



STATUTORY INSTRUMENTS.

S.I. No. 347 of 2014



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 3) (EXCEPTED SELF-
EMPLOYED CONTRIBUTORS) REGULATIONS 2014

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 3) (EXCEPTED SELF-EMPLOYED CONTRIBUTORS) REGULATIONS 2014

I, JOAN BURTON, Minister for Social Protection, in exercise of the powers conferred on me by section 4 (adapted by the Social and Family Affairs (Alteration of Name of Department and Title of Minister) Order 2010 (S.I. No. 186 of 2010)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), and by paragraph 1 (amended by section 19 of the Social Welfare and Pensions Act 2014 (No. 16 of 2014)) of Part 3 of Schedule 1 to the Social Welfare Consolidation Act 2005, 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. 3) (Excepted Self-Employed Contributors) Regulations 2014.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2014 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2014.

Excepted self-employed contributors

2. The Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) are amended by substituting the following article for article 94 (amended by article 4 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (Civil Partnership) Regulations 2011 (S.I. No. 602 of 2011)):

“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,

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 29th July, 2014.

- (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.”.



GIVEN under my Official Seal,
23 July 2014.

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 19 of the Social Welfare and Pensions Act 2014 provides for the transposition of Directive 2010/41/EU of the European Parliament and of the Council of 7 July 2010¹ on the application of the principle of equal treatment between men and women engaged in an activity in a self-employed capacity, in so far as that Directive relates to ensuring that the spouse or civil partner of a self-employed worker can benefit from social protection in accordance with national law.

The amendments provided for in section 19 of the Social Welfare and Pensions Act 2014 mean that liability for social insurance contributions is being extended, with effect from 1 January 2014 or 1 August 2014 (depending on when tax and accordingly, PRSI is charged on their income), to spouses and civil partners of self-employed contributors who are not business partners or employees, where they perform the same or ancillary tasks to the self-employed contributor. Liability for self-employment PRSI contributions in the case of such spouses and civil partners will be subject to the same annual income threshold that applies in the case of self-employed contributors in general, i.e. €5,000.

Article 94 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) prescribes a range of relatives of a self-employed contributor who are excepted from liability for self-employment contributions where these relatives are—

- (a) participating in the business of the self-employed contributor,
- (b) performing the same tasks or ancillary tasks to those performed by the self-employed contributor, and
- (c) are not partners in the business of the self-employed contributor.

Following on from the amendments provided for in section 19 of the Social Welfare and Pensions Act 2014, these Regulations delete the references to a husband, wife or civil partner of a self-employed contributor in the list of relatives currently excepted from liability for self-employment contributions by virtue of article 94 of S.I. No. 312 of 1996.

¹O.J. No. L180, 15.7.2010, p.1.

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