



STATUTORY INSTRUMENTS.

**S.I. No. 513 of 2014**



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 4) (RETURN OF  
CONTRIBUTIONS) REGULATIONS 2014

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INSURABILITY) (AMENDMENT) (NO. 4) (RETURN OF  
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I, JOAN BURTON, Minister for Social Protection, in exercise of the powers conferred on me by sections 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)), 34, 34A (amended by section 11 of the Social Welfare and Pensions Act 2012 (No. 12 of 2012)), 35, 36, 37 and 38A (inserted by section 8 of the Social Welfare and Pensions Act (No. 2) 2009 (No. 43 of 2009)) of the Social Welfare Consolidation Act 2005 (No. 26 of 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. 4) (Return of Contributions) 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.

*Return of contributions*

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

(a) in article 71—

(i) in sub-article (1), by substituting “Subject to paragraphs (a) and (b) of section 341(9) of the Act of 2005, where contributions” for “Where contributions”, and

(ii) in sub-article (2), by substituting “Subject to section 38B of the Act of 2005, where employer’s contributions” for “Where employer’s contributions”,

(b) by substituting the following article for article 78:

*“Restriction on return of contributions*

78. (1) The return of any contributions under this Chapter that have been paid by or in respect of an employed contributor, a special contributor, a self-employed contributor, an optional contributor or a voluntary contributor shall be subject to paragraphs (a) and (b) of section 341(9) of the Act of 2005.

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 18th November, 2014.*

(2) The return of any contributions under this Chapter that have been paid by an employer in accordance with section 13(2)(d) of the Act of 2005 shall be subject to section 38B of the Act of 2005.

(3) No contributions shall be returned under article 73, 75, 77 or 77A in respect of an insured person who is entitled to or in receipt of State pension (transition), State pension (contributory) or State pension (non-contributory).

(4) Where—

(a) contributions have been returned on or after the 1st day of November, 1990 under article 73, 75, 77 or 77A in respect of an insured person who subsequently becomes entitled to State pension (non-contributory), or

(b) contributions have been returned under article 73, 75, 77 or 77A in respect of an insured person who subsequently becomes entitled to State pension (transition) or State pension (contributory),

the amount so returned, together with any interest paid under article 80, shall be repayable by such person to the Social Insurance Fund or may be treated as a payment to him on account of that pension.”,

and

(c) in article 79—

(i) in sub-article (1), by substituting “return of contributions” for “refund of contributions”, and

(ii) in sub-article (2), by substituting “due to be returned” for “due to be refunded”.



GIVEN under my Official Seal,  
13 November 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.)*

Sections 34 to 38A of the Social Welfare Consolidation Act 2005 make provision for the refund of PRSI contributions in certain circumstances, including—

- refunds of PRSI contributions which have been paid in error or at the wrong rate by employers and by employees,
- refunds of PRSI contributions paid by employees in respect of State pension (contributory) or State pension (transition) where the employee first pays PRSI contributions after a specified age,
- refunds of PRSI contributions paid by employers in respect of certain seafarers.

Chapter 2 of Part III of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 sets out the details of the operation of refunds of PRSI contributions in such circumstances.

Sections 7 and 16 of the Social Welfare and Pensions Act 2014 qualify the provisions contained in sections 34 to 38A of the Social Welfare Consolidation Act 2005 so as to enable social welfare overpayments and other debts owing to the Minister for Social Protection to be recovered from refunds of PRSI contributions.

Section 7 of the Social Welfare and Pensions Act 2014 provides that where an employer has a debt owing to the Minister in respect of a redundancy lump sum payment in accordance with the Redundancy Payments Act 1967 and that employer qualifies for a refund of PRSI contributions, then the debt owing to the Minister can be recovered from the PRSI refund. Section 16 of the Social Welfare and Pensions Act 2014 extends the powers of recovery of social welfare overpayments to include recovery from certain lump sum payments made by the Minister for Social Protection to that person, i.e. refunds of PRSI contributions, lump sum payments made under the Redundancy Payments Act 1967 and the Protection of Employees (Employers' Insolvency) Act 1984.

The purpose of these Regulations is to qualify the provisions contained in Chapter 2 of Part III of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 relating to the refund of PRSI contributions in the light of sections 7 and 16 of the Social Welfare and Pensions Act 2014.

These Regulations also align the text contained in article 79 of the 1996 Consolidated Regulations, which relates to the distribution of refunds of PRSI contributions on the death of the person entitled to the refund, with the other text contained in Chapter 2 of Part III of the 1996 Consolidated Regulations so as to refer to the return of PRSI contributions rather than the refund of PRSI contributions.

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