

Number 24 *of* 2024

Social Welfare (Miscellaneous Provisions) Act 2024



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SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2024

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Social Welfare Consolidation Act 2005 (No. 26)

Taxes Consolidation Act 1997 (No. 39)



Number 24 of 2024

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2024

An Act to provide for certain changes in the manner in which employment contributions are to be calculated for the purposes of the Social Welfare Consolidation Act 2005; to provide for a new benefit to be known as jobseeker's pay-related benefit; to remove the need for certain notifications to be provided to persons who are the subject of certain investigations before a notice of attachment may be given to such persons; for those and other purposes, to amend and extend the Social Welfare Acts; to amend the Taxes Consolidation Act 1997; to amend the Public Service Pensions (Single Scheme and Other Provisions) Act 2012; and to provide for related matters. [15th July, 2024]

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title, construction and commencement

- 1. (1) This Act may be cited as the Social Welfare (Miscellaneous Provisions) Act 2024.
 - (2) The Social Welfare Acts and this Act, other than *sections 15* and *17*, shall be construed together as one Act.
 - (3) This Act, other than this Part, *Part 2* and *Part 4*, comes into operation on such day or days as the Minister for Social Protection may appoint by order or orders either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.
 - (4) Section 15 comes into operation on such day or days as the Minister for Finance may appoint by order or orders either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.
 - (5) Part 2 comes into operation on 1 October 2024.

Definition

2. In this Act, "Principal Act" means the Social Welfare Consolidation Act 2005.

PART 2

AMENDMENT TO PRINCIPAL ACT RELEVANT TO EMPLOYMENT CONTRIBUTIONS

Amendment of certain provisions of Principal Act relevant to employment contributions

- 3. (1) Each provision of the Principal Act specified in *column (2)* is amended, on and from 1 October 2024, by the substitution of the text referred to in *column (4)* opposite the mention of that provision for the text referred to in *column (3)* opposite that text.
 - (2) Each provision amended under *subsection* (1) is amended, on and from 1 October 2025, by the substitution of the text referred to in *column* (5) opposite the mention of the provision so amended for the text substituted by the amendment under *subsection* (1).
 - (3) Each provision amended under *subsection* (2) is amended, on and from 1 October 2026, by the substitution of the text referred to in *column* (6) opposite the mention of the provision so amended for the text substituted by the amendment under *subsection* (2).
 - (4) Each provision amended under *subsection* (3) is amended, on and from 1 October 2027, by the substitution of the text referred to in *column* (7) opposite the mention of the provision so amended for the text substituted by the amendment under *subsection* (3).
 - (5) Each provision amended under *subsection* (4) is amended, on and from 1 October 2028, by the substitution of the text referred to in *column* (8) opposite the mention of the provision so amended for the text substituted by the amendment under *subsection* (4).
 - (6) In this section, a reference to a column is a reference to a column of the Table to this section.

TABLE

Amendment	Provision of Principal Act (2)	Text of Provision (3)	First Substitution (4)	Second Substitution (5)	Third Substitution (6)	Fourth Substitution (7)	Fifth Substitution (8)
(1)	, ,	` '					, ,
1.	Section 13(2)(b) (ii)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
2.	Section 13(2)(d) (i)	"7.8 per cent"	"7.9 per cent"	"8 per cent"	"8.15 per cent"	"8.3 per cent"	"8.5 per cent"
3.	Section 13(2)(d) (ii)	"10.05 per cent"	"10.15 per cent"	"10.25 per cent"	"10.4 per cent"	"10.55 per cent"	"10.75 per cent"
4.	Section 13(2)(db) (ii)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"

Amendment	Provision of Principal Act	Text of Provision	First Substitution	Second Substitution	Third Substitution	Fourth Substitution	Fifth Substitution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5.	Section 13(8)	"0.5 per cent"	"0.6 per cent"	"0.7 per cent"	"0.85 per cent"	"1 per cent"	"1.2 per cent"
6.	Section 13(8)	"7.8 per cent"	"7.9 per cent"	"8 per cent"	"8.15 per cent"	"8.3 per cent"	"8.5 per cent"
7.	Section 13(8)	"10.05 per cent"	"10.15 per cent"	"10.25 per cent"	"10.4 per cent"	"10.55 per cent"	"10.75 per cent"
8.	Section 13(10)(a) (i)	"14.05 per cent"	"14.25 per cent"	"14.45 per cent"	"14.75 per cent"	"15.05 per cent"	"15.45 per cent"
9.	Section 21(1)(a)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
10.	Section 21(1)(c)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
11.	Section 21(3)(a) (i)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
12.	Section 29(1)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
13.	Section 30B(2)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
14.	Section 30F(1)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"
15.	Section 30F(4)(a) (i)	"4 per cent"	"4.1 per cent"	"4.2 per cent"	"4.35 per cent"	"4.5 per cent"	"4.7 per cent"

Amendment of section 13 of Principal Act

- **4.** Section 13(2)(d) of the Principal Act is amended—
 - (a) in subparagraph (i), by the substitution of "€496" for "€441", and
 - (b) in subparagraph (ii), by the substitution of "€496" for "€441".

Amendment of section 21 of Principal Act

- 5. Section 21(1) of the Principal Act is amended—
 - (a) by the substitution of "Subject to section 38BA, self-employment contributions shall be paid by self-employed contributors in accordance with the following provisions" for "Self-employment contributions shall be paid by self-employed contributors in accordance with the following provisions",
 - (b) in paragraph (a), by the substitution of "€650" for "€500",

- [2024.]
- (c) in paragraph (c), by the substitution of "€650" for "€500",
- (d) in paragraph (ea), by the substitution of "€650" for "€500", and
- (e) in paragraph (f), by the substitution of "€650" for "€500" in each place where it occurs.

Amendment of section 26 of Principal Act

- **6.** Section 26(1) of the Principal Act is amended—
 - (a) by the substitution of "Subject to section 38BA, a voluntary contribution" for "A voluntary contribution", and
 - (b) by the substitution of "€650" for "€500".

Amendment of section 29 of Principal Act

7. Section 29(1) of the Principal Act is amended by the substitution of "Subject to section 38BA, an optional contributor shall" for "An optional contributor shall".

Amendment of section 30F of Principal Act

8. Section 30F(1) of the Principal Act is amended by the substitution of "Subject to subsection (1A) and section 38BA" for "Subject to subsection (1A)".

Calculation of certain rates of contribution applicable to part years

9. Chapter 6 of Part 2 of the Principal Act is amended by the insertion of the following section after section 38B:

"Calculation of certain rates of contribution applicable to part years

- **38BA.** (1) Subject to subsection (2), this section applies to a contribution payable under any of the following provisions:
 - (a) section 21(1);
 - (b) section 26(1);
 - (c) section 29(1);
 - (d) section 30F.
 - (2) This section shall not apply to contributions payable on emoluments to which Chapter 4 of Part 42 of the Act of 1997 applies.
 - (3) Where, by virtue of any amendment to this Act, a person is required to pay a contribution to which this section applies at different rates, or in different amounts, in two parts of a contribution year, the rate of the contribution payable by the person in respect of the contribution year shall be determined by the following formula—

$$((A \times C) + (B \times D))/12$$

where-

A is the first rate,

B is the second rate,

C is the number of months (including part months) in the contribution year during which the first rate is effective in relation to the person, and

D is the number of months (including part months) in the contribution year during which the second rate is effective in relation to the person.

(4) In this section—

'contribution' includes a reference to a contribution payable whether expressed as a euro amount, as a percentage of reckonable income or as a percentage of reckonable emoluments;

'first rate' means the contribution effective in relation to a person from the first day of a contribution year until the day before the day on which the second rate becomes effective in relation to the person;

'second rate' means the contribution effective in relation to a person on the last day of a contribution year.".

PART 3

Amendment to Principal Act relevant to Jobseeker's pay-related benefit

Amendment of section 62 of Principal Act

- **10.** Section 62 of the Principal Act is amended by the insertion of the following subsections after subsection (11):
 - "(12) The Minister may, subject to subsection (15)(b), prescribe a date or dates after which—
 - (a) an application for jobseeker's benefit shall not be made by a class or classes of person to whom regulations under section 68KC(1)(a) or 68KC(2) apply, and
 - (b) jobseeker's benefit payments shall cease to be made to a class or classes of person to whom regulations under section 68KC(1)(a) or 68KC(2) apply,

and, in each case, such date or dates shall not be before the relevant date (within the meaning of Chapter 12AA) that applies to such a class.

(13) Notwithstanding anything in this Chapter, an application for jobseeker's benefit shall not be made by a class of person to whom

- regulations under subsection (12)(a) apply after the date prescribed in relation to that person.
- (14) Notwithstanding anything in this Chapter, a jobseeker's benefit payment shall not be made to a class of person to whom regulations under subsection (12)(b) apply after the date prescribed in relation to that person.
- (15) When making regulations under subsection (12), the Minister—
 - (a) may specify different dates in respect of different classes of person, different classes of employment, and different types of application, and
 - (b) shall have regard to—
 - (i) the age of the classes of person to whom the regulations relate,
 - (ii) the type, nature, duration or pattern of the employment or previous employment of the classes of person to whom the regulations relate,
 - (iii) the nature or identity of the employer or employers of the classes of person to whom the regulations relate,
 - (iv) typical employment patterns in the economic sector in which the classes of person to whom the regulations relate are employed, are normally employed or were previously employed,
 - (v) the extent to which the classes of person to whom the regulations relate have lost, or are expected to lose, earnings or income,
 - (vi) the extent to which the classes of person to whom the regulations relate are receiving, or have received, benefits under this Act,
 - (vii) the extent to which the classes of person to whom the regulations relate have retained, or are expected to retain, levels of employment, and
 - (viii) the reason for which, and circumstances in which, the persons or classes of person to whom the regulations relate have lost employment.".

Amendment of section 67 of Principal Act

- 11. Section 67 of the Principal Act is amended by the insertion of the following subsection after subsection (8A):
 - "(8B) For the purposes of this section, where a person receives jobseeker's pay-related benefit in respect of any full week of unemployment, that week shall be treated as though it were 6 days in respect of which jobseeker's benefit was paid."

Amendment of section 68H of Principal Act

- **12.** Section 68H of the Principal Act is amended—
 - (a) in subsection (4)—
 - (i) in paragraph (a), by the substitution of "141(3)," for "141(3), or",
 - (ii) in paragraph (b), by the substitution of "benefit, or" for "benefit,", and
 - (iii) by the insertion of the following paragraph after paragraph (b):
 - "(c) jobseeker's pay-related benefit,",

and

- (b) by the insertion of the following subsection after subsection (4):
 - "(4A) For the purposes of this Chapter, where a person receives jobseeker's pay-related benefit for any week of unemployment, that week shall be treated as though it were 6 days in respect of which jobseeker's benefit (self-employed) was paid."

Jobseeker's pay-related benefit

13. Part 2 of the Principal Act is amended by the insertion of the following Chapter after Chapter 12A:

"CHAPTER 12AA

Jobseeker's pay-related benefit

Definitions (Chapter 12AA)

68KA. In this Chapter—

'applicable period' means a period constituted by a number of consecutive applicable weeks;

'applicable week' has the meaning given to it by section 68KB(1);

'relevant date', in relation to a person, means the later of—

- (a) the date on which regulations under subsection (1)(a) or (2) of section 68KC are made in relation to the person, or
- (b) such date after the making of regulations referred to in paragraph(a) as may be prescribed in such regulations, either generally or for one or more specific purposes.

Entitlement to benefit

- **68KB.** (1) Subject to this Act, a person shall be entitled to jobseeker's pay-related benefit in respect of a period beginning on a Monday and ending on the Sunday following that Monday where—
 - (a) at the beginning of that period, the person is—

- (i) under pensionable age, or
- (ii) a person born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),
- (b) the person satisfies the contribution conditions in or under section 68KD,
- (c) subject to subsection (2), the person—
 - (i) is unemployed for the entirety of that period and proves such unemployment in the prescribed manner, or
 - (ii) subject to regulations under section 68KC(2), sustains a substantial loss of employment during that period and proves such loss in the prescribed manner,

and

(d) the unemployment or loss, as the case may be, referred to in paragraph (c) begins on or after the relevant date,

and where a person is so entitled in relation to such a period, the period shall be referred to in this Chapter as an 'applicable week'.

- (2) For the purposes of subsection (1)(c)—
 - (a) a person shall not be considered to be unemployed or to have sustained a substantial loss of employment unless—
 - (i) the person is capable of work,
 - (ii) the person is, or by reason of participating in an activity prescribed for the purposes of this subsection and subject to the conditions that may be prescribed, is deemed to be, or is exempted from being required to be, available for employment, and
 - (iii) the person is genuinely seeking, but is unable to obtain, suitable employment having regard to the person's age, physique, education, normal occupation, place of residence and family circumstances.

and

- (b) a person shall not be considered to be unemployed where the person, during a period referred to in subsection (1)—
 - (i) engages in work in circumstances prescribed under section 68KC(1)(b), or
 - (ii) subject to regulations under section 68KC(4), carries out work of a casual nature.

(3) For the purposes of subsection (1)(c), a person may prove unemployment or loss, and may make a declaration for that purpose, by means of an electronic communication in the prescribed manner.

Regulations relevant to section 68KB

- **68KC.** (1) The Minister shall, subject to section 68KB(2), prescribe the circumstances in which—
 - (a) a class or classes of person are considered to be unemployed for the purposes of this Chapter,
 - (b) a class or classes of person are considered not to be unemployed for the purposes of this Chapter, and
 - (c) a class or classes of person are to be regarded, for the purposes of this Chapter, as carrying out work of a casual nature,
 - and in so prescribing the Minister may prescribe work, patterns of work, periods of work or types of work which, if engaged in by a person during a period, mean that the person shall be considered to be unemployed, or not to be unemployed, during that period.
 - (2) The Minister may, subject to section 68KB(2), prescribe the circumstances in which a class or classes of person are considered to have sustained a substantial loss of employment for the purposes of section 68KB(1)(c)(ii).
 - (3) The Minister may prescribe the circumstances in which a class or classes of person are to be regarded as being available for or genuinely seeking employment for the purpose of section 68KB(2)(a) and, without prejudice to subsection (6)(b), these circumstances may vary in relation to—
 - (a) the previous work experience of persons within the class,
 - (b) the period for which persons within the class have been unemployed, and
 - (c) the prevailing employment conditions.
 - (4) When making regulations under subsection (1), the Minister may prescribe the circumstances in which a class or classes of person shall, notwithstanding section 68KB(2)(b)(ii), be considered to be unemployed despite carrying out work of a casual nature.
 - (5) The Minister may prescribe circumstances in which a person shall be entitled to jobseeker's pay-related benefit for a period that is less than the period referred to in section 68KB(1).
 - (6) The Minister—
 - (a) shall, when making regulations under this section in relation to a class of persons have regard to—

- (i) the age of persons within the class,
- (ii) the type, nature, duration or pattern of the employment or previous employment of persons within the class,
- (iii) the nature or identity of the employer or employers of persons within the class.
- (iv) typical employment patterns in the economic sector in which persons within the class are employed, are normally employed or were previously employed,
- (v) the extent to which the persons within the class have lost, or are expected to lose, earnings or income,
- (vi) the extent to which persons within the class have retained, or are expected to retain, levels of employment, and
- (vii) the reason for which, and circumstances in which, persons within the class have lost employment,

and

(b) may, when prescribing circumstances under this section, prescribe different circumstances for different types of employment and different classes of person.

Conditions for receipt

- **68KD.** (1) The contribution conditions for jobseeker's pay-related benefit are that the claimant—
 - (a) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the beginning of an applicable period,
 - (b) has employment contributions paid in respect of not less than 4 contribution weeks in the period of 10 contribution weeks immediately prior to the week in which the application for benefit is made, and
 - (c) has employment contributions paid in respect of not less than 26 contribution weeks in the period of 52 contribution weeks immediately prior to the beginning of an applicable period.
 - (2) Regulations may provide for modifications of the contribution conditions set out in subsection (1).

Rate of benefit

68KE. (1) Subject to subsections (2) and (3), the amount payable by way of jobseeker's pay-related benefit for any applicable week—

- (a) in the case of a person who has no fewer than 260 contribution weeks in the period between his or her entry into insurance and the beginning of an applicable period, shall be as follows:
 - (i) for the first to the thirteenth applicable week (inclusive) in respect of which the benefit is claimed, 60 per cent of the person's weekly reckonable earnings;
 - (ii) for the fourteenth to the twenty-sixth applicable week (inclusive) in respect of which the benefit is claimed, 55 per cent of the person's weekly reckonable earnings;
 - (iii) for the twenty-seventh to the thirty-ninth applicable week (inclusive) in respect of which the benefit is claimed, 50 per cent of the person's weekly reckonable earnings,

and

- (b) in the case of a person who has fewer than 260 contribution weeks in the period between his or her entry into insurance and the beginning of the applicable period, shall be 50 per cent of the person's weekly reckonable earnings.
- (2) The amount payable to a person by way of jobseeker's pay-related benefit in respect of an applicable week—
 - (a) shall not be less than €125, and
 - (b) shall not exceed the following amounts:
 - (i) €450 in the case of person to whom subsection (1)(a)(i) applies;
 - (ii) €375 in the case of person to whom subsection (1)(a)(ii) applies;
 - (iii) €300 in the case of person to whom subsection (1)(a)(iii) applies;
 - (iv) $\in 300$ in the case of person to whom subsection (1)(b) applies.
- (3) In the case of a person to whom subsection (2) or (6) of section 68KG or subsection (1) or (4) of section 68KH applies, the weekly rate of jobseeker's pay-related benefit shall be reduced and accordingly shall be 80 per cent of the jobseeker's pay-related benefit payment that would, but for this subsection, be payable to that person.
- (4) Subject to subsection (6), for the purpose of this section, a person's reckonable weekly earnings shall be calculated based on the person's reckonable earnings in the 52 week period ending 8 weeks before the first date of unemployment divided by the total number of qualifying contributions in that 52 week period.
- (5) The total amount of jobseeker's pay-related benefit payable at any time shall be rounded up to the nearest 10 cent where it is a multiple of

- 5 cent but not also a multiple of 10 cent, and shall be rounded down to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.
- (6) Notwithstanding anything in this Chapter, the Minister may, subject to subsection (7), prescribe an amount of jobseeker's pay-related benefit other than an amount set out in this section that shall be payable to the following persons or classes of person:

 - (b) persons to whom the Minister considers it appropriate, due to the type, nature, duration or pattern of the employment or previous employment of the persons or classes of person, for such amount to be payable.
- (7) When making regulations under subsection (6), the Minister—
 - (a) shall not prescribe a weekly amount that is—
 - (i) in the case of a person who is fully unemployed, less than the amount referred to in subsection (2)(a), or
 - (ii) greater than—
 - (I) €450 in the case of person to whom subsection (1)(a)(i) applies;
 - (II) €375 in the case of person to whom subsection (1)(a)(ii) applies;
 - (III) €300 in the case of person to whom subsection (1)(a)(iii) applies;
 - (IV) €300 in the case of person to whom subsection (1)(b) applies,
 - (b) may prescribe—
 - (i) an amount payable on a daily basis, a weekly basis or such other basis as the Minister considers appropriate, and
 - (ii) the manner in which an amount payable shall be calculated, and
 - (c) shall have regard to—
 - (i) the age of the persons or classes of person to whom the regulations relate,
 - (ii) the type, nature, duration or pattern of the employment or previous employment of the persons or classes of person to whom the regulations relate,

- (iii) the nature or identity of the employer or employers of the persons or classes of person to whom the regulations relate,
- (iv) typical employment patterns in the economic sector in which the persons or classes of person to whom the regulations relate are employed, are normally employed or were previously employed,
- (v) the extent to which the persons or classes of person to whom the regulations relate are receiving, or have received, benefits under this Act,
- (vi) the extent to which persons or classes of person to whom the regulations relate have lost, or are expected to lose, earnings or income,
- (vii) the extent to which persons or classes of person to whom the regulations relate have retained, or are expected to retain, levels of employment, and
- (viii) the cost to the Exchequer of any matter to be prescribed under this section, and the need to ensure a balanced and effective use of financial resources.

Duration of payment

68KF. (1) Unless otherwise provided for in or under this Act—

- (a) a person shall be entitled to jobseeker's pay-related benefit from the beginning of the first applicable week after the benefit is claimed, and
- (b) jobseeker's pay-related benefit shall be payable for no more than—
 - (i) 39 applicable weeks (whether consecutive or non-consecutive) to a person who has no fewer than 260 employment contributions paid in the period between his or her entry into insurance and the beginning of an applicable period, and
 - (ii) 26 applicable weeks (whether consecutive or non-consecutive) to a person who has fewer than 260 employment contributions paid in the period between his or her entry into insurance and the beginning of an applicable period.

(2) Where—

- (a) a person receives a payment that is of any of the following kinds:
 - (i) jobseeker's allowance in respect of any day in any week of unemployment within the meaning of section 141(3) where the person is entitled to jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit in respect of that week;
 - (ii) jobseeker's benefit in respect of any day in any week of unemployment within the meaning of Chapter 12;

- (iii) jobseeker's benefit (self-employed) in respect of any week of unemployment within the meaning of Chapter 12A;
- (iv) a payment for a period in respect of a scheme administered by the Minister and known as the Short Term Enterprise Allowance Scheme,

and

(b) the first day for which the payment referred to in any of subparagraphs (i) to (iv) of paragraph (a) is claimed by the person is on or after the relevant date.

the week of unemployment or period, as the case may be, referred to in any of subparagraphs (i) to (iv) of paragraph (a) shall be treated for the purposes of subsection (1)(b) as though it were an applicable week in respect of which jobseeker's pay-related benefit was paid to the person.

- (3) In relation to a person entitled to payment, any 2 or more consecutive applicable weeks separated by such number of weeks as may be prescribed shall be treated as the same claim.
- (4) Notwithstanding subsection (1)(b) or (5), a person shall requalify for jobseeker's pay-related benefit when—
 - (a) the person satisfies the conditions set out in sections 68KB and 68KD, and
 - (b) either—
 - (i) a prescribed period has elapsed since the last applicable period for which the person was entitled to jobseeker's pay-related benefit, jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's allowance in respect of any day in any week of unemployment (within the meaning of section 141(3)), or
 - (ii) jobseeker's pay-related benefit, jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's allowance in respect of any day in any week of unemployment (within the meaning of section 141(3)) has not been paid to the person for a period that—
 - (I) begins on or after the relevant date, and
 - (II) exceeds a prescribed number of weeks within a prescribed period of no more than 104 weeks.
- (5) The Minister may, in relation to—
 - (a) a person who satisfies the contribution conditions set out in section 68KD by virtue of having paid optional contributions, or

- (b) a class or classes of person carrying out work of such type, nature, duration or pattern as may be prescribed,
- prescribe a period of applicable weeks less than the periods referred to in subparagraph (i) or (ii) of subsection (1)(b).
- (6) For the purposes of this Chapter, where a person is disqualified from receiving jobseeker's pay-related benefit by virtue of section 68KI, the period of such disqualification shall be treated as though it were a period in respect of which jobseeker's pay-related benefit was paid.
- (7) Notwithstanding subsection (1), in the case of a person whose entitlement to jobseeker's pay-related benefit expires on or after the day on which the person attains the age of 65, that person shall continue to be entitled to that benefit for any week of unemployment until attaining pensionable age provided that the person has qualifying contributions in respect of not less than 156 employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's pay-related benefit is claimed.
- (8) Where a person is in receipt of jobseeker's pay-related benefit immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless the person—
 - (a) was born on or after 1 January 1958, and
 - (b) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving jobseeker's pay-related benefit after attaining pensionable age for any remaining period in which he or she is entitled to receive it.
- (9) Subject to subsection (1)(b), or such period as stands prescribed under subsection (5), as the case may be, where a person in receipt of jobseeker's pay-related benefit returns to employment or closes their jobseeker's pay-related benefit claim during a week prior to the expiry of the period set out in or under those subsections, the payment to the person shall continue for the entirety of that week.
- (10) Except where otherwise provided, when calculating the number of days a person is in receipt of jobseeker's pay-related benefit, an applicable week shall be construed as a 6 day week beginning on the Monday of the week concerned and ending on the Sunday following that Monday.
- (11) Notwithstanding subsection (1), where the Minister prescribes a period under section 68KC(5) in relation to a class of person, and that period is prescribed other than in terms of weeks, the Minister may prescribe the period for which jobseeker's pay-related benefit shall be payable to such class, subject to such period not exceeding a number

- of days that is 6 times the number of weeks referred to in subsection (1)(b) that applies to that class.
- (12) The Minister may, when prescribing a period under subsection (3), (4)(b), (5)(b) or (8), prescribe different periods or numbers of weeks, as the case may be, in respect of different classes of person having regard to the type, nature, duration or pattern of the employment of such persons.

Refusal or failure to attend activation meetings relating to jobseeker's pay-related benefit

- **68KG.** (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's pay-related benefit requesting the person, at the time specified in the notice, to comply with the requirement specified in paragraph (a) or (b) of subsection (3).
 - (2) Where a person refuses or fails, without good cause, to comply with the requirement specified in a notice under subsection (1) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's pay-related benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in section 68KE(3).
 - (3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—
 - (a) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information which is intended to improve the person's knowledge of the employment, work experience, education, training and development opportunities available to that person, or
 - (b) attend for or submit to an assessment of that person's education, training or development needs.
 - (4) Where jobseeker's pay-related benefit is paid to a person at the weekly rate set out in section 68KE(3) on account of a refusal or failure to comply with the requirement specified in the notice under subsection (1) for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.
 - (5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under subsection (4) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for jobseeker's pay-related benefit for any period

- of continued refusal or failure commencing on the date specified in the notice under subsection (4), but such period of disqualification shall, subject to subsection (6), not exceed 9 weeks.
- (6) Nothing in this section shall prevent subsections (1) to (5) being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with subsection (5)—
 - (a) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in subsection (1), and
 - (b) that person continues, without good cause, to refuse or fail to comply with that requirement.
- (7) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.

Refusal or failure to participate in prescribed schemes, programmes or courses relating to jobseeker's pay-related benefit

68KH. (1) Where—

- (a) as a consequence of attendance for, or submission to, an assessment in accordance with section 68KG(3)(b), a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—
 - (i) any scheme or programme of employment or work experience, or
 - (ii) a course of education, training or development,
 - which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and
- (b) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,
- the weekly rate of jobseeker's pay-related benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in section 68KE(3).
- (2) Where jobseeker's pay-related benefit is paid to a person at the weekly rate set out in section 68KE(3) on account of a refusal or failure referred to in subsection (1)—

- (a) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or
- (b) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—
 - (i) any scheme or programme of employment or work experience, or
 - (ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

- (3) Where a person refuses or fails, without good cause, to—
 - (a) comply with the requirement specified in the notice under subsection (2)(a) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or
 - (b) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b),

that person shall be disqualified for receiving jobseeker's pay-related benefit for any period of such refusal or failure commencing on—

- (i) the date specified in the notice under subsection (2)(a), or
- (ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b),

as the case may be, but such period of disqualification shall, subject to subsection (4), not exceed 9 weeks.

- (4) Nothing in this section shall prevent subsections (1) to (3) being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with subsection (3)—
 - (a) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in subsection (2)(a), or
 - (b) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b),

- as the case may be, and that person continues, without good cause, to refuse or fail to—
- (i) comply with the requirement specified in the notice under paragraph (a) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or
- (ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in paragraph (b).
- (5) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.

Disqualifications (jobseeker's pay-related benefit)

- **68KI.** (1) Subject to subsection (2), a person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop, farm or other premises or place at which he or she was employed shall be disqualified for receiving jobseeker's pay-related benefit so long as the stoppage of work continues, except in a case where the person has, during the stoppage of work, become *bona fide* employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation.
 - (2) Subsection (1) shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.
 - (3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of subsection (1), is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be.
 - (4) A person shall be disqualified for receiving jobseeker's pay-related benefit during any week in which he or she is employed under a scheme provided by the Minister and known as Community Employment.
 - (5) A person shall be disqualified for receiving jobseeker's pay-related benefit during any week in which he or she is employed under a scheme provided by the Minister and known as the Rural Social Scheme.
 - (6) A person shall be disqualified for receiving jobseeker's pay-related benefit, for a period not exceeding 9 weeks, where he or she—
 - (a) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,

- (b) has refused an offer of suitable employment, or
- (c) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure or neglect, as the case may be, occurred.

Jobseeker's pay-related benefit - disqualification for course of study

- **68KJ.** (1) A person shall not be entitled to receive jobseeker's pay-related benefit while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.
 - (2) For the purposes of this section, a person shall be regarded, subject to regulations made under subsection (1), as attending a course of study—
 - (a) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education, whichever is the later,
 - (b) for the duration of an academic year, or
 - (c) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.
 - (3) In this section—

'academic year' has the meaning assigned to it by section 148;

'a course of study' has the meaning assigned to it by section 148.".

Amendments consequential to *Part 3*

14. Each provision of the Principal Act mentioned in *column (2)* of the *Schedule* is amended to the extent specified in *column (3)* of the *Schedule* opposite that mention.

PART 4

MISCELLANEOUS AMENDMENTS

Amendment of section 126 of Taxes Consolidation Act 1997

- **15.** Section 126 of the Taxes Consolidation Act 1997 is amended by the insertion of the following subparagraph after subparagraph (iic) of paragraph (a) of subsection (3):
 - "(iid) jobseeker's pay-related benefit,".

Amendment of section 343D of Principal Act

- **16.** Section 343D of the Principal Act is amended—
 - (a) in subsection (1), by the substitution of "Subject to subsection (4), before" for "Before", and
 - (b) by the insertion of the following subsections after subsection (3):
 - "(4) A bureau officer may give a notice of attachment for the purposes of this Part to an investigated person in respect of a relevant amount without giving the investigated person notice under subsection (1) or (3).
 - (5) A notice of attachment given in accordance with subsection (4) shall be deemed for the purposes of this Part to be a notice of attachment given by the Minister under this Part.
 - (6) In this section, 'investigated person' means an overpaid person to whom an investigation under section 5(1)(c) or (d) of the Criminal Assets Bureau Act 1996 relates.".

Amendment of Public Service Pensions (Single Scheme and Other Provisions) Act 2012

- 17. Section 8(2) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 is amended—
 - (a) in paragraph (e), by the insertion of the following subparagraphs after subparagraph (v):
 - "(vi) parent's benefit;
 - (vii) paternity benefit;
 - (viii) such other benefits under that Part as may be prescribed under paragraph (ea);",

and

- (b) by the insertion of the following paragraph after paragraph (e):
 - "(ea) where a Scheme member is or has been in receipt of a benefit under the Social Welfare Consolidation Act 2005 other than a benefit referred to in paragraph (e), the inclusion of certain money amounts as referable amounts for the purpose of the calculation of benefits sections that would, in the opinion of the Minister after consultation with the Minister for Social Protection, be appropriate having regard to some or all of any shortfall in pensionable remuneration of the member during the period of receipt of such benefit by him or her under the Social Welfare Consolidation Act 2005;".

SCHEDULE

Section 14

Reference	Provision Amended	Extent of Amendment		
(1)	(2)	(3)		
1.	Section 4	(a) In paragraph (a) of subsection (4), by the insertion of—		
		(i) "62(12)," after "62(7),", and		
		(ii) "68KC, 68KE(6), 68KF(4)," after "68C,".		
		(b) In subsection (5), by the insertion of "68KC(1) (a) or (b), 68KC(2), 68KD(2), 68KE(6), 68KF(5)," after "64(5),".		
2.	Section 7	In paragraph (g) of subsection (2), by the substitution of "jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit, any of which would" for "jobseeker's benefit or jobseeker's benefit (self-employed) which would".		
3.	Section 25	In subsection (4), by the insertion of "jobseeker's pay-related benefit," after "jobseeker's benefit,".		
4.	Section 39	In subsection (1), by the insertion of the following paragraph after paragraph (ea): "(eaa) jobseeker's pay-related benefit,".		
5.	Section 40	In subsection (2A), by the substitution of "jobseeker's benefit, jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit or jobseeker's allowance".		
6.	Section 140	By the insertion of the following subsection after subsection (2):		
		"(2A) Notwithstanding subsection (2) and Rule 1(1) of Part 2 of Schedule 3, in this Chapter any amount of jobseeker's pay-related benefit payable under Chapter 12AA of Part 2 to the spouse, civil partner or cohabitant of a claimant for jobseeker's allowance shall be treated as if it were means."		
7.	Section 141	(a) In subsection (2)(d), by the substitution of "section 2(2)(a), or where the spouse, civil partner or cohabitant is in receipt of jobseeker's pay-related benefit," for "section 2(2)(a),".		
		(b) By the insertion of the following subsection after subsection (3C):		
		"(3D) Where, in any applicable week (within the meaning of Chapter 12AA)—		

Reference	Provision Amended	Extent of Amendment		
(1)	(2)	(3)		
		(a) a person is entitled to jobseeker's allowance in respect of 7 days of unemployment, the person shall be deemed for the purposes of section 68KF(2)(a)(i) to have been paid jobseeker's pay-related benefit in respect of 6 days of unemployment, and		
		(b) a person is entitled to jobseeker's allowance in respect of less than 7 days of unemployment, the person shall be deemed for the purposes of section 68KF(2)(a)(i) to have been paid jobseeker's pay-related benefit in respect of 6 days of unemployment, less the number of days in that applicable week that do not form part of a continuous period of unemployment.".		
		(c) In subsection (8)—		
		(i) by the substitution of "jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit" for "jobseeker's benefit or jobseeker's benefit (self-employed)",		
		(ii) in paragraph (a), by the substitution of "67, 68H or 68KF, or regulations under section 68KF" for "67 or 68H", and		
		(iii) in paragraph (b), by the substitution of "64(1)(b), 68D(1)(b) or 68KD(1)(b)" for "64(1)(b) or 68D(1)(b)".		
8.	Section 142	In subparagraph (i) of paragraph (a) of subsection (1), by the substitution of "jobseeker's benefit, jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit or jobseeker's allowance".		
9.	Section 144	By the insertion of the following paragraphs after paragraph (b) of subsection (2):		

Reference	Provision Amended	Extent of Amendment		
(1)	(2)	(3)		
		"(c) Notwithstanding any other provision in this Chapter, where one of a couple is entitled to jobseeker's pay-related benefit and the other is entitled to jobseeker's allowance, the total of the amount payable to them by way of jobseeker's pay-related benefit and jobseeker's allowance combined shall not be less than the total amount of jobseeker's allowance (including any increases thereof, where appropriate) that would be payable if only one of the couple were in receipt of a payment in respect of jobseeker's allowance. (d) Where means other than jobseeker's pay-related benefit are		
		assessed for the purposes of this Chapter, paragraph (c) shall not apply in respect of such other means.".		
10.	Section 147	By the substitution of the following subsection for subsection (6):		
		"(6) Jobseeker's allowance shall not be payable in respect of the same day or days as any of the following benefits:		
		(a) jobseeker's benefit;		
		(b) jobseeker's benefit (self- employed);		
		(c) jobseeker's pay-related benefit.".		
11.	Section 186A	In subparagraph (ii) of paragraph (d) of subsection (5), by the substitution of "jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit," for "jobseeker's benefit (self-employed) or jobseeker's allowance,".		
12.	Section 213	By the insertion of the following subsection after subsection (2):		

Reference	Provision Amended	Extent of Amendment
(1)	(2)	(3)
		"(3) Notwithstanding subsection (2) and Rule 1(1) of Part 2 of Schedule 3, in this Chapter any amount of jobseeker's pay-related benefit payable under Chapter 12AA of Part 2 to the spouse, civil partner or cohabitant of a claimant for farm assist shall be treated as if it were means."
13.	Section 214(2)	By the substitution of "section 2(2)(a), or where the spouse, civil partner or cohabitant is in receipt of jobseeker's pay-related benefit," for "section 2(2)(a),".
14.	Section 217	By the insertion of the following subsections after subsection (1):
		"(1A) Notwithstanding any other provision in this Chapter, where one of a couple is entitled to jobseeker's pay-related benefit and the other is entitled to farm assist, the total of the amount payable to them by way of jobseeker's pay-related benefit and farm assist combined shall not be less than the total amount of farm assist (including any increases thereof, where appropriate) that would be payable if only one of the couple were in receipt of a payment in respect of jobseeker's allowance. (1B) Where means other than jobseeker's pay-related benefit are assessed for the purposes of this Chapter, subsection (1A) shall not apply in
15.	Section 225	respect of such other means.". In paragraph (b) of subsection (2), by the substitution of
		"jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit (self-employed) or jobseeker's allowance".
16.	Section 233	(a) In subsection (1), by the substitution of "jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit (self-employed) or jobseeker's allowance".

Reference	Provision	Extent of Amendment		
(1)	Amended (2)	(3)		
	(2)	(b) In paragraph (a) of subsection (2), by the substitution of "jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit (self-employed) or jobseeker's allowance".		
17.	Section 238B(1)(c)	(a) By the substitution of "immediately before that date," for "immediately before that date, or",		
		(b) By the substitution of "immediately before that date, or" for "immediately before that date, and", and		
		(c) By the insertion of the following subparagraph after the second subparagraph (ii):		
		"(iii) a number of days such that when combined with days spent in receipt of jobseeker's pay-related benefit the total shall not be less than 312 days, of which not less than 156 days of unemployment have occurred in the 12 month period commencing immediately before that date, and".		
18.	Section 241	In subsection (2)(c), by the substitution of "jobseeker's benefit (self-employed), jobseeker's pay-related benefit," for "jobseeker's benefit (self-employed),".		
19.	Section 244	In subparagraph (i) of paragraph (c) of subsection (1), by the insertion of "jobseeker's pay-related benefit," after "jobseeker's benefit (self-employed),".		
20.	Section 247	In subsection (6), by the insertion of the following paragraph after paragraph (c):		
		"(ca) jobseeker's pay-related benefit,".		
21.	Section 248	In subsection (1), in the definition of "benefit", by the insertion of the following paragraph after paragraph (ba):		
		"(baa) jobseeker's pay-related benefit,".		
22.	Section 274A	(a) In subsection (1), by the substitution of "68C, 68KB or 141" for "68C or 141,".		
		(b) In subsection (2), by the substitution of "68C, 68KB or 141" for "68C or 141".		

Reference	Provision	Extent of Amendment
	Amended	
(1)	(2)	(3)
23.	Section 331	By the substitution of "jobseeker's allowance or under section 68KI(1) for receipt of jobseeker's pay-related benefit," for "jobseeker's allowance,".
24.	Section 332	In paragraph (b) of subsection (1)—
		(a) by the substitution of "section 68(1) or under section 68KI(1) or under section 147(2)" for "section 68(1) or under section 147(2)", and
		(b) by the substitution of "jobseeker's benefit, jobseeker's allowance or jobseeker's pay-related benefit" for "jobseeker's benefit or jobseeker's allowance".
25.	Schedule 5A	In paragraph 1, by the insertion of the following subparagraph after subparagraph (b):
		"(ba) jobseeker's pay-related benefit;".