



**AN BILLE LEASA SHOISIALAIGH (SOCHAR
PA-CHOIBHNEASA), 1972**
SOCIAL WELFARE (PAY-RELATED BENEFIT) BILL, 1972

Mar a tugadh isteach
As introduced

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AN BILLE LEASA SHOISIALAIGH (SOCHAR
PA-CHOIBHNEASA), 1972
SOCIAL WELFARE (PAY-RELATED BENEFIT) BILL, 1972

BILL

entitled

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AN ACT TO EXTEND THE SYSTEM OF SOCIAL INSURANCE
ESTABLISHED BY THE SOCIAL WELFARE ACT, 1952, SO
AS TO PROVIDE FOR PAY-RELATED SUPPLEMENTARY
BENEFIT AND FOR PURPOSES CONNECTED WITH THE
MATTER AFORESAID.

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BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Interpretation.

1.—(1) In this Act—

1952, No. 11.

“the Act of 1952” means the Social Welfare Act, 1952;

“the Acts” means the Social Welfare Acts, 1952 to 1972;

“reckonable earnings” means, subject to regulations under this Act, 15
earnings derived from insurable employment in respect of which
employment contributions are payable at a rate of employment con-
tribution specified in paragraph 1 of the Second Schedule to the Act
of 1952;

“reckonable weekly earnings” means the average amount, calculated 20
in accordance with regulations under this Act, of reckonable earnings
received in a week;

“relevant income tax year” means, in relation to pay-related benefit
payable in respect of any particular day, such year of assessment
within the meaning of the Income Tax Acts as may be prescribed in 25
relation to such benefit.

(2) References in this Act to any enactment shall, save where the
context otherwise requires, be construed as references to that Act as
amended by any subsequent enactment including this Act.

Pay-related
benefit.

1970, No. 12.

2.—Section 14 (1) of the Act of 1952 is hereby amended by the 30
insertion after paragraph (k) (inserted by the Social Welfare Act,
1970) of the following paragraph:

“(l) pay-related benefit.”.

Right to
pay-related
benefit.

3.—(1) Subject to the provisions of the Acts, a person who had
reckonable earnings in the relevant income tax year shall be entitled 35
to pay-related benefit in respect of any day which—

(a) is a day of incapacity for work which forms part of a period
of interruption of employment and in respect of which
the person is entitled to disability benefit or maternity

allowance or in respect of which the person would be entitled to benefit of either of those descriptions but for the fact that injury benefit is payable to the person under section 8 of the Social Welfare (Occupational Injuries) Act, 1966, in respect of that day, or

1966, No. 16.

(b) is a day of unemployment which forms part of a period of interruption of employment and in respect of which the person is entitled to unemployment benefit,

and which is not earlier than the thirteenth day of incapacity for work or which is not earlier than the thirteenth day of unemployment, as the case may be, in the period of interruption of employment.

(2) In any period of interruption of employment a person shall not be entitled to pay-related benefit for any day of incapacity for work after the one hundred and fifty-ninth day of incapacity for work in that period or for any day of unemployment after the one hundred and fifty-ninth day of unemployment in that period.

(3) Any day in respect of which a person is entitled to maternity allowance shall be treated, for the purposes of this section, as a day of incapacity for work.

4.—The weekly rate of pay-related benefit payable to a person at any time shall be an amount equal to forty per cent. of the part (if any) of his reckonable weekly earnings for the relevant income tax year that exceeds £14 but does not exceed such limit as stands prescribed for the time being subject to such conditions as may be prescribed to restrict by reference to those earnings the total amount of benefit payable under the Acts to the person in respect of any week.

Rate of pay-related benefit.

5.—(1) There shall, subject to such conditions as may be prescribed, be contributions (in this Act referred to as pay-related contributions) in respect of employed contributors which shall comprise—

Pay-related contributions.

(a) a contribution by the employed contributor, and

(b) a contribution by the employer of the employed contributor, at such rate related to the reckonable earnings of the employed contributor as may be prescribed.

(2) References to contributions or employment contributions in section 6 (other than subsections (1), (2) and (4)) and sections 7, 9, 35, 42, 48, 49, 52, 55 and 57 to 59 of the Act of 1952 shall, unless the context otherwise requires, be construed as including references to pay-related contributions.

6.—The Minister may by regulations determine liability for the payment of pay-related contributions in the cases of persons who are concurrently in two or more employments whether under the same employer or not or who work under the general control or management of some person other than their immediate employer.

Determination of liability for payment of pay-related contributions in certain cases.

7.—(1) The Minister may by regulations provide for the manner of payment and collection of and accounting for pay-related contributions and generally for all matters ancillary or incidental to those matters, including, in particular, the assignment of functions in relation to them to the Collector-General.

Payment, collection and recovery of pay-related contributions.

(2) (a) (i) The provisions of any enactment relating to the recovery of income tax and the provisions of any rule of court so relating shall apply, in the case of pay-related contributions which the Collector-General is obliged to collect,

to the recovery from a person of any pay-related contributions which that person is liable to pay under this Act as they apply in relation to the recovery of income tax.

- (ii) Provisions as applied by this paragraph shall so apply 5
subject to any modifications which the Minister considers necessary and are prescribed.

(b) In proceedings instituted by virtue of this subsection—

- (i) a certificate signed by the Collector-General which 10
certifies that a stated amount is due and payable by the defendant shall be evidence until the contrary is proved that that amount is so due and payable, and

- (ii) a certificate certifying as aforesaid and purporting to 15
be signed by the Collector-General may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by him.

(c) Subject to this subsection, the rules of the court concerned 20
for the time being applicable to civil proceedings shall apply to proceedings by virtue of this subsection.

(3) In this section “the Collector-General” means the Collector- 20
General appointed under section 162 of the Income Tax Act, 1967.

1967, No. 6.

Calculation of
reckonable
earnings.

8.—The amount of the reckonable earnings and the amount of the 25
reckonable weekly earnings of a person or class of persons may be calculated or estimated, for the purposes of this Act, in such manner, by reference to such matters and on such basis as may be prescribed.

Calculation
of pay-related
benefit and
pay-related
contributions.

9.—The Minister may by regulations provide for the calculation of 30
the amounts payable in respect of pay-related contributions and pay-related benefit in accordance with prescribed scales and for such adjustments of the amounts as may be necessary to facilitate the computation of the amounts and avoid fractions of a new penny in the amounts.

Inclusion and
exclusion of
particular
classes of
employment.

10.—(1) In addition to the persons to whom the provisions of this 35
Act apply, the Minister may by regulations provide for the application of those provisions to persons employed in such class or classes of employment as may be specified in the regulations and may by such regulations make such modifications in those provisions as may appear to him to be necessary for that purpose.

(2) The Minister may by regulations provide for the exclusion from 40
the application of the provisions of this Act of persons employed in employment of such class or classes as may be specified in the regulations.

(3) A class may be specified in regulations under this section in 45
such manner and by reference to such matters as the Minister thinks appropriate.

(4) Where regulations under this section modifying the provisions 50
of this Act are proposed to be made, a draft thereof shall be laid before each House of the Oireachtas and the regulations shall not be made until a resolution approving of the draft has been passed by each such House.

Modification of
conditions for
receipt of pay-
related benefit
in transitional
cases.

11.—The Minister may by regulations provide for modification of 50
any of the conditions for receipt of pay-related benefit in the case of any claim to such benefit arising during the period beginning on the date of commencement of section 3 of this Act and ending on such date as may be specified in the regulations.

- 12.—The Revenue Commissioners may give to the Minister such information in relation to reckonable earnings as may be necessary for the purposes of pay-related benefit and pay-related contributions. Information in relation to reckonable earnings.
- 13.—(1) The Minister may, for the purposes of pay-related contributions and pay-related benefit, by regulations require employers to keep such records as may be specified in the regulations of the earnings of persons employed by them and to retain the records for such periods as may be prescribed and any records so specified shall be deemed to be documents for the purposes of section 49 of the Act of 1952. Application and amendment of section 49 of Act of 1952.
- (2) A person guilty of an offence under section 49 of the Act of 1952 shall be liable, in lieu of the penalty specified in subsection (4) of that section, to a fine not exceeding £100 or, at the discretion of the court, to imprisonment for any term not exceeding three months or to both such fine and such imprisonment.
- 14.—(1) During the period of five years beginning on the date of commencement of section 3 of this Act, the Minister for Finance may, out of the Central Fund or the growing produce thereof, advance any sums required to discharge the liabilities incurred by the Social Insurance Fund arising from the provisions of this Act and for the purpose of providing the sums to be so advanced the Minister for Finance may borrow money in such manner as he may think proper and all moneys so borrowed shall be paid into the Exchequer. Advances to Social Insurance Fund by Minister for Finance.
- (2) Any sums advanced under the foregoing subsection together with interest (if any) thereon at such rate as may be fixed by the Minister for Finance shall be charged on and be repayable out of the Social Insurance Fund and when so repaid shall be paid into the Exchequer.
- (3) The principal of and interest on any securities issued by the Minister for Finance for the purpose of borrowing under this section and the expenses incurred in connection with the issue of such securities shall be charged on and payable out of the Central Fund or the growing produce thereof.
- (4) Section 39 (9) (b) of the Act of 1952 is hereby amended by the addition of "but for such purposes any expenditure arising from the provisions of the Social Welfare (Pay-Related Benefit) Act, 1972, and such income from pay-related contributions under that Act as is used to meet that expenditure shall be disregarded."
- 15.—Section 3 (other than subsection (4) thereof) of the Act of 1952 shall be construed and have effect as if— Extension of Section 3 of Act of 1952.
- (a) references therein to a power to make regulations included references to any power to make regulations under this Act, and
- (b) references therein to regulations included references to any regulations under this Act.
- 16.—Regulations under section 4, 5, 7 or 8 of this Act shall be subject to the consent of the Minister for Finance. Consent of Minister for Finance to certain regulations.
- 17.—(1) If in any respect any difficulty arises in bringing into operation this Act, the Minister may, subject to the sanction of the Minister for Finance, by order do anything which appears to be necessary or expedient for bringing this Act into operation, and any such order may modify the provisions of this Act so far as may appear necessary or expedient for carrying the order into effect. Power to remove difficulties.

(2) Every order made by the Minister under this section shall be laid before each House of the Oireachtas as soon as may be after it is made, and if a resolution is passed by either House of the Oireachtas within the next twenty-one days on which that House has sat after the order is laid before it annulling the order, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done under the order. 5

(3) No order may be made under this section after the expiration of one year after the commencement of this section.

Short title,
construction,
collective
citation and
commencement.

18.—(1) This Act may be cited as the Social Welfare (Pay-Related Benefit) Act, 1972, and shall be construed as one with the Acts. 10

(2) The collective citation, the Social Welfare Acts, 1952 to 1972, shall include this Act.

(3) This Act shall come into operation on such day or days, as by order or orders made by the Minister under this section, with the consent of the Minister for Finance, may be fixed therefor either generally or with reference to any particular provision and different days may be so fixed for different provisions or for the same provision in relation to different cases or classes of case. 15

BILLE
BILL

(an unnumbered)

enacted

An Act to extend the system of social insurance
established by the Social Welfare Act, 1952,
as to provide for pay-related supplement
pay benefit and for persons connected with
the matter aforesaid.

In this Bill, "social insurance" means the system of social insurance
established by the Social Welfare Act, 1952, and includes any system
of social insurance established by or under any other Act.

Enacted by the Oireachtas on the 12th day of June, 1972.

ENACTED BY THE OIREACHTAS
THE PARLIAMENT OF IRELAND

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AN BILLE LEASA SHOISIALAIGH (SOCHAR
PA-CHOIBNEASA), 1972

BILLE

(*mar a tugadh isteach*)

dá ngairtear

Acht do leathnú an chórais árachais shóisialaigh a bunafodh leis an Acht Leasa Shóisialaigh, 1952, d'fhonn socrú a dhéanamh le haghaidh sochair fhorlontaigh phá-choibhneasa agus chun críocha a bhaineann leis an ní réamh-ráite.

An tAire Leasa Shóisialaigh a thug isteach

*Ordaíodh ag Dáil Éireann a chlóbhualadh,
12 Iúil, 1972*

BAILE ÁTHA CLIATH:
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

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BENEFIT) BILL, 1972

BILL

(*as introduced*)

entitled

An Act to extend the system of social insurance established by the Social Welfare Act, 1952, so as to provide for pay-related supplementary benefit and for purposes connected with the matter aforesaid.

Introduced by the Minister for Social Welfare

*Ordered by Dáil Éireann to be printed,
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