



An Roinn Gnó,
Fiontar agus Nuálaíochta
Department of Business,
Enterprise and Innovation

GUIDELINES ON APPLYING FOR A GRANT TO DEFRAY COSTS ASSOCIATED WITH TRADE UNION AMALGAMATIONS/TRANSFER OF ENGAGEMENTS

Under Section 15 of the 1975 Trade Union Act (as amended by Section 22 of the Industrial Relations Act, 1990) the Minister for Business, Enterprise and Innovation (with the consent of the Minister for Finance) may pay a grant towards certain expenses incurred by a union as a result of an amalgamation or transfer of engagements, including an unsuccessful attempt to amalgamate or to effect a transfer of engagements. Subject to available resources, grants may be paid towards expenses such as:

1. Advertising, printing, postage, stationery, telephone costs etc.
2. Conferences and meetings.
3. Travelling, subsistence and travelling time.
4. Salaries of temporary office staff engaged to work on an amalgamation/transfer or overtime payments to existing staff in respect of time spent working on a merger.
5. Accountancy, consultancy and legal fees.
6. Administration fees (e.g. counting of ballot votes).
7. Compensation in respect of the premature retirement of full-time staff aged 55 years or over who retire to facilitate a merger. The grant towards such compensation will not exceed: two years' salary (less any redundancy rebate received by the union from the Social Insurance Fund) **or** 50% of the net cost involved to the union, whichever is the lesser.

8. Extra-statutory redundancy payments (to be determined in accordance with any guidelines in this area issued by the Department of Finance or, in the absence of such guidelines, what is fair and reasonable in the circumstances in the light of current practice).

9. Compensation for loss of earnings up to a reasonable level.

10. The cost of a temporary overdraft account. An appropriate certificate to be submitted indicating that the overdraft was in respect of the cost of financing the expenses incurred in the course of a merger.

11. Pension harmonisation costs such as (a) admitting staff into the transferee trade union pension scheme where the benefits under that scheme are more favourable than those under the transferor union's pension scheme **or** (b) in cases where no pension provision or minimal pension provision has been made by the transferor union for its staff, providing by means of an annuity, or otherwise, a pension up to that available to staff of similar grade and service under the transferee trade union's pension scheme, whichever is the lesser. (A grant of up to 50% of costs associated with pension harmonisation can be made with pension grant calculations based on the salaries of the staff concerned in the transfer or union).

Grants are discretionary and the above list of expenses is not intended to be exhaustive. Applications together with supporting documentation such as audited- accounts, actuary reports, receipts etc. should be submitted to the Industrial Relations Section, Department of Business, Enterprise and Innovation, Earlsfort Centre, 2nd Floor, Hatch Street, Dublin 2 D02 PW01.