



STATUTORY INSTRUMENTS.

S.I. No. 260 of 2023



NATIONAL MINIMUM WAGE ACT 2000 (AMENDMENT OF
SCHEDULE 1) REGULATIONS 2023

S.I. No. 260 of 2023

NATIONAL MINIMUM WAGE ACT 2000 (AMENDMENT OF
SCHEDULE 1) REGULATIONS 2023

I, NEALE RICHMOND, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by sections 3 and 19(3) of the National Minimum Wage Act 2000 (No. 5 of 2000) and the Enterprise, Trade and Employment (Delegation of Ministerial Functions) Order 2023 (S.I. No. 14 of 2023), and having consulted with such representatives of employers and employees in the State as I consider appropriate, hereby make the following regulations:

1. These Regulations may be cited as the National Minimum Wage Act 2000 (Amendment of Schedule 1) Regulations 2023.

2. Schedule 1 to the National Minimum Wage Act 2000 (No. 5 of 2000) is amended –

(a) in Part 1, by the substitution of the following paragraph for paragraph 5:

“5. The amount of any service charge distributed to the employee through the payroll (excluding any charge distributed by the employer to which section 4D(1) of the Payment of Wages Act 1991 applies).”,

and

(b) in Part 2, by the substitution of the following paragraph for paragraph 5:

“5. Any amount of —

(a) a tip or gratuity (within the meaning of section 1 of the Payment of Wages Act 1991) paid into a central fund managed by the employer and distributed to the employee through the payroll, or

(b) a charge distributed by the employer (to which section 4D(1) of that Act applies).”.

GIVEN under my hand,
24 May 2023

NEALE RICHMOND,
Minister of State at the Department of Enterprise, Trade and
Employment.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 30th May, 2023.*

EXPLANATORY NOTE

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

The purpose of these Regulations is to re-classify service charges as a non-reckonable component in the calculation of the average hourly rate of pay. This re-classification will only apply to the sectors in the economy to whom the Payment of Wages (Amendment) (Tips and Gratuities) Act 2022 applies. This will have the effect of ensuring that service charges are not used by employers in those sectors when calculating an employee's hourly rate of pay for the purposes of the National Minimum Wage Act 2000.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 1.50

