

## STATUTORY INSTRUMENTS.

S.I. No. 673 of 2016

## SOCIAL WELFARE ACT 2016 (SECTION 10) (COMMENCEMENT) ORDER 2016

## SOCIAL WELFARE ACT 2016 (SECTION 10) (COMMENCEMENT) ORDER 2016

I, LEO VARADKAR, Minister for Social Protection, in exercise of the powers conferred on me by section 26(3) of the Social Welfare Act 2016 (No. 15 of 2016), hereby order as follows:

1. This Order may be cited as the Social Welfare Act 2016 (Section 10) (Commencement) Order 2016.

2. The 1st day of January 2017 is appointed as the day on which section 10 of the Social Welfare Act 2016 (No. 15 of 2016) shall come into operation.



GIVEN under my Official Seal, 22 December 2016.

LEO VARADKAR, Minister for Social Protection.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 6th January, 2017.

**[673]** 3

## EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order provides for the commencement of section 10 of the Social Welfare Act 2016 with effect from 1st January 2017.

Section 10 provides for the exclusion of members of a local authority from the class K PRSI charge. Currently, councillors pay PRSI at the class K rate of 4% on their income as public office holders, provided that income exceeds  $\notin$ 5,200 per annum.

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