



STATUTORY INSTRUMENTS.

S.I. No. 102 of 2013

SOCIAL WELFARE (EMPLOYERS' PAY-RELATED SOCIAL
INSURANCE EXEMPTION SCHEME) (AMENDMENT) REGULATIONS
2013

SOCIAL WELFARE (EMPLOYERS' PAY-RELATED SOCIAL
INSURANCE EXEMPTION SCHEME) (AMENDMENT) REGULATIONS
2013

I, JOAN BURTON, Minister for Social Protection, in exercise of the powers conferred on me by section 4 (amended by section 96 of the Ministers and Secretaries (Amendment) Act 2011 (No. 10 of 2011)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005) and by section 13(9) of that Act, with the consent of the Minister for Finance, given after consultation with the Minister for Public Expenditure and Reform, hereby make the following Regulations:

Citation.

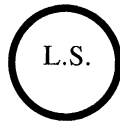
1. (1) These Regulations may be cited as the Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) (Amendment) Regulations 2013.

(2) The Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations 2012 (S.I. No. 333 of 2012) and these Regulations shall be construed together as one and may be cited together as the Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations 2012 to 2013.

PRSI exemption for employers.

2. Article 4(1) of the Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations 2012 is amended by substituting "expiring on 30 June 2013" for "expiring on 31 December 2012".

The Minister for Finance, following consultation with the Minister for Public Expenditure and Reform, consents to the making of the foregoing Regulations.



GIVEN under my Official Seal,
22 March 2013.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 2nd April, 2013.*



GIVEN under my Official Seal,
27 March 2013.

JOAN BURTON,
Minister for Social Protection.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations provide for the continuation of the operation of the Employer Job (PRSI) Exemption Scheme, which was introduced in 2012 and applied to additional employees taken on during 2012, to apply to additional employees taken on during the period from 1 January 2013 to 30 June 2013.

Under this exemption scheme private sector employers who take on additional employees during the period from 1 January 2012 to 30 June 2013 are exempted from having to pay the employer's portion of the PRSI contribution in respect of the earnings paid to those additional employees. The period of this exemption lasts for 18 months. The job must be new, additional, be for at least 30 hours a week and last for at least 6 months.

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