



STATUTORY INSTRUMENTS.

**S.I. No. 236 of 2013**



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 2) (CONTRIBUTIONS BY  
CERTAIN EMPLOYED CONTRIBUTORS) REGULATIONS 2013

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 2) (CONTRIBUTIONS BY  
CERTAIN EMPLOYED CONTRIBUTORS) REGULATIONS 2013

I, JOAN BURTON, Minister for Social Protection, in exercise of the powers conferred on me by sections 2(1) (amended by section 6(1) of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013 (No. 20 of 2013)), 4 (amended by section 96 of the Ministers and Secretaries (Amendment) Act 2011 (No. 10 of 2011)), 21 and 29 of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), by sections 30F and 30G (inserted by section 6 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013) of the Social Welfare Consolidation Act 2005, and by sections 13(11), 17 and 23 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 and construction.*

1. (1) These Regulations may be cited as the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions by Certain Employed Contributors) Regulations 2013.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2013 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2013.

*Definition.*

2. In these Regulations “Principal Regulations” means the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996).

*Part II of Principal Regulations — definitions.*

3. Article 6 of the Principal Regulations is amended by—

(a) substituting the following definition for the definition of “contributor”:

“‘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

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 5th July, 2013.*

- (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;”,

and

- (b) substituting the following definition for the definition of “contribution”:

“‘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 employer's 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”.

*Calculation of contributions.*

4. Article 50(1) of the Principal Regulations is amended by substituting “self-employment contributions, optional contributions or contributions under Chapter 5B of Part 2 of the Act of 2005” for “self-employment contributions or optional contributions”.

*Excepted emoluments and exclusions from reckonable income.*

5. The Principal Regulations are amended by inserting the following articles after article 50:

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

*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 Act of 1997, and

(e) any chargeable excess referred to in section 787Q of the Act of 1997.”.

*Agreement entered into under specified provision of Act of 1997.*

6. The Principal Regulations are amended by substituting the following article for article 102 (inserted by article 3 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment No. 1) Regulations 2004 (S.I. No. 429 of 2004)):

*“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.”.

*Revocations.*

7. Articles 27 and 27A (amended by article 3 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Chargeable Excess) Regulations 2006 (S.I. No. 218 of 2006)) of the Principal Regulations are revoked.

The Minister for Finance consents to the foregoing Regulations.



GIVEN under my Official Seal,  
1 July 2013.

MICHAEL NOONAN,  
Minister for Finance.



GIVEN under my Official Seal,  
1 July 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.)*

Section 6 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013 extends liability for PRSI contributions to modified rate contributors (i.e. PRSI Class B, C and D contributors) who also have income from a trade or profession. These Regulations amend the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to provide for the necessary administrative arrangements for the payment of such contributions in certain cases.

In general, this new PRSI contribution will be liable to be remitted by the persons concerned to the Revenue Commissioners through the self-assessment system. Where the income to which the new contribution relates is classified as “reckonable emoluments”, then these Regulations provide that this contribution will be deducted and remitted to the Revenue Commissioners by the employer or fund manager who pays such reckonable emoluments. These arrangements set out in these Regulations for—

- the deduction of these contributions,
- the time and manner of remittance to the Revenue Commissioners,
- the charging of interest on contributions which are overdue,
- returns to be submitted by employers at the end of the contribution year, etc

are broadly similar to the arrangements for the deduction and remittance of employment contributions payable in relation to employed contributors in general.

These Regulations also provide for the same categories of income to be disregarded for the purposes of the new PRSI contribution as currently apply in the case of self-employment contributions, e.g. pension payments, social welfare payments, approved income continuance schemes. These Regulations extend the current provisions relating to the payment of PRSI by employers on certain benefits-in-kind provided by them to their employees, which are of minor amounts and irregular in frequency. The Regulations also provide for the rounding of the new contributions to the nearest 10 cent.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

---

€2.54



Wt. (B29960). 285. 7/13. Clondalkin. Gr 30-15.