



**An Roinn Coimirce Sóisialaí**  
Department of Social Protection

**52<sup>nd</sup> Report presented by the  
GOVERNMENT OF IRELAND to the COUNCIL OF EUROPE**

**For the period from 1 July 2024 to 30 June 2025  
in accordance with Article 74 of the European Code of Social Security**

**Submitted on 31 July 2025**

Ireland has accepted:

Part III	Sickness Benefit
Part IV	Unemployment Benefit
Part V	Old-Age Benefit
Part VII	Family Benefit
Part X	Survivor's Benefit

## **Introduction**

This is Ireland's 52nd report in accordance with Article 74 of the European Code of Social Security (the Code). It covers the period 1 July 2024 to 30 June 2025.

The first section of the report lists the principal legislative amendments to Irish social security legislation during the reporting period.

The next section which comprises the bulk of the report sets out the position with regard to each Part of the Code which Ireland has accepted (in addition to the parts which must be applied by every Contracting party, these are Parts III, IV, V, VII and X). This includes any relevant changes to scheme rules and details of the numbers of people covered, the rates of payment and levels of expenditure<sup>1</sup>.

The final part of the report includes three appendices as follows:

- Appendix I is the draft resolution on the application of the European Code of Social Security by Ireland (Period from 1 July 2023 to 30 June 2024) and Ireland's responses to the questions raised therein.
- Appendix II sets out number of contributors insured at each class of PRSI for 2023.
- Appendix III sets out the reference wage data for 2023.

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<sup>1</sup> Rate of payment for 2024 are set out.

With regard to numbers of recipients and levels of expenditure the most recently available published data relates to 2023.

## **Principal Changes in Irish Social Security Legislation**

### **Changes to Primary Legislation 1 July 2024 to 30 June 2025**

**Automatic Enrolment Retirement Savings System Act 2024**

[Automatic Enrolment Retirement Savings System 2024](#)

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**Social Welfare (Miscellaneous Provisions) Act 2024**

[Social Welfare \(Miscellaneous Provisions\) Act 2024](#)

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**Social Welfare Act 2024**

[Social Welfare Act 2024](#)

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### **Changes to Secondary Legislation**

#### **Changes to Secondary Legislation 1 July 2024 to 30 June 2025**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 10) (Assessment of Means) Regulations 2024. [S.I. No. 433 of 2024](#)**

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**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 3) (Assessment of Means) Regulations 2024. [S.I. No. 434 of 2024](#)**

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**Social Welfare (Miscellaneous Provisions) Act 2024 (Part 3) (Commencement) Order 2024.** [S.I. No. 499 of 2024](#)

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**Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Modifications of Insurance) Regulations 2024.** [S.I. No. 534 of 2024](#)

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**Social Welfare (Temporary Provisions) Regulations 2024.** [S.I. No. 535 of 2024](#)

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**Social Welfare (Temporary Provisions – Living Alone Allowance) Regulations 2024.** [S.I. No. 560 of 2024](#)

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**Social Welfare (Temporary Provisions – Child Support Payment) Regulations 2024.** [S.I. No. 561 of 2024](#)

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**Social Welfare (Disability Allowance, Blind Pension, Invalidity Pension, Carer’s Support Grant) (Temporary Provisions) Regulations 2024.** [S.I. No. 562 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment)(No. 12) (Prescribed Time for Making Claim) Regulations 2024.** [S.I. No. 584 of 2024](#)

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**\* Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (State Pension (Contributory) – Calculation of Pension in accordance with section 109(6D)) Regulations 2024.** [S.I. No. 592 of 2024](#)

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**Social Welfare (Child Benefit and Working Family Payment) (Temporary Provisions) Regulations 2024.** [S.I. No. 602 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 13) (Assessment of Means) Regulations 2024.** [S.I. No. 603 of 2024](#)

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**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 4) (Calculation of Means) Regulations 2024.** [S.I. No. 604 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 17) (Conditions for Receipt of Jobseeker's Payments) Regulations 2024.** [S.I. No. 605 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 11) (Disregard of Proceeds from Sale of Principal Residence – Disability Allowance, State Pension (NonContributory) and Blind Pension) Regulations 2024.** [S.I. No. 613 of 2024](#)

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**Social Welfare (Section 290A) (Agreement) Order 2024.** [S.I. No. 631 of 2024](#)

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**Social Welfare (Consolidated Occupational Injuries) Regulations 2024.**  
[S.I. No. 632 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 14) (Jobseeker's Pay-Related Benefit) Regulations 2024.** [S.I. No. 634 of 2024](#)

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 15)**

**(Jobseeker's Pay-Related Benefit) Regulations 2024. [S.I. No. 635 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 16)**

**(Jobseeker's Pay-Related Benefit) Regulations 2024. [S. I. No. 636 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 19)**

**(Postponement of Maternity Benefit in Certain Circumstances) Regulations 2024.**

**[S. I. No. 641 of 2024](#)**

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**European Union (Requirements and Criteria for Admission as EURES Members or EURES Partners) Regulations 2024. [S.I. No. 533 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 18)**

**(Carer's Benefit and Carer's Allowance - Earnings Disregard) Regulations 2024.**

**[S. I. No. 653 of 2024](#)**

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**Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 3)**

**(Jobseeker's Pay-Related Benefit) Regulations 2024. [S. I. No. 677 of 2024](#)**

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**Social Welfare (Jobseeker's Pay-Related Benefit) Regulations 2024. [S.I. No. 689 of 2024](#)**

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**Social Welfare (Appeals) Regulations 2024. [S.I. No. 744 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4)**

**(Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) – Persons who have**

**attained the age of 65 years) Regulations 2024. [S.I. No. 745 of 2025](#)**

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**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 5)  
(Diet Supplement) Regulations 2024. [S.I. No. 746 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 20)  
(Change in Rates) Regulations 2024. [S.I. No. 747 of 2024](#)**

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**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 1)  
(Income Disregard) Regulations 2025. [S.I. No. 74 of 2025](#)**

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**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 1)  
(Calculation of Means) Regulations 2025. [S.I. No. 75 of 2025](#)**

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**Position with regard to those Parts of the Code Accepted by Ireland**

**Part II. Medical Care**

This Part of the Code has not been accepted by Ireland.

## **Part III. Sickness Benefit**

Illness Benefit is the main short-term income support in Ireland for those who cannot work due to illness of any kind and are covered by social insurance. This report covers standard Illness Benefit.

Eligibility for Illness Benefit is dependent on Pay Related Social Insurance (PRSI) class. There are no changes to the classes of employees covered for Illness Benefit since the 51<sup>st</sup> report.

The [Annual Statistical Report for the Department of Social Protection \(2023\)](#) details the numbers and classes of insured persons.

- [Table A8 – Number of Contributors by Class](#)

Information on PRSI classes and contributors can be found here:

- [Operational Guidelines: PRSI - Pay-Related Social Insurance - Contributions and Classes](#)
- [PRSI Contribution Rates and User Guide \(SW14\)](#)

### **Classes of employees who are covered for Illness Benefit:**

- [Class A;](#)
- [Class E;](#)
- [Class H;](#)

**Persons in Classes A, E, and H – total in 2022 and 2023.**

	<b>2022</b>	<b>2023</b>
<b>Class A</b>	2,575,259	2,715,104
<b>Class E</b>	148	122
<b>Class H</b>	6,831	5,680
	2,582,238	2,720,906

The total number of employees covered for Illness Benefit in 2023 is 2,720,906.

**Classes of employees not covered for Illness Benefit:**

- Class B;
- Class C;
- Class D;
- Class J.

**Persons in classes B, C, D and J – total in 2022 and 2023. (Class J includes an unknown number of employees who are over pension age)**

	<b>2022</b>	<b>2023</b>
<b>Class B</b>	11,229	7,690
<b>Class C</b>	203	118
<b>Class D</b>	26,645	16,140
<b>Class J</b>	50,953	35,673
	89,030	59,621

The total number of persons in PRSI classes not covered for Illness Benefit in 2023 is 59,621.

The following Classes are not counted as employees and are not covered for illness benefit:

- Class K
- Class S
- Class M
- Class V

**Total number of employees/self-employed in 2023 = 3,076,215**

**Percentage insured for Illness Benefit in 2023 = 88%**

## **Article 16**

### **Illness Benefit Rate**

The following increases to the payment rates (payment per week) came into effect on 1 January 2025.

- The maximum personal rate of Illness Benefit increased from €232.00 to €244.00.
- The maximum rate for a Qualified Adult increased from €154.00 to €162.00.
- The rate for a Qualified Child increased from
  - €46.00 to €50.00 for a child under 12\*
  - €54.00 to €62.00 for a child over 12\*

\* Note that up to 2019 there had been a standard child payment, instead of the above age-based payment.

**The 2022 rate** used in the comparison to the reference wage below includes the personal rate €203.00, the rate for a qualified adult €134.70. The rates were €38.00 for a qualified child under

12 years and €45.00 for a qualified child aged 12 and over.

The **2023 rate** used in the comparison to the reference wage below includes the personal rate of €220.00, the rate for a qualified adult of €146.00 and the rate for a qualified child of €42.00 for under 12 and €50.00 for over 12.

The Child Benefit (CB) Rate for both 2022 and 2023 is €140 per month<sup>2</sup> per child, so the weekly amount for two children is €64.60.

<b>Period</b>	<b>Wage</b> €	<b>CB</b> *€	<b>Total</b> €	<b>Benefit</b> €	<b>CB</b> *€	<b>Total</b> €	<b>%</b>
<b>2022</b>	824	64.60	888.60	427.70	64.60	492.30	55
<b>2023</b>	874	64.60	938.60	458.00	64.60	522.60	56

\* The family allowances for a worker in this column includes Child Benefit and the rate of Working Family Payment appropriate to a family with this level of income. However, in 2022/2023 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2022 and 2023 at €140 per month per child for each of the first 2 children.  $€140 \times 2 \times 12 / 52 = €64.60$  (rounded to the nearest 10) per week.

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<sup>2</sup> Multiple births

If a person has twins, they get one and a half times the normal monthly rate for each child. For triplets and other multiple births, Child Benefit is paid at double the normal monthly rate for each child, provided at least three of the children remain qualified.

**Article 66 Title V**  
**Reference wage (single person, male) /Maximum weekly rate of Illness Benefit (single person, male or female)**

<b>Period</b>	<b>Wage €</b>	<b>Benefit €</b>	<b>%</b>
<b>2022</b>	824	203.00	25
<b>2023</b>	874	220.00	25

Full details of payment rates up to 2025 are published on the Department of Social Protection's website:

- [IB rates of payment 2025](#)
- [SW19 Booklets 2003-Present](#)

**Article 17**

Since the 51<sup>st</sup> report, the conditions for receipt of Illness Benefit have not changed.

The length of the qualifying period for entitlement to sickness and unemployment benefits in Ireland had been discussed previously in conjunction with the International Labour Organisation and the Council of Europe, and given that Illness Benefit may be paid for up to two years, subject to the other scheme conditions being met, the current contribution requirements are deemed to be proportionate and appropriate.

In circumstances where people are ill but do not qualify for illness benefit, the Department of Social Protection also provides means tested supports under the disability allowance scheme and the supplementary welfare allowance scheme. An additional needs payment may also be available to people who have expenses that they cannot pay from their weekly income.

## **Article 18**

### **Duration of Payment**

In April 2025, the Minister for Enterprise, Trade and Employment suspended plans to increase Statutory Sick Leave from 5 to 7 days. This means that the interaction between Statutory Sick Pay and Illness Benefit remains the same as the last report: ie with Illness Benefit generally paid to the customer from day 6 of their illness, following the first five days where they have been in receipt of Statutory Sick Pay, meaning that for most customers, there is no period where they are not in receipt of pay for their first illness of the calendar year.

The number of waiting days (3) has not changed for Illness Benefit, and the current 5 statutory sick leave days, in effect, reduce a customer's entitlement to Illness Benefit by two claim paid days (what was 624 is now 622 and what was 312 is now 310). Where a customer has already exhausted their 5 days statutory sick pay entitlement in the calendar year, and they make a new claim they are paid Illness Benefit from day 4 (after 3 waiting days).

## **Part IV. Unemployment Benefit**

Jobseekers in Ireland are supported under the following benefit schemes:

- Jobseekers Pay Related Benefit, which is a new scheme introduced on the 31<sup>st</sup> of March 2025, replacing Jobseeker's Benefit for employees who become fully unemployed.
- The existing Jobseeker's Benefit remains available for part-time/casual/seasonal workers.
- Jobseeker's Benefit (Self Employed) is available to the self-employed who lose their employment.

### **Article 20**

#### ***Jobseeker's Pay Related Benefit***

The Jobseeker's Pay-Related Benefit scheme is a new social insurance income support which has replaced the Jobseeker's Benefit scheme for people who become fully unemployed from 31 March 2025. The income support is linked to a person's prior earnings subject to a maximum and minimum payment amount.

Since January 2024, a person can opt to defer State Pension (Contributory) until they are age 70 years of age. If they opt to defer State Pension (Contributory) then they can claim Jobseeker's Pay-Related Benefit if they lose their employment, provided that they satisfy the qualifying conditions up to age 70 years – otherwise they must be under 66 years.

#### ***Jobseeker's Benefit***

The Jobseeker's Benefit scheme has been retained to support part-time/casual/seasonal workers where they continue to be fully unemployed for at least 4 days in any 7 consecutive days.

A person must also be under 66 years of age, or since January 2024, be under 70 years of age if they have deferred their State Pension (Contributory).

Benefit Payment for 65-Year-Olds, provided under the Jobseeker's Benefit scheme, was introduced in January 2021. The payment is designed to bridge the gap for people who retire from employment or self-employment at age 65 until they qualify for the State Pension at age 66. Under this payment, people who retire from employment or self-employment at 65 do not have to sign-on or attend an Intreo centre<sup>3</sup>.

### ***Jobseeker's Benefit (Self-Employed)***

Jobseeker's Benefit (Self Employed) was introduced in November 2019. It is a social insurance benefit scheme for self-employed people who lose their self-employment. Many of the key features of Jobseeker's Benefit apply such as its duration and rate of payment. Self-employed people who are liable for class S social insurance are covered for Jobseeker's Benefit (Self-Employed) (JBSE).

## **Article 21**

In order to be eligible for the new Jobseeker's Pay-Related Benefit introduced in March 2025, a customer must satisfy the following Pay Related Social Insurance (PRSI) contribution conditions:

- Have at least 104 PRSI insurable employment contributions paid at Class A, H or P

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<sup>3</sup> **Intreo** - is a single point of contact for all employment and income supports. Designed to provide a more streamlined approach, Intreo offers practical, tailored employment services and supports for jobseekers and employers alike.

And

- Have at least 4 PRSI insurable employment contributions paid at Class A or H in the 10 weeks prior to making an application

And

- Have at least 26 PRSI insurable employment contributions at Class A or H in the 52 weeks prior to the first day of unemployment

The contribution requirements for Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) are unchanged since the last report.

To note that following the COVID-19 Pandemic, PRSI contributions were applied to those in receipt of the COVID-19 Pandemic Unemployment Payment (PUP) on the same basis as if they had remained in employment. This measure applied to both employees and the self-employed and protects their future benefit entitlements.

**The figures in relation to PRSI for-2023 are provided in Appendix II of this report. An outline of the Benefits Insured for by the different PRSI classes is also provided in Appendix II.**

**Classes of people who are covered for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed in 2023:**

- Persons in Classes A, H and S (2,715,104, 5,680 + 295,688) – total 3,016,472

**Classes of people not covered for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed in 2023:**

- People in classes B, C, D, E and J (7,690, 118, 16,140, 122 + 35,673) – total 59,743  
(Class J includes an unknown number of employees who are over pension age)

**Total number of employees/self-employed in 2023 = 3,076,215**

**Percentage insured for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed in 2023**

= 98% total – (Classes A, H and S)

The following Classes are not counted as employees or self-employed: -

- Class K applies to Public Office holders, additional income of a self-employed person and other income such as rental, investment income, dividends and interest on deposits and savings.
- Class M applies to persons with no liability for a contribution.
- Voluntary contributors are persons who have ceased employment but are contributing to maintain entitlements to long-term benefits such as pensions.

## **Article 22**

Further detail on the changes in methodology used in calculating the reference wage figure is set out in the 45<sup>th</sup> Annual Report under Article 74 of the European Code of Social Security, in response II.

## **Article 66**

### ***Jobseeker's Pay Related Benefit***

Under the Jobseeker's Pay-Related Benefit scheme introduced from 31<sup>st</sup> March 2025, the amount of benefit an eligible person receives when they become fully unemployed is directly linked to their previous earnings, subject to a maximum and minimum payment. Rates are paid depending on gross weekly average earnings and PRSI contributions. The rate of benefit is calculated using the average weekly gross earnings in the 12-month period prior to 8 weeks before the person became unemployed.

The weekly rate of payment for people who have at least 5 years paid PRSI contributions is 60% of their previous earnings subject to a maximum of €450 for the first 13 weeks. After that, the rate will reduce to 55% of earnings subject to a maximum of €375 for the following 13 weeks. A further 13 weeks will be paid at the rate of 50% up to a maximum €300 payment. For persons who have between 2 and 5 years paid contributions, the rate will be set at 50% of previous earnings subject to a maximum of €300 per week and 26 weeks duration. The duration of payment is the same as which a person would get under Jobseeker's Benefit. A minimum weekly payment of €125 applies to Jobseeker's Pay-Related Benefit.

### ***Jobseeker's Benefit/Jobseeker's Benefit (Self-Employed)***

The personal rate of Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) is calculated based on a person's previous gross earnings in the relevant tax year. There is no change in the calculation of the earnings.

There are 4 rates of payment based on weekly earnings of less than €150, earnings between €150 and less than €220, earnings between €220 and less than €300 and earnings of €300 or more. An increase for a qualified adult and children may be payable. The rates of payment from January 2024 are set out in the following tables.

The Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) rates of payment from January 2024:

<b>Jobseeker's Benefit Rates</b>	<b>Rate</b>
Full weekly payment	€244
Extra payment for <b>qualified adult</b>	€162
Extra payment for <b>qualified child under 12</b>	€50 (full rate), €25 (half rate)
Extra payment for <b>qualified child 12 and over</b>	€62 (full rate), €31 (half rate)

Reduced rates of payment:

<b>Average weekly earnings</b>	<b>Personal rate of payment</b>
Less than €150	€109.50
€150 or above but less than €220	€157.30
€220 or above but less than €300	€191.90
€300 or more	€244

**The 2022 rate** used in the comparison to the reference wage below includes the personal rate €203.00, the rate for a qualified adult €134.70. The rates were €38.00 for a qualified child under 12 years and €45.00 for a qualified child aged 12 and over.

**The 2023 rate** used in the comparison to the reference wage below includes the personal rate of €220.00, the rate for a qualified adult of €146.00 and the rate for a qualified child of €42.00 for under 12 and €50.00 for over 12.

The Child Benefit (CB) Rate for both 2022 and 2023 is €140 per month<sup>4</sup> per child, so the weekly amount for two children is €64.60.

**Article 66 Title II**  
**Reference Wage / Jobseeker's Benefit (couple and 2 children aged 12 and over)**

<b>Period</b>	<b>Wage</b> €	<b>All'nce</b> *€	<b>Total</b> €	<b>Benefit</b> €	<b>All'nce</b> *€	<b>Total</b> €	<b>%</b>
<b>2022</b>	824	64.60	888.60	427.70	64.60	492.30	55
<b>2023</b>	874	64.60	938.60	458.00	64.60	522.60	56

\* The family allowances for a worker in this column includes Child Benefit and the rate of Working Family Payment appropriate to a family with this level of income. However, in 2022/2023 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2022 and 203 at €140 per month per child for each of the first 2 children.  $€140 \times 2 \times 12 / 52 = €64.60$  (rounded to the nearest 10) per week.

**Article 66 Title V**  
**Reference Wage (single person) / Maximum weekly rate of Jobseeker's Benefit (single person)**

<b>Period</b>	<b>Wage</b> €	<b>Benefit</b> €	<b>%</b>
<b>2022</b>	824	203	25
<b>2023</b>	874	220	25

Full details of rates are published on gov.ie at:

<https://www.gov.ie/en/service/1221b0-jobseekers-benefit/>

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<sup>4</sup> Multiple births

If a person has twins, they get one and a half times the normal monthly rate for each child. For triplets and other multiple births, Child Benefit is paid at double the normal monthly rate for each child, provided at least three of the children remain qualified.

## **Article 23**

### ***Jobseeker's Pay-Related Benefit***

The PRSI contributions for this new scheme introduced from 31<sup>st</sup> March 2025 are as follows, which demonstrate a recent attachment to the workforce:

A person must have paid:

- at least 104 PRSI insurable employment contributions at Class A, H or P
- and**
- have paid at least 4 PRSI insurable employment contributions at Class A or H in the 10 weeks prior to making an application.
- and**
- have paid at least 26 PRSI insurable employment contributions at Class A or H in the 52 weeks prior to the first day of unemployment.

The requirement to have paid 104 contributions only applies to the initial claim that a person makes. This means that for subsequent claims this condition is satisfied.

Sections 68KA-68KJ inclusive of the Social Welfare Consolidation Act 2005 as amended relate to Jobseeker's Pay-Related Benefit.

### ***Jobseeker's Benefit***

There is no change in the qualifying conditions for Jobseeker's Benefit.

A person must have paid:

- at least 104 PRSI insurable employment contributions at Class A, H or P,
- or**
- have paid at least 156 PRSI self-employment contributions at Class S.

**and**

- must have 39 PRSI contributions paid from employment in the governing contribution year. At least 13 of these contributions must be paid from employment in the governing contribution year, the two years before this, the last year, or the current tax year.

The governing contribution year is the second last complete tax year before the year in which the claim is made. For example, for claims made in 2025, the governing contribution year is 2023.

**or**

26 PRSI contributions paid in the governing contribution year and 26 paid in the year immediately before this.

The requirement to have paid 104 contributions only applies to the initial claim that a person makes. This means that for subsequent claims this condition is satisfied.

Section 64 of the Social Welfare Consolidation Act 2005 as amended relate to Jobseeker's Benefit (Self-Employed).

### ***Jobseeker's Benefit Self-Employed***

There is no change in the qualifying conditions for Jobseeker's Benefit (Self-Employed).

A person must have:

- a total of PRSI Self-Employment Contributions Paid at Class S of not less than 156 contribution weeks

**or**

- a total of PRSI Insurable Employment Contributions Paid at Class A or H of not less

than 104 contribution weeks

**and**

- PRSI Self-Employment Contributions paid at Class S in respect of not less than 52 weeks in the second last complete contribution year (RTY) before the beginning of the benefit year in which the claim is made.

Sections 68B-68J inclusive of the Social Welfare Consolidation Act 2005 as amended relate to Jobseeker's Benefit (Self-Employed).

A person must have a total of PRSI Self-Employment Contributions Paid at Class S of not less than 156 contribution weeks (or 3 years self-employment). However, they can also qualify if they have paid 104 PRSI Insurable employment contributions (i.e. as an employee) so the PRSI threshold is the same for both Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed). This condition needs to be satisfied for the first claim and is then satisfied for subsequent claims.

To note that:

- Ireland successfully supported those unemployed as a result of the Covid-19 Pandemic with the introduction of the Pandemic Unemployment Payment (PUP). Time spent in receipt of the PUP counts towards the qualifying period for unemployment benefit, illness benefit, and any other benefit supports into the future.
- PRSI contributions were attributed to those in receipt of PUP on the same basis as if they had remained in employment. This measure applied to both employees and the self-employed and protects their future social insurance entitlements.

- If a person does not qualify for Jobseeker's Pay-Related Benefit/Jobseeker's Benefit or Jobseeker's Benefit (Self-Employed) they may qualify for Jobseeker's Allowance, subject to satisfying the means test.

#### **Article 24**

Jobseeker's Pay-Related Benefit is a weekly payment and may be payable for up to 39 weeks or 26 weeks of unemployment, depending on the class of qualifying contribution and the number of total contributions paid since the person first started working. If a person has 260 PRSI contributions paid, the claim lasts for a total of 39 weeks of unemployment and if less than 260 contributions paid then the claim lasts for a total of 26 weeks. A Jobseeker's Pay-Related Benefit claim will commence from the first full week in which a person is unemployed.

There is no change in the duration of payment under the Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) schemes which may be paid for up to 234 days (9 months) or 156 days (6 months) of unemployment, depending on the PRSI contributions.

If a person has 260 PRSI self-employment contributions paid, the claim will be paid for a total of 234 days (9 months) of unemployment. If a person has less than 260 PRSI self-employment contributions paid, the claim will be paid for a total of 156 days (6 months). For a new claim, Jobseeker's Benefit is not payable for the first 3 days of unemployment (known as waiting days).

If a person exhausts their benefit entitlement, they may qualify for Jobseeker's Allowance, subject to satisfying the means test.

There are no changes to the conditions for the suspension of benefits since the last report other than in respect of payments made under redundancy. Such payments do not impact a person's entitlement to the new Jobseeker's Pay-Related Benefit scheme, which was not the case previously.

## **Part V. Old Age Benefit**

### **Article 26**

The State Pension age in Ireland remains at 66 years of age.

In addition, flexible pension arrangements for people applying for State Pension (Contributory), are available for people who turn 66 on or after 1 January 2024, whereby they can choose to claim their State Pension (Contributory) on any date between the age of 66 and 70.

These arrangements may help them to qualify for:

- State Pension (Contributory) if they did not qualify at age 66
- a higher rate of State Pension (Contributory) between ages 67 and 70

### **Article 27**

Sub-paragraph (a) applies.

There are no changes to the classes of employees covered.

The Annual Statistical Report for the Department of Social Protection details the numbers and classes of insured persons. The figures in relation for PRSI for 2023 are available in appendix II.

**An outline of the Benefits Insured for by the different Pay-Related Social Insurance (PRSI) classes is provided in Appendix II of this report.**

### **Classes of employees and Self Employed covered for State Pension (Contributory)**

- Persons in Classes A, E, H and S (2,715,104, 122, 5,680 + 295,688) – total 3,016,594

### **Classes of employees not covered for State Pension (Contributory)**

- Persons in classes B, C, D and J (7,690, 118, 16,140, + 35,673) – total 59,621  
(Class J includes an unknown number of employees who are over pension age).

**Total number of employees and self-employed in 2023 = 3,076,215**

**Percentage insured for State Pension (Contributory) in 2023 =98%**

The following Classes are not counted as employees:

- Class K applies to Public Office holders, additional income of a self-employed person and other income such as rental, investment income, dividends and interest on deposits and savings;
- Class S is for self-employed persons<sup>5</sup>;
- Class M applies to persons with no liability for a contribution;
- Voluntary contributors are persons who have ceased employment but are contributing to maintain entitlements to long-term benefits such as pensions.

### **Article 28**

Further detail on the changes in methodology used in calculating the reference wage figure is set out in the 45<sup>th</sup> Annual Report under Article 74 of the European Code of Social Security, in

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<sup>5</sup> To note that the Self Employed are covered for State Pension Contributory.

response II. The 2023 reference wage figure is provided in Appendix III.

### **Rate of Benefit**

In 2024 the maximum personal rate of State Pension (Contributory) was €277.30 per week and the maximum rate of qualified adult allowance was €248.60 per week (increase for a Qualified Adult aged 66 and over). Both of these increases in rates of payment were set as part of Budget 2024 in October 2023.

A Christmas bonus, of a full week's payment, was paid in 2024.

In Budget 2025, the maximum personal rate of State Pension (Contributory) was increased by €12.00 to €289.30 from January 2025 and the maximum rate of qualified adult allowance rose to €259.40 per week (increase for a Qualified Adult aged 66 and over).

A weekly Living Alone Increase of €22 is payable with pensions. It is not means tested and is a targeted payment. The risk of social isolation is clearly higher for those living alone than those who live with other people. It is not a payment in its own right, but rather a supplement paid to people aged 66 years or over who are in receipt of certain social welfare payments and who are living alone. It is also available to people who are under 66 years of age who are living alone and are in receipt of specified payments from the Department of Social Protection, including Disability Allowance, Invalidity Pension, Incapacity Supplement or Blind Pension.

**Article 66 Title III**  
**Reference Wage / State Pension (Contributory)**  
**(Couple – both aged between 66 and 80. No family allowance payable)**

<b>Period</b>	<b>Wage €</b>	<b>Benefit € (Personal Rate &amp; IQA)</b>	<b>%</b>
<b>2022</b>	824	480.30	58
<b>2023</b>	874	503.10	58

**Article 66 Title V**  
**Reference Wage (single person) /**  
**Maximum weekly rate of Pension (single person)**

<b>Period</b>	<b>Wage €</b>	<b>Benefit €</b>	<b>%</b>
<b>2022</b>	824	253.30	31
<b>2023</b>	874	265.30	30

Full details of rates are published on gov.ie at: <https://www.gov.ie/en/department-of-social-protection/services/state-pension-contributory/>

**Article 65 Title VI**  
**Comparison of Benefit Rates with Cost of Living and Average Wages**

<b>Year</b>	<b>CPI (Base December 2023 =100) (a)</b>	<b>Average earnings €</b>	<b>Old Age Pension (couple + 2 children) * €</b>	<b>Old Age Benefit (couple with no children) €</b>
May-24	100.4 (a)	972.20 (b)**	617.9	525.9
May-25	102.6 (a)	1026.20 (b)***	648.7	548.7
Percentage change	2.2%	5.6%	5%	4.3%

\* Old age pension taken as a couple both with 48 and over yearly average contributions. Qualified child taken to

be under 12 on a full rate.

\*\*Revised

\*\*\*Subject to revision

- a. <https://data.cso.ie/table/CPM02>
- b. <https://data.cso.ie/table/EHQ03>
- c. <https://www.gov.ie/en/collection/1af6ca-rates-of-payment-sw19/>
- d. <https://data.cso.ie/table/CPM01>

The CPI base changed from December 2016 to December 2023, this is the most recent available from the CSO website.

Recipients of State Pension (Contributory) may also, depending on their circumstances, be eligible for secondary benefits such as the Living Alone Increase (a €22 per week increase to their weekly payment), the Fuel Allowance (Fuel Allowance is paid from late September to April (28 weeks) at a weekly rate of €33.00 or in two instalments of €462.00, the first paid in late September and the second in January. A weekly Telephone Support Allowance of €2.50 is payable to those receiving both the Living Alone Increase and the Fuel Allowance.

To combat increases in the cost-of-living, an additional lump sum of €300 was paid to recipients of the Fuel Allowance in November 2023. A bonus of €200 was paid in December 2023 to recipients of the Living Alone Increase and a double week of the personal rate of payment was made to pension recipients in January 2024.

A further support is the Household Benefits Package (€35 per month towards the claimant's gas/electricity costs, and the free television licence worth €160 per annum). There is an additional increase of €20.00 per week for people aged 66 and over living on certain islands off the coast of Ireland. Recipients are eligible for the Free Travel Pass, which entitles the bearer to free travel on public transport and certain private services in Ireland. Recipients are automatically paid an extra allowance of €10 per week when they reach 80 years of age or, for

recipients of pro-rata pensions under EU Regulations, the equivalent pro-rata rate. Where they do not own their own home and have rental costs, they may be entitled to Rent Supplement (the amount paid varies with the rent payable).

## **Article 29**

### **Conditions for receipt of State Pension (Contributory)**

The age at which a person can apply for State pension (contributory) remains at 66.

The Total Contributions Approach (TCA) was introduced in 2018. TCA included provision for the Home Caring Periods Scheme which fundamentally changed the entitlement of many who spent time out of the workforce caring for others. It, for the first time, acknowledged home caring periods prior to 1994. TCA provides for up to 20 years of home caring periods to be considered. Those who have a 40-year record of paid and credited social insurance contributions, subject to a maximum of 20 years of credits/homecaring periods, qualify for a maximum contributory pension where they satisfy the other qualifying conditions for the scheme.

From April 2019, all new State (Contributory) Pension applications are assessed under all possible rate calculation methods, including the TCA, with the most beneficial rate paid to the pensioner.

From 1 January 2024, long-term carers contributions awarded for 20 years (1040 weeks) or more may be used in calculating entitlement to State Pension (Contributory) for all new applicants or to examine or reassess entitlement, again with effect from 1 January 2024, for

those who were 66 years of age prior to 2024.

People reaching the age of 66 on or after 1 January 2024 (that is, born in 1958 or later) can choose a date between age 66 and 70 to access any State Pension (Contributory) entitlement they may have. A higher rate of pension may be payable to those accessing State Pension (Contributory) between the ages of 67 and 70.

People who choose to claim their pension after age 66 and who also continue to work are liable to pay full pay related social insurance (PRSI) contributions, where appropriate, up to age 70. From the date of award of State Pension (Contributory), claimants are not liable to pay full PRSI.

## **Part VI. Work Accident and Occupational Disease Benefit**

This Part of the Code has not been accepted by Ireland.

## Part VII. Family Benefit

### Articles 40 to 41

Child Benefit is a monthly payment to the parents or guardians of children under 16 years of age. Child Benefit can also be claimed for children aged 16,17 and 18 if they are in full-time education or full-time training or have a disability and cannot support themselves.

Prior to May 2024 Child Benefit was not paid in respect of 18-year-olds.

Child Benefit is payable at one and a half times the appropriate monthly rate for twins, and at double the appropriate monthly rate for triplets or other multiple births,

### Article 42

#### Child Benefit

The Child Benefit rate remains at €140 per month<sup>6</sup> as set out in the following table.

Number of children	2025 monthly rate	2025 annual rate
1 child	€140	€1,680
2 children	€280	€3,360
3 children	€420	€5,040
4 children	€560	€6,720
5 children	€700	€8,400
6 children	€840	€10,080
7 children	€980	€11,760
8 children	€1,120	€13,440

<sup>6</sup> Multiple births - if a person has twins, they get one and a half times the normal monthly rate for each child. For triplets and other multiple births, Child Benefit is paid at double the normal monthly rate for each child, provided at least three of the children remain qualified.

## **Budget 2025 changes to Child Benefit**

As part of Budget 2025, a new baby grant of €280 was introduced. This is paid to families of babies born, or with children with a date of placement on or after 1 December 2024 in addition to their regular first month's Child Benefit payment of €140. The following bonus Child Benefit payments issued in 2024

- Double Child Benefit per child in November and December 2024.

## **One-Parent Family Payment (OFP)**

One-Parent Family Payment (OFP) is a payment for men and women under 66 who are parenting alone. To qualify for this payment, a person must meet certain conditions and satisfy a means test. The maximum age of the youngest child in a household for receipt of One-Parent Family Payment is 7 years, excluding the exceptions outlined below. Recipients of One-Parent Family Payment may also receive other family benefits such as Child Benefit and the Working Family Payment concurrently with their One-Parent Family Payment. A person must not be cohabitating in order to receive the payment.

### **Age limit exceptions:**

- Where a person is in receipt of a Domiciliary Care Allowance (DCA) for any child in the family, One-Parent Family Payment may continue up to the more favourable of: the 16<sup>th</sup> birthday of the child in respect of whom DCA is in payment; or when the youngest child reaches the relevant qualifying age limit.
- Where a person is caring for an individual other than their own child and is in receipt of One-Parent Family Payment and a half-rate Carer's Allowance payment, One-Parent

Family Payment may continue up to the 16<sup>th</sup> birthday of the youngest child once the recipient continues to qualify for One-Parent Family Payment and Carer's Allowance.

- A person who is recently bereaved (having been married, cohabiting or in a civil partnership) and is thus parenting alone, if not entitled to the Widow, Widowers, Surviving Civil Partner contributory payment, can claim One-Parent Family Payment, subject satisfying a means test, beyond the normal age limit for the youngest child of 7 years,. They can claim One-Parent Family Payment for up to two years from the date of death of the spouse/cohabitant/civil partner or until the youngest child reaches 18 years of age, whichever is earlier.
- Lone parents who are in receipt of a Blind Pension can retain their entitlement to One-Parent Family Payment until their youngest child is 16 years of age subject to the conditions of the schemes.

### **Post One-Parent Family Payment Income Supports**

When One-Parent Family Payment entitlement ends, a person may qualify for other income support payments including the following:

- A person in employment of 19 hours or more per week (38 hours per fortnight), may apply for the Working Family Payment (WFP). If an individual has been receiving One-Parent Family Payment and Working Family Payment concurrently, their Working Family Payment may be increased at its next renewal after entitlement to One-Parent Family Payment has ended. Where One Parent Family ceases due to the youngest child reaching the age limit, Working Family Payment may be increased from the date of cessation of One Parent Family.

- Working Family Payment can also be paid concurrently with another Family Benefit - the Back to Work Family Dividend (BTWFD) if an individual is moving directly from One-Parent Family Payment, Jobseeker's Transitional Payment or Jobseeker's Allowance to work. The BTWFD allows recipients to retain the increase for the qualified child portion of their former One-Parent Family Payment, which is currently €50 per week per child aged under 12 and €62 per child per week aged 12 and over (maximum of four children per claim), for two years – 100% in year one and 50% in year 2.
- Lone parents with a youngest child aged 7 to 13 years (inclusive) have an option to transition to the Jobseeker's Transitional Payment. This payment exempts such persons from having to satisfy the genuinely seeking work condition attached to other jobseekers' payments, thereby acknowledging that these parents have caring responsibilities. Work is permitted up until the means test is not satisfied to receive a payment. Qualifying for this payment provides access to a one-to-one meeting with an activation case officer and the associated work activation supports. If an individual moves from receipt of Jobseeker's Transitional Payment to work, they may receive the BTWFD.
- Lone parents whose youngest child is 14 or over can apply for either Jobseeker's Benefit or Jobseeker's Allowance. They must be unemployed, capable of work, and genuinely seeking full-time work. Qualifying for this payment provides access to a wide range of additional work activation supports. The BTWFD allows recipients to retain the increase for their qualified child if they move off this scheme to employment or self-employment and is payable for two years.

### **Enhanced Activation Supports**

All lone parents can choose to access activation supports. Those in receipt of Jobseeker's Allowance or Jobseeker's Transitional Payment are provided with enhanced access.

Jobseeker's Transitional Payment recipients receive a one-to-one meeting with a case officer who assists them to produce a personal development plan and guides them towards appropriate education, training, and employment opportunities. While the person is in receipt of Jobseeker's Transitional Payment, this support is available and is not limited to the 12-month engagement that applies for other jobseekers following their one-to-one meeting. Through the Jobseeker's Transitional Payment, lone parents are provided with a very long transition period of seven years within which to engage with the Department of Social Protection's Intreo service.<sup>7</sup>

The Department of Social Protection's Intreo service is the integrated income support and employment service. The Intreo employment service assists income support recipients of working age, including lone parents, to return to work. These services are provided through a network of locally based employment personal advisors and job coaches who work with recipients to help identify appropriate training or development programmes that will enhance their skills. They work in close co-operation with other agencies and service providers including SOLAS (the Further Education and Training Authority in Ireland), the local education and training boards, other education and training providers, and the local community and voluntary sector.

### **Budget 2025 measures for recipients of the One Parent Family Payment/ Jobseeker's**

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<sup>7</sup> Intreo is the integrated employment and income support service which was launched in October 2012.

## **Transitional Payment.**

- Recipients of the One-Parent Family Payment and the Jobseekers Transitional Payment received a lump sum payment of €100 in respect of each child for whom they receive a Child Support Payment in November 2024.
- Recipients of these payments received a Christmas bonus double week payment in December 2024 and received a cost-of-living bonus payment in October 2024.
- The maximum rate of the One Parent Family Payment and the Jobseeker's Transitional Payment also increased by €12 per week in January 2024 bringing the personal rate from €232 to €244.
- In addition, the weekly rate of Child Support Payment, previously known as Increase for a Qualified Child, increased by €8 to €62 for those aged 12 and over, and by €4 to €50 for under 12s from January 2025.

## **Working Family Payment**

Working Family Payment is a Family Benefit which provides an income support for employees on low earnings with families. An employee must work a minimum of 38 hours per fortnight to qualify for the payment and satisfy an income test. The hours requirement may be satisfied by combining hours of work with a spouse/civil partner/cohabitant.

## **Budget 2025 changes to Working Family Payment**

An increase of €60 in the weekly income thresholds was introduced from 2 January 2025.

The 2024 (effective from 04/01/2024 to 01/1/2025) and 2025 (effective from 02/01/2025) weekly income thresholds for receipt of Working Family Payment are set out in the following table.

No. of Children	2024*	2025**
	€	€
1	645	705
2	746	806
3	847	907
4	938	998
5	1,064	1,124
6	1,180	1,240
7	1,316	1,376
8+	1,412	1,472

\* Effective from 4 January 2024

\*\* Effective from 2 January 2025

The rate of Working Family Payment payable is 60% of the difference between net family income (gross pay minus tax, employee PRSI, superannuation, and Universal Social Charge) and the income limit that applies to the family circumstances. The minimum weekly Working Family Payment, payable to those who would otherwise qualify for a lesser rate, is €20.00.

### **Article 43**

#### **Child Supports 2023**

The following statistics relate to the range of child supports provided by the Department of Social Protection in 2023:

Scheme	€ million
Child Benefit	2,428.49
Working Family Payment	392.06
Back to Work Family Dividend	10.14
Back to School Clothing & Footwear Allowance	86.04
<b>Total</b>	<b>2,916.63</b>

The reference wage for 2023 is €874 per week or 45,448 (3,787 x 12) per annum. Total expenditure of €2,916.63 million is approximately 5% of €45,448 x 1,226,689 (total number of children of all residents within the qualifying age range).

## **Article 45**

### **Suspension of Benefit**

There is no change to report in respect of this Article.

## **Part VIII. Maternity Benefit**

This Part of the Code has not been accepted by Ireland.

## **Part IX. Invalidation Benefit**

This Part of the Code has not been accepted by Ireland.

## **Part X. Survivor's Benefit**

### **Article 60**

In respect of this Article, currently:

- there is no requirement that the widow is presumed to be incapable of self-support or that the breadwinner has died.
- whether a widow is in employment or not, is not a factor in their entitlement to Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension (WSCPCP), or the rate of entitlement.

WSCPCP is a weekly payment to the husband, wife or civil partner of a deceased person. Either the survivor or their deceased spouse or civil partner must have the required paid social insurance (PRSI) contributions.

#### **Details of the PRSI contributions required to qualify for a WSCPCP.**

Entitlement is based on either the applicant's or their late spouse or civil partner's social insurance record. All contributions must have been made before the death of their spouse or civil partner. The two records cannot be combined when calculating entitlement.

To qualify, the applicant must:

- be a widow, widower or surviving civil partner;
- not cohabit with another person; and
- satisfy both of the following social insurance A and B contribution conditions below:

A) at least 260 paid social insurance (PRSI) contributions paid up to the date of death of their spouse or civil partner, or before reaching pension age, whichever is earlier and

B) a yearly average of either:

39 paid or credited social insurance (PRSI) contributions in either the three or five years before the death of their spouse or civil partner, or before reaching pension age, whichever is earlier (this is called the 'Short Yearly Average')

or

at least 24 paid or credited social insurance (PRSI) contributions from the year of first entry into social insurance (PRSI) until either the year of death of their spouse or civil partner, or the year of reaching pension age, whichever is earlier (this is called the 'Long Yearly Average').

To get your rate of payment, the Department of Social Protection first calculates the applicant's 'Short Yearly Average'. If this is 39 or greater, they will qualify for the maximum rate.

If it is below 39, the Department of Social Protection will calculate the applicant's 'Long Yearly Average'. If this is 48, the applicant will qualify for the maximum weekly rate. If it is 47 or less, the applicant will qualify for a reduced rate of payment.

<b>Contributions</b>	<b>Aged under 66</b>	<b>Aged 66 or over</b>
48 or more contributions	€249.50	€289.30
36-47 contributions	€245.70	€283.70
24-35 contributions	€242.90	€277.00

In summary, the applicant requires 260 paid social insurance contributions.

AND

Have a yearly average of at least 39 contributions in either the 3 or 5 years before the death of their spouse or reaching pension age, whichever is earlier.

OR

A yearly average of at least 24 paid contributions from the year of first entry until the death of their spouse or reaching pension age, whichever is earlier.

## **Article 61**

Sub-paragraph (b) applies.

The Annual Statistical Report for the Department of Social Protection details the numbers and classes of insured persons. The figures in relation to PRSI for 2022 are listed in Appendix II.

An outline of the Benefits Insured for by the different Pay-Related Social Insurance (PRSI) classes is provided in Appendix II of this report.

### **Classes of employees and self-employed who are covered for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension**

Persons in Classes A, B, C, D, E, H, S and Voluntary Contributions (2,715,104, 7,690, 118, 16,140, 122, 5,680, 295,688 + 1,923) – total 3,042,465

Population estimate for 2023: 5,281,600

[Population and Migration Estimates, April 2023 - Central Statistics Office](#)

**Estimate of persons in all classes; 3,481,928**

## **Percentage insured for Widow's/Widower's, or Surviving Civil Partner's (Contributory)**

**Pension = 87%**

## **Article 62**

### **Rates of Payment**

In 2025, the maximum weekly personal rate for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension (WSCPCP) aged under 66 increased to €249.50. The maximum weekly personal rate for recipients aged 66 and under 80 is €289.30, which increases to €299.30 where the beneficiary is aged over 80. The rate for a qualified child under age 12 increased to €50.00, and for a child aged over 12 to €62.00 weekly. The Christmas Bonus was paid in 2024 to WSCPCP recipients.

The 2022 rate used in comparison to the reference wage below includes the personal rate of €213.50 (if under 66) and the qualified child rate of €40 for a child aged under 12 years and €48 for a child aged 12 and over. The rate for Over 66 & Under 80 is €253.30.

The 2023 rate used in comparison to the reference wage below includes the personal rate of €225.50 (if under 66) and the qualified child rate of €42 for a child aged under 12 years and €50 for a child aged 12 and over. The rate for Over 66 & Under 80 is €265.30.

## Duration of Payment

The pension remains payable while the person remains widowed or a surviving civil partner.

If they re-marry or start to cohabit i.e., live with someone as a couple, it is no longer payable.

A person may get increases for qualified children with their pension - these remain payable while the child is aged under 18 and they may then be continued until age 22 if the child is in full-time education.

### Article 66 Title IV

#### Weekly rate of Widow's, Widower's or Surviving Civil Partner (Contributory) Pension / Reference Wage (widow under 66 years of age and 2 children aged 12 and over)

Period	Wage €	All'nce *€	Total €	Benefit €	All'nce *€	Total €	%
2022	824	64.60	888.60	309.50	64.60	374.10	42
2023	874	64.60	938.60	325.50	64.60	390.10	42

\* The family allowances for a worker in this column include Child Benefit and the rate of Working Family Payment appropriate to a family with this level of income. However, in 2022/2023 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2022 and 2023 at €140 per month per child for each of the first 2 children.  $\text{€}140 \times 2 \times 12 / 52 = \text{€}64.60$  (rounded to the nearest 10) per week.

### Article 66 Title V

#### Reference wage / Weekly rate of Widow's, Widower's or Surviving Civil Partner (Contributory) Pension (single person, male or female under 66 years of age)

Period	Wage €	Benefit €	%
2022	824	213.50	26
2023	874	225.50	26

Full details of rates are published on gov.ie at:

<https://www.gov.ie/en/department-of-social-protection/services/bereaved-partners-contributory-pension/>

**Article 65 Title VI**  
**Comparison of Benefit Rates with Cost of Living and Average Wages**

<b>Year</b>	<b>CPI (Base December 2023 =100) (a)</b>	<b>Average earnings €</b>	<b>Old Age Pension (couple + 2 children) * €</b>	<b>Old Age Benefit (couple with no children) €</b>
Apr-24	100.4 (a)	972.20 (b)**	617.9	525.9
Apr-25	102.6 (a)	1026.20 (b)***	648.7	548.7
Percentage change	2.2%	5.6%	5%	4.3%

\* Old age pension taken as a couple both with 48 and over yearly average contributions. Qualified child taken to be under 12 on a full rate.

\*\*Revised

\*\*\*Subject to revision

- a. <https://data.cso.ie/table/CPM02>
- b. <https://data.cso.ie/table/EHQ03>
- c. <https://www.gov.ie/en/collection/1af6ca-rates-of-payment-sw19/>
- d. <https://data.cso.ie/table/CPM01>

The CPI base changed from December 2016 to December 2023, this is the most recent available from the CSO website.

## **Article 63**

### **Social Insurance Contributions (PRSI)**

There are no changes to the contribution conditions since the 51st report.

An outline of the Benefits Insured for by the different Pay-Related Social Insurance (PRSI) classes is provided in Appendix II of this report.

## **Parts XII – XIII. Equality and Common Provisions**

### **Article 68**

Provisions for the suspension of benefits are set out in the individual Parts of the Report.

### **Article 69**

The Social Welfare Appeals system is underpinned by Chapter 2 of Part 10 of the Social Welfare Consolidation Act 2005 and the Social Welfare (Appeals) Regulations. This legislation sets down the roles, powers, functions etc. of the Social Welfare Appeals Office and its Appeals Officers.

Section 311 of the Social Welfare Consolidation Act 2005 provides that where a person is dissatisfied with a decision of a Deciding Officer under Section 300 of the Act or a determination of a Designated Person under Sections 196, 197 or 198 of the Act, that they may appeal the matter to the Chief Appeals Officer and their appeal will be referred to an Appeals Officer. Such appeals relate to social welfare entitlements or insurability of employment.

Any person who is unhappy with a decision in relation to their benefit entitlements has a right of appeal to the Social Welfare Appeals Office. This includes Illness Benefit, Injury Benefit, Carer's Benefit, Disablement Benefit, Jobseeker's Benefit, Jobseeker's Benefit Self-Employed, Deserted Wife's Benefit, Maternity Benefit, Paternity Benefit, Treatment Benefits, Occupational Injuries Benefit, Partial Capacity Benefit, Invalidity Pension, State Pension

(Contributory), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension. It also applies to Child Benefit, One-Parent Family Payment, Back to Work Family Dividend and Working Family Payment.

New Appeals Regulations (S.I. No. 744 of 2024) are in place since 28th April 2025. These Regulations set out the high-level operational procedures for the Appeals Office to:

- (i) Extend the period of time in which a person can submit an appeal (from 21 days at present to 60 days with discretion to accept an appeal up to 180 days after a decision is notified).
- (ii) Provide, for the first time, the right for an appellant to request an oral hearing and be advised of the reasons if the request is not granted.
- (iii) Set timelines within which the Department is required to respond to notifications and within which appellants are required to provide further information. In both cases these timelines can be extended if there is reasonable cause to do so.
- (iv) Operationalise the 'de novo' principle as provided for in the primary legislation. i.e. require that Appeals Officers consider the Decision under appeal, taking account of the appeal contentions, as if it was being decided for the first time.
- (v) Allow appeals officers to take expert advice in respect of any new medical evidence presented on appeal.
- (vi) More clearly specify the roles and responsibilities for the Chief Appeals Officer.

The Social Welfare Appeals Office is an Office of the Department of Social Protection which

provides an appeals service to persons who are dissatisfied with decisions of Deciding Officers or Designated Persons of the Department on questions relating to entitlement to social welfare payments and insurability of employment under the Social Welfare Consolidation Act 2005 (as amended). Appeals Officers, who are independent in their decision making, make their decisions based on the evidence available and taking account of the scheme qualifying conditions which are set out in legislation.

Information on the appeals process is available via [www.gov.ie/en/publication/eeb34f-appeals-procedures/](http://www.gov.ie/en/publication/eeb34f-appeals-procedures/)

## Article 70

The following gives expenditure for 2023 and 2024 on each of the schemes dealt with in this report.

Scheme	Expenditure for 2023 (€000)	Expenditure for 2024 (€000)	Estimated Expenditure for 2025 (€000)
Illness Benefit	661,779	685,850	700,127
Jobseeker's Benefit	438,270	504,349	405,275
Jobseeker's Pay Related Benefit	0	0	159,691
State Pension (Contributory)	7,088,955	7,857,970	8,082,692
Child Benefit*	2,428,495	2,555,122	2,227,356
Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension	1,812,798	1,954,299	1,942,713

\* Child Benefit Expenditure only. Family Benefits are funded from the VOTE and not from the Social Insurance Fund.

**Fund.**

*Total expenditure on all social welfare schemes in 2023 amounted to €24.9 billion, of which €12.6 billion was met from taxation and €12.3 billion from the Social Insurance Fund.*

*Total provisional expenditure on all social welfare schemes in 2024 amounts to €27 billion, of which €13.5 billion will be met from taxation and €13.5 billion from the Social Insurance Fund.*

*Total estimated expenditure on all social welfare schemes in 2025 amounts to €26.9 billion, of which €13.2 billion will be met from taxation and €13.7 billion from the Social Insurance Fund.*

**Article 71**

There are no changes since the last report.

**Article 73**

There are no changes since the last report. The relevant legislation does not contain any distinctions on the grounds of nationality for beneficiaries.

**Responses to the matters raised in the draft Resolution of the Committee of Ministers.**

Responses to the matters raised in the draft Resolution of the Committee of Ministers on the 51<sup>st</sup> Annual Report submitted by the Government of Ireland are in Appendix I.

## **Appendix I**

**on the application of the European Code of Social Security**

**by Ireland**

**(Period from 1 July 2023 to 30 June 2024)**

*(Adopted by the Committee of Ministers on .... 2025*

*at the ...th meeting of the Ministers' Deputies)*

The Committee of Ministers,

In the exercise of the functions conferred upon it by Article 75 of the European Code of Social Security (hereinafter referred to as the “Code”), and with a view to supervising the application of this instrument by the Contracting Parties;

Whereas the Code, opened for signature on 16 April 1964, entered into force on 17 March 1968 and since 17 February 1972 has been binding on Ireland, which ratified it on 16 February 1971;

Whereas, when ratifying the Code, the Government of Ireland stated that it accepted, in addition to the parts which must be applied by every Contracting Party (Parts I, XI, XII, XIII and XIV), the following parts of the Code:

- Part III on “sickness benefit”,
- Part IV on “unemployment benefit”,
- Part V on “old-age benefit”,

- Part VII on “family benefit”,
- Part X on “survivors’ benefit”;

Whereas, in pursuance of paragraph 1 of Article 74 of the Code, the Government of Ireland submitted its 51st annual report on the application of the Code, for the period from 1 July 2023 to 30 June 2024;

Whereas, in accordance with paragraph 4 of Article 74, that report was examined by the ILO Committee of Experts on the Application of Conventions and Recommendations, at its 95th meeting in November and December 2024;

Whereas, when Contracting Parties are invited to submit annual reports under the Code and its Protocol, if the country has ratified one or more of ILO Convention N<sup>o</sup>s 102, 121, 128 or 130, copies of the relevant reports may be used in order to report on the Code provided that, where necessary, they are completed by any other information requested in the form;

Whereas, at the 133rd meeting of the Governmental Committee of the European Social Charter and the European Code of Social Security (9-13 May 2016), the ILO representative presented the ILO’s approach to assisting governments in fulfilling their reporting obligations by bringing together information on social security provisions in national reports under the Code and relevant ILO treaties, including the above-mentioned ILO Conventions, into one “consolidated report” to be updated by the government, with a view to ensuring consistency;

Recalls that the ILO Conclusions on application of the Code and its Protocol for the period 1 July 2023 to 30 June 2024 were transmitted to the government representatives of Contracting

Parties in view of adoption of the draft Resolutions on application of the Code and its Protocol at the 150th meeting of the Governmental Committee, 19-23 May 2025;

Recalls that information which the Government is requested to provide in its next report (due by 31 July 2025) for the period 1 July 2024 to 30 June 2025, will be examined by the ILO Committee of Experts at its next meeting in November/December 2025;

Notes:

I. concerning Part III (Sickness benefit), Article 17, and Part IV (Unemployment benefit), Article 23, of the Code, Length of the qualifying period, in its previous conclusions, the Committee of Ministers noted that a qualifying period of at least 104 weeks or two years of pay related social insurance (PRSI) contributions required for entitlement to Illness Benefits and Jobseeker's Benefits was longer than that accepted by the Code, which authorizes, in its Articles 17 and 23, only "such a qualifying period as may be considered necessary to preclude abuse". In this respect, the Committee of Ministers previously noted that a qualifying period of 52 weeks of PRSI contributions for entitlement to 26 weeks of sickness benefits (the minimum duration of sickness benefits as per Article 18 of the Code) and 13 weeks of unemployment benefits (the minimum duration of unemployment benefits as per Article 24(1)(a) of the Code) would bring the national legislation in conformity with Parts III and IV of the Code, and closer to the practice followed by other European countries.

The Committee of Ministers takes note of the meeting, requested by the Government, which was taken place in Dublin on 22 February 2024, to discuss the conformity with Articles 17 and 23 of the Code with representatives of the ILO and the Council of Europe. The Committee of Ministers notes that the Government still considers the current qualifying period for Illness

Benefits and Jobseekers' Benefits as being proportionate and appropriate to Ireland's circumstances taking into account that the 104 social insurance contributions threshold only applies to initial claims and has no time limit, i.e. can be accumulated from when a person first enters employment and can continue to be built over a long period of time. The Government also indicates that means-tested benefits, such as the Supplementary Welfare Allowance, are available without any qualifying period in circumstances where people are ill or unemployed but do not qualify for Illness Benefit or Jobseekers' Benefit.

The Committee of Ministers recalls that Articles 17 and 23 of the Code only authorize the condition of qualifying periods for sickness and unemployment benefits that are deemed necessary to prevent abuse, i.e. to prevent that persons who are normally not part of the group of protected persons enrol into a scheme for the sole purpose of acquiring entitlement to benefits. The Committee of Ministers further points out that the qualifying period under Articles 17 and 23 of the Code shall ensure access to minimum benefits at rates and duration set out by Parts III and IV of the Code. While noting the objective of the national legislation to maintain a balance between the qualifying conditions and the corresponding duration of the benefit, the Committee of Ministers observes that the current design of Illness Benefits and Jobseeker's Benefits results in obstructing access of the persons protected to the minimum benefits guaranteed by the Code due to the excessively long qualifying period;

Finds that law and practice in Ireland continue to give full effect to Parts V, VII and X of the Code, and that they also ensure the application of Parts III and IV, subject to a revision of the length of the qualifying period for entitlement to sickness and unemployment benefits;

Decides to invite the Government of Ireland:

I. concerning Part III (Sickness benefit), Article 17, and Part IV (Unemployment benefit), Article 23, of the Code, Length of the qualifying period, to take the necessary measures to ensure that the qualifying period for Illness Benefits and Jobseeker's Benefits is in conformity with Articles 17 and 23 of the Code. Taking into account the Government's reference to the Supplementary Welfare Allowance scheme, the Committee of Ministers recalls that the Government may consider applying Parts III and IV of the Code based on means-tested benefits and provide the necessary information, as requested by the report form for the Code.

### **Response**

The Irish Government is in receipt of the Draft Resolution on the application of the European Code of Social Security by Ireland. The Government notes the finding that national law and practice in Ireland continue to give full effect to Parts V (Old Age Benefit), VII (Family Benefit) and X (Survivors Benefit) of the Code.

The Government also notes the finding that Ireland also ensures the application of Parts III (Sickness Benefit) and Parts IV (Unemployment Benefit) of the Code, subject to the revision of the length of the qualifying period for entitlement to sickness and unemployment benefit.

### **Length of the qualifying period**

#### **Part III (Sickness benefit), Article 17, and Part IV (Unemployment benefit), Article 23 of the Code.**

While full responses will be provided in the next report on the Code in July, I have the following observations to make on the Draft Resolution at this time.

- In relation to both Unemployment and Sickness Benefit, a person only needs the full qualifying period of contributions for their initial claim. This means that for subsequent

claims this condition is satisfied.

- Claimants must have a minimum of 104 social insurance contributions and must meet other conditions in relation to when these were paid and whether they are paid or credited contributions.
- It should also be noted that the 104 social insurance contributions threshold has no time limit. They accumulate from when a person first enters employment and can continue to build over a long period of time. This is more flexible than many other countries that have a very recent reference period for qualification purposes.
- Ireland believes the current contribution requirements are proportionate and appropriate, given that Sickness benefit can be paid for up to two years.
- The new Jobseeker's Pay-Related Benefit scheme has been launched at the end of quarter one, 2025. This means that the amount of benefit paid is directly linked to previous earnings, subject to a maximum payment of €450 per week. This is a significant reform and brings Ireland in line with other European countries. Additional information can be provided on this scheme.
- If a person does not qualify for Jobseeker's Benefit or Jobseeker's Pay-Related Benefit – they may qualify for Jobseeker's Allowance, subject to satisfying the means test.
- The maximum rates of the Jobseeker's Benefit and Jobseeker's Allowance schemes are aligned and are paid at the weekly rate of €244. This rate was increased – on both

schemes - by €12 in the most recent budget effective from January 2025

- In circumstances where people are ill but do not qualify for Illness Benefit or job seekers benefit, the Department provides means tested supports under the Disability Allowance scheme and the Supplementary Welfare Allowance scheme.
  
- The Supplementary Welfare Allowance scheme offers a safety net within the overall social welfare system by providing assistance to people in the State whose means are insufficient to meet their needs and those of their dependents. The main purpose of the scheme is to provide immediate and flexible assistance to those in need. There are a range of payments within the scheme as follows:
  - Basic Supplementary Welfare Allowance;
  - Rent Supplement;
  - Additional Needs Payment;
  - Supplementary Welfare Allowance supplements (heat, travel, diet).
  
- Significantly, there is no significant difference between the Benefit payments and the means tested payment rates, which makes Ireland an outlier (in the positive sense) in the context of many EU / OECD countries.
  
- In February 2024, Ireland met the ILO and the COE to discuss the length of the qualifying period for entitlement to sickness and unemployment benefits in Ireland. Ireland would welcome the opportunity to share a number of mitigating factors with the committee of experts that will further inform the discussion.

- We wish to thank the ILO/COE again for their positive engagement and their previous offer to host a future meeting (with Ireland's policy owners) to progress and clarify related issues.

## Appendix II

### Number of Pay-Related Social Insurance (PRSI) Contributors by Class and Benefits Insured For – 2023

Insurance Class	Number of Contributors Insured	Insured for
A	2,715,104	Adoptive Benefit, Carer's Benefit, Guardian's Payment (Contributory), Health and Safety Benefit, Illness Benefit, Invalidity Pension, Jobseeker's Benefit, Maternity Benefit, Occupational Injuries Benefits, Parent's Benefit (since November 2019), Partial Capacity Benefit, Paternity Benefit, State Pension (Contributory), Treatment Benefit, Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension.
B	7,690	Carer's Benefit, Guardian's Payment (Contributory), Limited Occupational Injuries Benefits, Parent's Benefit (since November 2019), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension.
C	118	Carer's Benefit, Guardian's Payment (Contributory), Parent's Benefit (since November 2019), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension.
D	16,140	Carer's Benefit, Guardian's Payment (Contributory), Occupational Injuries Benefits, Parent's Benefit (since November 2019), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension.
E	122	Adoptive Benefit, Carer's Benefit, Guardian's Payment (Contributory), Health and Safety Benefit, Illness Benefit, Invalidity Pension, Maternity Benefit, Parent's Benefit (since November 2019), Paternity Benefit, State Pension (Contributory), Treatment Benefit, Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension.
H	5,680	Carer's Benefit(**), Treatment Benefit(**), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension(**), Adoptive Benefit, Guardian's Payment (Contributory), Health and Safety Benefit, Illness Benefit, Invalidity Pension, Jobseeker's Benefit, Maternity Benefit, Parent's Benefit (since November 2019), Paternity Benefit, State Pension (Contributory). ** Only these benefits are paid during service.
J	35,673	Occupational Injuries Benefit.
K	4,199	None
M	399,591	Occupational Injuries Benefits in certain circumstances.
S	295,688	Adoptive Benefit, Guardian's Payment Contributory, Invalidity Pension, Jobseekers Benefit for the Self-Employed, Maternity Benefit, Parent's Benefit, Partial Capacity Benefit, Paternity Benefit, State Pension Contributory, Treatment Benefit: Dental, Optical and Aural, Widow's, Widower's or Surviving Civil Partner's Contributory Pension.
V	1,923	If you paid PRSI at Class A, E or H you pay a contribution of 6.6% of your reckonable income in the previous tax year: State Pension (Contributory), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension, Guardian's Payment (Contributory) If you paid PRSI at Class B, C or D you pay a contribution of 2.6% of your reckonable income in the previous tax year: Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension, Guardian's Payment (Contributory). If you paid PRSI at Class S you pay a flat rate of €500: State Pension (Contributory), Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension, Guardian's Payment (Contributory).

## Appendix III

### Reference wage data for years 2023

Analysis of reference wage for males in NACE sector C in firms with at least 10 employees in the skilled and unskilled occupation categories. The estimates are based on the same methodology as previous years, taking earnings and industry data from the Earnings Analysis using Administrative Data Sources EAADS (2023) and occupation data from Census of Population (COP) 2022.

#### Reference Wage 2023

ISCO	Mean Gross Weekly Earnings
	2023
	€
Skilled (ISCO 7)	992
Unskilled (ISCO 9)	874

ISCO	Mean Gross Monthly Earnings
	2023
	€
Skilled (ISCO 7)	4,300
Unskilled (ISCO 9)	3,786

Source: COP 2022 and EAADS 2023, Central Statistics Office

