



STATUTORY INSTRUMENTS.

S.I. No. 563 of 2009

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (REFUNDS) REGULATIONS, 2009

(Prn. A9/1905)

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (REFUNDS) REGULATIONS, 2009

The Minister for Social and Family Affairs, in exercise of the powers conferred on her by sections 4 (as amended by section 17 and Schedule 3 of the Social Welfare Law Reform and Pensions Act 2006 (No. 5 of 2006)) and 38 (as amended by section 37 and Schedule 7 of the Social Welfare Law Reform and Pensions Act 2006) of the Social Welfare (Consolidation) Act 2005 (No. 26 of 2005), hereby makes the following Regulations:—

Citation and construction.

1. (1) These Regulations may be cited as the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Refunds) Regulations, 2009.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 to 2008 shall be construed together as one and may be cited as the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 to 2009.

Return of Contributions

2. The Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996), are amended—

(a) in sub-article 72C(2) (inserted by the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations, 2003 (S.I. No. 698 of 2003)), by inserting the following before the definition of “pension payment”:

“‘health contribution’ means a health contribution payable under section 5 of the Health Contributions Act, 1979;”,

(b) in sub-article 72C(4) (inserted by the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations, 2003) by substituting the following for paragraph (b):

“(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:

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

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 5th January, 2010.*

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.”
- (c) in sub-article 72C(7) (inserted by the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations, 2003) by substituting the following for paragraph (a):

“(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.”



GIVEN under the Official Seal of the Minister for
Social and Family Affairs,
22 December 2009

MARY HANAFIN,
Minister for Social and Family Affairs.

EXPLANATORY NOTE

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

These regulations provide for the return of Health Contributions paid by employees in respect of tax allowable pension contributions where the employees' reckonable earnings exceed the PRSI threshold.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
nó tríd an bpost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,
CONTAE MHAIGH EO,
(Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
UNIT 20 LAKESIDE RETAIL PARK, CLAREMORRIS, CO. MAYO,
(Tel: 01 - 6476834 or 1890 213434; Fax: 094 - 9378964 or 01 - 6476843)
or through any bookseller.

€1.27

