

S.I. No. 77/1979 - Social Welfare (Collection of Employment Contributions by The Collector-General) Regulations, 1979.

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SOCIAL WELFARE (COLLECTION OF EMPLOYMENT CONTRIBUTIONS BY THE COLLECTOR-GENERAL) REGULATIONS, 1979.

The Minister for Social Welfare, in exercise of the powers conferred on him by [section 3](#), [9](#) and [12](#) of the [Social Welfare Act, 1952](#) (No. 11 of 1952) and by sections 2, 6, 8 and 11 of that Act (as amended by the [Social Welfare \(Amendment\) Act, 1978](#) (No. 25 of 1978) and by [section 52](#) of the [Social Welfare Act, 1952](#) (as substituted by the [Social Welfare \(No. 2\) Act, 1976](#) (No. 28 of 1976)) and by sections 7, 8, 9, 13 and 15 of the Social Welfare (Pay-Related Benefit) Act, 1973 (No. 2 of 1973) and by [sections 11](#) and [12](#) of the [Social Welfare \(Amendment\) Act, 1978](#), hereby makes the following Regulations:

1 Citation and commencement. **1.** These Regulations may be cited as the Social Welfare (Collection of Employment Contributions by the Collector-General) Regulations, 1979, and shall come into operation on the 6th day of April, 1979.

2 Interpretation. **2.** In these Regulations—

"the Act of 1952" means the [Social Welfare Act, 1952](#);

"the Act of 1967" means the [Income Tax Act, 1967](#) (No. 6 of 1967);

"the Collector" means the Collector-General appointed under section 162 of the Act of 1967;

"employee" means an employed contributor in receipt of reckonable earnings;

"income tax month" means a month beginning on the 6th day of any of the months of April to March in any contribution year and ending on the 5th day of the following month.

3 Revocation of earlier regulations. **3.** The Social Welfare (Collection of Contributions) Regulations, 1967 (S.I. No. 90 of 1967), the Social Welfare (Collection of Contributions) (Amendment) Regulations, 1976 (S.I. No. 222 of 1976), the Social Welfare (Pay-Related Contributions) Regulations, 1973 (S.I. No. 354 of 1973), the Social Welfare (Pay-Related Contributions) Regulations, 1974 (S.I. No. 79 of 1974) and the Social Welfare (Scale of Pay-Related Contributions) Regulations, 1974 (S.I. No. 74 of 1974) are hereby revoked.

4 Determination of reckonable earnings. **4.** For the purposes of these Regulations, "reckonable earnings" means emoluments, derived from insurable employment or insurable (occupational injuries) employment, to which Chapter IV of Part V of the Act of 1967, applies but without regard to section 192 of that Act, (other than non-pecuniary emoluments), reduced by so much of the allowable contribution referred to in regulations 59 and 60 of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960) (inserted by the Income Tax (Employments) Regulations, 1972 (S.I. No. 260 of 1972)) as is deducted on payment of those emoluments.

5 Concurrent employment by two or more employers. **5.** For the purposes of section 6 (1) (d) of the Act of 1952, an employed contributor shall in a contribution year be regarded as being concurrently employed by two or more employers when—

(a) at the commencement of such year, while in the employment of an employer, he is also employed by another employer or other employers, or

(b) in the course of such year, while in the employment of an employer, he commences employment with another employer or with other employers.

6 Recovery by employer of contributions due by employee. **6.** (1) An employer shall, on making any payment of reckonable earnings to an employed contributor, deduct from the earnings—

(a) the amount of any employment contribution due by the contributor in respect of that payment of reckonable earnings, or

(b) where the said amount cannot at the time of making such payment be ascertained, the amount reasonably believed by the employer to be so due.

(2) Where the amount deducted under sub-article (1) (b) of this article is greater than the amount due by the contributor the employer shall repay the difference to the contributor.

(3) A contribution payable by an employed contributor shall not be recoverable from him by his employer otherwise than by deduction in accordance with sub-article (1) of this article or under the provisions of Part IV of the Income Tax (Employments) Regulations, 1960, as applied to employment contributions.

7 Remittance of employment contributions by employer to the Collector. **7.** (1) Employment contributions payable in respect of reckonable earnings shall be collected and be recoverable by the Collector and accounted for by him and paid into the Social Insurance Fund.

(2) Employment contributions payable in respect of reckonable earnings shall be remitted by the employer to the Collector.

8 Returns by employers at end of contributions year. **8.** An employer shall furnish to the Collector within twenty-five days from the end of a contribution year or from the day in a contribution year in which he ceases to be an employer who is required to send a notification to the Revenue Commissioners under regulation 8 (1) of the Income Tax (Employments) Regulations, 1960—

(a) a return, in a form provided or approved by the Revenue Commissioners, in respect of each employee employed during the course of that year showing—

(i) the total employment contributions payable by the employee in the contribution year,

(ii) the total employment contributions which the employer was liable to remit for the contribution year,

(iii) the number of contribution weeks in the contribution year in which the employee was in insurable employment with the employer,

(iv) the dates of commencement and cessation of employment occurring within the contribution year,

(v) particulars relating to—

(A) the rate of employment contribution applicable to the employee at the commencement of the contribution year, or at the date of commencement of the employment (if later) and

(B) where any change in his rate of contribution occurred during the year, the rate of employment contribution applicable to the employee at the end of the contribution year or at the cessation of employment (if earlier), and the number of contribution weeks during the year in which the employee was in insurable employment to which that rate of employment contribution refers, and

(vi) the total reckonable earnings in the contribution year, and

(*b*) a statement, declaration and certificate, in such form as may be provided or approved by the Revenue Commissioners, showing the total employment contributions which the employer was liable to remit in respect of every employee in the contribution year.

9 Issuing of certificate to employee at end of contribution year.

9. (1) Within nine days from the end of a contribution year an employer shall give to each employee in his employment on the last day of the contribution year a certificate showing in respect of the employment—

(*a*) the total employment contributions deducted from the reckonable earnings of the employee during the contribution year,

(*b*) the total employment contributions which the employer was liable to remit for the contribution year,

(*c*) the number of contribution weeks in the contribution year in which the employee was in insurable employment,

(*d*) the date of commencement of the employment where it occurred during the contribution year,

(e) particulars relating to—

(i) the rate of employment contribution applicable to the employee at the commencement of the contribution year, or at the date of commencement of the employment (if later) and

(ii) where any change in his rate of contribution occurred during the year, the rate of employment contribution applicable to the employee at the end of the contribution year and the number of contribution weeks during the year in which the employee was in insurable employment to which that rate of employment contribution refers, and

(f) the total reckonable earnings in the contribution year.

(2) The certificate specified in sub-article (1) of this article shall be in such form as may be provided or approved by the Revenue Commissioners.

10 Issuing of certificate to employee on cessation of employment.

10. (1) An employer shall give to each employee on the cessation of employment a certificate showing in respect of the employment—

(a) the total employment contributions which the employer was liable to remit for the contribution year up to and including the date of the cessation of employment,

(b) the number of contribution weeks in the contribution year in which the employee was in insurable employment up to and including the date of the cessation of employment,

(c) the date of commencement of the employment where it occurred during the contribution year,

(d) particulars relating to the rate of employment contribution applicable to the employee at the date of the cessation of employment, and