



STATUTORY INSTRUMENTS.

S.I. No. 39 of 2026

SOCIAL WELFARE (CONSOLIDATED CLAIMS, PAYMENTS AND
CONTROL) (AMENDMENT) (NO. 2) (JOBSEEKER'S BENEFIT (SELF-
EMPLOYED)) REGULATIONS 2026

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SOCIAL WELFARE (CONSOLIDATED CLAIMS, PAYMENTS AND CONTROL) (AMENDMENT) (NO. 2) (JOBSEEKER'S BENEFIT (SELF-EMPLOYED)) REGULATIONS 2026

I, DARA CALLEARY, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (amended by section 14 and reference 1 of the Schedule to the Social Welfare (Miscellaneous Provisions) Act 2024 (No. 24 of 2024)) and 68D(2) (inserted by section 5 of the Social Welfare Act 2019 (No. 34 of 2019)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), hereby make the following Regulations:

Citation and construction

1. (1) These Regulations may be cited as the Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 2) (Jobseeker's Benefit (Self-Employed)) Regulations 2026.

(2) These Regulations and the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 to 2026 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 to 2026.

Jobseeker's Benefit (Self-Employed)

2. The Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 (S.I. No. 142 of 2007) are amended by the insertion of the following article after article 52C:

"Special provision relating to conditions for receipt

52CA. (1) Where a claimant who is a self-employed contributor, other than a person who is a self-employed contributor solely in respect of reckonable income or reckonable emoluments arising from an approved retirement fund, as defined by section 784A of the Taxes Consolidation Act 1997, would be entitled to jobseeker's benefit (self-employed) on or after 1 January 2026 but for the fact that he or she does not satisfy the conditions in section 68D(1)(b), he or she shall be considered to have satisfied the conditions in section 68D(1)(b) where—

- (a) he or she can demonstrate to the satisfaction of a deciding officer that he or she has been engaged in insurable self-employment and has lost that self-employment in their usual occupation after the second last complete contribution year before the beginning of the benefit year in which the claim is made,

and

- (b) he or she satisfies the contribution conditions contained in section 64(1).

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 13th February, 2026.

(2) For the purposes of this article, where a person meets the conditions in sub-article (1) and has reckonable weekly earnings in accordance with Chapter 12 of Part 2 of the Principal Act, those reckonable weekly earnings shall be treated as if they were reckonable weekly income.”.



GIVEN under my Official Seal,
10 February, 2026.

DARA CALLEARY,
Minister for Social Protection..

EXPLANATORY NOTE

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

These Regulations amend the qualifying conditions for Jobseeker's Benefit (Self-Employed) to provide that a self-employed person may qualify for Jobseeker's Benefit (Self-Employed) if they do not have self-employment contributions and income in the Governing Contribution Year but have employment contributions and earnings in that year, subject to meeting the other conditions of the scheme.

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