



# Pensions Update – Automatic Enrolment Retirement Savings System Act, 2024

The Auto-Enrolment Act is signed into law

July 15, 2024

Ireland

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July 2024 (“the Act”).

Since our last briefing, a total of 88 amendments have been made to the Act as part of its final passage through the Oireachtas. This sounds much more exciting than it is. The amendments were all on technical points.

Of more note is the Government’s press release. This confirmed the selection of Tata Consultancy Services (TCS) as the administration services provider to the AE system. TCS’s experience in administering the UK’s National Employment Savings Trust (NEST) was cited as a key factor in its appointment.

Seasoned observers will note the timescale it took to bring NEST from commencement to full operational capability, and they may also consider it significant that the press release states that “*the first enrolments [are] set to happen in 2025*”, rather than January 2025 as heretofore.

The final amendments passed include amendments:

- **recognizing that an employee’s contractual employer may not be the entity which pays the employee’s wages, and extending liability under the Act to such entities;**
- **authorising the Minister to require employers to provide additional payroll information to the AE Authority;**
- **making it an offence for an employer to fail to notify a non-qualifying employee (i.e. between age 18 and 23 or being paid less than the AE minimum wage) who has been determined to be eligible to opt in to the system that they are so eligible;**
- **confirming that certain investment terms have the same meaning as in the Pensions Act;**
- **facilitating the pursuit of AE claims against former employers.**

The Act as initiated is therefore very much the Act as signed into law. The next stage is implementation, and all eyes will be on further developments on this front.

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