



STATUTORY INSTRUMENTS.

**S.I. No. 512 of 2014**



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 5) (MODIFICATIONS OF  
SOCIAL INSURANCE) REGULATIONS 2014

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 5) (MODIFICATIONS OF SOCIAL INSURANCE) REGULATIONS 2014

I, JOAN BURTON, Minister for Social Protection, in exercise of the powers conferred on me by section 4 (amended by section 96 of the Ministers and Secretaries (Amendment) Act 2011 (No. 10 of 2011)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), and by section 14 of the Social Welfare Consolidation Act 2005, 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. 5) (Modifications of Social Insurance) 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.

*Modifications of insurance for certain former employees of An Post*

2. The Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) are amended by inserting the following article after article 83:

*“Certain former employees of An Post*

83A. (1) This article applies to a person who—

- (a) was employed in a permanent and pensionable capacity by An Post on 5 April 1995, or
- (b) having been employed by An Post on 5 April 1995 in a capacity which was not permanent and pensionable, subsequently ceases to be so employed, but immediately upon such cessation becomes employed by An Post in a permanent and pensionable capacity,

and who—

- (i) continues to be so employed in a permanent and pensionable capacity by An Post immediately before the transfer of the National Lottery licence to Premier Lotteries Ireland Ltd.,

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

- (ii) ceases to be so employed by An Post on the transfer of the National Lottery licence to Premier Lotteries Ireland Ltd.,
- (iii) immediately upon such cessation becomes employed in a permanent and pensionable capacity by Premier Lotteries Ireland Ltd., and
- (iv) continues to be so employed in a permanent and pensionable capacity by Premier Lotteries Ireland Ltd.

(2) In sub-article (1) 'employed in a permanent and pensionable capacity' means employed under terms and conditions which provide—

- (a) that the person is employed in a permanent and pensionable capacity, and
- (b) for payment during illness on a basis considered adequate by the Minister.

(3) In the case of a person to whom this article applies, the provisions of Part 2 of the Act of 2005 shall be modified in the following manner—

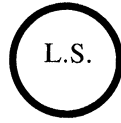
- (a) where in any contribution week a payment of more than €352 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, there shall be payable a contribution by that employed contributor under section 13(2)(b) of the Act of 2005 at the rate of—
  - (i) 0.9 per cent of the amount of reckonable earnings up to €1,443, and
  - (ii) 4 per cent of the amount of reckonable earnings in excess of €1,443,

in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis) to which that payment relates,

- (b) subject to section 13(2)(da) of the Act of 2005, where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution shall be payable by the employed contributor's employer under section 13(2)(d) of the Act of 2005 at the rate of 2.35 per cent of those reckonable earnings, and
- (c) employment contributions paid under this sub-article in respect of a person shall be disregarded in determining whether the contribution conditions for any benefit other than carer's benefit, widow's (contributory) pension, widower's (contributory) pension, surviving civil partner's (contributory) pension, guardian's

payment (contributory) or occupational injuries benefits are satisfied.”.

The Minister for Finance consents to the foregoing Regulations.



GIVEN under my Official Seal,  
13 November 2014.

MICHAEL NOONAN,  
Minister for Finance.

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.)*

Certain permanent and pensionable employees in the civil service, local and public authorities and in other public bodies are liable for modified rates of PRSI contributions and, in return, are entitled to a limited range of social insurance benefit, i.e. Widow/Widower's or Surviving Civil Partner's (Contributory) Pension, Guardian's Payment (Contributory) and Carer's Benefit. In general, the modified rates of PRSI contributions apply to civil and public servants who were employed in a permanent and pensionable capacity before 6th April 1995 and who continue to be so employed.

These Regulations provide for the continuation of the payment of the existing modified rate of PRSI contributions being paid by certain employees of An Post who transfer to the new National Lottery company on the transfer of the National Lottery licence to Premier Lotteries Ireland Ltd.

In order to be entitled to continue to pay the modified rate of PRSI contributions, the employees of An Post who transfer to Premier Lotteries Ireland Ltd. must continue to be employed by Premier Lotteries Ireland Ltd. under terms and conditions which provide—

- (a) that such persons are employed in a permanent and pensionable capacity, and
- (b) for payment during illness on a basis considered adequate by the Minister for Social Protection.

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