



STATUTORY INSTRUMENTS.

S.I. No. 688 of 2023

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (CREDITED
CONTRIBUTIONS) REGULATIONS 2023

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INSURABILITY) (AMENDMENT) (NO. 1) (CREDITED
CONTRIBUTIONS) REGULATIONS 2023**

I, HEATHER HUMPHERRYS, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (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 33(b) 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. 1) (Credited Contributions) Regulations 2023.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2022 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2023.

Interpretation

2. In these Regulations “Principal Regulations” means the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996).

Commencement

3. (1) These Regulations, other than articles 6 and 9, come into operation on 1 January 2024.

(2) Articles 6 and 9 shall have effect from 1 November 2019.

Restriction of pre-entry credits

4. Article 56 of the Principal Regulations is amended—

(a) in sub-article (1) by the substitution of “sub-articles (1A) and (2)” for “sub-article (2)”,

(b) by the insertion after sub-article (1) of the following:

“(1A) An employment contribution shall not be credited under sub-article (1) to a person whose entry into insurance occurred after he or she had attained pensionable age.”.

Restriction of credits after pensionable age

5. Article 58(1)(a) of the Principal Regulations is amended by the insertion after “in respect of a day of duly notified incapacity for work or of proven unemployment” of “(other than any such day after an insured person has attained pensionable age)”.

Credits in respect of periods when a person is in receipt of parent’s benefit

6. Article 58(1)(b) of the Principal Regulations is amended by the insertion after “adoptive benefit,” of “parent’s benefit,”.

Attendance at approved course of training – amendments

7. Article 60(1) of the Principal Regulations is amended—
 - (a) by the substitution of “which he or she attends” for “which he attends”,
 - (b) by the redesignation of existing paragraphs (a) and (b) as paragraphs (b) and (c) respectively,
 - (c) by the insertion before paragraph (b) (redesignated as per article 7(b)) of the following paragraph—
“(a) he or she is under pensionable age,”,
and
 - (d) by the substitution in paragraph (b) (redesignated as per article 7(b)) of “him or her” for “him” in both places where it occurs.

Participation in approved course of education etc. – amendments

8. Article 62 of the Principal Regulations is amended—
 - (a) in sub-article (1) by the substitution of “he or she is under pensionable age and participating in” for “he is participating in”, and
 - (b) in sub-article (2) by the substitution of “him or her” for “him” in both places where it occurs.

Credits in respect of periods when a person is availing of parent’s leave

9. Article 63C of the Principal Regulations is amended—
 - (a) in sub-article (1) by the insertion after paragraph (b) of the following paragraph—
“(ba) parent’s leave under Part 2 of the Parent’s Leave and Benefit Act 2019 (No. 35 of 2019),”;
 - (b) in sub-article (3) by the substitution of “adoptive benefit, parent’s benefit or paternity benefit” for “adoptive benefit or paternity benefit”.

Volunteer development workers - amendments

10. Article 64 of the Principal Regulations is amended—

- (a) in sub-article (1) by the substitution of “during the whole or any part of which he or she is under pensionable age and is” for “during the whole or part of which he is”, and
- (b) in sub-article (3) by the substitution of “him or her” for “him” in both places where it occurs.



GIVEN under my Official Seal,
20 December, 2023.

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.)

Part 4 of the Social Welfare (Miscellaneous Provisions) Act 2023 (No. 37 of 2023)) amends the Social Welfare Consolidation Act 2005 to facilitate *inter alia*—

- the introduction of flexibility to State pension (contributory) to allow a person to defer claiming the State pension (contributory) up to the age of 70.
- continued access to specified weekly social welfare payments after reaching pensionable age and during pension deferral.

These Regulations make consequential changes to the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) restricting the extent to which employment contributions can be credited to an insured person who has attained pensionable age and—

- (a) whose entry into insurance had not occurred prior to attaining pensionable age;
- (b) is claiming illness benefit, partial capacity benefit, jobseeker's benefit or jobseeker's benefit (self-employed);
- (c) is attending certain approved courses of education or training;
- (d) is employed as a volunteer development worker.

These restrictions take effect from 1 January 2024: the date on which the possibility for such credited contributions might first arise by virtue of the changes made by Part 4 of the Social Welfare (Miscellaneous Provisions) Act 2023. Under the law in force up to 31 December 2023 it was not possible for credited contributions to be claimed by anyone over pensionable age. Credited contributions of these varieties, or in these circumstances, will remain fully available to persons under pensionable age.

The Regulations also allow for credited contributions in respect of periods during which an insured person is in receipt of parent's benefit or is availing of parent's leave – similar to the credits already available in respect of periods of health and safety benefit, maternity benefit/leave, adoptive benefit/leave, paternity benefit/leave or carer's benefit/leave. Such credits will be deemed to be available in respect of any periods beginning on or after 1 November 2019 – the date on which the provisions of the Parent's Leave and Benefit Act 2019 came into force which created entitlements to parent's benefit and parent's leave.

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