



STATUTORY INSTRUMENTS.

S.I. No. 671 of 2016



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 2) (EXCEPTED
EMOLUMENTS) REGULATIONS 2016

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INSURABILITY) (AMENDMENT) (NO. 2) (EXCEPTED
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I, LEO VARADKAR, Minister for Social Protection, in exercise of the powers conferred on me by sections 2(1) (amended by section 6(1) of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013 (No. 20 of 2013)) and 4 (adapted by the Social and Family Affairs (Alteration of Name of Department and Title of Minister) Order 2010 (S.I. No.186 of 2010)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), 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) (Excepted Emoluments) Regulations 2016.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2016 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2016.

Commencement

2. These Regulations shall have effect from 1 January 2017.

Excepted emoluments

3. Article 50A (amended by article 3 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Excepted Emoluments and Income) Regulations 2014 (S.I. No. 333 of 2014)) is amended by the substitution of the following paragraph for paragraph (f):

“(f) any emoluments, within the meaning of the Act of 1997, received by a person in respect of any of the following offices:

(i) Offices belonging to either House of the Oireachtas;

(ii) Membership of the European Parliament;

(iii) Offices belonging to any court in the State;

(iv) Public Offices under the State, other than as a member of a local authority (within the meaning of the Local Government Act 2001),”.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 6th January, 2017.*



GIVEN under my Official Seal,
22 December 2016.

LEO VARADKAR,
Minister for Social Protection.

EXPLANATORY NOTE

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

Article 50A(f) of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 provides that emoluments within the meaning of the Taxes Consolidation Act 1997 received by a range of public office holders are not “reckonable emoluments” and therefore not subject to PRSI at the class S rate or the modified PRSI classes B, C or D.

These public office holders include the President, members of the Oireachtas, the judiciary, the Attorney General, the Comptroller and Auditor General, members of a local authority and certain members of the European Parliament.

These Regulations amend article 50A(f)(iv) by excluding members of a local authority from its provisions. This means that, with the exceptions of persons aged over 66 years and modified rate contributors (pre-1995 civil/public servants), PRSI at class S rate will be payable on a person’s income as a councillor.

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