



STATUTORY INSTRUMENTS.

**S.I. No. 730 of 2021**



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 2) (ATTRIBUTION OF SELF-  
EMPLOYMENT CONTRIBUTIONS) REGULATIONS 2021

S.I. No. 730 of 2021

**SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 2) (ATTRIBUTION OF SELF-EMPLOYMENT CONTRIBUTIONS) REGULATIONS 2021**

I, HEATHER HUMPHREYS, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (as adapted by the Employment Affairs and Social Protection (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 447 of 2020)) and 38E(4) (inserted by section 8 of the Social Welfare (Covid-19) (Amendment) Act 2020 (No. 12 of 2020)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), with the consent of 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) (Attribution of self-employment contributions) Regulations 2021.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability Regulations) 1996 to 2021 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2021.

***Attribution of Self-Employment Contributions***

2. The Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996 (amended by article 3 of Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Reckonable Income) Regulations 2021 (S.I. No. 234 of 2021)) are amended by the insertion of the following article after article 26:

**“Attribution of Self-Employment Contributions**

27. For the purposes of section 38E(4) of the Act of 2005, in the case of a self-employed contributor to whom paragraphs (a), (b), (c) or (d) of section 38C(1) of the Act of 2005 applies, the number of self-employment contributions deemed to have been made shall be 52 in the 2020 contribution year.”.

The Minister for Public Expenditure consents to the making of the foregoing Regulations.



GIVEN under my Official Seal,  
15 December, 2021.

MICHAEL MCGRATH,  
Minister for Public Expenditure and Reform.



GIVEN under my Official Seal,  
17 December, 2021.

HEATHER HUMPHREYS,  
Minister for Social Protection.

EXPLANATORY NOTE

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

Section 38E(4) (inserted by section 8 of the Social Welfare (Covid-19) (Amendment) Act 2020 (No. 12 of 2020)) of the Social Welfare Consolidation Act 2005 allows the Minister for Social Protection with the consent of the Minister for Public Expenditure and Reform to make regulations prescribing the number of self-employment contributions to be attributed to a self-employed contributor entitled to and in receipt of the Covid-19 pandemic unemployment payment or a jobseeker's payment but would otherwise be entitled to the Covid-19 pandemic unemployment payment.

These Regulations specify that for a self-employed contributor who, in 2020, was entitled to and in receipt of the Covid-19 pandemic unemployment payment or a jobseeker's payment but would otherwise be entitled to the Covid-19 pandemic unemployment payment, 52 self-employment contributions shall be deemed to have been made in the 2020 contribution year.

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