

## Exemption from paying Class 2 Social Security Contributions

### Overview

A person may be exempted from paying Class 2 Social Security Contributions (Contributions paid by self-occupied persons) due to a low income or earnings. No credits will be awarded and since the exemption is awarded such contributions cannot be paid prior to pension (retrospective contributions).

### What you'll get

A person will be exempted from paying Class 2 Contributions.

### Eligibility

General eligibility criteria:

- A self occupied person whose earnings do not exceed €910 per year
- A single person who does not work and whose income from interests, dividends, rents, etc. do not exceed €1,005 per year
- An employee who is employed for less than 8 hours per week by same employer and earns less than €17.50 per week

### Documentation required

General documentation:

- Employment Details
  - VAT Number
  - Last employment or self-occupancy termination date
- Income Details
  - Income from all type of work
  - Ground Rent
  - Income from interests, dividends, etc.

### How to apply

Fill in and submit the application [online](#).