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An Roinn Coimirce Sóisialaí
Department of Social Protection
www.welfare.ie

Employer Job (PRSI) Incentive Scheme

What is the Employer Job (PRSI) Incentive Scheme?

The Employer Job (PRSI) Incentive Scheme means that when you employ **additional eligible** workers in 2012, you will not have to pay employer's PRSI in respect of their employment for eighteen months from the date you are approved for the scheme. Under this scheme, you will be limited to a maximum of 5% of your existing workforce or five employees, whichever is the greater.

How do I qualify?

To qualify for the Employer Job (PRSI) Incentive Scheme, both the job you create and the person you employ must meet certain criteria. While you are waiting to be approved for the scheme, you should operate the standard employee and employer PRSI payment procedures.

The person you employ must be in receipt of one of the following social welfare payments for a period of at least 6 months (156 days);

- Jobseeker's Benefit
- Jobseeker's Allowance
- One-Parent Family Payment
- Disability Allowance

Time spent on JobBridge or the Work Placement Programme is also reckonable for eligibility purposes. An eligible person may be employed directly from either of these schemes once the required 156 days criteria has been satisfied.

Time spent on a short training course administered by SOLAS may count towards the qualifying period. Entitlement to one of the above schemes must be re-established prior to commencing employment.

The job must:

- Be new and additional
- Be for at least 30 hours a week
- Last for at least six months
- Pay the minimum wage

When and how do I apply?

This scheme is open to any employer who creates a new and additional job in 2012 which meets the scheme criteria.

If you are eligible and wish to employ a new employee under this scheme, complete a **PRSI 20** form and submit a current tax clearance certificate.

Applications are dealt with centrally in Employer Job (PRSI) Incentive Scheme Section. All completed applications and enquiries should be directed to:

Employer Job (PRSI) Incentive Scheme
Department of Social Protection
Floor 2
Shannon Lodge
Carrick-on-Shannon
Co. Leitrim

LoCall: 1890 927 999 (from the Republic of Ireland only)

Telephone: +353 71 9672616 (from Northern Ireland or overseas)

Issued by:
Information Services
Department of Social Protection
Social Welfare Services
College Road
Sligo

For more information:

- Log on to **www.welfare.ie**.
- LoCall Information Line **1890 66 22 44** (from the Republic of Ireland only) or **+353 71 91 933313** (from Northern Ireland or overseas).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

How long does the exemption last?

The exemption is granted for a maximum of eighteen months from the date of approval for the scheme for jobs created after 1 January 2012. If the person's employment ceases within six months of getting the exemption, you may be liable to pay the employers PRSI contributions for the new employee.

If you created a job in 2010 or 2011, you may benefit from an employers' PRSI exemption for twelve months from the date you are approved for the scheme.

Approvals

When your application is approved, an exemption certificate in respect of the new employee will be sent to you with further details on how the employee records are to be kept.

Note

You should operate standard employee and employer PRSI pending approval.

Right of review

If you do not agree with a decision on your application, you may request, in writing, a review by the officer in charge of the section. You should enclose any new evidence in support of a review.

Where can I get more information?

For information booklets, application forms and more information on social welfare services:

- Log on to **www.welfare.ie**.
- LoCall Information Line at **1890 66 22 44** (from the Republic of Ireland only) or **+353 71 91 93313** (from Northern Ireland or overseas).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

Note

The rates charged for using 1890 (LoCall) numbers may vary among different service providers.

This leaflet is intended as a guide only and is not a legal interpretation.

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