



STATUTORY INSTRUMENTS.

**S.I. No. 653 of 2018**



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND  
INSURABILITY) (AMENDMENT) (NO. 2) REGULATIONS 2018

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 2) REGULATIONS 2018

I, REGINA DOHERTY, Minister for Employment Affairs and Social Protection, in exercise of the powers conferred on me by sections 4 (adapted by the Social and Family Affairs (Alteration of Name of Department and Title of Minister) Order 2017 (S.I. No. 366 of 2017)) and 17 (amended by section 19 of the Social Welfare and Pensions Act 2013 (No. 38 of 2013)) 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 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. 2) Regulations 2018.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability Regulations) 1996 to 2018 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2018.

*Commencement*

2. These Regulations shall have effect from 1 January 2019.

*Interpretation*

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

*Definitions*

4. Article 3 of the Principal Regulations is amended by the substitution of:

“ ‘the Regulations of 2018’ means the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018);”

for

“ ‘the Regulations of 2001’ means the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001);”.

*Contributors and Collection of Contributions*

5. Article 6 of the Principal Regulations is amended by the insertion of the following definitions:

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 18th January, 2019.*

“ ‘electronic means’ has the same meaning as it has in section 917EA(1) of the Act of 1997;

‘payment date’ in relation to an income tax month, means—

- (i) the day that is 15 days from the last day of the income tax month, or
- (ii) the day that is 24 days from the last day of the income tax month where the following conditions are met:
  - (I) the return and the remittance of the amount of the contributions due for the income tax month are made by such electronic means as the Revenue Commissioners require;
  - (II) the return is made by the return filing date and the remittance concerned is made on or before the day that is 24 days from the last day of the relevant income tax month;

‘return filing date’, in relation to an income tax month, means the day that is 15 days from the last day of the month;”.

*Deduction of contributions by employers from earnings and emoluments*

6. Article 7(3) (amended by article 6 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) Regulations 2003 (S.I. No. 726/2003)) of the Principal Regulations is amended by the substitution of:

“Regulation 9 of the Regulations of 2018”

for

“Part 4 of the regulations of 2001”.

*Time limit for payment of contributions*

7. Article 9 of the Principal Regulations is deleted.

*Charging of interest on arrears of contributions*

8. Article 10 of the Principal Regulations is amended by the substitution of the following sub-article for sub-article (1):

“(1) Where any amount in respect of an employment contribution, including an amount estimated under the provisions of article 11 or 12, which—

- (a) an employer is liable to pay to the Collector-General or to the Minister, as the case may be, or
- (b) an employed contributor to whom paragraph (a) or (b) of section 13(4A) applies is liable to pay to the Collector-General or to the Minister, as the case may be,

is not so paid on or before the payment date, simple interest on that amount shall be paid by the employer or the employed contributor, as the case may

be, and such interest shall be calculated at the rate at which, for the time being, interest is chargeable on unpaid income tax under section 991 of the Act of 1997.”.

*Estimation by inspector of taxes of contributions due*

9. The Principal Regulations are amended by the substitution of the following article for article 11:

**“Estimation by inspector of taxes of contributions due.**

11. (1) Where adequate information is not available or is not forthcoming in regard to the emoluments of a contributor, an inspector of taxes may make an estimate, for the purpose of this Article referred to as an assessment, of the amount of contributions due by or in respect of such contributor and the amount so assessed shall be the amount collectable in respect of such contributions.

(2) Where an assessment has been made by the inspector of taxes of an amount due in respect of the contributions in accordance with sub-article (1), the contributor in respect of whose emoluments such assessment has been made or amended, may appeal against such assessment and the provisions of Part 40A of the Act of 1997 shall apply in respect of such appeal.”.

*Estimation by social welfare inspector and deciding officer of contributions due*

10. The Principal Regulations are amended—

(a) in article 12—

(i) in sub-article (2) by the substitution of “remit to the Minister” for “remit to the inspector”,

(ii) by the substitution of the following sub-article for sub-article (3):

“(3) A request by an inspector under this article shall be made in writing to the employer and on receipt of such request the employer shall-

(a) remit the amount specified in this request to the Minister within 14 days,

and

(b) provide to the inspector proof of such remittance within 21 days.”,

and

(iii) by the substitution of the following sub-article for sub-article (6):

“(6) On receipt of a revised request from an inspector in accordance with sub-article (5), an employer, notwithstanding the provisions of article 8, shall-

(a) remit to the Minister the revised amount of contributions determined to be due within 14 days,

and

(b) provide to the inspector proof of such remittance within 21 days.”,

and

(b) in article 20D—

(i) in sub-article (2) by the substitution of “remit to the Minister” for “remit to the inspector”,

and

(ii) by the substitution of the following sub-article for sub-article (6):

“(6) On receipt of a revised request from an inspector in accordance with sub-article (5), a self-employed contributor, notwithstanding the provisions of article 8, shall-

(a) remit to the Minister the revised amount of contributions determined to be due within 14 days,

and

(b) provide to the inspector proof of such remittance within 21 days.”.

*Notification to Revenue of payment to contributor*

11. The Principal Regulations are amended by the substitution of the following articles for article 13:

**“Notification to Revenue of payment to contributor.**

13. On or before the making of any payment of earnings or emoluments to a contributor, an employer shall notify the Collector-General, in respect of each contributor, of—

(a) the date of payment of the earnings or emoluments,

(b) the amount of the earnings or emoluments of the contributor from which the employer is liable to deduct from a contributor,

(c) the amount of the earnings or emoluments of the contributor on which an employer’s contribution is payable,

(d) where the contributor is exempt from paying a contribution, the reason for such exemption,

(e) the number of contribution weeks that the payment relates to,

- (f) the rate or rates of employment contribution applicable to each contribution week,
- (g) the total amount of contributions which the employer is liable to deduct from the contributor,
- (h) the total amount of contributions which the employer is liable to remit after deducting the amount of contribution that the employer is liable to deduct from the contributor, and
- (i) the pension tracing number, being a number assigned to a sponsored occupation pension scheme by the Pensions Authority where the employee is a member of the scheme, unless it has been previously provided by the employer.

**Electronic system.**

13A. The provisions of section 984A of the Act of 1997 shall apply in respect to all contributions which are to be remitted by an employer to the Collector-General.”.

*Issuing of certificate by employer to a special contributor at the end of contribution year*

12. Article 15 (amended by article 2 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Contributions) Regulations 1999 (S.I. No. 140/1999)) of the Principal Regulations is amended-

- (a) by the substitution of:

**“Issuing of certificate by employer to a special contributor at the end of contribution year.**

15. (1) Within 46 days from the end of a contribution year, an employer of a special contributor shall give to each special contributor in his employment on the last day of the contribution year a certificate showing in respect of the employment-”

for

**“Issuing of certificate by employer to contributor at the end of contribution year.**

15. (1) Within 46 days from the end of a contribution year, an employer shall give to each contributor in his employment on the last day of the contribution year a certificate showing in respect of the employment-”.

and

- (b) in sub-article (2) by the deletion of “by the Revenue Commissioners or, in the case of a special contributor,”.

*Issuing of certificate by employer to a special contributor on cessation of employment*

13. Article 16 of the Principal Regulations is amended-

(a) by the substitution of:

**“Issuing of certificate by employer to a special contributor on cessation of employment.**

16. (1) An employer of a special contributor shall give to each special contributor on the cessation of insurable employment or insurable self-employment a certificate showing in respect of such employment-”

for

**“Issuing of certificate by employer to contributor on cessation of employment.**

16. (1) An employer shall give to each contributor on the cessation of insurable employment or insurable self-employment a certificate showing in respect of such employment-”,

and

(b) in sub-article (2) by the deletion of “by the Revenue Commissioners or, in the case of a special contributor,”.

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



GIVEN under my Official Seal,  
19 December 2018.

PASCHAL DONOHOE,  
Minister for Finance.



GIVEN under my Official Seal,  
21 December 2018.

REGINA DOHERTY,  
Minister for Employment Affairs and 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 a number of amendments to the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 relating to new requirements of returns of PRSI social insurance contributions to be made by employers operating PAYE. These provisions mirror those for the collection by Revenue of income tax and USC under the PAYE system of tax collection.

From 1 January 2019, Revenue are changing aspects of their PAYE system of collecting income tax (and USC) to move from an annual return system to a “real-time” system, referred to as PAYE Modernisation. Under this “real-time” system, employers who deduct income tax under the PAYE system of collection will be required to make a notification to Revenue on each occasion a worker is paid.

These Regulations also update articles 12 and 20D of the Consolidated Regulations, which relate to Social Welfare inspector determinations, to provide that the remittance by an employer or a self-employed contributor, on foot of a determination by the inspector is to be made to the Minister.

In addition the Regulations provide that an employer must provide the Social Welfare inspector with proof of payment of the amount determined by that inspector to be due to the Minister.

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