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**Redundancy Payments (Lay-off, Short Time and Calculation of Reckonable Service)  
Bill 2021**

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## **Redundancy Payments (Lay-off, Short Time and Calculation of Reckonable Service) Bill 2021**

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## ACTS REFERRED TO

Redundancy Payments Act 1967



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**Redundancy Payments (Lay-off, Short Time and Calculation of Reckonable Service)  
Bill 2021**

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**Bill**

*entitled*

An Act to amend the Redundancy Payments Act 1967 in respect of periods of lay off and short time and the calculation of reckonable service and to provide for related matters.

**Be it enacted by the Oireachtas as follows:**

**Amendment of Redundancy Payments Act 1967**

**1.** The Redundancy Payments Act 1967 is amended—

(a) by inserting the following after subsection (1) of section 12A:

“(1A) A notice of intention to claim under subsection (2) of section 12 can be made during the emergency period and any redundancy payment under this Act due as a consequence of such notice does not have to be paid during that period but may be paid.”,

(b) by inserting the following section after section 12A:

**“Misuse of revenue payroll notification**

**12B. (1) Where—**

- (a) an employer has laid-off or put on short time an employee in circumstances where sections 11 and 12 apply,
- (b) the Revenue Commissioners have sent the employer in respect of the employee a revenue payroll notification (within the meaning of section 983 (as amended by paragraph 4(a) of Schedule 1 to the Finance Act 2017) of the Taxes Consolidation Act 1997, and
- (c) the employer treats the employee as having resigned on the basis of that notification,

then, subject to subsection (2), the employer commits an offence and is liable on summary conviction to a class A fine.

- (2) Where an employer is prosecuted for an offence under subsection (1), it shall be a defence for the employer to show that all reasonable steps were taken and all due diligence was exercised by the employer to avoid the commission of the offence.”,

- (c) by inserting the following after subsection (2) of section 13:

“(3) For the avoidance of doubt, where an employee to whom section 11 and this section applies takes up employment with a different employer (not being for that purpose an employer to whom section 20 relates) during a period of lay-off or short time, then the taking up of such employment by the employee shall not be treated for the purposes of this Act as affecting any right that that employee has or may acquire to any redundancy payments to which such period of lay-off or short time relates.”,

- (d) by substituting the following for subparagraph (c) paragraph 8 of Schedule 3:

“(c) absence by reason of lay-off by the employer other than in a case to which paragraph 8A(bc) relates.”,

and

(e) by substituting the following for subparagraph (c) of paragraph 8A of Schedule 3:

- “(bc) a period during the emergency period (within the meaning of section 12A) in respect of an employee who has been laid off due to the effects of measures required to be taken by his or her employer in order to comply with, or as a consequence of, Government policy to prevent, limit, minimise or slow the spread of infection of Covid-19,
- (c) any absences not mentioned in subparagraph (a), (b), (ba), (bb) or (bc) but authorised by the employer.”.

### **Short title**

2. This Act may be cited as the Redundancy Payments (Lay-off, Short Time and Calculation of Reckonable Service) Act 2021.