



Joint Circular No. 02/15

10th November 2015

Work sharing and Social Insurance Contributions

An issue has arisen concerning work sharers and their Social Insurance Contributions.

The rules governing PRSI contributions require a person for whom a contribution is made to work for at least one day in a PRSI contribution week. If a person does not work in a contribution week, then no PRSI contribution may be made in respect of that week.

As an individual's attendance pattern may affect their social welfare contribution record (i.e. not all attendance patterns may reckon as 52 contributions in any or every year), it is important that members are aware that their attendance pattern may affect their social welfare entitlements.

Under existing legislation, a contribution week for PRSI purposes commences at the start of the tax year on whatever day the 1st January falls (In 2016, for example, January 1st falls on a Friday).

As a consequence, each PRSI contribution week will run from Friday to Thursday for 2016. To qualify for a PRSI contribution a person **must work at least one day** in a PRSI contribution week. This means that any work sharers who work week on/week off on the basis of a Friday to Thursday work pattern will only be awarded 26 contributions for 2016 (instead of a possible 52).

If members are working this or **any other similar attendance pattern**, they would put at risk their Social Welfare entitlements in 2016 unless they change to a pattern which would qualify for 52 contributions.

Please bring this to the attention of relevant members in your area. Your employer should already have notified affected members.