonable or adequate for this purpose and on the basis of such calculation or estimation, an inspector shall determine the amount of contributions due by the employer of any person or class of persons in accordance with the provisions of section 10(1).

(2) Notwithstanding the provisions of *article 8*, an employer shall, when so requested by an inspector, F27[**remit to the Minister**] the amount of contributions determined to be due by that employer in accordance with *sub-article (1)*.

F27[(3) A request by an inspector under this article shall be made in writing to the employer and on receipt of such request the employer shall—

(a) remit the amount specified in this request to the Minister within 14 days,

and

(b) provide to the inspector proof of such remittance within 21 days.]

(4) Where an inspector has made a calculation or an estimation in accordance with *sub-article (1)*, he may revise that calculation or estimation if the employer provides, within 14 days of the receipt by him of the request specified in *sub-article (2)* and (3) or within such longer period as may be considered reasonable by the inspector, such documentary evidence as may be acceptable to the inspector.

(5) Where an inspector has revised a calculation or an estimation in accordance with *sub-article (4)*, he shall determine the amount of contributions due by the employer in accordance with the provisions of section 10(1).

F27[(6) On receipt of a revised request from an inspector in accordance with *sub-article (5)*, an employer, notwithstanding the provisions of *article 8*, shall—

(a) remit to the Minister the revised amount of contributions determined to be due within 14 days, and

(b) provide to the inspector proof of such remittance within 21 days.]

(7) The amount of any contribution which is determined by an inspector to be due by an employer under the provisions of this Part shall be recoverable by the Minister in accordance with the provisions of section 281.

(8) Where a deciding officer has reason to believe that the total amount of contributions which an employer was liable to remit in respect of a special contributor, in relation to any period, was greater than the amount of contributions (if any) paid by the employer in respect of that period, the deciding officer may estimate the amount of employment contributions which should have been remitted by the employer in relation to that period and serve notice on the employer specifying—

(a) the total amount of contributions so estimated,

(b) the total amount of contributions (if any) remitted by the employer in relation to the period in question, and

(c) the balance of contributions based on such estimate remaining unpaid.

(9) Where a notice is served under *sub-article (8)*, the following provisions shall apply:—

(a) the employer may, if he claims that the balance of contributions so remaining unpaid exceeds the balance which he was liable to remit, appeal against the decision of the deciding officer by giving notice in that behalf, in writing, to the Minister within the time specified in the Social Welfare (Appeals) Regulations, 1990 (S.I. No. 344 of 1990) for the making of appeals, and

(b) on the expiration of the time so specified if no such appeal is made, or on final determination by the appeals officer if an appeal is made, the balance of contributions (if any) remaining unpaid as specified in the notice or the amended balance of contributions as determined by the appeals officer, as the case may be, shall be recoverable by the Minister as unpaid employment contributions.

(10) Where a notice or a request under this article is sent by post it shall be deemed to have been received by the person to whom it is addressed on the date on which it would be received in the ordinary course of post unless the contrary is proved.

F28[Notification to Revenue of payment to contributor.

13. On or before the making of any payment of earnings or emoluments to a contributor, an employer shall notify the Collector-General, in respect of each contributor, of—

- (a) the date of payment of the earnings or emoluments,
- (b) the amount of the earnings or emoluments of the contributor from which the employer is liable to deduct from a contributor,
- (c) the amount of the earnings or emoluments of the contributor on which an employer's contribution is payable,
- (d) where the contributor is exempt from paying a contribution, the reason for such exemption,
- (e) the number of contribution weeks that the payment relates to,
- (f) the rate or rates of employment contribution applicable to each contribution week,
- (g) the total amount of contributions which the employer is liable to deduct from the contributor,
- (h) the total amount of contributions which the employer is liable to remit after deducting the amount of contribution that the employer is liable to deduct from the contributor, and
- (i) the pension tracing number, being a number assigned to a sponsored occupation pension scheme by the Pensions Authority where the employee is a member of the scheme, unless it has been previously provided by the employer.]

F29[Electronic system.

13A. The provisions of section 984A of the Act of 1997 shall apply in respect to all contributions which are to be remitted by an employer to the Collector-General.]

Return by employer in respect of special contributors to Department at end of contribution year.

14. An employer of a special contributor shall furnish to the Department within F30[46 days] from the end of a contribution year or from the day in a contribution year in which he ceases to be an employer for the purpose of these Regulations—

- (a) a return, in a form provided or approved by the Minister, in respect of each special contributor who receives payment of earnings during the course of that year showing in respect of those earnings—
 - (i) the total contributions payable by the contributor in the contribution year,
 - (ii) the number of contribution weeks in the contribution year in which the contributor was in insurable employment,
 - (iii) the dates of commencement and cessation of employment occurring within the contribution year,
 - (iv) the total earnings in the contribution year,
 - (v) the total contributions which the employer was liable to remit for the contribution year,
 - (vi) particulars relating to—

- (A) the rate of contribution applicable to the contributor at the commencement of the contribution year, or at the date of commencement of the employment (if later), and
- (B) where any change in his rate of contribution occurred during the year, the rate of contribution applicable to the contributor at the end of the contribution year or at the cessation of employment (if earlier) and the number of contribution weeks during the year in which the contributor was in insurable employment to which that rate of employment contribution refers, and
- (b) a statement, in a form provided or approved by the Minister, showing the total contributions which the employer was liable to remit in respect of every special contributor in the contribution year.

F31[Issuing of certificate by employer to a special contributor at the end of contribution year.

15. (1) Within 46 days from the end of a contribution year, an employer of a special contributor shall give to each special contributor in his employment on the last day of the contribution year a certificate showing in respect of the employment—]

- (a) the total contributions deducted from the earnings or emoluments of the contributor during the contribution year,
- (b) the number of contribution weeks in the contribution year in which the contributor was in insurable employment or insurable self-employment,
- (c) the date of commencement of the insurable employment or insurable self-employment where it occurred during the contribution year,
- (d) the total earnings or emoluments in the contribution year,
- (e) the total contributions which the employer was liable to remit for the contribution year,
- (f) in the case of an employee, particulars relating to—
 - (i) the rate of contribution applicable to the employee at the commencement of the contribution year or at the date of commencement of the employment (if later), and
 - (ii) where any change in his rate of contribution occurred during the year, the rate of contribution applicable to the employee at the end of the contribution year and the number of contribution weeks during the year in which the employee was in insurable employment to which that rate of contribution refers.

(2) The certificate specified in *sub-article (1)* shall be in such form as may be provided or approved F32[...] by the Minister.

F33[Issuing of certificate by employer to a special contributor on cessation of employment.

16. (1) An employer of a special contributor shall give to each special contributor on the cessation of insurable employment or insurable self-employment a certificate showing in respect of such employment—]

- (a) the total contributions which the employer was liable to remit for the contribution year up to and including the date of the cessation of insurable employment or insurable self-employment,
- (b) the number of contribution weeks in the contribution year in which the contributor was in insurable employment or insurable self-employment up to and including the date of the cessation of such employment,
- (c) the date of commencement of the insurable employment or insurable self-employment, where it occurred during the contribution year,

(d) the total earnings or emoluments in the contribution year up to and including the date of cessation of insurable employment or insurable self-employment,

(e) in the case of an employee, particulars relating to the rate of contribution applicable to the employee at the date of the cessation of employment, and

(f) in the case of a special contributor, the date of cessation of employment.

(2) The certificate specified in *sub-article (1)* shall be in such form as may be provided or approved F34[...] by the Minister.

Maintaining records.

17. (1) Employers shall record the following particulars in respect of each contributor to whom the payment of earnings or emoluments has been made in the contribution year—

(a) the amount of each such payment of earnings or emoluments,

(b) the contribution payable by the contributor in respect of each payment of earnings or emoluments,

(c) the total contributions which the employer is liable to remit in respect of each payment of earnings or emoluments,

(d) the dates of commencement and cessation of insurable employment or insurable self-employment occurring within the contribution year,

(e) each contribution week of insurable employment or insurable self-employment,

(f) in the case of an employee, particulars relating to—

(i) the rate of contribution applicable to the employee at the commencement of the contribution year, or at the date of commencement of the employment (if later), and

(ii) where any change in his rate of contribution occurred during the year, the date on which such change occurred, the rate of contribution applicable to the employee at the end of the contribution year or at the date of cessation of employment (if earlier) and the number of contribution weeks during the year in which the employee was in insurable employment to which that rate of contribution refers.

(2) The records specified in *sub-article (1)* shall be in a form approved by the Revenue Commissioners in the case of a contributor, other than a special contributor, and by the Minister in the case of a special contributor and shall be retained by employers for a period of six years after the end of the contribution year to which they refer.

Inspection of records by contributor.

18. A contributor shall be entitled to inspect the records specified in *article 17* in respect of him or to obtain a statement of such records from his employer once in every period of three months.

Inspection of employer's records by an authorised officer.

19. (1) In this article, "authorised officer" means an officer of the Revenue Commissioners authorised by them in writing for the purpose of this article.

(2) An employer or a person employed by the employer at the employer's premises shall, upon request made to him by an authorised officer at the employer's premises, produce to the authorised officer for inspection the records specified in *article 17*.

(3) Where in pursuance of this article an authorised officer requests production of an employer's records, he shall, on request, show his authorisation for the purposes of this article to the person concerned.

Furnishing of information to social welfare inspector.

20. (1) An employer shall, on receipt by him from an inspector of a notice in writing addressed to him at the address at which he resides or carries on business and incorporating or having annexed to it a form of declaration, furnish on the said form of declaration such information as is demanded in the notice in respect of any contributor who is or has been in his employment and shall sign and otherwise complete the declaration and deliver the same by hand or by registered post to the inspector, within the time specified by the inspector, not being less than six days from the date of such notice.

(2) Where a notice under *sub-article (1)* is sent by post it shall be deemed to have been received by the person to whom it is addressed on the date on which it would be received in the ordinary course of post unless the contrary is proved.

F35[CHAPTER 1A]

Payment of Certain Self-Employment Contributions and Related Matters]

F36[Remittance of certain self-employment contributions to the Minister.

20A. (1) A self-employed contributor to whom—

- (a) sections 195, 231 or 232 of the Taxes Consolidation Act, 1997 (No. 39 of 1997), or
- (b) section 18(1)(b) of the Principal Act applies,

shall be liable to remit self-employment contributions payable under section 18(1)(a) or (b) to the Minister.

(2) Self-employment contributions to which *sub-article (1)* applies shall be collected and be recoverable by the Minister and accounted for by him and paid into the Social Insurance Fund.]

F37[Time limit for payment of contributions.

20B. The time within which self-employment contributions shall be paid in accordance with *article 20A* shall be 9 months from the end of the contribution year to which the said contributions relate.]

F38[Charging of interest on arrears of certain self-employment contributions unpaid.

20C. (1) Where any amount, including an estimate under the provisions of *article 20D*, which a contributor is liable to pay in respect of a self-employment contribution is not so paid, simple interest on the amount may be paid by the self-employed contributor and such interest shall be calculated at the rate at which, for the time being, interest is chargeable on unpaid income tax under section 991 of the Taxes Consolidation Act, 1997 (No. 39 of 1997) and from the expiration of the time specified in *article 20B*.

(2) Interest charged on self-employment contributions in respect of which *article 20A* applies, shall be collected and recoverable by the Minister and paid into the Social Insurance Fund.]

F39[Estimation by social welfare inspector and deciding officer of contributions due.

20D. (1) Subject to *sub-article (4)*, the amount of reckonable income or reckonable emoluments received by a self-employed contributor who is liable to remit self-employment contributions under *article 20A* may be calculated or estimated by an inspector in respect of any year or part thereof having regard to such information or facts which appear to him or her to be reasonable or adequate for this purpose and on the basis of such calculation or estimation, an inspector shall determine the amount of self-employment contributions due by the self-employed contributor in accordance with the provisions of section 18.

(2) A self-employed contributor shall, when so requested by an inspector, F40[remit to the Minister] the amount of contributions determined to be due by the self-employed contributor in accordance with *sub-article (1)*.

(3) A request by an inspector under this Regulation shall be made in writing to the self-employed contributor who shall be liable to remit the amount specified in this request within 14 days of the date of receipt of such request.

(4) Where an inspector has made a calculation or an estimation in accordance with *sub-article (1)*, he or she may revise that calculation or estimation if the self-employed contributor provides, within 14 days of the receipt of the request specified in *sub-article (2)* and (3) or within such longer period as may be considered reasonable by the inspector, such documentary evidence as may be acceptable to the inspector.

(5) Where an inspector has revised a calculation or an estimation in accordance with *sub-article (4)*, he or she shall determine the amount of self-employment contributions due by the self-employed contributor in accordance with the provisions of section 18.

F40[(6) On receipt of a revised request from an inspector in accordance with *sub-article (5)*, a self-employed contributor, notwithstanding the provisions of *article 8*, shall—

(a) remit to the Minister the revised amount of contributions determined to be due within 14 days, and

(b) provide to the inspector proof of such remittance within 21 days.]

(7) The amount of any self-employment contribution which is determined by an inspector to be due by a self-employed contributor under the provisions of this Chapter shall be recoverable by the Minister in accordance with the provisions of section 281.

(8) Where a deciding officer has reason to believe that the total amount of self-employment contributions which a self-employed contributor was liable to remit in relation to any period, was greater than the amount of self-employment contributions (if any) paid by the contributor in respect of that period, the deciding officer may estimate the amount of contributions which should have been remitted by the said contributor in relation to that period and serve notice on the contributor specifying—

(a) the total amount of self-employment contributions so estimated,

(b) the total amount of self-employment contributions (if any) remitted by the self-employed contributor in relation to the period in question, and

(c) the balance of self-employment contributions based on such estimate remaining unpaid.

(9) Where a notice is served under *sub-article (8)*, the following provisions shall apply—

(a) the self-employed contributor may, if he or she claims that the balance of the self-employment contributions so remaining unpaid exceeds the balance which he or she was liable to remit, appeal the decision of the deciding officer by giving notice in that behalf, in writing, to the Minister within the time specified in the Social Welfare (Appeals) Regulations, 1990 (S.I. No. 344 of 1990) for making of appeals, and

(b) on the expiration of the time so specified if no such appeal is made, or on final determination by the appeals officer if an appeal is made, the balance of self-employment contributions (if any) remaining unpaid as specified in the notice or the amended balance of the contributions as determined by the appeals officer, as the case may be, shall be recoverable by the Minister as unpaid self-employment contributions.

(10) Where a notice or a request under this Regulation is sent by post it shall be deemed to have been received by the person to whom it is addressed on the date on which it would be received in the ordinary course of post unless the contrary is proven.]

F41[Return by self-employed contributors to the Minister at end of contribution year.

20E. (1) A self-employed contributor to whom *article 20A* applies shall furnish to the Minister, within 9 months of the end of a contribution year or from the day in a contribution year in which he or she ceases to be such a contributor a return, in a form approved by the Minister, showing in respect of that contribution year—

- (a) the total reckonable income or reckonable emoluments, as the case may be,
- (b) the total self-employment contributions,
- (c) the dates of commencement and cessation of insurable self-employment.

(2) The self-employed contributor shall keep a copy of the return made under *sub-article (1)* and it shall be retained for six years after the end of the contribution year to which it refers.]

F42[Furnishing information to social welfare inspector.

20F. A self-employed contributor to whom *article 20A* applies shall on receipt, from an inspector, of a notice in writing addressed to him or her at the address at which he or she resides or carries on business and incorporating or having annexed to it a form of declaration, furnish on the said form of declaration such information in respect of his or her self-employment as is demanded in the notice and shall sign and otherwise complete the declaration and deliver the same by hand or by registered post to the inspector, within the time specified by the inspector, not being less than six days from the date of such notice.]

F43[Collection of self-employment contributions in certain circumstances.

20G. As respects the contribution year 2009 and each subsequent contribution year, *article 20A* shall not apply to a self-employed contributor to whom section 195 of the Taxes Consolidation Act 1997 applies.]

CHAPTER 2

Self-Employed Contributors.

Commencement as self-employed contributor.

21. (1) Where a person becomes a self-employed contributor for the first time, or recommences insurable self-employment, in a contribution year, not having previously been an employed contributor, and is a person to whom paragraph (a) or (c) of section 18(1) refers, self-employment contributions shall be payable by him at the percentage amount or the amount specified in the said paragraphs, whichever is the greater.

(2) In the case of a person to whom this article applies, the number of contribution weeks in respect of which self-employment contributions shall be regarded as having been paid shall, provided that the total amount of self-employment contributions payable by virtue of *sub-article (1)* has been paid, be 52 in any contribution year.

(3) The provisions of this article shall, notwithstanding *sub-article (1)*, also apply in the case of a person who becomes a self-employed contributor for the first time in any contribution year or who recommences insurable self-employment in any contribution year and who was previously, in such contribution year, an employed contributor in respect of whom contributions were payable at a rate specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)*.

Cessation as self-employed contributor.

22. (1) Where a self-employed contributor ceases insurable self-employment in a contribution year and does not become an employed contributor in that contribution year and is a person to whom paragraph (a) or (c) of section 18(1) applies, self-employment contributions shall be payable by him at the percentage amount or the amount specified in the said paragraphs, whichever is the greater.

(2) In the case of a person to whom this article applies, the number of contribution weeks in respect of which self-employment contributions shall be regarded as having been paid shall, provided that the total amount of self-employment contributions payable by virtue of *sub-article (1)* have been paid, be 52 in any contribution year.

Concurrent employment and self-employment.

23. (1) Subject to *sub-article (2)*, where—

(a) a person is concurrently an employed contributor by virtue of section 9(1) and a self-employed contributor in a contribution year, and

(b) the total number of contribution weeks in respect of which self-employment contributions have been paid and the total number of contribution weeks in respect of which employment contributions, (other than an employment contribution paid by virtue of section 9(1)(b)) have been paid, or treated as paid, F44[...] or have been credited, is less than or in excess of 52, the number of contribution weeks in respect of which self-employment contributions shall be regarded as having been paid shall be determined by deducting the number of contribution weeks in respect of which employment contributions have been paid or credited from 52 and treating the remainder as the number of contribution weeks in respect of which self-employment contributions have been paid.

(2) In the case of a person to whom *sub-article (1)* applies, a self-employment contribution may be treated as having been paid in respect of any contribution week for which an employment contribution has been credited for the purposes of the contribution conditions for F45[State pension (contributory)], F46[widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension] and F47[guardian's payment (contributory)], requiring a minimum number of qualifying contributions to have been paid.

(3) F48[...]

Self-employed contributor with reckonable income and reckonable emoluments.

24. F49[...]

Change of contributor status (payment of contributions).

25. F50[(1) Where a person—

(a) becomes a self-employed contributor subsequent to being an employed contributor in any contribution year, or

(b) is a self-employed contributor prior to being an employed contributor in any contribution year,

and is a person to whom paragraphs (a) or (c) of section 18(1) applies, self-employment contributions shall be payable by him at the percentage amount or the amount specified in the said paragraphs, whichever is the greater.]

(2) In the case of a person to whom this article applies, the number of contribution weeks in respect of which self-employment contributions shall be regarded as having been paid, shall (subject to the appropriate amount of self-employment contributions having been paid and, notwithstanding the provisions of section 18(1)(e)), be determined by deducting the number of contribution weeks in which the person was

an employed contributor from 52, and the number so determined shall be regarded as the number of contribution weeks in respect of which self-employment contributions shall be regarded as having been paid.

Assignment of contribution weeks.

26. (1) Where a self-employed contributor receives payments of emoluments only for any contribution year and he has paid self-employment contributions of an amount not less than that which he is liable to pay under section 18(1)(c) he shall be regarded as having paid self-employment contributions for each contribution week in that contribution year.

(2) Where the contributions paid by a self-employed contributor is less than the amount which, under section 18(1)(c) and these Regulations, he is liable to pay in any contribution year, no contribution shall be regarded as having been paid by the self-employed contributor in respect of any week in that contribution year.

F51[Attribution of Self-Employment Contributions.

27. For the purposes of section 38E(4) of the Act of 2005, in the case of a self-employed contributor to whom paragraphs (a), (b), (c) or (d) of section 38C(1) of the Act of 2005 applies, the number of self-employment contributions deemed to have been made shall be 52 in the 2020 contribution year.]

F52[Exclusions from reckonable income.

27A. F53[...]]

CHAPTER 3

Voluntary Contributors

F54[Application to become voluntary contributor.

28. The application to be made under section 24 of the Act of 2005 to become a voluntary contributor shall be made to the Minister, in writing in the form for the time being approved by him or her for that purpose, within sixty months after the end of the contribution year in which—

- (i) the applicant ceased to be an employed contributor,
- (ii) an employment contribution was last credited to the applicant in accordance with the provisions of these Regulations, or
- (iii) the applicant ceased to be a self-employed contributor,

or such longer period as the Minister, having regard to the circumstances of the particular case, may allow.]

F55[Commencement **29.** A person who wishes to become a voluntary contributor under section 24 of the Act of 2005 shall elect to become a voluntary contributor—

- (a) from the beginning of the contribution week following that in which he or she ceased to be an employed contributor,
- (b) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the contribution year in which he or she ceased to be an employed contributor,
- (c) from the beginning of the contribution week following that in which employment contributions were last credited to him or her in accordance with the provisions of these Regulations,
- (d) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the

contribution year in which employment contributions were last credited to him or her in accordance with the provisions of these Regulations,

- (e) from the beginning of the contribution year following that in which he or she ceased to be a self-employed contributor, or
- (f) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the contribution year in which he or she ceased to be a self-employed contributor.]

F56[Evidence of reckonable income.

30. A person applying to become a voluntary contributor shall—

- (a) at the time of making the application, and
- (b) thereafter within five months from the end of each contribution year subsequent to the contribution year in which such application was made,

furnish such evidence of his or her reckonable income as the Minister may require in order to calculate the amount of the voluntary contribution to be paid by him or her.]

F57[Determination of reckonable income for persons becoming or ceasing as voluntary contributors.

31. In determining the voluntary contribution payable by a person in a contribution year in which he or she—

- (a) becomes a voluntary contributor, or
- (b) ceases to be a voluntary contributor—
 - (i) on becoming an employed contributor, or
 - (ii) in the case of a person born before 1 January 1958 on attaining pensionable age, or
 - (iii) in the case of a person born on or after 1 January 1958, by reason of having been awarded the State pension (contributory) or attaining the age of 70 years,

his or her reckonable income for the preceding contribution year shall be calculated as a share of his or her reckonable income in that year proportionate to the part of the contribution year in which he or she becomes or ceases to be a voluntary contributor.]

Minimum rate of voluntary contribution (former employed contributors).

32. F58[...]

Manner of payment of voluntary contributions.

33. A person who becomes a voluntary contributor by virtue of F59[[section 24\(1\) of the Act of 2005](#)] may, on receipt of notification of the amount of the voluntary contribution due by him in respect of any contribution year, elect to pay to the Minister, the amount of the voluntary contribution due by him in respect of any contribution year in one payment or in such instalments as may be agreed by him with an officer of the Minister.

F60[Time limit for payment of voluntary contributions.

34. A voluntary contribution paid in one payment or in instalments shall be paid in full—

- (a) within twelve months of the date of issue of notification of the amount of voluntary contribution due by him or her in respect of the contribution year to which such contribution relates, or
- (b) after the date on which it is due in accordance with paragraph (a) of this article, if the Minister is satisfied that there is good cause for late payment.]

F61[Refund of voluntary contributions paid outside specified periods

34A. Where a voluntary contribution, due to be paid in one payment or in instalments, is not paid in full within the periods specified in article 34 the voluntary contribution shall—

- (a) be treated as not having been paid, and
- (b) be refunded by the Minister to the said contributor.]

Voluntary contributions paid after due date.

35. F62[...]

Refund of voluntary contributions.

36. F63[...]

Saver of rights of previously employed contributor.

37. An employed contributor who becomes a voluntary contributor shall have the same right to F64[illness benefit], F65[jobseeker's benefit], F66[maternity benefit, adoptive benefit, paternity benefit], invalidity pension, or treatment benefit as he would have had if, following his ceasing to be an employed contributor, he had not become a voluntary contributor.

CHAPTER 4

Special Contributors

Concurrent employment by two or more employers.

38. F67[...]

Intermediate employers.

39. (1) Where a special contributor works under the general control and management of a person who is not his immediate employer, that person (referred to in this article as the principal employer) shall be deemed to be the employer for the purposes of the Principal Act and the immediate employer shall furnish the principal employer with such particulars of the special contributor's earnings as may be necessary to enable the principal employer to comply with the provisions of these Regulations.

(2) Where the special contributor's earnings are actually paid to him by the immediate employer—

- (a) the immediate employer shall be notified by the principal employer of the amount of contributions to be deducted or repaid when the earnings are paid to the contributor and the immediate employer shall deduct or repay the amount so notified to him accordingly, and
- (b) the principal employer shall make a corresponding deduction or addition on making to the immediate employer the payment out of which the said earnings will be paid.

Notification of information regarding special contributors.

40. (1) The employer of a special contributor shall send to the Department notification of his name and address and the name and address of the special contributor within 14 days of the commencement of the employment.

(2) Where a change occurs in a name or address which has been notified under this article the employer shall send a notification of the change to the Department within 14 days of the change.

(3) Where an employer ceases to employ a special contributor he shall notify the Department within 14 days of the cessation of employment of the name and address of the contributor, the date on which the employment ceased and the total amount of earnings paid to the contributor for the contribution year up to and including the date of cessation of employment.

Treating deductions from earnings as payments to special contributors.

41. The amount of a special contributor's earnings for any contribution year shall be the amount of the remuneration which is paid to or for the benefit of that contributor in that contribution year and for this purpose any sums deducted for any reason from any payment on account of a special contributor's remuneration which is or would, but for such deduction, be made in any contribution year shall be treated as paid to or for the benefit of the contributor in that contribution year.

CHAPTER 5

Optional Contributors

Application to become optional contributor.

42. An application by a person engaged in share fishing to become an optional contributor shall be made to the Minister in the form for the time being approved by him for that purpose.

Information to be given when applying to become optional contributor.

43. Every person who applies to become an optional contributor shall furnish to an officer of the Minister such certificates, documents, information and evidence as may be required by him for the purpose of deciding the application.

Information to be supplied by optional contributor.

44. Every optional contributor shall—

- (a) furnish to an officer of the Minister such certificates, documents, information and evidence as may be required by him for the purpose of determining the rate of optional contribution payable, and
- (b) notify the Minister of any change in circumstances which would cause that person to cease to be an optional contributor.

Payment of optional contributions.

45. (1) Subject to *sub-article* (2), an optional contribution payable in respect of any contribution year (including a contribution payable in instalments under *article* 46) shall be paid to the Minister before the end of that contribution year.

(2) Where a person who, having become an optional contributor within the three months before the end of a contribution year, pays an optional contribution in respect of that contribution year not later than three months following the last day of the said contribution year, the optional contribution so paid shall be treated as having been paid before the end of the contribution year to which it relates.

(3) An optional contribution which is not paid in accordance with the provisions of this article shall be treated as not having been paid.

Manner of payment optional contributions.

46. An optional contributor may, on receipt of notification of the amount of the optional contribution due by him in respect of a contribution year, elect to pay such contribution in one payment or in such instalments as may be agreed by him with an officer of the Minister authorised by the Minister for this purpose.

Refund of optional contributions.

47. Where an optional contribution is—

- (a) treated, in accordance with *article 45(3)*, as not having been paid, or
- (b) paid in respect of the contribution year in which the optional contributor reaches pensionable age,

the amount of such contribution shall be refunded to the optional contributor by the Minister.

Determination of optional contributions in certain circumstances.

48. Where a person becomes an optional contributor in the contribution year in which he first became insured as a self-employed contributor, the optional contribution payable by him in respect of that contribution year shall be the sum specified in section 18(1)(h).

Optional contributor and employed contributor in same contribution year (assignment of contribution weeks).

49. (1) Subject to *sub-article (2)*, where in any contribution year an optional contributor who, having paid an optional contribution in respect of that year, is also an employed contributor by virtue of section 9(1)(a), the number of contribution weeks in respect of which optional contributions shall be regarded as having been paid shall be determined by deducting the number of contribution weeks in respect of which employment contributions have been paid or treated as paid, F68[...] or have been credited, from 52 and treating the remainder as the number of contribution weeks in respect of which optional contributions have been paid.

(2) An optional contribution may be treated as paid in respect of any contribution week for which an employment contribution has been credited for the purposes of the contribution conditions for F69[*illness benefit*], F70[*jobseeker's benefit*] F71[*jobseeker's benefit (self-employed)*], F72[*jobseeker's pay-related benefit*], and Treatment Benefit which require a minimum number of qualifying contributions to have been paid.

CHAPTER 6

Miscellaneous Provisions

Calculation of contributions.

50. (1) In the calculation of amounts of F73[*self-employment contributions, optional contributions or contributions under Chapter 5B of Part 2 of the Act of 2005*]}—

- (a) where the amount so calculated is a multiple of F74[5 cent] or F74[10 cent] that amount shall be payable;
- (b) where the amount so calculated includes an amount which is more than F74[5 cent] but less than F74[10 cent] the amount payable shall be rounded up to the nearest F74[10 cent]; and
- (c) where the amount so calculated includes an amount which is less than F74[5 cent] the amount payable shall be rounded down to the nearest F74[10 cent].

(2) Contributions payable by or in respect of an employed contributor or a voluntary contributor shall be calculated to the nearest F74[EUR 0.01].

F75[Excepted emoluments.

50A. For the purposes of the definition of 'reckonable emoluments' in section 2(1) of the Act of 2005 in relation to a self-employed contributor or a person to whom Chapter 5B of Part 2 of the Act of 2005 applies, the following items shall not be regarded as reckonable emoluments—

- (a) any monies received by way of a mobility allowance payable under section 61 of the Health Act 1970 (No. 1 of 1970),
- (b) any sums received by way of benefit, pension, assistance, allowance, supplement or payment under Parts 2, 3, 4, 5, 6, 7 or 8 of the Act of 2005,
- (c) any sums received in respect of attendance at a training course provided or approved by An Foras Áiseanna Saothair,
- (d) any sums received in respect of participation in a scheme provided by the Minister and known as Community Employment,
- (e) any payments received by way of pension,

F76[(f) any emoluments, within the meaning of the Act of 1997, received by a person in respect of any of the following offices:

- (i) Offices belonging to either House of the Oireachtas;
- (ii) Membership of the European Parliament;
- (iii) Offices belonging to any court in the State;
- (iv) Public Offices under the State, other than as a member of a local authority (within the meaning of the Local Government Act 2001),]

(g) any amount transferred by an administrator under section 782A(3) of the Act of 1997,

F77[(ga) any amount charged, in accordance with section 790AA of the Act of 1997, to income tax under Schedule E in respect of relevant emoluments within the meaning of section 790AA(3)(a) of the said Act,]

(h) any payments received under any scheme, contract, policy or other arrangement approved by the Revenue Commissioners for the purposes of section 125 of the Act of 1997 which provides for periodic payments to an individual in the event of loss or diminution of income in consequence of ill health, and

(i) any payment which is made, whether in pursuance of any legal obligation or not, either directly or indirectly in connection with or in consequence of, or otherwise in connection with the termination of the holding of an office or employment.]

F78[Exclusions from reckonable income.

50B. For the purposes of the definition of reckonable income in section 2(1) of the Act of 2005 in relation to a self-employed contributor or a person to whom Chapter 5B of Part 2 of the Act of 2005 applies, the following items shall not be regarded as reckonable income—

- (a) any payment in respect of a foreign life policy referred to in section 730J of the Act of 1997,
- (b) the amount of any gain arising on a disposal of a foreign life policy referred to in section 730K of the Act of 1997,
- (c) any payment received in respect of a material interest in an offshore fund referred to in section 747D of the Act of 1997,

(d) the amount of any gain arising in respect of a disposal of a material interest in an offshore fund referred to in section 747E of the F79[*Act of 1997.*]

(e) any chargeable excess referred to in section 787Q of the F80[*Act of 1997.]]*

F81[(f) any encashment amount or any deemed encashment amount, as the case may be, referred to in section 787TA of the *Act of 1997*, and]

F82[(g) any amount charged to income tax under Case IV of Schedule D in accordance with section 790AA of the *Act of 1997.*]

Concurrent employment (employed contributor).

51. F83[...]

Returns to Collector General by employers of casual employees.

52. F84[...]

Assignment of prosecution function to Collector General.

53. Notwithstanding section 224(1) a prosecution for an offence under section 214(1) or under *Chapter 1 of Part I* of these Regulations, other than insofar as it relates to a special contributor, or under *article 52*, may be brought at the suit of the Collector-General.

Application of Principal Act.

54. Section 29(1) shall apply to self-employed contributors and self-employment contributions and in such application shall be modified as set out in the Table to this article.

TABLE

29.—(1) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of sums paid in error by way of self-employment contributions and of so much of any self-employment contribution paid by a self-employed contributor or a voluntary contribution payable under section 23 by a voluntary contributor, who entered into insurance for the purposes of section 84(1) after he had attained the age of 56 years, as is determined in accordance with regulations to have been paid in respect of F85[*State pension (contributory)*].

F86[Breach of regulations.

55. A person who contravenes or fails to comply with *Part II* of these Regulations shall be guilty of an offence and shall be liable on summary conviction to the penalties provided for in section 257(a) of the *Act of 2005.*]

PART III

Contributions

CHAPTER 1

Credited Contributions

Pre-entry and change of status credits.

56. (1) Subject to F87[*sub-articles (1A) and (2)*], an employment contribution shall be credited to an insured person in respect of each complete contribution week from the beginning of the second-last contribution year preceding that in which his entry into insurance as an employed contributor occurred up to the date of such entry into insurance.

F88[(1A) An employment contribution shall not be credited under *sub-article (1)* to a person whose entry into insurance occurred after he or she had attained pensionable age.]

(2) An employment contribution shall not be credited under *sub-article (1)* to a person who becomes an insured person by virtue of section 9(1)(b), thereby becoming insured only for occupational injuries benefit only, but in any such case where the insured person subsequently becomes an employed contributor by virtue of section 9(1)(a), he shall have a contribution credited to him in respect of each complete contribution week from the beginning of the second-last contribution year preceding that in which he first becomes an employed contributor by virtue of section 9(1)(a) up to the date of his first becoming such an employed contributor.

F89[(3) Subject to *sub-article (4)*, employment contributions reckonable only for F90[*State pension (transition)*], F91[*State pension (contributory)*] and bereavement grant purposes shall be credited to an employed contributor who, following a period during which he was employed in an employment in respect of which contributions were payable at any of the rates specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)* commences employment which is insurable for F90[*State pension (transition)*] and F91[*State pension (contributory)*], for the period between the beginning of the contribution year last preceding that in which he commenced such employment and the date of commencement of such employment.]

(4) Contributions shall be credited to an employed contributor under *sub-article (3)* in respect of not more than one occasion on which he so commences employment which is insurable for F90[*State pension (transition)*] and F91[*State pension (contributory)*] purposes.

Restrictions on the grant of credits.

57. (1) Where for any 2 complete consecutive contribution years, there are no employment contributions paid or credited in respect of an insured person, then an employment contribution shall not be credited to such person in accordance with *article 58, 60, 61, 62 and 64* unless, since the end of the second of the said contribution years, 26 employment contributions have been paid in respect of such person.

(2) F92[*Subject to article 85 of these Regulations and articles 40 and 49*] of the Regulations of 1994, employment contributions paid at the rate specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)* in respect of an insured person shall not be taken into account for the purposes of this article, except in relation to the crediting of employment contributions reckonable for F93[*widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension*] and deserted wife's benefit.

(3) Employment contributions paid in respect of an insured person by virtue of *article 88* shall not be taken into account for the purposes of this article.

F94[(4) In the case of an insured person who is in receipt of carer's allowance, in determining for the purposes of *sub-article (1)* whether there have been any two complete consecutive contribution years where there are no employment contributions paid or credited in respect of him or her, periods spent as a homemaker within the meaning of section 83(2) prior to receipt of carer's allowance shall be disregarded.

(5) In the case of an insured person in respect of whom days of incapacity are duly notified or days of unemployment are proven and in either of the two complete contribution years immediately preceding the first day of the incapacity or unemployment the person was credited with employment contributions by virtue of having periods disregarded under *sub-article (4)*, such periods shall continue to be

disregarded in determining for the purposes of *sub-article (1)* whether there have been any two complete consecutive contribution years where there are no employment contributions paid or credited in respect of him or her.]

Credits in respect of days of incapacity for work, of proved unemployment and on receipt of certain social welfare benefits.

58. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person—

(a) in respect of a day of duly notified incapacity for work or of proven unemployment F95[(*other than any such day after an insured person has attained pensionable age*)] in any contribution year in accordance with *sub-article (2)*,

F96[(b) in respect of any contribution week in which an insured person is in receipt of maternity benefit, health and safety benefit, F97[adoptive benefit, F98[parent's benefit,] paternity benefit], carer's benefit, invalidity pension, pre-retirement allowance, carer's allowance and disability allowance,]

(c) in respect of any contribution week in which an insured person is in receipt of carer's allowance F99[, jobseeker's allowance payable to a person to whom section 148A of the Act of 2005 applies or one-parent family payment where, immediately prior to claiming such allowance or payment,] the insured person was entitled to be credited with employment contributions by virtue of paragraph (a) or (b).

(2) The number of contributions to be credited under *sub-article (1)(a)* to a person in any contribution year shall be one-sixth of the total number of days of incapacity or of proved unemployment, or of both, as the case may be, in that year.

(3) In calculating the number of contributions to be credited under *sub-article (2)*, a fraction of a whole number shall be rounded up to the next whole number.

(4) F100[Subject to *article 85* of these Regulations and articles 40 and 49] of the Regulations of 1994, an employment contribution credited to an insured person in respect of whom the last previous contribution payable was—

(a) a contribution at the rate specified in *articles 81(2)(a), 82(2)(a) or 83(2)(a)*, or

(b) a voluntary contribution at the rate specified in section 22(1)(b)(i),

shall be reckoned only for the purposes of F101[widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension] and deserted wife's benefit.

(5) The restriction in *sub-article (4)* on the reckoning of an employment contribution credited under this article shall not apply to an employment contribution credited to an insured person in respect of any period for which he has rights in relation to F102[jobseeker's benefit] F103[, jobseeker's benefit (self-employed),] F105[, or jobseeker's pay-related benefit,] or receives F104[illness benefit] F97[, maternity benefit, health and safety benefit, adoptive benefit or paternity benefit].

Credits on receipt of prescribed relative's allowance and of F106[State pension (transition)].

59. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person for each week in respect of which an allowance under section 167 has been paid in respect of such person.

(2) Employment contributions shall not be credited under *sub-article (1)* until the cessation of the said allowance.

(3) Employment contributions credited under *sub-article (1)* shall be reckonable for all benefits under the Principal Act.

(4) An employment contribution shall not be credited under *sub-article (1)* unless an employment contribution reckonable for benefits including F107[jobseeker's benefit] F108[or jobseeker's benefit (self-employed),] have been paid or credited in respect of the insured person in either of the two complete contribution years immediately preceding the date from which an allowance under section 167 was payable.

(5) Subject to *sub-article (6)*, an employment contribution shall be credited to an insured person for each week in respect of which that person is in receipt of F106[State pension (transition)].

(6) Where for any 2 complete consecutive contribution years there are no employment contributions paid or credited in respect of an insured person, any employment contributions credited to that person under *sub-article (5)* shall not be taken into account in relation to F109[illness benefit], health and safety benefit, adoptive benefit, invalidity pension, F107[jobseeker's benefit], F110[maternity benefit or paternity benefit] unless since the end of the second of the said contribution years 26 employment contributions have been paid in respect of such person.

F111[Homemaker credits.]

59A. (1) Subject to these Regulations, employment contributions shall be credited to an insured person in the contribution year in which the insured person becomes or ceases to be a homemaker within the meaning of section 83(2) (as amended by section 24 of the Social Welfare Act, 1996 (No. 7 of 1996)).

(2) Contributions shall be credited under this article in respect of each contribution week commencing from

- (a) the contribution week in which the insured person becomes a homemaker up to the end of the said contribution year or ceases to be a homemaker, whichever is the earlier, and
- (b) the beginning of the contribution year in which the insured person, who was a homemaker in the previous contribution year, ceases to be a homemaker up to the end of the contribution week in which the said cessation occurs.

(3) Employment contributions credited under this article shall be reckoned only for the purposes of F112[State pension (contributory).]

Attendance at approved course of training.

60. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person for any week during the whole or part of F113[which he or she attends] a course of training provided or approved of by An Foras Áiseanna Saothair, F114[the National Tourism Development Authority], Teagasc or Bord Iascaigh Mhara provided that—

F115[(a) he or she is under pensionable age,]

F116[(b)] an employment contribution, other than a contribution under *article 88*, insurable for occupational injuries benefit only, is not payable in respect of F117[him or her] or a contribution in respect of duly notified incapacity for work is not credited to F117[him or her] for that week, and

F116[(c)] evidence to the satisfaction of the Minister is furnished of the person's attendance at such a course of training.

(2) An employment contribution credited by virtue of this article to a person whose last contribution paid was:

(a) a voluntary contribution, or,

F118[(b) an employment contribution at any of the rates specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)*, shall only be taken into account for benefits in respect of which these contributions are reckonable.]

Community
employment.

61. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person for any contribution week during the whole or part of which he is employed under a F119[[scheme provided by the Minister and known as Community Employment](#)].

(2) A contribution shall only be credited to an insured person in accordance with *sub-article (1)* provided that an employment contribution, other than a contribution under *article 88*, reckonable for occupational injuries benefits only, is not payable in respect of him or an employment contribution in respect of duly notified incapacity for work is not credited to him for that week.

(3) An employment contribution credited by virtue of this article to a person whose last contribution paid was—

- (a) a voluntary contribution, or
- (b) an employment contribution at any of the rates specified in *article 81(2)(a)*, *82(2)(a)* or *83(2)(a)*,

shall be taken into account only in relation to the benefits in respect of which any of the said paid contributions are reckonable.

Participation in
approved course
of education etc.

62. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person in respect of any contribution week during the whole or part of which F120[[he or she is under pensionable age and participating in](#)]—

- (a) a scheme administered by the Minister and known as—
 - F121[[\(i\) the Back to Education Allowance Scheme, or](#)
 - [\(ii\) the Part-Time Job Incentive Scheme,](#)
- (b) a scheme administered by the Minister for Education and known as the Vocational Training Opportunities Scheme,
- (c) any other course of education or training approved of by the Minister.

(2) A contribution shall only be credited to an insured person under *sub-article (1)* provided that an employment contribution, other than a contribution under *article 88*, is not payable in respect of F122[[him or her](#)] or a contribution in respect of duly notified incapacity for work is not credited to F122[[him or her](#)] for that week.

(3) A contribution credited by virtue of this article to a person whose last contribution paid was—

- (a) a voluntary contribution, or
- (b) an employment contribution at any of the rates specified in *article 81(2)(a)*, *82(2)(a)* or *83(2)(a)*,

shall be taken into account only in relation to the benefits in respect of which any of the said paid contributions are reckonable.

Credits on
ceasing
attendance at
course of study.

63. (1) In this article—

"course of full-time education" means a course of fulltime instruction by day at any university, college, school or other educational establishment;

"the relevant contribution year" means the second last contribution year preceding that in which the insured person re-enters insurable employment after his having ceased to attend a course of full-time education.

(2) This article shall apply to an insured person who, during a course of full-time education or an interval between two such courses, was engaged in insurable employment and who, when he ceases to attend such a course, re-enters insurable employment as an employed contributor in respect of which employment contributions reckonable for F123[State pension (contributory)] are payable.

(3) Subject to *sub-article* (4), employment contributions, which shall be reckonable only for the purposes of satisfying the contribution conditions for F124[illness benefit], health and safety benefit, F125[jobseeker's benefit], F128[jobseeker's pay-related benefit,] maternity benefit, F126[adoptive benefit, paternity benefit], treatment benefit and F127[bereavement grant], shall be credited to an insured person to whom this article applies in respect of each contribution week from the beginning of the relevant contribution year up to the date on which the insured person re-enters insurable employment after his having ceased to attend a course of full-time education.

(4) Contributions shall not be credited under this article to an insured person—

- (a) in respect of a re-entry to insurable employment following a course of full-time education which commenced after he attained the age of 23 years,
- (b) where such contributions have previously been credited under this article and the insured person subsequently attends a course of full-time education, or
- (c) in respect of any contribution week for which an employment contribution, other than a contribution under *article 88*, is payable in respect of him or an employment contribution is already credited to him.

F129[Credits on cessation of a period of parental leave.]

63A. (1) Employment contributions shall be credited to an insured person in respect of each contribution week during which he or she avails of parental leave or force majeure leave under Part II of the Parental Leave Act, 1998 (No. 30 of 1998).

(2) Subject to *article 85* of these regulations and *articles 40 and 49* of the Regulations of 1994, an employment contribution credited to an insured person, by virtue of this article, in respect of whom the last previous contribution payable was—

- (a) a contribution at the rate specified in *articles 81(2)(a), 82(2)(a) or 83(2)(a)*, or
- (b) a voluntary contribution at the rate specified in section 22(1)(b)(i),

shall be reckoned only for the purposes of F130[widow's (contributory) pension, widower's (contributory) pension or surviving civil partner's (contributory) pension].]

F131[Credits on cessation of a period of additional maternity leave.]

63B. F132[(1) Subject to *article 63D*, employment contributions shall be credited to an insured person in respect of each contribution week during which he or she avails of additional maternity leave under sections 14 or 16(4) of the Maternity Protection Act, 1994 (No. 34 of 1994) (as amended by the Maternity Protection Act, 1994 (Extension of Periods of Leave) Order, 2001 (S.I. No. 29 of 2001) or additional adoptive leave under sections 8 or 10 of the Adoptive Leave Act, 1995 (No. 2 of 1995) (as amended by the Adoptive Leave Act, 1995 (Extension of Periods of Leave) Order, 2001 (S.I. No. 30 of 2001).)]

(2) Subject to *article 85* of these Regulations and *articles 40 and 49* of the Regulations of 1994, an employment contribution credited by virtue of this article to an insured person in respect of whom the last previous contribution was payable was—

- (a) a contribution at the rate specified in *articles 81(2)(a), 82(2)(a) or 83(2)(a)*, or
- (b) a voluntary contribution at the rate specified in section 22(1)(b)(i),

shall be reckoned only for the purposes of F133[widow's (contributory) pension, widower's (contributory) pension or surviving civil partner's (contributory) pension].]

F134[Credits in respect of a period of leave.]

63C. (1) Subject to *article 63D*, employment contributions shall be credited to an insured person in respect of each contribution week during which he or she avails of—

- (a) carer's leave under Part 2 of the Carer's Leave Act, 2001 (No. 19 of 2001),
- (b) maternity leave under Part II of the Maternity Protection Act, 1994 F135[(No. 34 of 1994),]
- F136[(ba) parent's leave under Part 2 of the Parent's Leave and Benefit Act 2019 (No. 35 of 2019),]
- (c) adoptive leave under Part II of the Adoptive Leave Act, 1995 F135[(No. 2 of 1995), or]
- F137[(d) paternity leave under Part 2 of the Paternity Leave and Benefit Act 2016 (No. 11 of 2016).]

(2) Subject to *articles 40 and 49* of the Social Welfare (Consolidated Payments Provisions Regulations, 1994 (S.I. No. 417 of 1994)), an employment contribution credited to an insured person, by virtue of this article, in respect of whom the last previous contribution payable was—

- (a) a contribution at the rate specified in *articles 81(2)(a), 82(2)(a) or 83(2)(a)*, or
- (b) a voluntary contribution at the rate specified in section 22(1)(b)(i) shall be reckoned only for the purposes of F138[widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension] or bereavement grant.

(3) An employment contribution shall be credited to an insured person in accordance with this article only where an employment contribution is not credited to him or her in respect of carer's benefit, carer's allowance, maternity benefit F135[, F139[adoptive benefit, parent's benefit or paternity benefit]].]

F140[Limitation - articles 63A, 63B and 63C.]

63D. An employment contribution shall only be credited to an insured person in accordance with *articles 63A, 63B and 63C* where an employment contribution is not credited to him or her in respect of a duly notified day of incapacity for work.]

Volunteer development workers.

64. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person who is a volunteer development worker, for any contribution week F141[during the whole or any part of which he or she is under pensionable age and is]—

- (a) employed as such in a developing country, or
- (b) engaged in preparatory training in the State prior to taking up employment in a developing country.

(2) Contributions credited under this article to a volunteer development worker who immediately prior to taking up employment in a developing country was a person in respect of whom employment contributions at any of the rates specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)* were payable shall not be taken into account in relation to F142[illness benefit], F143[health and safety benefit, adoptive benefit, paternity benefit], treatment benefit, maternity benefit or invalidity pension in respect of any period during which a person having ceased as a volunteer development worker, is in an employment in respect of which contributions at a rate specified in the said articles applies.

(3) An employment contribution shall only be credited to an insured person in accordance with the provisions of this article where an employment contribution, other than a contribution under *article 88*, is not payable in respect of F144[**him or her**] or a contribution in respect of duly notified incapacity for work is not credited to F144[**him or her**] for that week.

(4) Employment contributions shall only be credited to an insured person under this article for such period or aggregate of periods as does not exceed 5 years.

Employment as
officer or
member of
Reserve Defence
Forces.

65. (1) In this article "reservist" means an officer or a member of the Reserve Defence Force called out in aid of the civil power.

(2) The Minister for Defence shall not be liable to pay an employment contribution in respect of a reservist while the said reservist is in employment as a member of the Defence Forces except in the case of an employment contribution which would, but for this article, be payable and which is necessary to establish an entitlement under the Principal Act, in which case the contribution shall be treated as paid on the due date, notwithstanding any other provisions of these Regulations.

(3) An employment contribution shall be credited to a reservist for any contribution week during the whole or any part of which he is in employment as a member of the Defence Forces where an employment contribution is not payable in respect of him for that week.

F145[**Members of
a local authority.**]

65A. (1) Subject to these Regulations, an employment contribution shall be credited to an insured person, who is a member of a local authority (within the meaning of the Local Government Act, 1941 (No. 23 of 1941), in respect of each contribution week during which the insured person serves as—

(a) cathaoirleach of a local authority (within the meaning of section 25 of the Local Government Act, 1994 (No. 8 of 1994)), or

(b) F146[...]

(c) chairman of a vocational education committee (within the meaning of section 15 of the Vocational Education Act, 1930 (No. 29 of 1930)).

(2) An employment contribution shall only be credited to an insured person in accordance with *sub-article (1)*, where the insured person

(i) was engaged in insurable employment immediately prior to taking up an office referred to in *sub-article (1)*, and

(ii) has given up that employment in order to serve in that office.

(3) An employment contribution shall only be credited to an insured person in accordance with the provisions of this article where an employment contribution, other than a contribution under *article 88*, is not payable in respect of him or her or an employment contribution is not already credited to him or her.

(4) An employment contribution credited by virtue of this article to a person whose last contribution paid was an employment contribution at any of the rates specified in *article 81(2)(a), 82(2)(a) or 83(2)(a)*, shall be taken into account only in relation to the benefits in respect of which any of the said paid contributions are reckonable.

(5) Employment contributions shall only be credited to an insured person under this article for such period or aggregate of periods as do not exceed 2 years.

(6) For the purposes of crediting contributions under this article, a person shall furnish to the Minister such evidence as the Minister may require.]

Definition of day of incapacity for work and of unemployment.

66. For the purposes of *article 58*, a day in any contribution year shall not—

- be a day of incapacity for work unless on that day the person is incapable of work, and

F147[(b) be a day of proven unemployment unless that day is a day of unemployment within the meaning of section 42(4)(a).]

Notice and evidence for the purposes of credits.

67. For the purposes of crediting contributions under *article 58* in respect of days of duly notified incapacity for work and of proven unemployment, a person shall—

- in respect of periods of incapacity for work, furnish to the Minister notice of such incapacity and any evidence required in relation thereto before the beginning of the benefit year immediately following the contribution year in which the week in question falls or before such later date as the Minister may in any particular case determine, and
- in respect of periods of unemployment, furnish to the Minister such evidence as he may require.

Reference to contributions paid or credited to be construed as a reference to contribution weeks.

68. (1) Every reference in *article 57(1)*, *59(4)* and *59(6)* to a number of contributions paid or credited shall be construed as a reference to that number of contribution weeks for which the appropriate employment contributions were paid or credited F148[...] or for which appropriate voluntary contributions were paid.

(2) Every reference in *article 57(1)* and *59(6)* to a number of employment contributions paid shall be construed as a reference to that number of contribution weeks for which the appropriate employment contribution was paid F148[...].

Decision that insured person is not incapable of work.

69. (1) Where in respect of a day immediately subsequent to a period of incapacity for work it is decided by a deciding officer that an insured person is not incapable of work, an employment contribution may, at the discretion of the Minister, be credited to such insured person in respect of any contribution week between the beginning of the contribution week in which the said day occurs and the end of the contribution week in which the decision of the deciding officer is issued to him or where the decision has been appealed, the end of the contribution week next following that in which the decision of an appeals officer is issued to him or the end of such earlier week as the Minister may determine.

(2) An employment contribution shall not be credited under this article for any contribution week prior to the contribution week in which notice of incapacity is given to the Minister or, in the case of a person who has given notice of incapacity and has failed or neglected for a period exceeding 6 months to submit medical or other satisfactory evidence of incapacity or of a person who has given notice of incapacity and has submitted medical or other satisfactory evidence of incapacity and has failed or neglected for a period exceeding 6 months to continue to submit such evidence, for any contribution week prior to the contribution week in which such evidence is submitted after such failure or neglect.

Contributions paid after due date.

70. (1) For the purpose of any right to benefit an employment contribution shall not, subject to this article, be treated as paid on any date earlier than that on which it is paid F149[...].

(2) Where an employment contribution was not paid, or was paid at an incorrect rate, owing to information given, whether before or after the due date to an employer by an officer of the Minister or by the Collector-General and it is subsequently decided that an employment contribution was payable, or was payable at a different rate, the Minister may at his discretion treat such contribution when paid or paid at the correct rate as paid on the due date notwithstanding any other provisions of these Regulations.

(3) (a) Where an employment contribution which is payable is not paid or is paid after the due date and the failure to make or the delay in making payment thereof is shown to the satisfaction of the Minister not to have been with the consent or connivance of, or attributable to any negligence on the part of the insured person in respect of whom the contribution is payable or is paid, such contribution may, for the purpose of any right to benefit, be treated as having been paid on the due date.

(b) An employment contribution treated as paid on the due date under the provisions of this article shall not be reckonable for the purpose of payment of any benefit in respect of any period in respect of any event occurring, prior to the 27th day of October, 1971.

CHAPTER 2

Return of Contributions

Disposal of contributions improperly paid.

71. (1) F150[Subject to paragraphs (a) and (b) of section 341(9) of the Act of 2005, where contributions] are paid at the wrong rate or amount in respect of an insured person, the Minister may treat them as paid on account of contributions properly payable in respect of such person.

(2) F150[Subject to section 38B of the Act of 2005, where employer's contributions] are paid at the wrong rate by an employer, the Minister may treat them as paid on account of employer's contributions properly payable by such employer.

F151[Return of certain contributions in respect of share-based remuneration.

71A. (1) Any contributions referred to in subparagraph (i) of section 34A(1)(a) that have been paid in respect of an employed contributor or special contributor shall be returned by the Minister or Collector-General, as appropriate—

(a) to that employed contributor or special contributor, as the case may be, or
 (b) to the employer of that employed contributor or special contributor in accordance with *sub-article (4)*,

if application to that effect is made in writing to the Minister or Collector-General, as appropriate, in accordance with *sub-article (7)*.

(2) The amount of any employment contributions to be returned under *sub-article (1)* to or in respect of an employed contributor or a special contributor shall be reduced by the amount of any benefit under Part 2 of the Principal Act paid to such employed contributor or special contributor (or to any other person) by reason of the payment of the employment contributions referred to in section 34A(1)(a)(i).

(3) Any contributions referred to in paragraph (b) of section 34A(1) that have been paid by an employer shall be returned by the Minister or Collector-General, as appropriate, to that employer, if application to that effect is made in writing to the Minister or Collector-General, as appropriate, in accordance with *sub-article (7)*.

(4) Employment contributions referred to in subparagraph (i) of section 34A(1)(a) that have been paid by an employer in respect of an employed contributor or a special contributor may be returned to that employer on the receipt of an undertaking from such employer to pay that amount to the employed contributor or to the special contributor, as the case may be.

(5) Any contributions referred to in paragraph (c) of section 34A(1) that have been paid by a self-employed contributor shall be returned by the Minister or Collector-General, as appropriate, to that self-employed contributor, if application to that effect is made in writing to the Minister or Collector-General, as appropriate, in accordance with *sub-article (7)*.

(6) The amount of any self-employment contributions to be returned under *sub-article (5)* to a self-employed contributor shall be reduced by the amount of any benefit under Part 2 of the Principal Act paid to such self-employed contributor (or to any other person) by reason of the payment of the self-employment contributions referred to in paragraph (c) of section 34A(1).

(7) Application for the return of—

- (a) employment contributions referred to in section 34A(1)(a)(i) that have been paid by or in respect of an employed contributor or a special contributor,
- (b) employment contributions referred to in section 34A(1)(b) that have been paid by an employer, or
- (c) self-employment contributions referred to in section 34A(1)(c) that have been paid by a self-employed contributor,

shall be made—

- (i) not earlier than the last day of the contribution year in respect of which such contributions were paid, and
- (ii) in the form for the time being approved by the Minister or the Collector-General, as appropriate, or in such other manner as the Minister or the Collector-General may accept as sufficient in the circumstances.]

F152[Return of contributions in respect of shares forfeited.

71B. (1) Where—

- (a) any employment contributions referred to in subparagraph (ii) of section 34A(1)(a) have been paid in respect of share-based remuneration received by way of forfeitable shares to which section 128E of the Act of 1997 refers, and
- (b) under the terms of the written contract or agreement referred to in subsection (3) of section 128E of the Act of 1997 those shares are forfeited, then—
 - (i) the employed contributor or special contributor shall, for the purposes of employment contributions payable under section 13(2)(b), be treated as if he or she did not acquire those shares in the contribution year in which those shares were acquired, and
 - (ii) any employment contributions that have been paid in respect of such shares shall be returned by the Minister or Collector-General, as appropriate, to that employed contributor or special contributor, as the case may be, if application to that effect is made in writing to the Minister or Collector-General, as appropriate, in accordance with *sub-article (5)*.

(2) The amount of any employment contributions to be returned under *sub-article (1)* to or in respect of an employed contributor or a special contributor shall be reduced by the amount of any benefit under Part 2 of the Principal Act paid to such employed contributor or special contributor (or to any other person) by reason of the payment of the employment contributions referred to in *sub-article (1)(ii)*.

(3) Where—

- (a) any self-employment contributions referred to in paragraph (c) of section 34A(1) have been paid in respect of share-based remuneration received by way of forfeitable shares to which section 128E of the Act of 1997 refers, and
- (b) under the terms of the written contract or agreement referred to in subsection (3) of section 128E of the Act of 1997 those shares are forfeited,

then—

- (i) the self-employed contributor shall, for the purposes of self-employment contributions payable under section 21, be treated as if he or she did not acquire those shares in the contribution year in which those shares were acquired, and
- (ii) any self-employment contributions that have been paid in respect of such shares shall be returned by the Minister or Collector-General, as appropriate, to that self-employed contributor if application to that effect is made in writing to the Minister or Collector-General, as appropriate, in accordance with *sub-article* (5).

(4) The amount of any self-employment contributions to be returned under *sub-article* (3) to or in respect of a self-employed contributor shall be reduced by the amount of any benefit under Part 2 of the Principal Act paid to such self-employed contributor (or to any other person) by reason of the payment of the self-employment contributions referred to in *sub-article* (3)(i).

(5) Application for the return of employment contributions or self-employment contributions, as the case may be, under this article shall be made—

- (a) not earlier than the last day of the contribution year in respect of which the shares referred to in *sub-article* (1)(b) or (3)(b), as appropriate, are forfeited, and
- (b) in the form for the time being approved by the Minister or the Collector-General, as appropriate, or in such other manner as the Minister or the Collector-General may accept as sufficient in the circumstances.]

Refund of contributions paid in error.

72. (1) Subject to *article* 71 and this article, any contributions paid in error by a person or their employer in respect or on behalf of that person shall be returned by the Minister or the Collector-General, as appropriate, to that person or to their employer, as the case may require, if application to that effect is made in writing to the Minister or the Collector General, as appropriate, in accordance with *sub-article* (4).

(2) In calculating the amount of any repayment to be made under this article to an insured person or an employer, the following amounts shall be deducted—

- (a) the amount of any contributions paid in error which have under the provisions of *article* 71(1) been treated as paid on account of contributions properly payable;
- (b) an amount equivalent to the amount of any benefit paid to such person (or to any other person) by reason of such contributions having been paid in error as aforesaid but any amount so deducted shall be deducted only from contributions comprising of employed contributor's contributions; and
- (c) an amount equivalent to the amount of any employment contributions which has under the provisions of *article* 71(2) been treated as paid on account of employer's contributions properly payable but any amount so deducted shall be deducted only from contributions comprising employer's contributions.

(3) Contributions paid in error by an employer on behalf of any person may be repaid to the employer on the receipt of an undertaking from such employer to pay to that person the amount due, if any, out of such repayment.

(4) Application for the return of contributions paid in error shall be made not earlier than the last day of the contribution year in respect of which such contributions were paid, in such form and in such manner as the Minister or the Collector General, as appropriate, may from time to time determine.

F153[Return of employment contributions in respect of certain seafarers.

72A. (1) In this article—

"qualifying ship" has the meaning given to it in section 36 of the Act of 2005;
"qualifying seafarer" has the meaning given to it in section 36 of the Act of 2005.

F154[(2) The period prescribed for the purposes of section 36(1) of the Act of 2005 is the period commencing on 1 January 2023 and expiring on 31 December 2028.]

(3) An application for a return of employment contributions under section 36(1) of the Act of 2005 shall be made—

(a) to the Collector-General,

(b) not earlier than the last day of the contribution year in respect of which the employment contributions have been paid, and

(c) in the form for the time being approved by the Minister or the Collector-General, as appropriate, or in such other manner as the Minister or the Collector-General may accept as being sufficient in the circumstances.

(4) The following vessels are prescribed for the purposes of paragraph (i) of the definition of "qualifying ship" contained in section 36(3) of the Act of 2005 as not being included in that definition:

(a) a fishing vessel;

(b) a tug, other than a tug in respect of which a certificate has been given by the Minister for Transport, Tourism and Sport certifying that, in the opinion of that Minister, the tug is capable of operating in seas outside the portion of the seas which are, for the purposes of the Sea-Fisheries and Maritime Jurisdiction Act 2006 (No. 8 of 2006), the territorial seas of the State;

(c) a vessel (including a dredger) used primarily as a floating platform for working machinery or as a diving platform.]

F155[Return of contributions — maintenance arrangements.

72B. (1) In this article In this article maintenance means a payment made under or pursuant to a maintenance arrangement—

(a) within the meaning of section 1025 of the Act of 1997 relating to a marriage, where the maintenance arrangement is for the benefit of the other party to the marriage, unless section 1026 of that Act applies in respect of the payment,

(b) within the meaning of section 1031J of the Act of 1997 relating to a civil partnership, where the maintenance arrangement is for the benefit of the other party to the civil partnership, unless section 1031K of that Act applies in respect of that payment, or

(c) within the meaning of section 1031Q of the Act of 1997 relating to a relationship between cohabitants, where the maintenance arrangement is for the benefit of the other cohabitant to the relationship.

(2) Subject to these Regulations, where in any contribution year—

(a) an employment contribution is paid by an employed contributor,

(b) a self-employment contribution is paid by a self-employed contributor,

(c) an optional contribution is paid by an optional contributor,

(d) a voluntary contribution is paid by a voluntary contributor,

(e) a contribution under Chapter 5A of Part 2 of the Act of 2005 is paid by a person to whom that Chapter of that Part applies, or

(f) a contribution under Chapter 5B of Part 2 of the Act of 2005 is paid by a person to whom that Chapter of that Part applies,

and that contributor has also paid maintenance in that contribution year, an amount, calculated in accordance with this article, of such contribution may be returned to that contributor if application to that effect is made in writing to the Minister within such time as he or she may determine.

(3) The amount to be returned to a contributor to whom *sub-article (2)* applies shall be the amount of the contribution that was paid by that contributor in that contribution year in respect of the portion of his or her reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, that corresponds to the amount of maintenance paid in that contribution year and such amount shall, subject to *sub-articles (4)* and *(5)*, be calculated in accordance with the formula—

$$M \times R$$

where—

M is the amount of maintenance paid in that contribution year, and

R is the highest rate of contribution paid by the contributor in that contribution year.

(4) Where the amount of maintenance paid in a contribution year exceeds the amount of reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, to which the highest rate of contribution applies in that contribution year, the amount to be returned to a contributor to whom *sub-article (2)* applies shall be calculated in accordance with the formula—

$$(A \times H) + (E \times N)$$

where—

A is the amount of reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, to which the highest rate of contribution applies in that contribution year,

H is the highest rate of contribution paid by the contributor in that contribution year,

E is the portion of reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, that corresponds to the amount of the maintenance paid in that contribution year which exceeds A, and

N is the next highest rate of contribution paid by the contributor in that contribution year.

(5) Where the amount of maintenance paid in a contribution year exceeds the aggregate amount of reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, to which the highest rate and next highest rate of contribution applies in that contribution year, the amount to be returned to a contributor to whom *sub-article (2)* applies in relation to that further excess shall be calculated by reference to the portion of his or her reckonable earnings, reckonable emoluments, reckonable income or remuneration (within the meaning of section 30A of the Act of 2005), as appropriate, that corresponds to the amount of the maintenance paid in that contribution year

which exceeds the aggregate of A and E (within the meaning of *sub-article (4)*) and the next highest rate of contribution paid in that contribution year and any further excess shall be calculated in like manner.

(6) Notwithstanding *sub-articles (3) to (5)*, where the return of an amount of contributions in accordance with this article would have the effect of reducing the amount of voluntary contributions, self-employment contributions or optional contributions paid by that contributor below the minimum amount of such contribution applicable in that contribution year in his or her case, the amount of such contributions to be returned in that contribution year shall be the difference between the said minimum amount and the amount calculated in accordance with *sub-articles (3) to (5)*.]

F156[Refund of contribution - payments to personal pensions.

72C. (1) Section 91 of the Pensions Act, 1990 (No. 25 of 1990) is prescribed for the purpose of section 29C(2).

(2) In this article—

F157["health contribution" means a health contribution payable under section 5 of the Health Contributions Act, 1979;]

"pension payment" means a payment specified in Section 29C in respect of any contribution year commencing on or after 1 January, 2003.

"allowable pension payment" in relation to a contribution year and an insured person, means the amount of a pension payment made by the insured person on or after January 1, 2003, to the extent to which, as the case may be—

(a) it is, by virtue of section 774 or 776 of the Taxes Consolidation Act 1997 (No. 39 of 1997), allowed as a deduction from emoluments for the purposes of an assessment to income tax on the insured person under Schedule E of the Income Tax Acts for the year of assessment corresponding to the contribution year, or

(b) it is, by virtue of section 787 or 787C (inserted by the Pensions (Amendment) Act 2002) of the Taxes Consolidation Act 1997 deducted from or set off against the relevant earnings, within the meaning of section 787 or 787B (as so inserted) of that Act, as is appropriate in the circumstances, of the insured person for the year of assessment which corresponds to the contribution year,

other than an amount of a pension payment to which Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations, 2001 (S.I. No. 559 of 2001) applies.

(3) Subject to these Regulations where in any contribution year commencing on or after 1 January 2002, an employment contribution under section 10(1)(b) or a self-employment contribution under section 18(1)(c) is paid by an insured person and that person has also made a pension payment, such amount of contribution, if any, as is determined in accordance with this article, may be returned to that person by the Minister or the Collector-General, as the case may require, if application to that effect is made in writing to the Minister or the Collector-General, as appropriate, within such time as he or she may determine.

(4) Subject to *sub-article (6)* in the case of an employed contributor the amount of contribution to be returned for a particular contribution year under *sub-article (3)* shall be determined as follows:

(a) where an insured person's reckonable earnings in that contribution year are less than or equal to the amount specified in section 10(1)(c), the amount of contribution to be returned shall be calculated in accordance with the formula:

P × R,

or

F158[(b) where an insured person's reckonable earnings in that contribution year exceed the amount specified in section 13(2)(c) but when reduced by the amount of allowable pension payment is less than the amount specified in section 13(2)(c) in relation to that particular contribution year, the amount of contribution to be returned shall be calculated in accordance with the formula:

$$[(C - (A - P)) \times R + [(P - E) \times R1]]$$

where—

A is the reckonable earnings,

C is the amount specified in section 13(2)(c) for that particular contribution year,

E is the amount by which the allowable pension payment exceeds C — (A — P),

P is the amount of the insured person's reckonable earnings which equates to the allowable pension payment in that year, and

R is

(i) the highest rate of contribution paid by the insured person in that contribution year, or

(ii) in the event of the amount paid in respect of the allowable pension payment exceeding the amount of reckonable earnings, to which the highest rate of health contribution applied in that contribution year, the next highest rate of health contribution paid in descending order.]

(5) Subject to *sub-article (6)* in the case of a self-employed contributor the amount of contribution to be returned under *sub-article (3)* shall be calculated in accordance with the formula:

P × R

where

P is the amount of the insured person's emoluments which equates to the allowable pension payment in that year, and

R is the rate of self-employed contribution paid by the insured person in that contribution year.

(6) In the case of an insured person who is both an employed contributor and a self-employed contributor the amount to be returned under *sub article (3)* shall be determined:

(a) in accordance with *sub-article (4)*, and

(b) in accordance with the formula:

P × R

where—

P is the amount of the insured person's emoluments which equates to the allowable pension payment in that year, if any, in respect of which a return is not due under *sub-article (4)*, and

R is the rate of self-employment contribution paid by that person in that contribution year

(7) F159[(a) Notwithstanding *sub-articles (4) or (6)(a)* where an employed contributor's reckonable earnings when reduced by the amount of allowable pension payment is greater than the amount specified in section 13(2)(c) in relation to that particular contribution year, no employment contribution (except so much of the employment contribution that constitutes a health contribution paid by the insured person) shall be returned.]

(b) Notwithstanding *sub-articles (4), (5) or (6)(b)*, where the return of a contribution would have the effect of reducing that person's self-employment contribution below the minimum amount of contribution applicable in his or her case, the amount of contribution to be returned shall be the difference between the minimum rate applicable and the amount calculated in accordance with the said *sub-articles*.]

Refund of employment contributions paid in respect of F160[*State pension (transition)*] to employed contributors and formerly employed voluntary contributors.

73. (1) Subject to these Regulations, where an employment contribution is paid by an insured person who is an employed contributor or a voluntary contributor by virtue of section 21(1)(a) and whose entry into insurance occurred after he had attained the age of fifty-five years, the amount of such contribution, calculated in accordance with *article 74* to have been paid in respect of F160[*State pension (transition)*], shall be returned to the insured person, if application to that effect is made in writing to the Minister within such time as he may determine.

(2) This article shall not apply to contributions paid by an employed contributor or a voluntary contributor who was insured at any time before he attained the age of 55 as an employed contributor under the National Health Insurance Acts, 1911 to 1952.

Amount of refund of employment contributions paid in respect of F161[*State pension (transition)*].

74. The amount of a contribution in respect of F161[*State pension (transition)*] to be returned to an insured person under *article 73* shall be—

(a) where the contribution was due on or after the 6th day of April, 1982—

- (i) in the case of an employment contribution paid at the appropriate rate specified in section 10(1)(b), 0.48%, or
- (ii) in the case of a voluntary contribution paid at the appropriate rate specified in section 22(1)(b)(ii) or (iii), 1.25%,

of the amount of the reckonable earnings or the reckonable income, as appropriate, by reference to which the contribution paid was determined, and

(b) where the contribution was due before the 6th day of April, 1982 at the appropriate rate specified in *Schedule A*.

Refund of contributions paid in respect of F162[*State pension (contributory)*] to employed contributors and formerly employed voluntary contributors.

75. (1) Subject to these Regulations, where a contribution is paid in respect of a contribution week commencing on or from the 1st day of October, 1977 by an insured person who is an employed contributor or a voluntary contributor by virtue of section 21(1)(a) and whose entry into insurance occurred after he had attained the age of 56, the amount of such contribution calculated in accordance with *sub-article (2)* to have been paid in respect of F162[*State pension (contributory)*] shall be returned to the insured person if application to that effect is made in writing to the Minister within such time as he may determine.

(2) This article shall not apply to contributions paid by an employed contributor or a voluntary contributor who was insured at any time before he attained the age of 56 as an employed contributor under the National Health Insurance Acts, 1911 to 1952.

Amount of refund of employment contributions paid in respect of F163[State pension (contributory)].

76. The amount of a contribution in respect of F163[[State pension \(contributory\)](#)] to be returned to an insured person under *article 75* shall be—

- (a) where the contribution was due on or after the 6th day of April, 1982—
 - (i) in the case of an employment contribution paid at the rate specified in 10(1)(b), 1.06%, or
 - (ii) in the case of a voluntary contribution paid at the rate specified in section 22(1)(b)(ii) or (iii), 2.74%,
of the amount of the reckonable earnings or the reckonable income, as appropriate, by reference to which the contribution paid was determined, and
- (b) where the contribution was due before the 6th day of April, 1982, at the appropriate rate specified in *Schedule B*.

Refund of contributions paid in respect of F164[State pension (contributory)] to self-employed contributors and formerly self-employed voluntary contributors.

77. (1) Subject to these Regulations, where a contribution is paid by an insured person who is or was a self-employed contributor or who is or was a voluntary contributor by virtue of section 21(1)(b) and whose entry into insurance occurred after he had attained the age of 56 years, the amount of such contribution calculated in accordance with *sub-article (2)* to have been paid in respect of F164[[State pension \(contributory\)](#)] shall be returned to the insured person if application to that effect is made in writing to the Minister within such time as he may determine.

(2) The amount of a contribution to be returned to an insured person under *sub-article (1)* shall be 53 per cent. of

- (a) the amount of the self-employment contribution paid in accordance with section 18(1)(a), 18(1)(b) or 18(1)(c), or
- (b) the amount of the voluntary contribution paid in accordance with section 23(1).

F165[Refund of contributions paid in respect of F166[State pension (contributory)] to self-employed contributors and formerly self-employed voluntary contributors aged 56 years on 6 April, 1988.

77A. (1) Subject to these Regulations, where a contribution is paid by an insured person who is or was a self-employed contributor or who is or was a voluntary contributor by virtue of section 21(1)(b) and who—

- (a) had attained the age of 56 years on the 6th day of April, 1988, and
- (b) became a self-employed contributor within the meaning of section 17 on or after the 6th day of April, 1988,

the amount of such contribution calculated in accordance with *sub-article (2)* to have been paid in respect of F166[[State pension \(contributory\)](#)] shall be returned to the insured person if application to that effect is made in writing to the Minister within such time as he may determine.

(2) The amount of a contribution to be returned to an insured person under *sub-article (1)* shall be 53 per cent. of—

- (a) the amount of the self-employment contribution paid in accordance with section 18(1)(a), 18(1)(b) or 18(1)(c), or
- (b) the amount of the voluntary contribution paid in accordance with section 23(1).]

F167[Restriction on return of contributions.

78. (1) The return of any contributions under this Chapter that have been paid by or in respect of an employed contributor, a special contributor, a self-employed contributor, an optional contributor or a voluntary contributor shall be subject to paragraphs (a) and (b) of section 341(9) of the Act of 2005.

(2) The return of any contributions under this Chapter that have been paid by an employer in accordance with section 13(2)(d) of the Act of 2005 shall be subject to section 38B of the Act of 2005.

(3) No contributions shall be returned under *article 73, 75, 77 or 77A* in respect of an insured person who is entitled to or in receipt of State pension (transition), State pension (contributory) or State pension (non-contributory).

(4) Where—

(a) contributions have been returned on or after the 1st day of November, 1990 under *article 73, 75, 77 or 77A* in respect of an insured person who subsequently becomes entitled to State pension (noncontributory), or

(b) contributions have been returned under *article 73, 75, 77 or 77A* in respect of an insured person who subsequently becomes entitled to State pension (transition) or State pension (contributory),

the amount so returned, together with any interest paid under *article 80*, shall be repayable by such person to the Social Insurance Fund or may be treated as a payment to him on account of that pension.]

Distribution of refunds of contributions on death.

79. (1) On the death of an insured person, the Minister may allow such person as he may think fit to proceed with or to make a claim for a F168[*return of contributions*] under *article 73, 75 or 77* in the name of such insured person.

(2) On the death of an insured person any amount F168[*due to be returned*] under F169[*articles* F170[*71A, 71B, 72, 72B, 73, 75, 77 or 77A*]] may be paid or distributed by the Minister without probate or other proof of title of the personal representative of the deceased as follows—

(a) where the insured person died leaving a will or other testamentary writing, the said sum may be paid or distributed to or among such of the persons appearing to be beneficially entitled thereto under the said will or testamentary writing as the Minister thinks proper and that to the exclusion of all others, without prejudice to any remedy which such others may have for recovery of the amount so paid or distributed as aforesaid against the person or persons receiving that amount,

(b) where the insured person died intestate, the said amount may be paid or distributed to or among such persons as appear to the Minister to be beneficially entitled thereto, whether as next-of-kin or otherwise according to law or as creditors (including any person entitled to be paid or repaid the funeral expenses of the insured person) or to or among such of the said persons as the Minister thinks fit and that to the exclusion of all others.

(3) Where the Minister is satisfied that any amount or part thereof payable under *sub-articles (1) and (2)* is needed for the benefit of any person under the age of 16 years, he may pay therefor by paying the amount or part thereof to a person over that age who satisfies the Minister that he will apply the amount so paid for the benefit of the person under the age of 16 years.

(4) Any amount paid in accordance with this article to any person of the age of 16 years or upwards shall be a good discharge to the Minister and the Social Insurance Fund for the amount so paid.

Interest on refunds.

80.(1) Where contributions are returned by, virtue of *article 73, 75 or 77*, the Minister may pay interest on amounts so returned, calculated in such manner as he may determine by reference to changes in the Consumer Prices Index as recorded by the Central Statistics Office.

(2) The provisions of this article shall apply only to amounts returned by virtue of F171[*articles 73, 75, 77 or 77A*] on or after the 1st day of November, 1990.

PART IV

Insurability

CHAPTER 1

Modifications of Insurance

Civil servants and members of Garda Síochána.

81. (1) This article applies to persons who—

(a) on the 5th day of April, 1995 were employed

(i) in the civil service of the Government or the civil service of the State in a capacity in respect of which a superannuation allowance may be granted, or

(ii) as a member of the Garda Síochána,

and continue to be so employed,

(b) having been employed, on the 5th day of April, 1995, in the civil service of the Government or the civil service of the State in a capacity in respect of which a superannuating allowance may not be granted, subsequently cease to be employed in such a capacity but immediately upon such cessation become employed in a capacity in respect of which a superannuating allowance may be granted, or

(c) having been a Garda trainee on the 5th day of April, 1995, subsequently ceases to be a Garda trainee but immediately on such cessation becomes a member of the Garda Síochána.

(2) The provisions of Part II shall, in relation to persons specified, in *sub-article (1)*, be modified in the following manner

(a) the employment contribution payable under section 10(1) shall comprise contributions at the following rates—

F172[(i) a contribution by the employed contributor at the rate of—

F173[(I) F174[1 percent] of the amount of reckonable earnings up to €1,443, and]

(II) F175[4.1 percent] of the amount of reckonable earnings in excess of €1,443,

in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

(ii) a contribution by his employer at the rate of F176[2.11 percent].,

(b) subject to articles 40 and 49 of the Regulations of 1994, employment contributions paid under paragraph (a) in respect of a person shall be reckoned only in relation to the grant of F177[*carer's benefit*,] F178[*parent's benefit*,] F179[*widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension*,] deserted wife's benefit, F180[*bereavement grant*,] F181[*guardian's payment (contributory)*]

or occupational injuries benefits on the insurance of that person and shall not be reckoned in relation to the grant of any other benefit,

(c) where an accident arises out of and in the course of, or a prescribed disease is due to the nature of, such employment, being insurable (occupational injuries) employment, then, in respect of such accident or disease—

- (i) injury benefit shall not be payable;
- (ii) disablement benefit shall not be payable in respect of the first twenty-six weeks following the date of such accident or the date of development of such disease, and shall, apart from any increase of disablement pension under section 55, 56 or 57, be reduced, for any period of entitlement after such twenty-six weeks, by half;
- (iii) the cost of medical care incurred as a result of such accident or disease in the first twenty-six weeks following the date of such accident or the date of development of such disease shall not be payable out of the Social Insurance Fund.

Commissioned army officers and members of army nursing service.

82. (1) This article applies to persons who—

(a) on the 5th day of April, 1995 were employed—

- (i) as members of the Permanent Defence Force where such persons were officers holding a commissioned rank in the Permanent Defence Force, or
- (ii) as members of the Army Nursing Service,

and continue to be so employed, or

(b) having been employed, on the 5th day of April, 1995, as members of the Permanent Defence Force, otherwise than as a member specified in paragraph (a)(i), subsequently cease to be so employed but immediately upon such cessation become employed as officers holding a commissioned rank in the Permanent Defence Force.

(2) The provisions of Part II shall, in relation to persons specified in *sub-article (1)*, be modified in the following manner—

(a) the employment contribution payable under section 10(1) shall comprise contributions at the following rates—

F194[(i) a contribution by the employed contributor at the rate of—

F195[(I) F196[1 percent] of the amount of reckonable earnings up to €1,443, and]

(II) F197[4.1 percent] of the amount of reckonable earnings in excess of €1,443,

in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

(ii) a contribution by his employer at the rate of F198[1.95 percent]., and

(b) subject to articles 40 and 49 of the Regulations of 1994, employment contributions paid under *paragraph (a)* of in respect of a person shall be reckoned only in relation to the grant of F199[carer's benefit,] F200[parent's benefit,] F201[widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension], deserted wife's benefit, F202[bereavement grant,] or F203[guardian's payment (contributory)]

on the insurance of that person and shall not be reckoned in relation to the grant of any other benefit.

Certain public service employees.

83. (1) This article applies to persons who—

(a) on the 5th day of April, 1995 were employed—

(i) under any local or other public authority in a permanent and pensionable capacity and the terms and conditions of their employment provided for payments during illness on a basis which was considered adequate by the Minister,

(ii) in a statutory transport undertaking in a permanent and pensionable capacity and the terms and conditions of their employment provided for payments during illness on a basis which was considered adequate by the Minister,

(iii) in a pensionable capacity as a teacher in—

(I) national school;

(II) a comprehensive or community school established by the Minister for Education;

(III) a secondary school where the person received incremental salary in accordance with the rules made by the Minister for Education for the payment by him of such salary to secondary teachers;

(IV) a domestic science training college recognised by the Minister for Education,

(iv) in a pensionable capacity as a teacher in a training college recognised by the Minister for Education for teachers in national schools,

(v) as a registered medical practitioner within the meaning of the **Medical Practitioners Act, 1978**, where the person is pensionable under the Voluntary Hospitals' Superannuation Scheme, 1969, the Nominated Health Agencies' Superannuation Scheme, 1981, the **Local Government (Superannuation) Act, 1956** (Consolidation) Scheme, 1987 (S.I. No. 316 of 1987), or the Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 (S.I. No. 391 of 1986), or employment in voluntary hospitals where the person is pensionable under the Voluntary Hospitals' Superannuation Scheme, 1969 and is employed in a permanent capacity and the terms and conditions of his employment provide for payments during illness on a basis which is considered adequate by the Minister,

F216[(vi) by Bord Telecom Eireann in a permanent and pensionable capacity and the terms and conditions of their employment provided for payments during illness on a basis which was considered adequate by the Minister,]

and continue to be so employed,

(b) having been employed, on the 5th day of April, 1995, under a local or other public authority to which the Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 (S.I. No. 391 of 1986) applies or in a voluntary hospital to which the Voluntary Hospitals' Superannuation Scheme, 1969 applies, in a capacity which was not permanent and pensionable, subsequently cease to be so employed but immediately upon such cessation become employed under any such local or other public authority or any such voluntary hospital, as the case may be, in a permanent and pensionable capacity and the terms and conditions of the employment provide for payments during illness on a basis which is considered adequate by the Minister;

(c) having been employed, on the 5th day of April, 1995, under a public authority to which the Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 (S.I. No. 391 of 1986) does not apply, in a capacity which was not permanent and pensionable, subsequently cease to be so employed but immediately upon such cessation become employed under that public authority in a permanent and pensionable capacity and the terms and conditions of the employment provide for payments during illness on a basis which is considered adequate by the Minister;

(d) having been employed, on the 5th day of April, 1995, in a statutory transport undertaking in a capacity which was not permanent and pensionable, subsequently cease to be so employed but immediately upon such cessation become employed in a statutory transport undertaking in a permanent and pensionable capacity and the terms and conditions of his employment provide for payments during illness on a basis which is considered adequate by the Minister;

(e) having been, on the 5th day of April, 1995, in non-pensionable employment as a teacher in—

- (i) a national school;
- (ii) a comprehensive or community school established by the Minister for Education;
- (iii) a secondary school where the person received incremental salary in accordance with the rules made by the Minister for Education for the payment by him of such salary to secondary teachers;
- (iv) a domestic science training college recognised by the Minister for Education,

subsequently cease to be so employed but immediately upon such cessation become employed in a pensionable capacity as a teacher in any of the said schools or training college, as the case may be;

(f) having been, on the 5th day of April, 1995, in non-pensionable employment as a teacher in a training college recognised by the Minister for Education for teachers in national schools, subsequently cease to be so employed but immediately upon such cessation become employed in a pensionable capacity as a teacher in such a training college; and

(g) having been employed, on the 5th day of April, 1995, as a registered medical practitioner within the meaning of the *Medical Practitioners Act, 1978*, in a capacity which was not pensionable under the Voluntary Hospitals' Superannuation Scheme, 1969, the Nominated Health Agencies' Superannuation Scheme, 1981, the *Local Government (Superannuation) Act, 1956* (Consolidation) Scheme, 1987 (S.I. No. 316 of 1987), or the Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 (S.I. No. 391 of 1986), subsequently cease to be so employed but immediately upon such cessation become employed as a medical practitioner within the meaning of the *Medical Practitioners Act, 1978* in a pensionable capacity under the said schemes.

F216[(h) having been employed, on 5th day of April 1995, by Bord Telecom Eireann in a capacity which was not permanent and pensionable, subsequently cease to be so employed, but immediately upon such cessation become employed by Bord Telecom Eireann in a permanent and pensionable capacity and the terms and conditions of the employment provide for payments during illness on a basis which is considered adequate by the Minister.]

F217[(1A) (a) In the case of persons mentioned in paragraph (b), for the purposes of paragraph (aaa) of section 11(1), the first mentioned employment is Eircom Plc and the second mentioned employment is Eircell 2000 Plc.

(b) *Paragraph (a) applies in the case of persons who, on the 5th day of April, 1995 were employed by Eircom Plc and who are now employed by Eircell 2000 Plc and continue to be so employed.]*

F218[(1B) (a) In the case of persons mentioned in *paragraph (b)*, for the purposes of paragraph (c) of section 14(1), the first mentioned employment is Eircell 2000 Plc and the second mentioned employment is Vodafone Group Services Ireland Ltd.

(b) *Paragraph (a) applies in the case of persons who, on the 5th day of April, 1995 were employed by eircom plc and who are now employed by Vodafone Group Services Ireland Ltd and continue to be so employed.]*

(2) The provisions of Part II shall, in relation to persons F219[specified in sub-articles (1), (1A) and (1B)] of this article, be modified in the following manner—

(a) the employment contribution payable under section 10(1) shall comprise contributions at the following rates—

F220[(i) a contribution by the employed contributor at the rate of—

F221[(I) F222[1 percent] of the amount of reckonable earnings up to €1,443, and]

(II) F223[4.1 percent] of the amount of reckonable earnings in excess of €1,443,

in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

(ii) a contribution by his employer at the rate of F224[2.45 percent]., and

(b) employment contributions paid under paragraph (a) of this sub-article in respect of a person shall be reckoned only in relation to the grant of F225[carer's benefit,] F226[parent's benefit,] F227[widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension], deserted wife's benefit, F228[bereavement grant,] F229[guardian's payment (contributory)] or occupational injuries benefits on the insurance of that person and shall not be reckoned in relation to the grant of any other benefit.

F242[Certain former employees of An Post.

83A. (1) This article applies to a person who—

(a) was employed in a permanent and pensionable capacity by An Post on 5 April 1995, or

(b) having been employed by An Post on 5 April 1995 in a capacity which was not permanent and pensionable, subsequently ceases to be so employed, but immediately upon such cessation becomes employed by An Post in a permanent and pensionable capacity,

and who—

(i) continues to be so employed in a permanent and pensionable capacity by An Post immediately before the transfer of the National Lottery licence to Premier Lotteries Ireland Ltd.,

(ii) ceases to be so employed by An Post on the transfer of the National Lottery licence to Premier Lotteries Ireland Ltd.,

(iii) immediately upon such cessation becomes employed in a permanent and pensionable capacity by Premier Lotteries Ireland Ltd., and

(iv) continues to be so employed in a permanent and pensionable capacity by Premier Lotteries Ireland Ltd.

(2) In *sub-article* (1) "employed in a permanent and pensionable capacity" means employed under terms and conditions which provide—

- (a) that the person is employed in a permanent and pensionable capacity, and
- (b) for payment during illness on a basis considered adequate by the Minister.

(3) In the case of a person to whom this article applies, the provisions of Part 2 of the Act of 2005 shall be modified in the following manner—

(a) where in any contribution week a payment of more than €352 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, there shall be payable a contribution by that employed contributor under section 13(2)(b) of the Act of 2005 at the rate of—

- (i) F243[1 percent] of the amount of reckonable earnings up to €1,443, and
- (ii) F244[4.1 percent] of the amount of reckonable earnings in excess of €1,443,

in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis) to which that payment relates,

(b) subject to section 13(2)(da) of the Act of 2005, where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution shall be payable by the employed contributor's employer under section 13(2)(d) of the Act of 2005 at the rate of F245[2.45 percent] of those reckonable earnings, and

(c) employment contributions paid under this subarticle in respect of a person shall be disregarded in determining whether the contribution conditions for any benefit other than carer's benefit, F246[parent's benefit,] widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension, guardians payment (contributory) or occupational injuries benefits are satisfied.]

Continuation of modified rate on changing employment

84. In the case of a person to whom *article 81(1)(a), 82(1)(a) or 83(1)(a)* apply who ceases to be so employed but immediately upon such cessation,

(a) becomes employed in any other of the employment mentioned in any of the said articles, the provisions of Part II shall, in relation to that person, be modified in accordance with *article 81(2), 82(2) or 83(2)*, as the case may be, for the duration of such employment, or

(b) becomes employed as a Garda trainee or a cadet in the Permanent Defence Force and immediately after the cessation of that employment becomes employed as a member of the Garda Síochána or as an officer holding a commissioned rank in the Permanent Defence Force, as the case may be (hereafter called 'the second mentioned employment'), the provisions of Part II shall, in relation to that person, be modified in accordance with *article 81(2) or 82(2)*, as the case may be, for the duration of that second mentioned employment.

F259[Entitlement to bereavement grant.

85. Employment contributions credited by virtue of *articles 57(2), 58(4) or 63A(2)* to an insured person in respect of whom the last previous contribution payable was

a contribution at the rate specified in *articles 81(2)(a), 82(2)(a) or 83(2)(a)* shall be reckoned for the purposes of bereavement grant.]

Application of modified rate in the case of persons employed as ministers of religion.

86. (1) This article applies to persons employed as a Minister of Religion where the employed person is a member of a class of persons in respect of whom the Minister certified, prior to the 6th day of April, 1988, that the employment of such class of persons was insurable employment.

(2) The provisions of Part II shall, in relation to persons to whom *sub-article (1)* applies, be modified in the following manner

F260[(*a*) the employment contribution payable under section 13(1) of the Act of 2005 shall comprise contributions at the following rates—

- (i) where in any contribution week a payment of more than €352 and not exceeding €412 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution by the employed contributor at the rate of F261[3.43 percent] of the amount of the reckonable earnings in that week in respect of each employment, reduced by the equivalent of the difference between €10.00, and one-sixth of the difference between the reckonable earnings of that contributor and €352.01, (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis),
- (ii) where in any contribution week a payment of more than €412 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution by the employed contributor at the rate of F262[3.43 percent] of the amount of the reckonable earnings in that week of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

F263[(*iii*) a contribution by his or her employer at the rate of F264[6.97 percent].]

- (b) employment contributions paid under *paragraph (a)* in respect of a person shall not be reckoned for the purposes of qualifying or requalifying any person for F265[jobseeker's benefit] F266[or jobseeker's pay-related benefit].

Non-commissioned army officers and enlisted personnel of Defence Forces.

87. (1) This article applies to persons employed as a member of the Defence Forces, otherwise than as a member of the Permanent Defence Forces specified in *article 82(1)(a)*.

(2) The provisions of *article 82* shall, in relation to persons to whom *sub-article (1)* applies, be modified in the following manner—

F279[(*a*) the employment contribution payable under section 13(1) of the Act of 2005 shall comprise contributions at the following rates—

- (i) where in any contribution week a payment of more than €352 and not exceeding €424 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution by the employed contributor at the rate of F280[4 percent] of the amount of the reckonable earnings in that week in respect of each employment, reduced by the equivalent of the difference between €12.00, and one-sixth of the difference between the reckonable earnings of that contributor and €352.01, (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis),
- (ii) where in any contribution week a payment of more than €424 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution by the employed

contributor at the rate of F281[4 percent] of the amount of the reckonable earnings in that week of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

F282[(iii) a contribution by his or her employer at the rate of F283[9.45 percent].]

F284[(aa) for the period 1 January 2011 to 31 December 2012 the employment contribution payable under section 13(1) of the Act of 2005 shall comprise contributions at the rate of 3.9 per cent of the amount of reckonable earnings in excess of €127 in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis).]

(ab) for the period 1 January 2013 to 31 December 2015 the employment contribution payable under section 13(1) of the Act of 2005 shall comprise contributions at the rate of 3.9 per cent of the amount of reckonable earnings in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and]

(b) F285[...]

F286[(c) benefit (other than bereavement grant, carer's benefit and treatment benefit, to such extent as may be provided for in regulations made under F287[section 138 of the Act of 2005], and widows (contributory) pension, widowers (contributory) pension, surviving civil partner's (con-tributory) pension or deserted wives benefit where such pension or benefit is granted in respect of a death or desertion arising before the current period of employment commenced) shall not be granted in respect of the insurance of any person to whom this article applies while such person is serving as a member of the Defence Forces.]

(3) Every question or dispute as to whether a person is or is not a person specified in *sub-article (1)* shall be referred for decision to the Minister for Defence and the decision of that Minister shall be final.

Persons in
insurable
(occupational
injuries)
employment.

F300[88. (1) This article applies to a person who is employed in or attending at any of the following employments or courses—

F301[(a) an employment specified in Part 1 of Schedule 1 to the Act of 2005, where the employee—

(i) in the case of a person born before 1 January 1958 has attained pensionable age, or

(ii) in the case of a person born on or after 1 January 1958, has been awarded a State pension (contributory) or has attained the age of 70 years,]

(b) an employment referred to in *article 89* and *Schedule C* as being of such a nature that it is ordinarily adopted as subsidiary employment only and not as the principal means of livelihood,

(c) an employment specified in *article 90* as being of inconsiderable extent, or

(d) a course which is prescribed for the purposes of section 71(10) of the Act of 2005.

(2) The provisions of Part 2 of the Act of 2005 shall, in relation to a person to whom *sub-article (1)* applies, be modified in the following manner—

- (a) (i) the employment contribution payable under section 13(2)(b) of the Act of 2005 shall not be payable in the case of the employed contributor, and
- (ii) the employment contribution payable by the employer of that employed contributor under section 13(2)(d) of the Act of 2005 shall comprise a contribution at the rate of F302[0.6 percent] of reckonable earnings,
- (b) an employment contribution payable by virtue of *paragraph (a)* shall not be reckoned for the purposes of qualifying or requalifying any person for any of the benefits described in section 39 of the Act of 2005.]

CHAPTER 2

Subsidiary Employments and Employment of Inconsiderable Extent

Subsidiary Employment.

89. Each of the employments specified in *Schedule C* is hereby specified as being of such a nature that it is ordinarily adopted as subsidiary employment only and not as the principal means of livelihood.

Determination of employment of inconsiderable extent.

90. (1) Subject to *article 91* and *article 95*, employment in any contribution week (which apart from these Regulations would be insurable employment) in one or more employments (other than systematic short-time employment) where the total amount of reckonable earnings payable to or in respect of an employee from such employment or employments is less than F307[EUR 38] in or in respect of that contribution week is hereby specified as being employment of inconsiderable extent.

(2) For the purposes of *sub-article (1)*, systematic short-time employment shall be deemed to occur in a firm or undertaking where the employees of such firm or undertaking had, prior to its introduction, been engaged in full-time remunerative employment and where, subsequent to the introduction of systematic short-time employment, the employees are working a lesser number of hours in the working week than was normal to that firm or undertaking and where there is an expectation that the firm or undertaking will resume normal full-time working within a reasonable period.

Application Chapter 2.

91. This Chapter shall apply only to an employment which, but for the provisions of these Regulations, would be an employment in respect of which the rate of employment contribution is that payable by virtue of section 10(1)(b).

CHAPTER 3

Miscellaneous

Prescribed level of income for excepted self-employed contributor.

92. The prescribed amount for the purposes of paragraph 3 of Part III of the First Schedule to the Principal Act shall be F308[€5,000] in a contribution year.

Employment by prescribed relative.

93. Employment, other than employment under a written contract of service or apprenticeship, by the father, mother, grandfather, grandmother, stepfather, stepmother, son, daughter, grandson, granddaughter, stepson, stepdaughter, brother, sister, half-brother or half-sister of the employed person (other than in a case where any such relative is a ward of court within the meaning of Order 67 of the Rules of the Superior Courts (S.I. No. 15 of 1986)), where the employed person is a member of the employer's household and the employment is related to a private dwelling house or a farm in or on which both the employer and the employed person reside,

is hereby specified as employment for the purposes of paragraph 3 of Part II of the First Schedule to the Principal Act.

F309[Excepted self-employed contributors (prescribed relatives).]

94. The following relatives are prescribed for the purposes of paragraph 1 of Part 3 of Schedule 1 to the Act of 2005—

- (a) a father,
- (b) a mother,
- (c) a grandfather,
- (d) a grandmother,
- (e) a stepfather,
- (f) a stepmother,
- (g) a son,
- (h) a daughter,
- (i) a grandson,
- (j) a granddaughter,
- (k) a stepson,
- (l) a stepdaughter,
- (m) a brother,
- (n) a sister,
- (o) a half-brother, or
- (p) a half-sister,

of a self-employed contributor where that relative—

- (i) participates in the business of the self-employed contributor,
- (ii) performs the same tasks or ancillary tasks to those performed by the self-employed contributor, and
- (iii) is not a partner in the business of the self-employed contributor.]

Notification to employer by person in concurrent employment.

95. Where an employee is employed by more than one employer in any contribution week and where his reckonable earnings, derived from any one of such employment, is less than F310[EUR 38], such employee shall inform each such employer of the amount of his reckonable earnings in respect of his other employment or employments, for the purposes of determining whether the provisions of *article 90* apply in his case.

Persons treated as employers.

96. In relation to any employment specified in the first column of *Schedule D* the person specified opposite thereto in the second column shall for the purposes of the Principal Act be treated as the employer of the employed contributor employed in that employment.

Exemption from liability to pay employment contributions for persons temporarily employed in the State.

97. The Minister may, if he thinks fit, make exception from liability to pay employment contributions which would otherwise be payable, for a period not exceeding fifty-two contribution weeks, in respect of the temporary employment of a person who is not ordinarily resident in the State, and whose employer is not ordinarily resident in the State or has not his principal place of business in the State, or in Northern Ireland, or in Great Britain or in the Isle of Man.

Payment of contributions while employed outside of the State.

98. (1) Where an insured person who is ordinarily resident in the State is temporarily employed outside the State in the service of an employer who is resident or has a place of business in the State in an employment which, but for the words "in the State" in paragraph 1 of Part 1 of the First Schedule to the Principal Act would be employment within the meaning of that paragraph, the said paragraph shall be construed as if the words "in the State" were deleted therefrom and the provisions of the Principal Act which govern the payment of employment contributions shall apply in respect of that person.

(2) For the purposes of applying the provisions of *sub-article (1)*, a person shall cease, unless the Minister otherwise decides in any particular case, to be treated as temporarily employed outside the State where the period of absence exceeds fifty-two contribution weeks.

Exemption from liability to pay contributions in the case of certain volunteer development workers.

99. (1) Notwithstanding the provisions of *article 98*, the Minister may make exception from liability to pay employment contributions which would otherwise be payable by virtue of that article in respect of the employment of volunteer development workers who have secured their employment by or through the organisation known as the Agency for Personal Services Overseas or by or through a non-governmental agency in the State.

(2) In relation to employment being insurable employment as a Volunteer Development Worker to whom paragraph (a) in the definition of a Volunteer Development Worker in section 2(1) refers, the Agency for Personal Services Overseas shall, for the purposes of the Principal Act, be treated as the employer of the employed contributor employed in that employment.

Election to become an employed contributor.

100. F311[...]

Treating certain employments at sea as insurable employment.

101. (1) In this article the expression "designated area" has the meaning assigned to it in **section 1 of the Continental Shelf Act, 1968**.

(2) Employment in a designated area on or about any drillship, rig, platform, or similar installation in the exploration of the seabed or subsoil or in the exploitation of their natural resources or the operation of a pipe line or cable for the transport of transmission of energy or energy products (whether derived from resources aforesaid or not) being a pipeline or cable situate in a designated area which would, if such employment were in the State, be insurable employment or insurable (occupational injuries) employment for the purposes of the Principal Act shall, notwithstanding that such employment is not in the State, be treated as insurable employment or insurable (occupational injuries) employment, as the case may be, for those purposes.

(3) Section 52(3) shall not apply as respects an employment to which *sub-article 2* applies.

F312[Agreement entered into under specified provision of Act of 1997.

102. Section 985B of the Act of 1997 is prescribed for the purposes of the specified provision referred to in sections 13(10), 21(3), and 30F(4) of the Act of 2005.]

SCHEDULE A

Article 74

AMOUNT OF REFUND OF EMPLOYMENT CONTRIBUTIONS PAID IN RESPECT OF F313[STATE PENSION (TRANSITION)]

1. The amount of a contribution in respect of F313[State pension (transition)] to be refunded to an insured person under *article 73* shall be—

- (a) in the case of an employment contribution paid at the appropriate rate specified in section 10(1)(b) in respect of the contribution year—
 - (i) the 6th day of April, 1979 to the 5th day of April, 1980, 0.31%,
 - (ii) the 6th day of April, 1980 to the 5th day of April, 1981, 0.35%,
 - (iii) the 6th day of April, 1981 to the 5th day of April, 1982, 0.35%, and
- (b) in the case of a voluntary contribution paid at the appropriate rate specified in section 22(1)(b)(ii) in respect of the contribution year—
 - (i) the 6th day of April, 1979 to the 5th day of April, 1980, 0.89%,
 - (ii) the 6th day of April, 1980 to the 5th day of April, 1981, 0.96%,
 - (iii) the 6th day of April, 1981 to the 5th day of April, 1982, 1.04%,

of the amount of the reckonable earnings or the reckonable income, as appropriate, by reference to which the contribution paid was determined.

SCHEDULE B

Article 76

AMOUNT OF REFUND OF EMPLOYMENT CONTRIBUTIONS PAID IN RESPECT OF F314[STATE PENSION (CONTRIBUTORY)].

The amount of a contribution in respect of F314[State pension (contributory)] to be refunded to an insured person under *article 75* shall be—

- (a) in the case of an employment contribution paid at the appropriate rate specified in section 10(1)(b) in respect of the contribution year
 - (i) the 6th day of April, 1979 to the 5th day of April, 1980, 0.63%
 - (ii) the 6th day of April, 1980 to the 5th day of April, 1981, 0.67%
 - (iii) the 6th day of April, 1981 to the 5th day of April, 1982, 0.72%, and
- (b) in the case of a voluntary contribution paid at the rate specified in section 22(1)(b)(ii) or (iii) in respect of the contribution year—
 - (i) the 6th day of April, 1979 to the 5th day of April, 1980, 1.80%,
 - (ii) the 6th day of April, 1980 to the 5th day of April, 1981, 1.93%
 - (iii) the 6th day of April, 1981 to the 5th day of April, 1982, 2.15%,

of the amount of the reckonable earnings or the reckonable income, as appropriate, by reference to which the contribution paid was determined.

SCHEDULE C

Article 89

SUBSIDIARY EMPLOYMENT.

1. Any employment adopted by a person who is ordinarily and mainly dependent for his livelihood on another employment which is—
 - (a) an excepted employment by virtue of paragraph 1 or paragraph 3 of Part II of the First Schedule to the Principal Act, or
 - (b) an employment mentioned in *article 81(1), 82(1), 83(1) or 87(1)* where the person is liable to pay employment contributions at the rate specified in *article 81(2), 82(2), 83(2) or 87(2)*, as the case may be.
2. Employment as attendant at or in connection with examinations held by the Department of Education.
3. Employment involving occasional service only, as presiding officer or as poll clerk at Presidential elections, elections to the European Parliament, general elections, bye-elections, local elections or at referenda.
4. Employment as a member of the Defence Forces involving service in either An Foras Cosanta Áitiúil or An Slua Muirí for any period not in excess of 21 consecutive days.

SCHEDULE D

Article 96

EMPLOYMENT IN RESPECT OF WHICH PERSONS ARE TREATED AS EMPLOYERS.

Employments (1)	Persons to be Treated as Employers (2)
1. Employment as a teacher in a national school where the salary of such teacher is paid by the Minister for Education.	The Minister for Education.
2. Employment, being insurable employment by virtue of the provisions of paragraph 10 of Part I of the First Schedule to the Principal Act as minister of religion of the Church of Ireland.	The Representative Church Body.
3. Employment in the State in plying for hire with vehicle, vessel, aircraft, machine or animal, the use of which is obtained under any contract of bailment (other than a hire purchase agreement) in consideration of the payment of a fixed sum or share in earnings or otherwise.	The person from whom the use of the vehicle, vessel, any aircraft, machine or animal is so obtained.

4. Employment as a teacher in a comprehensive school established by the Minister for Education.	The Minister for Education.
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SCHEDULE E

Article 5

(1)	(2)
S.I. Number	Regulations
S.I. No. 5 of 1953	Social Welfare (Contributions) Regulations, 1953
S.I. No. 19 of 1953	Social Welfare (Employment by a Prescribed Relative) Regulations, 1953
S.I. No. 21 of 1953	Social Welfare (Persons Treated as Employers) Regulations, 1953
S.I. No. 215 of 1955	Social Welfare (Contributions) (Amendment) Regulations, 1955
S.I. No. 15 of 1957	Social Welfare (Contributions) (Amendment) Regulations, 1957.
S.I. No. 132 of 1960	Social Welfare (Contributions) (Amendment) Regulations 1960
S.I. No. 139 of 1961	Social Welfare (Contributions) (Amendment) Regulations, 1961
S.I. No. 210 of 1962	Social Welfare (Contribution) (Amendment) Regulations, 1962
S.I. No. 263 of 1963	Social Welfare (Contributions) (Amendment) Regulations, 1963
S.I. No. 193 of 1965	Social Welfare (Crediting of Contributions) Regulations, 1965
S.I. No. 258 of 1965	Social Welfare (Contributions) (Amendment) Regulations, 1965.
S.I. No. 79 of 1967	Social Welfare (Persons Treated as Employers) Regulations, 1967
S.I. No. 89 of 1967	Social Welfare (Contributions) (Amendment) Regulations, 1967
S.I. No. 192 of 1967	Social Welfare (Persons Treated as Employers) (No. 2) Regulations, 1967
S.I. No. 278 of 1967	Social Welfare (Contributions) (Amendment) (No. 2) Regulations, 1967
S.I. No. 1 of 1968	Social Welfare (Contributions) (Amendment) Regulations, 1968
S.I. No. 226 of 1968	Social Welfare (Contributions) (Amendment) (No. 2) Regulations, 1968
S.I. No. 192 of 1969	Social Welfare (Contributions) (Amendment) Regulations, 1969.

	(1)	(2)
S.I. No. 221 of 1969	Social Welfare (Contributions) (Amendment) (No. 2) Regulations 1969.	The whole Regulations
S.I. No. 222 of 1970	Social Welfare (Contributions) (Amendment) Regulations, 1970.	The whole Regulations
S.I. No. 85 of 1971	Social Welfare (Contributions) (Amendment) Regulations, 1971.	The whole Regulations
S.I. No. 163 of 1971	Social Welfare (Remuneration Limit for Insured Persons) Order, 1971	The whole Order
S.I. No. 180 of 1971	Social Welfare (Crediting of Contributions) Regulations 1971	The whole Regulations
S.I. No. 247 of 1971	Social Welfare (Contributions) (Amendment) (No. 2) Regulations 1971.	The whole Regulations
S.I. No. 293 of 1971	Social Welfare (Contributions) (Amendment) (No. 3) Regulations, 1971	The whole Regulations
S.I. No. 76 of 1972	Social Welfare (Contributions) (Amendment) Regulations, 1972, of 1972.	The whole Regulations
S.I. No. 222 of 1972	Social Welfare (Contributions) (Amendment) (No. 2) Regulations, 1972	The whole Regulations
S.I. No. 344 of 1972	Social Welfare (Contributions) (Amendment) (No. 3) Regulations 1972.	The whole Regulations
S.I. No. 231 of 1973	Social Welfare (Contributions) (Amendment) Regulations, 1973	The whole Regulations
S.I. No. 17 of 1974	Social Welfare (Crediting of Contributions) Regulation, 1974	The whole Regulations
S.I. No. 37 of 1974	Social Welfare (Alteration of Rates of Contributions) Regulations, 1974	The whole Regulations
S.I. No. 38 of 1974	Social Welfare (Agricultural Employees) Regulations, 1974	The whole Regulations
S.I. No. 300 of 1974	Social Welfare (Contributions) (Amendment) Regulations, 1974	The whole Regulations
S.I. No. 76 of 1975	Social Welfare (Persons Treated as Employers) Regulations, 1975	The whole Regulations
S.I. No. 84 of 1975	Social Welfare (Contributions) (Amendment) Regulations, 1975	The whole Regulations
S.I. No. 101 of 1976	Social Welfare (Contributions) (Amendment) Regulations, 1976	The whole Regulations
S.I. No. 126 of 1977	Social Welfare (Contributions) (Amendment) Regulations, 1977	The whole Regulations
S.I. No. 374 of 1977	Social Welfare (Alteration of Rates of Contributions) Regulations, 1977	The whole Regulations
S.I. No. 19 of 1978	Social Welfare (Continental Shelf) Regulations, 1978	The whole Regulations
S.I. No. 113 of 1978	Social Welfare (Contributions) (Amendment) Regulations, 1978	The whole Regulations
S.I. No. 65 of 1979	Social Welfare (Rates of Contributions and Yearly Reckonable Earnings) (Confirmation and Variation) Regulations, 1979	The whole Regulations

	(1)	(2)
S.I. No. 86 of 1979	Social Welfare (Contributions) (Transitional) Regulations 1979	The whole Regulations
S.I. No. 119 of 1979	Social Welfare (Voluntary Contributors) Regulations, 1979	The whole Regulations
S.I. No. 135 of 1979	Social Welfare (Contributions) (Amendment) Regulations, 1979	The whole Regulations
S.I. No. 107 of 1980	Social Welfare (Contributions) (Amendment) Regulations, 1980	The whole Regulations
S.I. No. 162 of 1980	Social Welfare (Contributions) (Amendment) Regulations, 1980	The whole Regulations
S.I. No. 163 of 1980	Social Welfare (Contributions) (Transitional) (Amendment) Regulations, 1980.	The whole Regulations
S.I. No. 7 of 1981	Social Welfare (Contributions) (Transitional) (Amendment) Regulations, 1981.	The whole Regulations
S.I. No. 377 of 1981	Social Welfare (Contributions) (Amendment) Regulations, 1981	The whole Regulations
S.I. No. 172 of 1982	Social Welfare (Subsidiary Employments) Regulations, 1982	The whole Regulations
S.I. No. 242 of 1982	Social Welfare (Contributions) (Amendment) Regulations, 1982	The whole Regulations
S.I. No. 179 of 1983	Social Welfare (Contributions) Regulations, 1983	The whole Regulations
S.I. No. 91 of 1984	Social Welfare (Voluntary Contributors) (Amendment) Regulations, 1984	The whole Regulations
S.I. No. 224 of 1984	Social Welfare (Contributions) Regulations, 1984	The whole Regulations
S.I. No. 101 of 1985	Social Welfare (Amendment of Miscellaneous Social Insurance Provisions) Regulations, 1985.	The whole Regulations other than Part III
S.I. No. 161 of 1985	Social Welfare (Special Provisions for Volunteer Workers) Regulations, 1985.	The whole Regulations other than article 7
S.I. No. 106 of 1987	Social Welfare (Miscellaneous Provisions) Regulations, 1987	The whole Regulations
S.I. No. 58 of 1988	Social Welfare (Insurance Inclusions and Exclusions) Regulations, 1988	The whole Regulations
S.I. No. 62 of 1988	Social Welfare (Miscellaneous Provisions for Self-Employed Contributors) Regulations, 1988	The whole Regulations
S.I. No. 65 of 1988	Social Welfare (Miscellaneous Provisions) Regulations, 1988	The whole Regulations
S.I. No. 72 of 1989	Social Welfare (Collection of Contributions by the Collector-General) Regulations, 1989	The whole Regulations
S.I. No. 298 of 1989	Social Welfare (Collection of Employment Contributions by Collector General) Regulations 1989	The whole Regulations
S.I. No. 302 of 1989	Social Welfare (Collection of Employment Contributions for Special Contributors) Regulations, 1989	The whole Regulations
S.I. No. 88 of 1990	Social Welfare (Contributions) (Amendment) Regulations, 1990	The whole Regulations
S.I. No. 264 of 1990	Social Welfare (Contributions) (Amendment) (No. 2) Regulations, 1990.	The whole Regulations

	(1)	(2)
S.I. No. 72 of 1991	Social Welfare (Employment of Inconsiderable Extent) (No. 2) Regulations, 1991	The whole Regulations
S.I. No. 94 of 1991	Social Welfare (Modifications of Insurance) Regulations, 1991	The whole Regulations
S.I. No. 121 of 1991	Social Welfare (Miscellaneous Provisions for Self-Employed Contributors) (Amendment) Regulations, 1991	The whole Regulations
S.I. No. 196 of 1991	Social Welfare (Miscellaneous Control Provisions) Regulations, 1991	Part V and VI
S.I. No. 369 of 1991	Social Welfare (Modifications of Insurance) (Amendment) Regulations, 1991	The whole Regulations
S.I. No. 370 of 1991	Social Welfare (Contributions) (Amendment) Regulations, 1991	The whole Regulations
S.I. No. 137 of 1993	Social Welfare (Miscellaneous Provisions for Self-Employed Contributors) (Amendment) Regulations, 1993	The whole Regulations
S.I. No. 203 of 1993	Social Welfare (Modifications of Insurance) (Amendment) Regulations, 1993	The whole Regulations
S.I. No. 53 of 1994	Social Welfare (Optional Contributions) Regulations, 1994	The whole Regulations
S.I. No. 76 of 1994	Social Welfare (Employment of Inconsiderable Extent) (Amendment) Regulations, 1994	The whole Regulations
S.I. No. 352 of 1994	Social Welfare (Contributions) (Amendment) Regulations, 1994	The whole Regulations
S.I. No. 348 of 1994	Social Welfare (Employment by a Prescribed Relative) (Amendment) Regulations, 1994	The whole Regulations
S.I. No. 77 of 1995	Social Welfare (Modifications of Insurance) (Amendment) Regulations, 1995	The whole Regulations
S.I. No. 79 of 1995	Social Welfare (Optional Contributions) (Amendment) Regulations, 1995	The whole Regulations
S.I. No. 80 of 1995	Social Welfare (Subsidiary Employment) Regulations, 1995	The whole Regulations
S.I. No. 97 of 1996	Social Welfare (Contributions) (Amendment) Regulations, 1996	The whole Regulations
S.I. No. 107 of 1996	Social Welfare (Modifications of Insurance) (Amendment) Regulations, 1996	The whole Regulations

GIVEN under the Official Seal of the Minister for Social Welfare this 10th day of October, 1996.

L.S.

PROINSIAS DE ROSSA

Minister for Social Welfare

The Minister for Finance hereby consents to the making of the foregoing Regulations.

 L.S.

GIVEN under the Official Seal of the Minister for Finance this 10th day of October, 1996

RUAIRI QUINN

Minister for Finance.

EXPLANATORY NOTE

These Regulations consolidate the existing regulatory provisions relating to

- the payment and collection of employment contributions,
- the payment of contributions by self-employed and voluntary contributors and optional contributions payable by share fishermen,
- crediting of employment contributions,
- refund of contributions,
- modifications of insurance, and
- a number of miscellaneous provisions relating to insurability.

The Regulations come into operation with effect from the 1st day of November, 1996.



S.I. No. 312 of 1996

**SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY)
REGULATIONS 1996**

REVISED

Updated to 1 January 2025

About this Revised Statutory Instrument

This Revised Statutory Instrument presents the text of the instrument as it has been amended, and preserves the format in which it was made.

Related legislation

Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2024: this statutory instrument is one of a group of statutory instruments included in this collective citation, to be construed together as one (*Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Jobseeker's Pay-Related Benefit) Regulations 2024* (S.I. No. 677 of 2024), art. 1(2)). The instruments in this group are:

- *Social Welfare (Consolidated Contributions and Insurability) Regulations 1996* (S.I. No. 312 of 1996)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) Regulations 1996* (S.I. No. 416 of 1996)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Defence Forces) Regulations 1997* (S.I. No. 154 of 1997)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Refunds) Regulations 1997* (S.I. No. 291 of 1997)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Homemakers) Regulations 1997* (S.I. No. 292 of 1997)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Defence Forces) Regulations 1998* (S.I. No. 104 of 1998)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions) Regulations 1998* (S.I. No. 126 of 1998)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) Regulations 1998* (S.I. No. 189 of 1998)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 4) (Credited Contributions) Regulations 1998* (S.I. No. 569 of 1998)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Contributions) Regulations 1999* (S.I. No. 85 of 1999)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions) Regulations 1999* (S.I. No. 140 of 1999)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Refunds) Regulations 1999* (S.I. No. 176 of 1999)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 4) (Credited Contributions) Regulations 1999* (S.I. No. 323 of 1999)

- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Credited Contributions) Regulations 2000* (S.I. No. 263 of 2000)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Carer's Benefit) Regulations 2000* (S.I. No. 338 of 2000)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Defence Forces) Regulations, 2001* (S.I. No. 5 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Credited Contributions) Regulations 2001* (S.I. No. 76 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Refunds) Regulations 2001* (S.I. No. 133 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contribution Rates) Regulations 2001* (S.I. No. 134 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 4) (Modified Social Insurance) Regulations 2001* (S.I. No. 231 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 6) (Euro) Regulations 2001* (S.I. No. 613 of 2001)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Refunds) Regulations 2002* (S.I. No. 268 of 2002)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Credited Contributions) Regulations 2003* (S.I. No. 75 of 2003)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Credited Contributions) Regulations 2003* (S.I. No. 75 of 2003)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Credited Contributions) Regulations 2003* (S.I. No. 391 of 2003)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2003* (S.I. No. 698 of 2003)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) Regulations 2003* (S.I. No. 726 of 2003)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) Regulations 2004* (S.I. No. 428 of 2004)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment No. 1) Regulations 2004* (S.I. No. 429 of 2004)
- *European Communities (Social Welfare) (Consolidated Contributions and Insurability) (Amendment) (Parental Leave Credited Contributions) Regulations 2005* (S.I. No. 685 of 2005)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2006* (S.I. No. 204 of 2006)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Chargeable Excess) Regulations 2006* (S.I. No. 218 of 2006)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Modified Social Insurance) Regulations 2007* (S.I. No. 298 of 2007)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Refunds) Regulations 2009* (S.I. No. 563 of 2009)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions) Regulations 2009* (S.I. No. 585 of 2009)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) Regulations 2010* (S.I. No. 684 of 2010)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Civil Partnership) Regulations 2011* (S.I. No. 602 of 2011)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) Regulations 2012* (S.I. No. 229 of 2012)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Miscellaneous Amendments) Regulations 2012* (S.I. No. 509 of 2012)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Modifications of Insurance) Regulations 2012* (S.I. No. 569 of 2012)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Excepted Emoluments) Regulations 2013* (S.I. No. 121 of 2013)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions by Certain Employed Contributors) Regulations 2013* (S.I. No. 236 of 2013)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Credits) Regulations 2013* (S.I. No. 243 of 2013)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2014* (S.I. No. 154 of 2014)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Excepted Emoluments and Income) Regulations 2014* (S.I. No. 333 of 2014)

- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Excepted Self-Employed Contributors) Regulations 2014* (S.I. No. 347 of 2014)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 5) (Modifications of Social Insurance) Regulations 2014* (S.I. No. 512 of 2014)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 4) (Return of Contributions) Regulations 2014* (S.I. No. 513 of 2014)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 6) (Return of Contributions) Regulations 2014* (S.I. No. 514 of 2014)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Return of Contributions) Regulations 2015* (S.I. No. 1 of 2015)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Modifications of Insurance) Regulations 2015* (S.I. No. 600 of 2015)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Paternity Benefit) Regulations 2016* (S.I. No. 443 of 2016)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Excepted Emoluments) Regulations 2016* (S.I. No. 671 of 2016)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Voluntary Contributions) Regulations 2017* (S.I. No. 38 of 2017)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Return of Contributions) Regulations 2018* (S.I. No. 105 of 2018)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) Regulations 2018* (S.I. No. 653 of 2018)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Jobseekers Benefit (Self-Employed)) Regulations 2019* (S.I. No. 552 of 2019)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Modified Insurance) Regulations 2019* (S.I. No. 591 of 2019)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Reckonable Income) Regulations 2021* (S.I. No. 234 of 2021)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Attribution of self-employment contributions) Regulations 2021* (S.I. No. 730 of 2021)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Return of Contributions) Regulations 2022* (S.I. No. 515 of 2022)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Credited Contributions) Regulations 2023* (S.I. No. 688 of 2023)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Employment Contributions - Miscellaneous Amendments) Regulations 2024* (S.I. No. 34 of 2024)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Modifications of Insurance) Regulations 2024* (S.I. No. 534 of 2024)
- *Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3) (Jobseeker's Pay-Related Benefit) Regulations 2024* (S.I. No. 677 of 2024)

Annotations

This Revised Statutory Instrument is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this instrument, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.