



STATUTORY INSTRUMENTS.

S.I. No. 294 of 2010



SOCIAL WELFARE (EMPLOYERS' PAY-RELATED SOCIAL
INSURANCE EXEMPTION SCHEME) REGULATIONS, 2010.

(Prn. A10/0883)

SOCIAL WELFARE (EMPLOYERS' PAY-RELATED SOCIAL INSURANCE EXEMPTION SCHEME) REGULATIONS, 2010.

The Minister for Social Protection in exercise of the powers conferred on him by sections 4 (as amended by section 17 and schedule 3 of the Social Welfare Law Reform and Pensions Act 2006 (No. 5 of 2006)) and section 13(9) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005) hereby makes the following Regulations:

Citation.

1. These Regulations may be cited as the Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations, 2010.

Definitions.

2. In these Regulations—

"the Principal Act" means the Social Welfare Consolidation Act 2005.

"additional employee" means an employee who immediately before the date of commencement of the employment was

(a) in receipt of one of the following social welfare payments within the meaning of the Principal Act for at least 156 days without interruption,

(i) Jobseeker's Benefit,

(ii) Jobseeker's Allowance,

(iii) One-Parent Family Payment,

(iv) Disability Allowance,

or

(b) participating in a programme administered by the Department of Enterprise, Trade and Innovation and known as the Work Placement Programme for at least 3 months without interruption, and

(c) who on commencing employment, becomes an employed contributor by virtue of section 12 of the Principal Act.

"Employers' Pay-Related Social Insurance Exemption Scheme" means the Employer Job (PRSI) Incentive Scheme.

"tax clearance certificate" means a certificate issued by the Collector-General under section 1095 (inserted by section 127(b) of the Finance Act 2002 and

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amended by section 156 of the Finance Act 2010) of the Taxes Consolidation Act 1997.

“exemption certificate” means a document, signed by an officer of the Minister, granting an exemption to an employer from the liability to pay the contribution specified in section 13(2)(d) of the Principal Act.

“Collector-General” means the Collector-General appointed under Section 851 of the Taxes Consolidation Act 1997.

PRSI exemption.

3. (1) Subject to this regulation and application to the Department of Social Protection, an employer who, on or after the 1st day of January 2010 and on or before the 31st day of December 2010 employs an additional employee shall, under and by virtue of a scheme administered by the Department of Social Protection and known as the Employer Job (PRSI) Incentive Scheme, and where such employment constitutes an increase in that employer’s employed workforce above that applying on the first day or the last day, whichever is the greater, of the 3 month period immediately prior to the date of commencement of the employment of that additional employee, in respect of the said additional employee, be exempt from the liability to pay the contribution specified in section 13(2)(d) of the Principal Act for a period of 12 months.

(2) For the period that the exemption granted under sub-section (1) applies the employee must be remunerated for, on average based on any 4 weeks that may be selected by an officer of the Minister, 30 hours or more of employment, per week.

(3) An exemption granted under sub-section (1) shall apply for the period specified in an exemption certificate issued to the employer in respect of an additional employee.

(4) Sub-section (1) shall not apply if:

- (i) the employer is a public service body within the meaning of section 1 of the Financial Emergency Measures in the Public Interest Act 2009 (No. 5 of 2009).
- (ii) the additional employee would raise the proportion of the employer’s employed workforce employed under the Employer Job (PRSI) Incentive Scheme to more than 5% of the employed workforce or 5 employees, whichever is the greater.
- (iii) an application made under that sub-section is not accompanied by a valid tax clearance certificate held by the employer.
- (iv) in the opinion of an officer of the Minister:
 - (a) such employment does not constitute an increase in that employer's employed workforce above that applying on the first day or the last day, whichever is the greater, of the 3 month

period immediately prior to the date of commencement of the employment of that additional employee.

(b) such employment will not be sustained for more than 6 months.

4. (a) If the employment of the additional employee ceases within 6 months of the granting of an exemption under section 3(1) the contributions specified shall be payable by the employer.

(b) The contributions specified in subsection (a) may not be payable where an officer of the Minister decides that it is not appropriate having regard to the circumstances of the case.

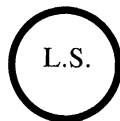
5. (a) In any contribution week that an employee is entitled to or in receipt of a payment under a scheme, administered by the Minister for Social Protection, and known as Back to Work Allowance his or her employer shall, where an exemption granted under the Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations, 2003 applied immediately prior to the commencement of these Regulations, be exempt from the liability to pay the contribution specified in section 13 (2)(d) of the Principal Act.

(b) Sub-article (a) shall not apply for any period during which an employee is no longer entitled to or in receipt of a payment under a scheme, administered by the Minister for Social Protection, known as Back to Work Allowance.

Revocation

6. The Social Welfare (Employers' Pay-Related Social Insurance Exemption Scheme) Regulations, 2003 (S.I. 452 of 2003) are revoked.

The Minister for Finance hereby consents to the making of the foregoing Regulations.



GIVEN under the Official Seal of the Minister for Finance,
4 June 2010.

BRIAN LENIHAN,
Minister for Finance.



GIVEN under the Official Seal of the Minister for Social Protection,
4 June 2010.

ÉAMON Ó CUÍV,
Minister for 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 Employer Job (PRSI) Incentive Scheme. Employers who, after 1 January 2010 and before 31 December 2010, take on additional employees are exempted from having to pay the employer's portion of PRSI contributions in respect of the employee for a period of 12 months from the date of approval of their application.

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