



STATUTORY INSTRUMENTS.

S.I. No. 34 of 2024

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (EMPLOYMENT
CONTRIBUTIONS - MISCELLANEOUS AMENDMENTS)
REGULATIONS 2024

**SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (EMPLOYMENT
CONTRIBUTIONS - MISCELLANEOUS AMENDMENTS)
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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)) 14(1) and 25(1) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), with the consent of the Minister for Finance given after consultation with the Minister for Public Expenditure, National Development Plan Delivery 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. 1) (Employment Contributions - Miscellaneous Amendments) Regulations 2024.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2023 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2024.

Commencement

2. These Regulations come into operation on 1 January 2024.

State pension (contributory) – miscellaneous amendments

3. The Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) are amended—

(a) by the substitution of the following article for article 31:

“Determination of reckonable income for persons becoming or ceasing as voluntary contributors.

31. In determining the voluntary contribution payable by a person in a contribution year in which he or she—

(a) becomes a voluntary contributor, or

(b) ceases to be a voluntary contributor—

(i) on becoming an employed contributor, or

(ii) in the case of a person born before 1 January 1958 on attaining pensionable age, or

- (iii) in the case of a person born on or after 1 January 1958, by reason of having been awarded the State pension (contributory) or attaining the age of 70 years,

his or her reckonable income for the preceding contribution year shall be calculated as a share of his or her reckonable income in that year proportionate to the part of the contribution year in which he or she becomes or ceases to be a voluntary contributor.”,

and

- (b) in article 88(1) (amended by Art 9(b) of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Miscellaneous Amendments) Regulations 2012 (S.I. No. 509 of 2012), by the substitution of the following paragraph for paragraph (a):

“(a) an employment specified in Part 1 of Schedule 1 to the Act of 2005, where the employee—
 (i) in the case of a person born before 1 January 1958 has attained pensionable age, or
 (ii) in the case of a person born on or after 1 January 1958, has been awarded a State pension (contributory) or has attained the age of 70 years.”.

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

GIVEN under my Official Seal,
 24 January, 2024.

MICHAEL MCGRATH,
 Minister for Finance.

GIVEN under my Official Seal,
 31 January, 2024.

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—

access to the State pension (contributory), in certain circumstances, for long-term carers,

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.

the phased transition to the total contributions approach, in the calculation of the State pension (contributory).

These Regulations make consequential changes to articles 31 and 88 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) arising from changes to the system of PRSI which follow from the Part 4 primary legislation.

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