



DÁIL ÉIREANN

AN BILLE UM CHOSAINN FOSTAITHE (DÓCMHAINNEACHT FOSTÓIRÍ) (LEASÚ), 2025 PROTECTION OF EMPLOYEES (EMPLOYERS' INSOLVENCY) (AMENDMENT) BILL 2025

LEASUITHE COISTE COMMITTEE AMENDMENTS

DÁIL ÉIREANN

AN BILLE UM CHOSAINT FOSTAITHE (DÓCMHAINNEACHT FOSTÓIRÍ) (LEASÚ), 2025 —ROGHCHOISTE

PROTECTION OF EMPLOYEES (EMPLOYERS' INSOLVENCY) (AMENDMENT) BILL 2025 —SELECT COMMITTEE

*Leasuithe
Amendments*

SECTION 1

1. In page 3, lines 26 and 27, to delete “Minister for Enterprise, Trade and Employment” and substitute “Minister for Enterprise, Tourism and Employment”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

SECTION 3

2. In page 4, line 6, to delete “Minister for Enterprise, Trade and Employment” and substitute “Minister for Enterprise, Tourism and Employment”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

3. In page 4, line 9, to delete “Minister for Enterprise, Trade and Employment” and substitute “Minister for Enterprise, Tourism and Employment”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

SECTION 6

4. In page 7, lines 2 to 10, to delete all words from and including “an” in line 2 down to and including line 10 and substitute the following:

“—

(a) an employer on which a notice is served under section 4A—

(i) is not taken to be, or to have become, insolvent in any of the circumstances referred to in paragraphs (a) to (f), (h) or (i) of section 1(3) on or before the date on which the deeming application is made, and

(ii) does not pay, to the deeming applicant, the amounts referred to in the notice within 8 weeks from the day on which that notice is served, and

(b) the amounts referred to in the notice became due to the employee—

(i) during the period of 18 months ending on the day on which

[SECTION 6]

section 6 of the *Protection of Employees (Employers' Insolvency) (Amendment) Act 2025*, insofar as it relates to this section, or any provision of this section, comes into operation, or

(ii) after the period referred to in subparagraph (i).”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

5. In page 7, line 9, to delete “8 weeks” and substitute “4 weeks”.

—Rose Conway-Walsh.

SECTION 7

6. In page 15, line 27, to delete “€600” and substitute “€1,000”.

—Rose Conway-Walsh.

SECTION 8

7. In page 18, between lines 9 and 10, to insert the following:

“8. Section 7 of the Principal Act is amended—

(a) in subsection (1)—

(i) by the substitution of “occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “occupational pension scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”,

(ii) in paragraph (c), by the substitution of “occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”, and

(iii) by the substitution of “assets of the occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “assets of the scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”,

(b) by the insertion of the following subsection after subsection (1):

“(1A) Where an application under subsection (1) relates to an employer who has become insolvent in the circumstances referred to in section 1(3)(i)—

(a) the application shall be accompanied by a copy of—

(i) the insolvency arrangement, and

(ii) any court order relating to the insolvency arrangement,

and

(b) the Minister shall not make a payment under subsection (1)—

(i) in respect of any amount paid, or to be paid, to the applicant

[SECTION 8]

under the insolvency arrangement, or

- (ii) in respect of any unpaid pension contribution that is not specified in the insolvency arrangement.”,
- (c) in subsection (2), by the substitution of “occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “occupational pension scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”,
- (d) in subsection (3)—
 - (i) by the substitution of “Subject to subsection (3A), the sum payable under this section in respect of unpaid contributions of an employer on his own account to an occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “The sum payable under this section in respect of unpaid contributions of an employer on his own account to an occupational pension scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”,
 - (ii) in paragraph (a), by the substitution of “occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”, and
 - (iii) in paragraph (b), by the deletion of “(within the meaning of the Pensions Act 1990)”,
- (e) by the insertion of the following subsection after subsection (3):

“(3A) The sum payable under this section in respect of unpaid contributions—

- (a) to an occupational pension scheme that is a defined benefit scheme (within the meaning of section 2 of the Pensions Act 1990), and
- (b) that are contributions of an employer to that scheme on the employer’s own account,

shall not exceed an amount calculated in accordance with the following formula:

$$(A(B/C)) - D$$

where—

‘A’ is the total remuneration paid by the employer to members of the scheme during the period of twelve months ending on the applicable day,

‘B’ is the total of the contributions paid by an employer on the employer’s own account to the scheme during the reference year,

[SECTION 8]

‘C’ is the total remuneration paid by the employer to members of the scheme during the reference year, and

‘D’ is the total contributions paid by an employer on the employer’s own account to the scheme during the period of twelve months ending on the applicable day.”,

- (f) in subsection (4), by the substitution of “occupational pension scheme, Personal Retirement Savings Account or automatic enrolment retirement savings system” for “occupational pension scheme or Personal Retirement Savings Account (within the meaning of the Pensions Act, 1990)”,
- (g) in subsection (7), by the substitution of “subsection (3) or (3A)” for “subsection (3)”, and
- (h) by the insertion of the following subsection after subsection (8):

“(9) In this section—

‘applicable day’ means the day immediately preceding the date on which the employer became insolvent;

‘automatic enrolment retirement savings system’ means the retirement savings system established under the Automatic Enrolment Retirement Savings System Act 2024;

‘member’, in relation to an occupational pension scheme, has the meaning it has in paragraph (a) of the definition of ‘member’ in section 2 of the Pensions Act 1990;

‘Personal Retirement Savings Account’ has the meaning it has in section 91 of the Pensions Act 1990;

‘reference year’ means a period of twelve months that ends on the day that is twelve months before the applicable day.”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

[Acceptance of this amendment involves the deletion of section 8 of the Bill.]

SECTION 9

8. In page 18, between lines 24 and 25, to insert the following:

“9. Section 8 of the Principal Act is amended—

- (a) in subsection (1), by the substitution of “Where an application is made to the Minister under section 6 or 7 of this Act” for “Where an application is made to the Minister under section 6 or 7 of this Act in respect of a debt owed or unpaid contributions to an occupational pensions scheme”, and
- (b) in paragraph (a) of subsection (1), by the substitution of “that officer, or, where the application is made by or on behalf of an employee, that employee,” for “that officer.”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.

[SECTION 9]

[Acceptance of this amendment involves the deletion of section 9 of the Bill.]

SECTION 10

9. In page 19, line 9, after “(3).” to insert the following:

“In such cases, an appeal mechanism for employees will be made available through the Minister’s Department.”.

—Rose Conway-Walsh.

SECTION 12

10. In page 19, line 20, to delete “subsection (1)(b)” and substitute “subsection (1)(a)(ii)”.

—An tAire Fiontar, Turasóireachta agus Fostaíochta.