



STATUTORY INSTRUMENTS.

S.I. No. 7 of 2020



SOCIAL WELFARE (EMPLOYMENT CONTRIBUTIONS)
REGULATIONS 2020

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I, REGINA DOHERTY, Minister for Employment Affairs and Social Protection, in exercise of the powers conferred on me by sections 4 (amended by section 96 of the Ministers and Secretaries (Amendment) Act 2011 (No. 10 of 2011)) and 13(2)(dc) (inserted by section 3 of the Social Welfare (No. 2) Act 2019 (No. 48 of 2019)) of the Social Welfare Consolidation Act 2005, with the consent of the Minister for Finance after consultation with the Minister of Public Expenditure and Reform, hereby make the following Regulations:

Citation

1. These Regulations may be cited as the Social Welfare (Employment Contributions) Regulations 2020.

Commencement

2. These Regulations come into operation on 1 February 2020.

Employment Contributions

3. Section 13(2) (amended by section 3(1) of the Social Welfare (No. 2) Act 2019) of the Social Welfare Consolidation Act 2005 is amended in paragraph (d) by the substitution—

- (a) in subparagraph (i), of “€395” for “€386”, and
- (b) in subparagraph (ii), of “€395” for “€386”.

The Minister for Finance consents to the foregoing Regulations.



GIVEN under my Official Seal,
9 January, 2020.

PASCHAL DONOHOE,
Minister for Public Expenditure and Reform.



GIVEN under my Official Seal,
14 January, 2020.

REGINA DOHERTY,
Minister for Employment Affairs and Social Protection.

EXPLANATORY NOTE

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

These Regulations provide for an increase in the reckonable earnings threshold for employees from €386 to €395 whereby employer PRSI contributions are paid at the lower rate of 8.8%. The earnings threshold increase of €9 from €386 to €395 is intended to take account of the increase in the national minimum wage from €9.80 to €10.10 per hour from 1 February 2020. The increase in the earnings threshold takes effect from 1 February 2020.

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