



STATUTORY INSTRUMENTS.

S.I. No. 534 of 2024

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 2) (MODIFICATIONS OF
INSURANCE) REGULATIONS 2024

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INSURABILITY) (AMENDMENT) (NO. 2) (MODIFICATIONS OF
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I, HEATHER HUMPHREYS, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (amended by section 10 of the Social Welfare Act 2020 (No. 30 of 2020)), and 14 of the Social Welfare Consolidation Act 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. 2) (Modifications of Insurance) Regulations 2024.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2024 may 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 shall have effect from 1 October 2024.

Interpretation

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

Modifications of insurance - amendments

4. The Principal Regulations are amended as follows-

- (a) Each provision of the Principal Regulations specified in *column 2* is amended, on and from 1 October 2024, by the substitution of the text referred to in *column 4* opposite the mention of that provision for the text referred to in *column 3* opposite that text.
- (b) Each provision amended under *paragraph (a)* is amended, on and from 1 October 2025, by the substitution of the text referred to in *column 5* opposite the mention of the provision so amended for the text substituted by the amendment under *paragraph (a)*.
- (c) Each provision amended under *paragraph (b)* is amended, on and from 1 October 2026, by the substitution of the text referred to in

column 6 opposite the mention of the provision so amended for the text substituted by the amendment under *paragraph (b)*.

- (d) Each provision amended under *paragraph (c)* is amended, on and from 1 October 2027, by the substitution of the text referred to in *column 7* opposite the mention of the provision so amended for the text substituted by the amendment under *paragraph (c)*.
- (e) Each provision amended under *paragraph (d)* is amended, on and from 1 October 2028, by the substitution of the text referred to in *column 8* opposite the mention of the provision so amended for the text substituted by the amendment under *paragraph (d)*.
- (f) In this article, a reference to a column is a reference to a column of the Table to this article.

TABLE

<i>Amendment</i>	<i>Provision of Regulations</i>	<i>Text of Provision</i>	<i>First Substitution</i>	<i>Second Substitution</i>	<i>Third Substitution</i>	<i>Fourth Substitution</i>	<i>Fifth Substitution</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Art. 81(2)(a)(i)(I)	“0.9 percent”	“1 percent”	“1.1 percent”	“1.25 percent”	“1.4 percent”	“1.6 percent”
2	Art. 81(2)(a)(i)(II)	“4 percent”	“4.1 percent”	“4.2 percent”	“4.35 percent”	“4.5 percent”	“4.7 percent”
3	Art. 81(2)(a)(ii)	“2.01 percent”	“2.11 percent”	“2.21 percent”	“2.36 percent”	“2.51 percent”	“2.71 percent”
4	Art. 82(2)(a)(i)(I)	“0.9 percent”	“1 percent”	“1.1 percent”	“1.25 percent”	“1.4 percent”	“1.6 percent”
5	Art. 82(2)(a)(i)(II)	“4 percent”	“4.1 percent”	“4.2 percent”	“4.35 percent”	“4.5 percent”	“4.7 percent”
6	Art. 82(2)(a)(ii)	“1.85 percent”	“1.95 percent”	“2.05 percent”	“2.2 percent”	“2.35 percent”	“2.55 percent”
7	Art. 83(2)(a)(i)(I)	“0.9 percent”	“1 percent”	“1.1 percent”	“1.25 percent”	“1.4 percent”	“1.6 percent”
8	Art. 83(2)(a)(i)(II)	“4 percent”	“4.1 percent”	“4.2 percent”	“4.35 percent”	“4.5 percent”	“4.7 percent”
9	Art. 83(2)(a)(ii)	“2.35 percent”	“2.45 percent”	“2.55 percent”	“2.7 percent”	“2.85 percent”	“3.05 percent”
10	Art. 83A(3)(a)(i)	“0.9 percent”	“1 percent”	“1.1 percent”	“1.25 percent”	“1.4 percent”	“1.6 percent”
11	Art. 83A(3)(a)(ii)	“4 percent”	“4.1 percent”	“4.2 percent”	“4.35 percent”	“4.5 percent”	“4.7 percent”
12	Art. 83A(3)(b)	“2.35 percent”	“2.45 percent”	“2.55 percent”	“2.7 percent”	“2.85 percent”	“3.05 percent”
13	Art. 86(2)(a)(i)	“3.33 percent”	“3.43 percent”	“3.53 percent”	“3.68 percent”	“3.83 percent”	“4.03 percent”
14	Art. 86(2)(a)(ii)	“3.33 percent”	“3.43 percent”	“3.53 percent”	“3.68 percent”	“3.83 percent”	“4.03 percent”
15	Art. 86(2)(a)(iii)	“6.87 percent”	“6.97 percent”	“7.07 percent”	“7.22 percent”	“7.37 percent”	“7.57 percent”
16	Art. 87(2)(a)(i)	“3.9 percent”	“4 percent”	“4.1 percent”	“4.25 percent”	“4.4 percent”	“4.6 percent”
17	Art. 87(2)(a)(ii)	“3.9 percent”	“4 percent”	“4.1 percent”	“4.25 percent”	“4.4 percent”	“4.6 percent”

<i>Amendment</i>	<i>Provision of Regulations</i>	<i>Text of Provision</i>	<i>First Substitution</i>	<i>Second Substitution</i>	<i>Third Substitution</i>	<i>Fourth Substitution</i>	<i>Fifth Substitution</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18	Art. 87(2)(a)(iii)	“9.35 percent”	“9.45 percent”	“9.55 percent”	“9.7 percent”	“9.85 percent”	“10.05 percent”
19	Art.88(2)(a)(ii)	“0.5 percent”	“0.6 percent”	“0.7 percent”	“0.85 percent”	“1 percent”	“1.2 percent”

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



GIVEN under my Official Seal,
18 September, 2024.

JACK CHAMBERS,
Minister for Finance.



GIVEN under my Official Seal,
18 September, 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.)

The purpose of these Regulations is to give effect to increases in all PRSI rates provided for in the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) over the period 2024 to 2028. The Regulations cover contributions relating to PRSI Classes B, C, D, E, H, and J.

The rate of contribution in each PRSI Class will increase in each contribution year by:

2024	0.1 percentage points
2025	0.1 percentage points
2026	0.15 percentage points
2027	0.15 percentage points
2028	0.2 percentage points

These increases will be effective from 1st October in each year.

Similar increases in respect of the PRSI Classes provided for in the Social Welfare Consolidation Act 2005 are provided for in the Social Welfare (Miscellaneous Provisions) Act 2024 (No. 24 of 2024).

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