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**An Bille um Shaothraithe an Phá Íosta a Chosaint, 2013**  
**Protection of Minimum Wage Earners Bill 2013**

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*Mar a tionscnaíodh*

*As initiated*

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**AN BILLE UM SHAOTHRAITHE AN PHÁ ÍOSTA A CHOSAINN, 2013**  
**PROTECTION OF MINIMUM WAGE EARNERS BILL 2013**

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*Mar a tionscnaíodh*

*As initiated*

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ACT REFERRED TO

Finance Act 2011 (No. 6)



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**AN BILLE UM SHAOTHRAITHE AN PHÁ ÍOSTA A CHOSAINT, 2013**  
**PROTECTION OF MINIMUM WAGE EARNERS BILL 2013**

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# Bill

*entitled*

An Act to amend the Finance Act 2011 by raising the current income thresholds of persons liable for payment of the Universal Social Charge. 5

**Be it enacted by the Oireachtas as follows:**

## Definition

1. For the purposes of this Act “the Principal Act” means the Finance Act 2011.

## Amendment to Principal Act

2. (1) The Principal Act is hereby amended in section 531AM(2) by substituting “€17,542” for “€4,004”. 10

(2) The Principal Act is hereby amended in section 531AN(4) to be read as follows:

“(4) Subsections (2) and (3) shall cease to have effect for the tax year 2015 and subsequent tax years. 15

TABLE

Part of aggregate income	Rate of universal social charge (individual under 70 years of age)	Rate of universal social charge (individuals over 70 years of age)
In excess of €17, 542	7%	4%

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## Short title

3. This Act may be cited as the Protection of Minimum Wage Earners Act 2013.

An Bille um Shaothraithe an Phá Íosta a  
Chosaint, 2013

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# BILLE

*(mar a tionscnaíodh)*

*dá ngairtear*

Acht do leasú an Achta Airgeadais, 2011 trí thairseacha ioncaim reatha daoine a ardú, is daoine atá faoi dhliteanas an muirear sóisialach uilíoch a íoc.

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*An Teachta Piaras Ó Dochartaigh a thug isteach,  
5 Samhain, 2013*

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Protection of Minimum Wage Earners Bill  
2013

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# BILL

*(as initiated)*

*entitled*

An Act to amend the Finance Act of 2011 by raising the current income thresholds of persons liable for payment of the universal social charge.

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*Introduced by Deputy Pearse Doherty,  
5th November, 2013*

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