An Roinn Coimirce Sóisialaí
Department of Social Protection

50th Report presented by the GOVERNMENT OF IRELAND to the COUNCIL OF EUROPE

For the period from 1 July 2022 to 30 June 2023 in accordance with Article 74 of the European Code of Social Security

Submitted on 27 July 2023

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 50th report in accordance with Article 74 of the European Code of Social Security (the Code). It covers the period 1 July 2022 to 30 June 2023.

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[1].

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 2021 to 30 June 2022) and Ireland's responses to the questions raised therein.
- Appendix II sets out number of contributors insured at each class of PRSI for 2021.
- Appendix III sets out the reference wage data for 2020 and 2021.

[1] Rate of payment for 2021 are set out.
With regard to numbers of recipients and levels of expenditure the most recently available published data relates to 2020.

Principal Changes in Irish Social Security Legislation

Changes to Primary Legislation 1 July 2022 to 30 June 2023

Social Welfare Act 2022. Social Welfare Act 2022

Social Welfare (Child Benefit) Act 2023 Social Welfare (Child Benefit) Act 2023

Changes to Secondary Legislation 1 July 2022 to 30 June 2023

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No.1) (Earnings Disregard) Regulations 2022. S.I. No. 401 of 2022

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 3) (Calculation of Means) Regulations 2022. S.I. No. 396 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 10) (Income Disregard) Regulations 2022. S.I. No. 397 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 11) (Income Disregard) Regulations 2022. S.I. No. 430 of 2022

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 4) (Calculation of Means) Regulations 2022. S.I. No. 431 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 12) (Absence from the State) Regulations 2022. S.I. No. 495 of 2022

European Union (European Supervisory Authority (European Insurance and Occupational Pensions Authority)) Regulations 2022. S.I. No. 514 of 2022

Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No.1) (Return of Contributions) Regulations 2022. S.I. No. 515 of 2022

Social Welfare (Temporary Provisions) (No. 1) Regulations 2022. S.I. No. 530 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 13) (Weeks Not to be Treated as Weeks of Unemployment) Regulations 2022. S.I. No. 540 of 2022

Social Welfare (Temporary Provisions – Living Alone Allowance) Regulations 2022. S.I. No. 580 of 2022

Social Welfare (Disability Allowance, Blind Pension, Invalidity Pension) (Temporary Provisions) Regulations 2022. S.I. No. 598 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 15) (Earnings Disregard) Regulations 2022. S. I. No. 614 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 14) (Income Limit - Qualified Adult) Regulations 2022. S.I. No. 616 of 2022

Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 1) Regulations 2022. S.I. No. 618 of 2022

Social Welfare (Temporary Provisions) (No. 2) Regulations 2022. S.I. No. 645 of 2022

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 5) (Diet Supplement) Regulations 2022. S.I. No. 717 of 2022

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 16) (Change in Rates) Regulations 2022. S.I. No. 718 of 2022

Social Welfare (Carer's Support Grant) (Temporary Provisions) Regulations 2022. S.I. No. 722 of 2022

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 6) (Earnings Disregard) Regulations 2022. S.I. No. 723 of 2022

Occupational Pension Schemes (Revaluation) Regulations 2023. S.I. No. 114 of 2023

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 1) (Assessment of Spouse's Earnings) Regulations 2023. S.I. No. 128 of 2023

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 3) (Domiciliary Care Allowance) Regulations 2023. S.I. No. 129 of 2023

These Regulations may be cited as the Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4) (Income Disregard) Regulations 2023. S.I. No. 160 of 2023

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 1) (Calculation of Means) Regulations 2023. S.I. No. 161 of 2023

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (Income Disregard) Regulations 2023. S.I. No. 162 of 2023

Social Welfare (Temporary Provisions) Regulations 2023. S.I. No. 199 of 2023

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 2) (Qualifying Conditions) Regulations 2023. S.I. No. 234 of 2023

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 6) (Circumstances in which Carer is to be regarded as providing full time care and attention) Regulations 2023. S.I. No. 324 of 2023

Social Welfare (Temporary Provisions) (No. 2) Regulations 2023. S.I. No. 325 of 2023

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.

There are no changes to the classes of employees covered for Illness Benefit since the 49th report. Eligibility for Illness Benefit is dependent on Pay Related Social Insurance (PRSI) class. As communicated in the previous report, the Irish Government reduced the number of waiting days for Illness Benefit and Occupational Injury Benefit from six to three days from 1 March 2021. Statutory Sick Pay (SSP) was introduced on January 1st, 2023, (under the remit of the Department of Enterprise, Trade and Employment) with a requirement for 3 annual sick days paid by the employer. This will increase over time to 10 days total Statutory Sick Pay by 2026.

PRSI classes

The following is an explanation of the various PRSI classes:

- **Class A** applies to people in industrial, commercial and service type employment who are employed under a contract of service with a reckonable pay of €38 or more per week from employment. It also includes civil and public servants recruited from 6 April 1995. Most employees in Ireland pay PRSI Class A. People on Community Employment schemes pay a special contribution at Class A8/A9. People in Class A are eligible for Illness Benefit and make up the biggest cohort.
- **Class B** applies to permanent and pensionable civil servants and Gardaí recruited before 6 April 1995, and registered doctors and dentists employed in the Civil

Service. It covers only a limited number of social insurance payments.

- **Class C** applies to commissioned Army Officers and members of the Army Nursing service recruited before 6 April 1995. It covers only a limited number of social insurance benefits.
- **Class D** applies to permanent and pensionable employees in the public service other than those mentioned in Classes B and C recruited before 6 April 1995. It covers only a limited number of social insurance payments.
- **Class E** applies to ministers of religion employed by the Church of Ireland Representative Body. It covers all social insurance payments except Jobseeker's Benefit and Occupational Injuries Benefit. PRSI is paid under the Special Collections System of the Department of Social Protection.
- **Class H** applies to Non-commissioned Officers and enlisted personnel of the Defence Forces. It covers all social insurance payments except Occupational Injuries Benefit.
- **Class J** applies to people in industrial, commercial and service-type employment who earn less than €38 per week from all employments., However, people aged over 66 or people in subsidiary employment are always insurable at Class J, no matter how much they earn. People whose employment is of a subsidiary nature or of inconsiderable extent, for example people insurable at Class B, C, D or H in their main employment, and who have a second job; attendants at Department of Education Examinations, Presiding Officers and Poll Clerks at Elections, and members of the Reserve Defence Forces on annual training. Only Occupational Injuries Benefit is covered by Class J social insurance.
- **Class K** applies to public office holders with an income of over €5,200 a year, additional income of a self-employed person and other income such as rental, investment income, dividends and interest on deposits and savings. Public office

holders with weekly income of €100 or less are recorded under Class M. Class K also applies to people who pay PRSI on unearned income. As there are no social insurance payments, it is not appropriate to provide a social insurance benefit.

- **Class M** applies to employees with no liability to contribute to social insurance such as employees under 16 years of age and people with an income of €500 or less and insured in Class K. Class M covers certain contributors with Occupational Injuries Benefit. As there are no social insurance payments, it is not appropriate to provide a social insurance benefit.
- **Class S** applies to self-employed people including certain company directors, people in business on their own account and people with income from investments and rents.
- **Class P** applies to share fishermen or fisherwomen who are classified as self-employed and who are already paying PRSI under Class S. It includes cover for limited Illness Benefit. The minimum annual contribution for Class P is €200.
- **Class V** – Voluntary Contributors – some people can make voluntary contributions to help maintain their social insurance record and help them to qualify for social insurance payments in the future. They cover long-term benefits such as pensions. They do not cover short-term benefits.

The Annual Statistical Report for the Department of Social Protection details the numbers and classes of insured persons.

Detailed explanations of the Classes can be accessed at:

https://www.gov.ie/en/publication/b32a18-operational-guidelines-prsi-pay-related-social-insurance-contributio/

Classes of employees who are covered for Illness Benefit:

- Class A;
- Class E;
- Class H;
- Class P (Optional).

Persons in Classes A, E, H and P– total in 2021.

	2020	**2021**
Class A	2,355,701	2,362,762
Class E	163	168
Class H	7,238	7,284
Class P	5	3
	2,363,107	2,370,217

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 285,114 in 2021. (Class J includes an unknown number of employees who are over pension age)

	2020	**2021**
Class B	15,048	12,388
Class C	232	173
Class D	32,566	25,885
Class J	46,420	86,982
	94,266	125,428

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

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

Voluntary contributors are persons who have ceased employment but are contributing to maintain entitlements to long-term benefits such as pensions.

Total number of employees/self-employed in 2021 = 2,806,157

Percentage insured for Illness Benefit in 2021 = 84%

Article 16

Illness Benefit Rate

The following increases to the payment rates (payment per week) came into effect on 3 January 2023.

- The maximum personal rate of Illness Benefit increased from €208.00 to €220.00.
- The maximum rate for a Qualified Adult increased from €138.00 to €146.00
- The rate for a Qualified Child increased from
    - €40.00 to €42.00 for a child under 12*
    - €48.00 to €50.00 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 2020 rate used in the comparison to the reference wage below includes the personal rate of €203 the rate for a qualified adult of €134.70 and the rate for a qualified child of €36 for under 12 and €40 for over 12.

The 2021 rate used in the comparison to the reference wage below includes the personal rate of €203.00, the rate for a qualified adult of €134.70, and the rate for a qualified child of €38.00 for under 12 and €45 for over 12.

The Child Benefit (CB) Rate for both 2020 and 2021is €140 per month[2] per child, so the weekly amount for two children is €64.60.

Period	Wage €	CB *€	Total €	Benefit €	CB *€	Total €	%
2020	813	64.60	877.60	413.70	64.60	478.30	55
2021	854	64.60	918.60	420.70	64.60	485.30	53

* 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 2021/2022 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2021 and 2022 at €140 per month per child for each of the first 2 children. €140 x 2 x 12 / 52 = €64.60 (rounded to the nearest 10) per week.

[2] 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)

Period	**Wage €**	**Benefit €**	**%**
2020	813	203.00	25
2021	854	203.00	24

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

https://www.gov.ie/en/service/ddf6e3-illness-benefit/?referrer=http://www.gov.ie/IB/#rates-of-payment

Article 17

There are no changes to the conditions for receipt of Illness Benefit (termed standard Illness Benefit for the purposes of this report) since the 49th report.

To qualify for Illness Benefit, you must meet conditions related to:

- **Age**

  You must be under pensionable age which is currently 66.

- **Social insurance (PRSI) contributions**

  You must have at least 104 class A, E, H or P social insurance (PRSI) contributions paid since first starting work, and either one of the following:

  - 39 weeks of PRSI contributions paid or credited in the relevant tax year, of which 13 must be paid contributions.
  - If you do not have 13 paid contributions in the relevant tax year, then 13

paid contributions in one of the following tax years can be used instead:

  - either of the two tax years before the relevant tax year
  - the last complete tax year (before the year in which your claim for Illness Benefit begins)
  - the current tax year

or

- 26 weeks of PRSI contributions paid in the relevant tax year, and 26 weeks of PRSI contributions paid in the tax year immediately before the relevant tax year.

  The relevant tax year is the second-last complete tax year before the year in which your claim for Illness Benefit begins.

  Example 1: If you make a claim in 2021, the relevant tax year is 2019.

  Example 2: If you make a claim in 2022, the relevant tax year is 2020.

The Department of Social Protection (DSP) previously examined the implications of introducing a pro rata payment as proposed by the Committee, but it was not possible to progress this at that time. However, the number of waiting days for Illness Benefit was reduced from 6 to 3 days, which was a significant improvement in the scheme which resulted in increased expenditure. DSP as indicated to the committee that it is prepared to hold a meeting with the Committee to discuss the issues which have been identified.

DSP remains engaged in a public consultation process on Pay-Related Benefits for schemes relating to jobseekers and the development of this is a priority.

The Irish Government can also confirm that Statutory Sick Pay (SSP), which entitles all workers to sick pay for the first time in Ireland, was introduced January 1st, 2023, and falls under the remit of the Department of Enterprise, Trade and Employment.

SSP is paid by employers at a rate of 70% of an employee's wage, subject to a daily maximum threshold of €110. The scheme is being introduced in a phased manner as follows:

- 2023 - 3 days covered
- 2024 - 5 days covered
- 2025 - 7 days covered

Part IV. Unemployment Benefit

The COVID-19 Pandemic Unemployment Payment (PUP) was introduced on 13 March 2020 as a time-limited, emergency income support measure for employees and the self-employed who had lost their job due to the pandemic. To qualify for PUP a person had to have been between the ages of 18 and 66 and in employment immediately before 13 March 2020. People who lost their jobs or self-employment after 13 March 2020 were also eligible. PUP was paid at a flat rate of €350 per week but the rate was subsequently linked to prior earnings to ensure that it remained fair and sustainable.

Flexibility was also provided to self-employed people to take up and receive payment for occasional or intermittent self-employment work while retaining their PUP. A person could earn up to €960 from self-employment over a previous eight-week period. Part Time Job Incentive for Self -employed was introduced for self-employment over this threshold and up to 24 hours per week. Recipients received €131.80 per week regardless of income. This scheme closed on 31 May 2022.

As PUP was wound down, recipients were transitioned onto standard jobseekers terms with effect from early April 2022. Where a person qualified for social insurance contribution-based Jobseekers Benefit they were automatically moved to that payment otherwise they were advised to make an application for means tested jobseekers allowance and retained their PUP until a decision was made on their application. Time spent in receipt of PUP will count towards the qualifying period for unemployment benefit, illness benefit, and any other benefit supports into the future. PRSI contributions were applied 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 benefit entitlements.

PUP supported 880,000 individuals at a cost of approximately €9.2 billion until it closed finally on 31 May 2022.

Article 20

Jobseeker's Benefit is a weekly payment to people who are out of work and covered by social insurance (PRSI). The Jobseekers Benefit week is based on a 7-day week. Sunday is treated the same as any other day in the week, as a day of employment or unemployment as appropriate.

The contingency is satisfied by a person who has experienced a substantial loss of employment and as a result is fully unemployed, or fully unemployed for at least 4 days in any 7 consecutive days. A person must also be under 66 years of age, capable of work, and be available for and genuinely seeking full-time employment. Time spent in receipt of the Pandemic Unemployment Payment will count towards the qualifying period for unemployment benefit, illness benefit, and any other benefit supports into the future.

PRSI contributions were applied 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 benefit entitlements.

In the case of a self-employed person, they must no longer be engaged in self-employment. This scheme offers income support to those who were formerly self-employed and paid a Class ‘S’ PRSI self-employment contribution.

A new payment Benefit Payment for 65-year-olds, provided under the Jobseekers Benefit scheme, was introduced in January 2021. Under this payment, people who retire from employment or self-employment at 65 do not have to sign-on or attend an Intreo centre[3].

Ireland has agreed to explore the design of a scheme to modify the current Benefit Payment for 65-year-olds to provide a benefit payment for people who, following a long working life, 40 years or more, are not in a position to remain working in their early 60s. The introduction of such a payment will be considered by the Department as part of a series of reforms being implemented to the State Pension System.

Article 21

Jobseekers 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 jobseekers benefit apply such as its duration and rate of payment. Self-employed people who are liable for class S social insurance are covered for Jobseekers Benefit Self Employed (JBSE).

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

[3] **Intreo** - the Public Employment Services 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.

self-employed and protects their future benefit entitlements.

In order to be eligible for JBSE, a customer must satisfy the qualifying conditions of the scheme:

Have at least 156 PRSI Self-Employed Contributions paid at Class S (please see Appendix 2 – Information on Self-Employment Contributions)

Or

- Have at least 104 PRSI Employment Contributions paid at Class A or H*

And

- 52 Self-Employed (Class S) Contributions paid in the Governing Contribution Year (GCY)

The figures in relation to PRSI for 2021 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 Jobseekers Benefit or Jobseekers Benefit Self-Employed:

- Persons in Classes A, H, P and S (2,362,762, 7,284, 3 + 310,512) – total 2,680,561

Classes of people not covered for Jobseekers Benefit or Jobseekers Benefit Self-Employed:

- People in classes B, C, D, E and J (12,388, 173, 25,885, 168 + 86,982) – total 125,596

- (Class J includes an unknown number of employees who are over pension age)

Total number of employees/self-employed in 2021 = 2,806,157

Percentage insured for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed in 2021 = 95% total – (Class A, H, P and S)

Jobseekers Benefit Self-Employed was introduced in November 2019. PRSI contributions made in 2021 are used to assess eligibility for Jobseekers Benefit Self-Employed for claims made in 2023.

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 45th Annual Report under Article 74 of the European Code of Social Security, in response II.

Article 66

The personal rate of jobseekers benefit is calculated based on a person's previous earnings in the relevant tax year. There are 4 rates of payment based on weekly earnings of less than €150, earnings between €150 and less than €220, €220 and less than €300 and earnings of €300 or more.

There are 2 rates for qualified adults – a rate where the jobseeker earns less than €300 per week and a higher rate where the jobseeker earns €300 or more per week. The qualified adult's earnings are also taken into account. An increase for a qualified adult is payable where the qualified adult earns up to €310 per week. Increases are also paid for qualified children – the full rate for each child is payable if an increase for a qualified adult is payable. Half rate child increase is payable where there is no qualified adult increase payable.

(c) Jobseekers benefit is a weekly payment to people who are out of work and covered by social insurance (PRSI). The Jobseekers Benefit week is based on a 7-day week. Sunday is treated the same as any other day in the week; as a day of employment or unemployment as appropriate.

The contingency is satisfied by a person who has experienced a substantial loss of employment and as a result is fully unemployed, or fully unemployed for at least 4 days in any 7 consecutive days. A person must also be under 66 years of age, capable of work, and be available for and genuinely seeking full-time employment. Jobseeker's Benefit Self-Employed is available to self-employed people who have ceased trading. To qualify, a person must be unemployed, under 66 years of age, capable of work, and be available for and genuinely seeking full-time employment.

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 benefit entitlements.
A new payment Benefit Payment for 65-Year-Olds, provided under the Jobseekers Benefit scheme, was introduced in January 2021. Under this payment, people who retire from employment or self-employment at 65 do not have to sign-on or attend an Intreo centre.

Ireland has agreed to explore the design of a scheme to modify the current Benefit Payment for 65-year-olds to provide a benefit payment for people who, following a long working life, 40 years or more, are not in a position to remain working in their early 60s. The introduction of such a payment will be considered by the Department as part of a series of reforms being implemented to the State Pension System.

Ireland is also examining the introduction of a Pay Related Jobseeker's Benefit which would closer align the rate of payment with previous earnings. A consultation proposal was published last December which sets out the broad parameters of one potential approach. It is not a final design: the purpose is to frame a constructive discussion and elicit feedback through a national public consultation process with stakeholders. Feedback will be used to inform the design of whatever proposals are brought to Government for a decision.

Earnings

The amount of the person's average reckonable weekly earnings in the Relevant Tax Year (RTY) determines the rate of benefit payable. For the full rate of Jobseeker’s Benefit/Jobseeker’s Benefit Self-employed to be paid, the earnings in the RTY divided by the number of qualifying contributions in that year must be above the prescribed amount.

Reduced rates of Jobseeker’s Benefit/Jobseeker’s Benefit Self-employed are payable where the average reckonable weekly earnings are less than the prescribed amount. Reckonable weekly earnings for this purpose are earnings derived from insurable employment. Where a person had no earnings (only credits) or weekly earnings of less than €32.00 in the RTY, a notional earnings figure of €32.00 is applied.

To calculate reckonable weekly earnings the total reckonable gross earnings in the RTY is divided by the number of qualifying contributions paid in that RTY.

Ireland is also examining the introduction of a Pay Related Jobseeker’s Benefit which would closer align the rate of payment with previous earnings. A consultation proposal was published last December which sets out the broad parameters of one potential approach. It is not a final design: the purpose is to frame a constructive discussion and elicit feedback through a national public consultation process with stakeholders. Feedback will be used to inform the design of whatever proposals are brought to Government for a decision.

Rate of Benefit

The personal rate of jobseekers benefit is calculated based on a person’s previous earnings in the relevant tax year. There are 4 rates of payment based on weekly earnings of less than €150, earnings between €150 and less than €220, €220 and less than €300 and earnings of €300 or more. As already outlined, Ireland is examining the introduction of a Pay Related Jobseeker's Benefit which would closer align the rate of payment with previous earnings.

There are 2 rates for qualified adults – a rate where the jobseeker earns less than €300 per week and a higher rate where the jobseeker earns €300 or more per week. The qualified adult's earnings are also taken into account. An increase for a qualified adult is payable where the qualified adult earns up to €310 per week. Increases are also paid for qualified children – the full rate for each child is payable if an increase for a qualified adult is payable. Half rate child increase is payable where there is no qualified adult increase payable.

As a result of increases provided for in Budget 2023, Jobseekers Benefit increased to €220.00 per week and the maximum rate of increase for a qualified adult increased to €146.00. These changes took effect from January 2023. There are two rates for a qualified child depending on age. In Budget 2023 the rate for a qualified child under 12 increased from €40.00 to €42.00 per week, while the rate for a qualified child 12 years and over increased from €48.00 to €50.00 per week.

The 2020 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 €36.00 for a qualified child under 12 years and €40.00 for a qualified child aged 12 and over.

The 2021 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.

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

Period	Wage €	All'nce *€	Total €	Benefit €	All'nce *€	Total €	%
2020	813	64.60	877.60	417.70	64.60	482.30	55
2021	854	64.60	918.60	427.70	64.60	492.30	54

* 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 2021/2022 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2021 and 2022 at €140 per month per child for each of the first 2 children. €140 x 2 x 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)

Period	Wage €	Benefit €	%
2020	813	203.00	25
2021	854	203.00	24

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

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

Article 23

In order to qualify for jobseekers benefit a person must have paid at least 104 PRSI insurable employment contributions (which equates to approximately 2 years of employment) at the appropriate class and have either 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 (RTY) is the second last complete tax year before the year in which the claim is made. For example, for claims made in 2023, the governing contribution year is 2021 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. In the administration of the Jobseeker's Benefit schemes the concept of continuity in a claim and the notion of 'linked claims' is a key component of how this scheme operates in practice. Where a person makes a repeat claim before exhausting their current entitlement, within 26 weeks from the end of a previous claim, both claims may be linked and the social insurance contribution conditions are satisfied. Where a person exhausts his or her entitlement to either benefit, he or she must only have 13 additional contributions after the last day of payment in order to re-qualify for that benefit.

The numbers impacted by the current rules are low. Pre the impacts of Covid – in 2019 there were only 52 people who made claims and were identified as being affected. If a person does not qualify for Jobseeker's Benefit – they may qualify for Jobseeker's Allowance, subject to satisfying the means test.

The maximum rates of the Jobseeker's Benefit and Allowance schemes are aligned and are paid at the weekly rate of €220. This rate was increased – on both schemes - by €12 in the most recent budget effective from January 2023.

Ireland successfully supported those unemployed as a result of the Covid-19 Pandemic with the introduction of the Pandemic Unemployment Payment (PUP). This scheme supported 880,000 individuals at a cost of some €9.2 billion. Furthermore, time spent in receipt of the PUP will count 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.

Ireland is also examining the introduction of a Pay Related Jobseeker's Benefit which would closer align the rate of payment with previous earnings. It is not envisaged that any proposals will have an impact on current minimum contribution requirements to satisfy the initial claim qualifying period.

It is considered that the qualifying conditions for Jobseeker's Benefit are appropriate to Ireland's circumstances and contribute to effective social protection.

In the case of jobseekers benefit self-employed (JBSE) 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 jobseekers benefit and jobseekers benefit self-employed.

A person may re-qualify for jobseekers benefit self-employed if their full JBSE entitlement has expired and they have 52 PRSI self-employment contributions paid at Class S since the last week their entitlement to JBSE finished and have paid 52 Class S in the RTY on the date of a new JBSE claim and satisfy all other statutory scheme conditions and at least 12 months has elapsed since their last JBSE claim. A person who closed their claim due to renewed self-employment or full-time insurable employment, may make a renewed claim for JBSE when that employment ends. As with jobseekers benefit a linking period of 26 weeks applies. The rationale for the requirement to have paid 52 self-employment contributions at Class S since the last week their entitlement to JBSE finished, and to have paid 52 Class S in the RTY on the date of a new JBSE claim is due to the nature of self-employment. The scheme is for people who have ceased self-employment and as such it would not be expected that they would have commenced self-employment in another self-employed business only for that self-employed business to fail before a period of 52 weeks had elapsed.

Conditions for receipt of 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 2023, the governing contribution year is 2021.

or

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

Conditions for receipt of 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 Jobseekers Benefit Self-Employed.

Article 24

Jobseekers benefit may last for up to 9 months (234 days) or 6 months (156 days) 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 234 days of unemployment and if less than 260 contributions paid then the claim lasts for a total of 156 days.

Jobseekers benefit self-employed may be paid for up to 234 days (9 months) or 156 days (6 months) of unemployment. This is based on the total number of Class S PRSI Self-Employment contributions paid since the person first started working.

If a person has 260 PRSI self-employment contributions paid, the claim will be paid for a total of 234 days 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.

(c) Jobseekers benefit is not generally payable for the first 3 days of unemployment. However, since the introduction of the Pandemic Unemployment Payment (PUP) in March 2020 no waiting days were required to be served on a jobseekers benefit or jobseekers allowance claim from 19 March 2020 until the waiting days waiver expired on 30 June 2021.

Waiting days are not a feature of the jobseekers benefit self-employed claims. No waiting days are served on linked claims (see Article 23 above). Waiting days are served unless the claims are linked regardless of whether the employment is temporary or permanent.

(d) Seasonal workers can qualify for jobseekers benefit in the same way as other employees. However, certain employments have regular seasonal lay-offs where employees have an accrued holiday entitlement which is not actually paid during the period of the lay-off. For example, a temporary school employee who is laid off during the summer months may not be paid during this period, instead s/he is paid his/her accrued holiday pay entitlement at the end of the lay-off period.

There are no changes to the conditions for the suspension of benefits since the last report. Payment can be suspended in certain circumstances as follows:

- **Not available for and genuinely seeking work**

  A person must be available for work and actively looking for work to qualify for Jobseeker's Benefit. They can be regarded as not being available for work and not entitled to Jobseeker's Benefit, if they put unreasonable restrictions on the following:

  - The nature of the employment;
  - The hours of work;
  - The rate of pay;
  - The duration of the employment;
  - The location of the employment.

In any case where a Department of Social Protection Deciding Officer considers that a person has placed unreasonable restrictions on the above payment can be suspended. A person has the right to appeal any such decision.

- **Loss of employment**

A person may be disqualified from getting Jobseeker's Benefit for 9 weeks if they:

- Left work voluntarily and without a reasonable cause;[4]
- Lost their job through their misconduct;
- Refused an offer of suitable alternative employment or suitable training;
- Are aged under 55 and get a redundancy payment of more than €50,000. The exact length of the disqualification (up to nine weeks) will in practice, depend on the precise amount of redundancy payment received as outlined in the table below.

Amount of Redundancy Payment	**Period of Disqualification**
€50,000.00 - €55,000	1 Week
€55,000.01 - €60,000	2 Weeks
€60,000.01 - €65,000	3 Weeks
€65,000.01 - €70,000	4 Weeks
€70,000.01 - €75,000	5 Weeks
€75,000.01 - €80,000	6 Weeks
€80,000.01 - €85,000	7 Weeks
€85,000.01 - €90,000	8 Weeks
€90,000.01 and over	9 Weeks

Suspension of unemployment benefit

Jobseekers benefit may be suspended in the following circumstances: -

[4] An example could be a person leaving a job because they decided the work was boring / uninteresting.

- A person must be available for work and actively looking for work to qualify for jobseekers benefit. They can be regarded as not being available for work and not entitled to jobseekers benefit, if they put unreasonable restrictions on the following:
  - The nature of the employment;
  - The hours of work;
  - The rate of pay;
  - The duration of the employment;
  - The location of the employment.

- In any case where a Department of Social Protection Deciding Officer considers that a person has placed unreasonable restrictions on the above payment can be suspended. A person has the right to appeal any such decision.

- A person who is out of work because they are participating in an industrial dispute, is not considered to be unemployed, and is therefore not entitled to jobseekers benefit. Their family could, however, qualify for the basic social assistance scheme, Supplementary Welfare Allowance.

Self-employment

A person who would otherwise be entitled to payment may be disqualified from receiving jobseekers benefit self-employment for such a period as may be determined by a Deciding Officer, up to a maximum of 9 weeks, for any of the following reasons: -

- Voluntarily Selling of a Business or voluntarily leaving self-employment
- Refusal of offer of suitable employment
- Refusal or Failure to Engage with Activation Measures where penalty rate applied.

Part V. Old Age Benefit

Article 26

The State Pension Age in Ireland remains at 66 years of age, pending consideration of a report of the Pensions Commission by Government.

The Pensions Commission's Report was published on 7 October 2021, and it established that the current State Pension system is not sustainable into the future and that changes are needed. It has set out a wide range of recommendations in this regard including phased gradual increases to the State Pension Age and aligning retirement ages in employment contracts with the State Pension Age. In the interests both of older people and future generations of older people, the Government is considering the comprehensive and far-reaching recommendations in the Pensions Commission's Report very carefully and holistically. Officials in the Department of Social Protection are examining each of the recommendations and consulting across Government through the Cabinet Committee system. The views of the Joint Committee on Social Protection, Community and Rural Development and the Islands and the Commission on Taxation and Welfare are being considered as part of these deliberations. The Minister for Social Protection intends bringing a recommended response and implementation plan to Government for its consideration when that work is completed. Pending Government decisions on the Commission's recommendations, the State Pension age will remain at 66 years.

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 to PRSI below are for 2021.

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 (2,362,762, 168, 7,284 + 310,512) – total 2,680,726

Classes of employees not covered for State Pension (Contributory)

- Persons in classes B, C, D, P and J (12,388, 173, 25,885, 3 + 86,982) – total 125,431 (Class J includes an unknown number of employees who are over pension age).

Total number of employees and self-employed in 2021 = 2,806,157

Percentage insured for State Pension (Contributory) in 2021 =95%

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[5];

[5] To note that the Self Employed are covered for State Pension Contributary.

- 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 45th Annual Report under Article 74 of the European Code of Social Security, in response II. The 2021 reference wage figure is provided in Appendix III.

Rate of Benefit

In 2022 the maximum personal rate of State Pension (Contributory) was €253.30 per week and the maximum rate of qualified adult allowance was €227.00 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 2022 in October 2021. The rate of payment had not changed since these rates were introduced on 29 March 2019.

There were no rate changes to State Pension (contributory) in 2021. The maximum personal rate of State pension (contributory) was €248.30 per week and the maximum rate of the increase for qualified adult allowance was €222.50 (over 66 years) €165.40 (under 66 years).

A Christmas bonus, of a full week’s payment, was paid in 2021.

In Budget 2023, the maximum personal rate of State Pension (Contributory) was increased by €12.00 to €265.30 from January 2023 and the maximum rate of qualified adult allowance rose to €238.70 per week (increase for a Qualified Adult aged 66 and over).

The Living Alone Allowance 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. Budget 2022 increased the Living Alone Allowance. From the week beginning January 2022, the Living Alone Allowance was increased by €3, from €19 to €22 per week. 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 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)

Period	**Wage €**	**Benefit € (Personal Rate & IQA)**	**%**
2020	813	470.80	58
2021	854	470.80	55

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

Period	Wage €	Benefit €	%
2020	813	248.30	31
2021	854	248.30	29

Full details of rates are published on gov.ie at: https://www.gov.ie/en/service/1221b0-jobseekers-benefit/

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

Year	CPI (Base 2016 =100) (a)	Average earnings €	Old Age Pension (couple + 2 children) * €	Old Age Benefit (couple with no children) €
May-22	111.6 (a)	885.33 (b)**	586.6 (c)	506.6 (c)
May-23	119.0 (a)	923.48 (b)***	614.6 (c)	530.6 (c)
Percentage change	6.6 (d)	4.30%	4.80%	4.70%

* 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

Additional Benefits

Recipients of State Pension (Contributory) may also, depending on their circumstances, be eligible for secondary benefits such as the Living Alone Allowance (a €22 per week increase to their weekly payment), the Fuel Allowance (Fuel Allowance is paid between October and April (28 weeks) at a rate of €33.00 (rate increased by €5 on the 11 October 2021). To combat the cost-of-living increases, two additional lump sums were paid to recipients of the Fuel Allowance this year. A lump sum payment of €125 was made in mid-March and an additional lump sum payment of €100 was made in mid-May. 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 offshore islands. 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. 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 in 2022.
The Interim Total Contributions Approach (TCA) was introduced in 2018. Interim 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. Interim 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 Interim TCA, with the most beneficial rate paid to the pensioner.

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 payable to the parents or guardians of children under 16 years of age, or under 18 years of age if the child is in full-time education, full-time training, or have a disability and cannot support themselves. Child Benefit is 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[6] as set out in the following table.

Number of children	2023 monthly rate	2023 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

[6] 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 2023 changes to Child Benefit

A double Child Benefit payment was paid in November 2022. Additionally, a €100 lump sum payment in respect of every child for whom Child Benefit is paid, is to be paid in early June 2023.

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 16th 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 16th 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 can claim One-Parent Family Payment 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.

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.

- 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 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 €42 per week per child aged under 12 and €50 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 Protections Intreo service.[7]

The Department of Social Protection Intreo service encompasses the public employment service which assists income support recipients of working age, including lone parents, to return to work. These services are provided through a network of locally based case officers 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.

[7] Intreo is the integrated employment and income support service which was launched in October 2012.

Budget 2023 changes to One-Parent Family Payment

- A Christmas Bonus of 100% was paid in early December 2022.
- The maximum personal rate increased from €208 to €220.
- The qualified child payment, which is paid each week to families with children, increased from €40 to €42 per child per week for children under 12, and from €48 to €50 per child per week for children aged 12 and over.

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 2023 changes to Working Family Payment

An increase in the weekly income thresholds was introduced from 5th January 2023

The 2022 (effective from 7/4/22 to 4/1/2023) and 2023 weekly income thresholds for receipt of Working Family Payment are set out in the following table.

No. of Children	2022* €	2023** €
1	551	591
2	652	692

3	753	793
4	844	884
5	970	1,010
6	1,086	1,126
7	1,222	1,262
8+	1,318	1,358

***** Effective from 7 April 2022
****** Effective from 5 January 2023

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

There are no changes to report under this Article.

Child Supports 2021

The following statistics relate to the range of child supports provided by the Department of Social Protection in 2021:

Scheme	€ million
Child Benefit	2,090
Working Family Payment	338
Back to Work Family Dividend	10.25

Back to School Clothing & Footwear Allowance	51.65
Total	**2,489.9**

The reference wage for 2021 is €854 per week or 44,376 (3,698 x 12) per annum. Total expenditure of €2,489.9 million is approximately 5% of €44,376 x 1,197,794 (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. Invalidity Benefit

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

Part X. Survivor’s Benefit

Article 60

In respect of this Article, **c**urrently:

- 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.

Contributions	Aged under 66	Aged 66 or over
48 or more contributions	€225.50	€265.30
36-47 contributions	€222.10	€260.10
24-35 contributions	€219.50	€254.00

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 2021 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 (2,362,762, 12,388, 173, 25,885, 168, 7,284, 310,512 + 2,494) – total 2,721,666

Population estimate for the year ending 2021: 5,011,500.

Population and Migration Estimates, April 2021 - CSO - Central Statistics Office

Estimate of persons in all classes; 3,223,2736

Percentage insured for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension = 84%

Article 62

Rates of Payment

In 2023, the maximum weekly personal rate for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension (WSCPCP) aged under 66 increased to €225.50. The maximum weekly personal rate for recipients aged 66 and under 80 is €265.30, which increases to €275.30 where the beneficiary is aged over 80. The rate for a qualified child under age 12 increased to €42.00, and for a child aged over 12 to €50.00 weekly. The Christmas Bonus was paid in 2022 to WSCPCP recipients.

The 2020 rate used in the comparison to the reference wage below includes the personal rate of €208.50 (if under 66) and the qualified child rate of €36.00 for a child aged under 12 years and €40 for a child aged 12 and over. The rate for Over 66 & Under 80 is €248.30.

The 2021 rate used in comparison to the reference wage below includes the personal rate of €208.50 (if under 66) and the qualified child rate of €38 for a child aged under 12 years and €45 for a child aged 12 and over.

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 €	%
2020	813	64.60	877.60	288.50	64.60	353.10	40
2021	854	64.60	918.60	298.50	64.60	363.10	40

* 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 2021/2022 the level of reference earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2021 and 2022 at €140 per month per child for each of the first 2 children. €140 x 2 x 12 / 52 = €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 €	%
2020	813	208.50	26
2021	854	208.50	24

Full details of rates are published on gov.ie at:
https://www.gov.ie/en/service/1221b0-jobseekers-benefit/

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

Year	CPI (Base 2016 =100) (a)	Average earnings €	Old Age Pension (couple + 2 children) * €	Old Age Benefit (couple with no children) €
May-22	111.6 (a)	885.33 (b)**	586.6 (c)	506.6 (c)
May-23	119.0 (a)	923.48 (b)***	614.6 (c)	530.6 (c)
Percentage change	6.6 (d)	4.30%	4.80%	4.70%

* 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

Article 63

Social Insurance Contributions (PRSI)

There are no changes to the contribution conditions since the 49th 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 1998 (SI 108/98). 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.

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/

Article 70

The following gives expenditure for 2021 and 2022 on each of the schemes dealt with in this report.

Scheme	Expenditure for 2021 (€000)	Expenditure for 2022 (€000)	Estimated Expenditure for 2023 (€000)
Illness Benefit	570,694	614,072	666,711
Jobseeker’s Benefit	335,685	485,800	424,905
State Pension (Contributory)	6,186,506	6,564,401	6,885,270
Child Benefit*	2,090,446	2,286,442	2,137,610
Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension	1,650,562	1,725,279	1,737,150
TOTAL	Expenditure for 2021 (€000)	Expenditure for 2022 (€000)	Estimated Expenditure for 2023 (€000)

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

Total expenditure on all social welfare schemes in 2021 amounted to €30,271.4 million, of which €18,432.0 million was met from taxation and €11,839.4 million from the Social Insurance Fund.

Total expenditure on all social welfare schemes in 2022 amounted to €24,628.1 million, of which €12,652.1 million was met from taxation and €111,976.0 million from the Social Insurance Fund.

Total estimated expenditure on all social welfare schemes in 2023 amounts to €24,074.1 million, of which €12,180.4 million will be meet from taxation and €11,893.7 million 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 49th Annual Report submitted by the Government of Ireland are in Appendix I.

Appendix I

(Adopted by the Committee of Ministers on …. 2023
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 49th annual report on the application of the Code, for the period from 1 July 2021 to 30 June 2022;

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 99rd meeting in November and December 2022;

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°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 133th 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 2021 to 30 June 2022 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 146th meeting of the Governmental Committee, 9-12 May 2023;

Recalls that information which the Government is requested to provide in its next report (due by 31 July 2023) for the period 1 July 2022 to 30 June 2023, will be examined by the ILO Committee of Experts at its next meeting in November/December 2023;

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 Resolution, the Committee of Ministers noted that a qualifying period of at least 104 weeks or two years of pay related social insurance contributions required for entitlement to illness benefits or 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". On this basis, it requested the Government to examine the feasibility of introducing parametric modifications to the national social welfare scheme, to bring this aspect in conformity with Articles 17 and 23 of the Code.

The Committee of Ministers takes note of the Government's indication that the Department of Social Protection has examined the implications of introducing pro rata payments as proposed by the Committee of Ministers, but that the Social Insurance Fund has been depleted due to the significant costs caused by the Covid-19 pandemic, and that the Government had undertaken in the Budget Consolidation Programme to replenish it. It also notes that statutory sick pay legislation has been enacted which will provide workers with sick pay from the first day of certified illness subject to a period of employment for the employer concerned of only 13 weeks. It also notes that the majority of people who access Illness Benefit do not claim it more than once a year.

While also noting Ireland's sustained efforts to provide income support to unemployed persons during the Covid-19 crisis and beyond, in particular through the transitional introduction of a Covid-19 Pandemic Unemployment Payment (PUP) (expired by now), the Committee of Ministers recalls that the limitations laid down in the Code for the establishment of qualifying periods do not only apply to repeat claims, but also to first-time claims. According to Article 23 of the Code, such a qualifying period for entitlement of a worker to the minimum duration of benefits prescribed by the Code, 26 weeks, should not be longer than necessary to preclude abuse. Based on comparative practice, the Committee of Ministers has previously determined that a qualifying period of up to one year, or 52 weeks, would be sufficient for this purpose;

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 examine the feasibility of bringing the qualifying period for Illness Benefits and Jobseeker's Benefits in conformity with Articles 17 and 23 of the Code while preserving the financial sustainability of the national social welfare scheme. The Committee of Ministers encourages the Government to pursue its consultations on this issue with the ILO and the Council of Europe with a view to give full effect to these provisions of the Code.

Response

The Irish Government is in receipt of the Draft Resolution, from 12 April 2023, 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.

Ireland now fully meets the Code requirements relating to waiting days, when it provided the committee after last year's Governmental Committee meeting with a copy of the relevant legislation relating to the reduction to 3 waiting days for sickness benefit and occupational injury benefit, from 6 waiting days.

The Draft Resolution outlined measures which the Government had initiated but I wanted to provide information on further developments.

- A Benefit Payment for 65-year-olds, provided under the Jobseekers Benefit scheme, was introduced in January 2021. Under this payment, people who retire from employment or self-employment at 65 do not have to sign-on or attend an Intreo centre[8].

- Ireland has agreed to explore the design of a scheme to modify the current Benefit Payment for 65-year-olds to provide a benefit payment for people who, following a long working life, 40 years or more, who are not in a position to remain working in their early 60s. The introduction of such a payment will be considered by the Government as part of a series of reforms being implemented to the State Pension System.

[8] **Intreo** - the Public Employment Services 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.

- Ireland is also examining the introduction of a Pay Related Jobseeker's Benefit which would closer align the rate of payment with previous earnings. A consultation process is ongoing and its feedback will be used to inform its design which are expected to be brought to Government for decision.

Length of the qualifying period.

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

The Draft Resolution invited the Government to examine the feasibility of bringing the qualifying period for Sickness benefit and Unemployment benefit in conformity with Articles 17 and 23 of the Code while preserving the financial sustainability of the national social welfare scheme.

Additional material will be provided in our annual report therefore I will now summarise the current position:

- In response to the global emergency caused by Covid-19, Ireland, like many other countries, put in place emergency measures, aimed at protecting public health. The total expenditure on Unemployment and Sickness benefit - in 2019 it was a little less than €1 billion but in 2022, when the emergency Pandemic unemployment Payments are included, expenditure was in excess of €9 billion which successfully supported 880,000 people.

- The qualifying conditions for these benefits are deemed to be appropriate to Ireland's circumstances and contribute to an effective social protection system.

- The numbers impacted by the current rules are estimated to be low.

- Time spent in receipt of the Pandemic Unemployment Payment will count towards the qualifying period for unemployment benefit, illness benefit and other benefits, therefore preserving future entitlement to social protection.

- There is a commitment in the Programme for Government, to give consideration to increasing all classes of PRSI over time, to replenish the Social Insurance Fund to help pay for measures and changes, to be agreed, including improvements in short-term benefits.

We wish to thank the ILO/COE again for their positive engagement and propose to invite you to a preliminary meeting later this year with the relevant policy areas to examine the issues which have been identified.

Appendix II

Number of Pay-Related Social Insurance (PRSI) Contributors by Class and Benefits Insured For – 2021

Insurance Class	Number of Contributors Insured	Insured for
A	2,362,762	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	12,388	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	173	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	25,885	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	168	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	7,284	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	86,982	Occupational Injuries Benefit.
K	61,466	None
M	353,619	Occupational Injuries Benefits in certain circumstances.
P	3	Limited Jobseeker's Benefit, Limited Illness Benefit, Treatment Benefit.
S	310,512	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	2,494	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 2020 and 2021.

Analysis of reference wage for males in NACE sector C in firms with at least 10 employees in the skilled and unskilled occupation categories.

In relation to the 2020 revised data, which shows a minor decrease in the reference wage, from the preliminary estimate, of €3 per week to €810 per week, it has been decided not to update 2020 figures in this report as it has had no material impact, but the revised figure will be used in any future reports

2020 Reference Wage

An update of the preliminary estimate from EAADS 2020 using ISCO occupation classification.

2020 Reference Wage

ISCO	Mean Gross Weekly Earnings	Mean Gross Weekly Earnings
	€	€
	2020 Preliminary estimate	**2020 Updated figures**
Skilled (ISCO 7)	908	905
Unskilled (ISCO 9)	813	810

ISCO	Mean Gross Weekly Earnings	Mean Gross Weekly Earnings
	€	€
	2020 Preliminary estimate	**2020 Updated figures**
Skilled (ISCO 7)	3,932	3,920
Unskilled (ISCO 9)	3,523	3,510

2021 Reference Wage

ISCO	Mean Gross Weekly Earnings
	€
	2021
Skilled (ISCO 7)	957
Unskilled (ISCO 9)	854

ISCO	Mean Gross Monthly Earnings
	€
	2021
Skilled (ISCO 7)	4,145
Unskilled (ISCO 9)	3,698