

22nd Report by Ireland
in accordance with Article 76 of the
European Code of Social Security
For the period 1st July 2018 to 30th June 2020
Submitted on 29 July 2020

Parts of the Code not specified in the ratification:

Part II	Medical Care
Part VI	Employment Injury Benefit
Part VIII	Maternity Benefit
Part IX	Invalidity Benefit

Part II. Medical Care

Medical Care is provided by the Health Service Executive under statutory provisions administered by the Department of Health. Private voluntary insurance schemes are also available to provide additional benefits and refund of costs are not covered by the Executive.

II

The Medical Care detailed herein is provided under the Health Acts, 1947 to 2019.

The following enactments were made during the period:

Health (General Practitioner Services) Bill 2018

This Act amends the [Health Act 1970](#) to provide for the making available of a general practitioner medical and surgical service to persons in receipt of certain allowances under the Social Welfare Acts; and to provide for related matters.

Enacted 17th July 2018: <http://www.irishstatutebook.ie/eli/2018/act/13/enacted/en/html>

The following Statutory Instrument (Regulations) was made during the period:

S.I. No. 693/2019 - Health (Out-Patient Charges) Regulations 2019

These Regulations provide for the introduction of a revised lower charge of €75 to apply when out-patient services are provided at a minor injury unit, an urgent care centre, a local injury unit, or any other facility (other than an emergency department, an accident and emergency department, or a casualty department) providing similar services.

The current €100 charge will continue to be made for out-patient services provided at an emergency department, an accident and emergency department, or a casualty department.

Enacted 23rd December 2019 <http://www.irishstatutebook.ie/eli/2019/si/693/made/en/print>

1. Scope

The Irish Public Health System provides for two categories of eligibility for persons ordinarily resident in the country;

Category 1 - full eligibility (medical cardholders)

Category 2 - limited eligibility (all others). Full eligibility is determined mainly by reference to income limits. Determination of an individual's eligibility status is the responsibility of the Health Service Executive.

Category 1: Persons with full eligibility receive a full range of primary care and acute hospital health services generally free of charge, subject to any charges imposed in accordance with the Health Act 1970, (as amended). A charge of €2.00 per item, up to a maximum of €20 per month has been introduced for all medicines dispensed to persons with Category 1 eligibility. The prescription charge for persons over 70 with category 1 eligibility has been reduced to €1.50 per item, subject to a monthly cap of €15.

Under the Health Act, 1970 (as amended), medical cards are issued to persons with full eligibility, if in the opinion of the Health Service Executive (HSE), they are unable, without undue hardship, to provide general practitioner, medical and surgical services for themselves or their dependants. Income guidelines are used in determining a person's eligibility. The guidelines are not statutorily binding and even if a person's income exceeds the guidelines, a medical card may still be awarded if the HSE considers that the person's medical needs or other circumstances would justify it. Medical cards may also be awarded to individual family members on this basis.

<http://www.hse.ie/eng/services/list/1/schemes/mc/about/>

Some of the services available with a medical card are:

- Free GP Services;
- Prescribed Drugs and Medicines;
- Aids and Appliances;
- Home nursing;
- Dental, Aural and Ophthalmic Services;
- Entitled to In-patient and out-patient services without charge, including A&E charges

Approximately 31.6% of the population currently has Category 1 eligibility.

Category 2: Persons who are ordinarily resident in Ireland but do not qualify for a medical card have Category 2 eligibility, i.e. approximately 68.4 % of the population.

Persons with Category 2 eligibility are eligible for in-patient and outpatient public hospital services including consultant services, subject to certain charges. The public hospital statutory in-patient charge is €80 in respect of each day during which a person is maintained, up to a maximum payment of €800 in any twelve consecutive months.

The following persons are exempt from the public in-patient charge under the Health (Amendment) Act 2013

- persons with full eligibility (i.e. medical card holders and their dependants);
- women receiving services in respect of motherhood;

- a child who is not more than six weeks of age;
- a child receiving services in respect of a defect identified at a health examination pursuant to the service provided under section 66;
- a person receiving services for the diagnosis or treatment of infectious diseases prescribed under Part 1V of the Health Act, 1947;
- a person receiving services in respect of which service is deemed pursuant to section 45(7) to be a person with full eligibility;
- a person who pursuant to section 2 of the Health (Amendment) Act, 1996, in the opinion of the Health Service Executive, has contracted hepatitis C directly or indirectly from the use of Human Immunoglobulin-Anti-D or the receipt within the State of another blood product or a blood transfusion.

There is also a charge of €100 for attendance at Accident & Emergency departments and €75 for attendance at a minor injury unit unless, inter alia, the person has a referral letter from their General Practitioner.

<http://www.irishstatutebook.ie/eli/2019/si/693/made/en/print>

The following are exempt from the out-patient hospital charge under the Health (Out-Patient) Regulations 2013:

- Women receiving services under the Maternity and Infant Care Scheme;
- Children up to six weeks of age;
- Children receiving treatment for prescribed diseases and disabilities;
- Children referred for treatment from child health clinics and school health examinations;

- Persons receiving services in respect of prescribed infectious diseases;
- Long-stay patients who are already being charged under the Health (Charges for In-Patient Services) Regulations;
- Holders of a Health (Amendment) Act Card.

2. Conditions for Entitlement to Benefits

Conditions for entitlement to the level of benefits available are based on the eligibility categories outlined above.

3. Level of Benefits

(a) Not relevant.

(b) The benefits available to each category are as follows:

Category 1: Persons with full eligibility, i.e. persons who receive a medical card that entitles them to the full range of public in-patient and out-patient hospital and primary care health services in accordance with the Health Act 1970, (as amended).

Category 2: Full range of hospital services in a public ward, including consultant services subject to certain charges. The public hospital statutory in-patient charge is currently €80 in respect of each day during which a person is maintained, up to a maximum charge of €800 in any 12 month period.

Persons who attend an Accident & Emergency Department or Minor Injury Unit directly without a referral note from their General Practitioner (GP) are liable for a charge of €100 or €75 respectively, which applies to the first visit of any episode of care. The charge does not apply where a person has been referred by their GP.

Assistance towards the cost of drugs and medicines (no individual or family is required to pay more than a certain level; currently €124 per calendar month on drugs and medicines).

Children under 6 and people over the age of 70 are provided with a GP Visit Card without the need for a financial assessment. The GP Visit Card weekly income thresholds were increased by 10% in 2019. The GP Visit Card provides free access to GP Services.

Legislation to provide for charging all private patients in public hospitals.

The Health (Amendment) Act, 2013, provided for the introduction of charges for all private in-patients, including those accommodated in public beds. Everyone is entitled to use a public hospital. However, some people wish to be treated privately, in which case they have chosen to pay both the consultant and the hospital. The single charge (from 1st January 2014) is:

	Hospital Category	Daily charge where overnight accommodation is provided in a single occupancy room	Daily charge where overnight accommodation is provided in a multiple occupancy room	Daily charge where overnight service not provided
1	HSE Regional Hospitals, Voluntary & Joint Board Teaching Hospitals	€1,000	€813	€407
2	HSE County Hospitals Voluntary Non-Teaching Hospitals	€800	€659	€329

All categories:

Free maternity care and infant welfare services. Free out-patient specialist services including x-ray examination.

Free hospital treatment of tuberculosis and other infectious diseases, free hospital in-patient and out-patient services for children suffering from intellectual disability; mental health issues; phenylketonuria; cystic fibrosis; spina bifida; hydrocephalus; haemophilia and cerebral palsy.

Approved prescribed medicines are available free to all persons who are suffering from intellectual disability; mental health issues (for persons under 16 years only); phenylketonuria, cystic fibrosis; spina bifida; hydrocephalus; haemophilia and cerebral palsy; epilepsy; diabetes mellitus; multiple sclerosis; muscular dystrophies; parkinsonism and acute leukaemia under the long Term Illness Scheme.

Additional services for children are provided free of charge as follows:

- A health examination service for pre-school children and pupils of national schools;
- All necessary follow-up services for defects discovered at such examinations.

(c) Not applicable. Periodic payments are not made under the medical care schemes.

4. Miscellaneous

(a) Information on the appeals process can be found at

http://www.hse.ie/eng/services/yourhealthservice/Appeals/Appeals_Process/

(b) 73.3% of health expenditure in 2017 was Government funded. The balance is made up by hospital charges and by receipts from certain excise duties on tobacco products; recoupment of costs from EU countries in respect of health services provided to foreign nationals; recoupment of certain costs from the Social Insurance Fund; and other miscellaneous sources.

(c) The Department of Health oversees the application of the Health legislation. The detailed administration is devolved to the Health Service Executive.

(d) Links to legislation set out at II above.

III

(a) No modifications were made in the period under review with a view to giving effect to the provisions of the Code.

(b) Ratification of this part of the Code is made difficult by:

- The changes of the percentage of persons with Category 1 status because of changing levels of personal income and expenditure, employment levels and ageing population;
- There is no provision for the capture of data related to the costs incurred for primary care by persons in category 2. It cannot therefore be established whether (even on a global basis under the provisions of paragraph 5 of Addendum 2 to the Code) the percentage of GP costs borne by Category 2 persons falls within the standard set by paragraph 1 of Addendum 2.

PARTS VI, VIII and IX

The following information applies to Parts VI, VIII and IX:

I

The relevant schemes are statutory schemes based on social insurance contributions.

Principal Changes in Irish Social Security Legislation from 1 July 2018 to 30 June 2020

Period: 1 July 2018 to 30 June 2019

Principal Changes to Primary Legislation

Social Welfare, Pensions and Civil Registration Act 2018

An Act to amend and extend the Social Welfare Acts; to amend and extend the Pensions Act 1990; to amend the Civil Registration Act 2004; to amend the National Training Fund Act 2000; and to provide for related matters.

[No. 37 of 2018](#)

Changes to Secondary Legislation 1 July 2018 to 30 June 2019

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4) (Assessment of Means) Regulations 2018

These Regulations update the existing provisions dealing with the assessment of means – non-cash benefits – to take account of the European Communities (Reception Conditions) Regulations 2018, which give effect in Irish law to Directive 2013/33/EU of the European Parliament and of the Council of 26 June 2013 laying down standards for the reception of applicants for international protection (“The Reception Conditions Directive”).

These Regulations provide that for the purposes of certain means tested social welfare payments, the net cash value of housing, food and associated benefits, provided by the Department of Justice and Equality is to be taken into account, in the assessment of means, of those who have been granted refugee status, subsidiary protection or who have refugee status on arrival under UN resettlement programmes.

The effect of these Regulations will cease on 31 December 2018. This amendment is a temporary measure to allow the continuation of the existing arrangements following the introduction of the European Communities (Reception Conditions) Regulations 2018, pending a more detailed examination of the appropriate arrangements for people with status before they move to accommodation in the community.

[S.I. No. 306 of 2018](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 3) (Assessment of Means) Regulations 2018

These Regulations update the existing provisions dealing with the assessment of means – non-cash benefits – to take account of the European Communities (Reception Conditions) Regulations 2018, which give effect in Irish law to Directive 2013/33/EU of the European

Parliament and of the Council of 26 June 2013 laying down standards for the reception of applicants for international protection (“The Reception Conditions Directive”).

These Regulations provide that for the purposes of the Supplementary Welfare Allowance scheme, the net cash value of meals, accommodation and related services provided by the Department of Justice and Equality is to be taken into account, in the assessment of means, of those who have been granted refugee status, subsidiary protection or who have refugee status on arrival under UN resettlement programmes.

The effect of these Regulations will cease on 31 December 2018. This amendment is a temporary measure to allow the continuation of the existing arrangements following the introduction of the European Communities (Reception Conditions) Regulations 2018, pending a more detailed examination of the appropriate arrangements for people with status before they move to accommodation in the community.

[S.I. No. 307 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (Assessment of Means) Regulations 2018

These Regulations provide that any payments received under the Department of Education and Skills 1916 Bursary Fund will be disregarded in the assessment of means for the purposes of weekly social assistance payments, increases for qualified adults and Working Family Payment.

[S.I. No. 333 of 2018](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 4) (Assessment of Means) Regulations 2018

These Regulations provide that any payments received under the Department of Education and Skills 1916 Bursary Fund will be disregarded in the assessment of means for the purposes of the Supplementary Welfare Allowance scheme.

[S.I. No. 334 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 6) (Prescribed Time) Regulations 2018

Section 241 of the Social Welfare Consolidation Act 2005 sets out the time and manner in which claims for various social welfare payments are to be made. Section 241(2) provides that where a person fails to make a claim for a social welfare payment within a prescribed time, then he or she will be disqualified for receiving payment for a period before the claim was made. Different periods are specified depending on the nature of the particular social welfare payment scheme involved.

Reflecting changes in the administration of the scheme and employer practices, these Regulations provide for the extension of the prescribed time for claiming Illness Benefit from 7 days to 6 weeks.

[S.I. No. 375 of 2018](#)

Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 2) (Prescribed Time) Regulations 2018

Section 241 of the Social Welfare Consolidation Act 2005 sets out the time and manner in which claims for various social welfare payments are to be made. Section 241(2) provides that

where a person fails to make a claim for a social welfare payment within a prescribed time, then he or she will be disqualified for receiving payment for a period before the claim was made. Different periods are specified depending on the nature of the particular social welfare payment scheme involved.

Reflecting changes in the administration of the scheme and employer practices, these Regulations provide for the extension of the prescribed time for claiming Injury Benefit from 21 days to 6 weeks.

[S.I. No. 376 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 7) (Assessment of Means) Regulations 2018

These Regulations provide that any ex gratia payments made by the Minister for Health in accordance with recommendations proposed by the Scoping Inquiry into the CervicalCheck Screening Programme and any payments made directly or indirectly by or on behalf of the Minister for Health under the package of support measures established in 2018 for women diagnosed with cervical cancer since 2008 will be disregarded in the assessment of means for the purposes of weekly social assistance payments, increases for qualified adults and the Working Family Payment.

[S.I. No. 389 of 2018](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 5) (Assessment of Means) Regulations 2018

These Regulations provide that any ex gratia payments made by the Minister for Health in accordance with recommendations proposed by the Scoping Inquiry into the CervicalCheck

Screening Programme and any payments made directly or indirectly by or on behalf of the Minister for Health under the package of support measures established in 2018 for women diagnosed with cervical cancer since 2008 will be disregarded in the assessment of means for the purposes of the Supplementary Welfare Allowance scheme.

[S.I. No. 390 of 2018](#)

Social Welfare (Temporary Provisions) Regulations 2018

These Regulations provide for the payment of a bonus to recipients of long-term social welfare payments and to recipients of domiciliary care allowance during the month of December 2018. The amount of the bonus in the case of recipients of long-term social welfare payments is 100% of the normal weekly payment payable during the first week in December 2018, subject to a minimum payment of €20. In the case of domiciliary care allowance, the amount of the bonus is 100% of the weekly equivalent of the amount of domiciliary care allowance payable during December 2018, subject to a minimum payment of €20.

[S.I. No. 476 of 2018](#)

Social Welfare (Section 290A) (Agreement) Order 2018

Section 15 of the Social Welfare Act 2012 extended the Household Budgeting facility for social welfare recipients by introducing new provisions specific to local authority rents. Under these provisions a new household budgeting arrangement was introduced whereby tenants of a housing authority or housing body who are in receipt of a social welfare payment could agree to have a portion of their social welfare payment withheld and paid to a local authority in respect of their rent.

This Order specifies that the Minister for Employment Affairs and Social Protection has entered into an agreement with An Post for the purposes of carrying out this household budgeting arrangement and that this agreement will have effect from 1 January 2019 to 31 December 2019.

[S.I. No. 551 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 10) (Assessment of Means) Regulations 2018

These Regulations extend the operation of article 142(b) of the Social Welfare (Consolidated Claims, Payments and Control) Regulations until 30 June 2019.

[S.I. No. 649 of 2018](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 7) (Assessment of Means) Regulations 2018

These Regulations extend the operation of article 35 of the Social Welfare (Consolidated Supplementary Welfare) Regulations until 30 June 2019.

[S.I. No. 650 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 9) (Subsidiary Employment) Regulations 2018

Section 62(9) of the Social Welfare Consolidation Act 2005 allows that Regulations may make provision as to the days which are, or are not, to be treated for the purposes of jobseeker's benefit, as days of unemployment.

These Regulations amend the current earnings limit of €12.70 per day for those with employment deemed to be subsidiary, allowing it to be averaged on a weekly or annual basis, and to increase the rate allowed to €7,500 on an annual basis, or €144 on a weekly basis.

[S.I. No. 651 of 2018](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 6) (Assessment of Means) Regulations 2018

These Regulations provide that any payments made by:

- (a) Sport Ireland under the International Carding Scheme, and
- (b) the Northern Ireland Victim and Survivor Service (VSS) in accordance with the Victims and Survivors (Northern Ireland) Order 2006

will be disregarded in the assessment of means for the purposes of the Supplementary Welfare Allowance scheme.

[S.I. No. 652 of 2018](#)

Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) Regulations 2018

These Regulations provide for a number of amendments to the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 relating to new requirements in respect of returns of PRSI social insurance contributions made by employers operating PAYE. These provisions mirror those for the collection by Revenue of income tax and USC under the “real-time” system. Under this “real-time” system, employers who deduct income tax under the PAYE system of collection will be required to make a notification to Revenue on each occasion a worker is paid.

These Regulations also update articles 12 and 20D of the Consolidated Regulations, which relate to Social Welfare inspector determinations, to provide that the remittance by an employer or a self-employed contributor, on foot of a determination by the inspector is to be made to the Minister.

In addition, the Regulations provide that an employer must provide the Social Welfare inspector with proof of payment of the amount determined by that inspector to be due to the Minister.

[S.I. No. 653 of 2018](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 8) (Assessment of Means) Regulations 2018

These Regulations provide that any payments made by:

- (a) Sport Ireland under the International Carding Scheme, and
- (b) the Northern Ireland Victim and Survivor Service (VSS) in accordance with the Victims and Survivors (Northern Ireland) Order 2006

will be disregarded in the assessment of means for the purposes of weekly social assistance payments, increases for qualified adults and the Working Family Payment.

[S.I. No. 654 of 2018](#)

Social Welfare, Pensions and Civil Registration Act 2018 (Commencement) Order 2018

This Order specifies the commencement dates for the various provisions of the Social Welfare, Pensions and Civil Registration Act 2018

[S.I. No. 655 of 2018](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 1)
(Domiciliary Care Allowance – Residence of Qualified Child) Regulations 2019**

Article 140C(2) of the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 provides that, for the purposes of Domiciliary Care Allowance, a qualified child must reside for at least five days in any one week with the person caring for him or her. In some joint custody cases, where a qualified child resides with and is cared for, in turn, by parents who are living apart, the child is not resident with either parent for at least 5 days in a week, and consequently neither parent can qualify for Domiciliary Care Allowance.

These Regulations provide for an exception to the residence condition in Article 140C(2) to allow for the award of Domiciliary Care Allowance in these particular circumstances. In such cases the allowance will be paid to the parent nominated in writing by either parents, or where no such nomination occurs, to the parent who is in receipt of child benefit in respect of that child.

[S.I. No. 11 of 2019](#)

Occupational Pension Schemes (Revaluation) Regulations, 2019

These Regulations provide for changes in the percentage by which the amount of a preserved benefit is to be increased or decreased in a specified year.

There shall be a 0.5% revaluation of preserved benefits under section 33 of the Pensions Act, 1990 for 2018.

[S.I. No. 31 of 2019](#)

Occupational Pension Schemes (Funding Standard) (Amendment) Regulations 2019

These Regulations revise the list of schemes exempt from the funding standard requirements set down in Part IV of the Pensions Act 1990.

The funding standard applies to defined benefit schemes and will ensure that, over a period, sufficient assets are held within the scheme to meet liabilities in the event of the scheme being wound up. Trustees of schemes are required to submit actuarial funding certificates and funding standard reserve certificates to the Pensions Authority at regular intervals for the purpose of certifying whether or not the scheme satisfies the funding standard and funding standard reserve at the effective date.

Provision for exemption from the funding standard and the funding standard reserve requirements is provided for in Section 52 of the Pensions Act 1990.

These regulations provide for the revision of the list of schemes specified in Schedule C of S.I. 419 of 1993 as previously revised by S.I. 268 of 2014.

[S.I. No. 39 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 2) (State Pension (Contributory) Regulations 2019

Section 9 of the Social Welfare, Pensions and Civil Registration Act 2018 provides for an alternative method – the Aggregated Contributions Method – for determining entitlement to the State pension (contributory) for persons who attained pensionable age on or after 1 September 2012, and who, under the existing ‘yearly average’ method, are not entitled to a State pension (contributory) at the full rate.

Section 9 also defines and inserts “home caring period” into section 108(2) of the Social Welfare Consolidation Act 2005. Home caring periods may be taken into account in determining the rate of pension payable to a person under the Aggregated Contributions Method.

Section 9 also provided for Regulations setting out the conditions to be satisfied in order to qualify for home caring periods.

These Regulations specify –

- the persons who may be regarded as a home carer,
- the classes of person in respect of whom a home carer may provide care, and
- the evidence that may be offered by a person to demonstrate the nature, extent and duration of home caring.

The Regulations also provide for consequential amendments to the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007, arising from the introduction of the aggregated contributions method to provide for–

- the rate of payment of the increase applicable for a qualified adult with income, where the aggregated contributions method is used, and
- the manner in which a pension is calculated under the aggregated contributions method where modified contributions are involved.

[S.I. No. 40 of 2019](#)

**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 1)
(Earnings Disregard) Regulations 2019**

Section 20 of the Social Welfare, Pensions and Civil Registration Act 2018 removed the requirement that the earnings disregard applicable to an assessment of means for supplementary welfare allowance purposes needed to relate to earnings from employment of a rehabilitative nature.

These Regulations amend article 33 of the Social Welfare (Consolidated Supplementary Welfare Allowance) Regulations 2007, which specify the level of the weekly earnings disregard to be applied, to remove the requirement that the disregard can only be applied to earnings from employment of a rehabilitative nature. The disregard currently amounts to €120 per week.

[S.I. No. 41 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 3)
(Earnings Disregard) Regulations 2019**

Section 20 of the Social Welfare, Pensions and Civil Registration Act 2018 removed the requirement that the earnings disregard applicable to an assessment of means for Disability Allowance, Blind Pension and Supplementary Welfare Allowance purposes needed to relate to earnings from employment of a rehabilitative nature.

These Regulations amend articles 147 and 150 of the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007, specifying the level of the weekly earnings disregard to be applied in relation to Disability Allowance and Blind Pension, to remove the requirement

that the disregard can only be applied to earnings from employment of a rehabilitative nature.

The disregard currently amounts to €120 per week.

[S.I. No. 42 of 2019](#)

Public Service Pay and Pensions Act 2017 (Payments in respect of Certain Medical Certification and Reports under the Social Welfare Consolidation Act 2005) Regulations 2019

These Regulations set the payment levels in respect of services in connection with medical certification and the preparation of medical reports rendered by a general practitioner to the Department of Employment Affairs and Social Protection. The new fee structure takes effect from 1 March 2019.

[S.I. No. 73 of 2019](#)

Social Welfare (Rent Allowance) (Amendment) (No.1) Regulations 2019

These Regulations provide for increases in the amount of means disregarded for people affected by the decontrol of rents for the Rent Allowance scheme, with effect from 29 March 2019.

[S.I. No. 101 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4) (Change in Rates) Regulations 2019

These Regulations provide for increases to the reduced personal rates of Illness Benefit, Jobseeker's Benefit, Health and Safety Benefit, State Pension (Contributory), Widow's (Contributory) Pension, Widower's (Contributory) Pension, and Surviving Civil Partner's (Contributory) Pension. The reduced rates applicable for qualified adults in such cases are also increased.

The Regulations also provide for changes to the rates of tapered increases for qualified adults (whose income is between €100.01 and €310.00), of recipients of Illness Benefit, Jobseeker's Benefit, Injury Benefit, Jobseeker's Allowance, Pre-Retirement Allowance, Disability Allowance, Farm Assist and Invalidity Pension.

Finally, the Regulations provide for changes to the tapered increases for qualified adults (whose income is between €100.01 and €310.00), of recipients who are on reduced rates of State Pension (Contributory), Illness Benefit and Jobseeker's Benefit.

These changes take effect between 20 March 2019 to 5 April 2019 to coincide with the increases to the maximum rates for the schemes in question provided for in the Social Welfare, Pensions and Civil Registration Act 2018.

[S.I. No. 102 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (Jobseeker's Transitional Payment) Regulations 2019

These Regulations provide for an increase of €20, from €130 to €150, in the weekly earnings disregard in the case of recipients of the Jobseeker's Transitional Payment in line with the increase provided for the One-Parent Family Payment in section 22 of the Social Welfare, Pensions and Civil Registration Act 2018.

The increase in the weekly earnings disregard in the case of recipients of the Jobseeker's Transitional Payment is effective from 28 March 2019

[S.I. No. 103 of 2019](#)

Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 1) Regulations 2019

These Regulations provide for increases in the rate of Disablement Gratuity and the weekly rates of Disablement Pension where the degree of disablement ranges from 1 per cent to 19 per cent. The rates provided for in Schedule 3 apply in respect of a continuing disablement of between 1 and 19 per cent which arose prior to 1 January 2012. Schedule 3A applies where the disablement occurs after 1 January 2012 and in such a case, disablement gratuity and gratuity pension are payable only where the range of disablement is greater than 14 per cent.

The Regulations also provide for an increase in the rate of Injury Benefit payable to persons under the age of sixteen. If, in such a case, there is what amounts to full-time employment, or substantially full-time employment, the rate will increase by €5.00 (from €198.00 to €203.00). This is the same rate as the maximum rate payable to an adult. In all other cases the rate will increase by €2.40 (from €94.70 to €97.10).

The rate increases, provided for by these Regulations, come into effect on 25 March 2019 in the case of Injury Benefit and on 29 March 2019 in the case of Disablement Gratuity and Disablement Pension to coincide with the increases in rates provided for by the Social Welfare, Pensions and Civil Registration Act 2018.

[S.I. No. 107 of 2019](#)

**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 2)
(Diet Supplement) Regulations 2019**

These Regulations provide that the 2019 budgetary increases in Social Welfare payments shall not have the effect of reducing the rate of diet supplement below that which was payable before the said increase occurred.

[S.I. No. 108 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 6)
(Working Family Payment) Regulations 2019**

These Regulations provide that maintenance payments will be disregarded in the assessment of Working Family Payment, in so far as they do not exceed the weekly housing costs of up to a maximum of €95.23, together with one-half of any amount of maintenance payment in excess of that amount in respect of housing costs actually incurred.

These Regulations also revoke Article 22 of the Social Welfare (Family Income Supplement) Regulations 1991 which was omitted from the list of revoked Articles when Regulations relating to Family Income Supplement, the precursor to the Working Family payment, were consolidated in 1994.

[S.I. No. 109 of 2019](#)

Social Welfare, Pensions and Civil Registration Act 2018 (Commencement) Order 2019

This Order provides for the commencement of Section 17 and Schedule 1 of the Social Welfare, Pensions and Civil Registration Act 2018, relating to increases for qualified children, with effect from dates between 20 and 29 March 2019.

[S.I. No. 116 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 7)
(Assessment of Means) Regulations 2019**

These Regulations provide that any payments made by the Minister for Education and Skills as part of the School Transport Scheme for Children with Special Educational Needs in the form of the Special Transport Grant will be disregarded in the assessment of means for the purposes of weekly social assistance payments, increases for qualified adults and the Working Family Payment.

[S.I. No. 130 of 2019](#)

**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 3)
(Assessment of Means) Regulations 2019**

These Regulations provide that any payments made by the Minister for Education and Skills as part of the School Transport Scheme for Children with Special Educational Needs in the form of the Special Transport Grant will be disregarded in the assessment of means for the purposes of the Supplementary Welfare Allowance scheme.

[S.I. No. 131 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 8)
(Assessment of Means) Regulations 2019**

These Regulations provide that a scholarship, payment to a maximum of €7,000 per annum, paid by University to a person under its Higher Education Scholarships for Adult Learners scheme will be disregarded in the means test for supplementary welfare allowance payments.

[S.I. No. 202 of 2019](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 4) (Assessment of Means) Regulations 2019

These Regulations provide that a scholarship, payment to a maximum of €7,000 per annum, paid by a University to a person under its Higher Education Scholarships for Adult Learners scheme will be disregarded in the means test for supplementary welfare allowance payments.

[S.I. No. 203 of 2019](#)

Social Welfare (Consolidated Claims, Control and Payment) (Amendment) (No. 9) (Days to be treated as days of Incapacity for Work) Regulations 2019

These Regulations provide that, in the interests of a claimant of Illness Benefit, a day or days can be deemed to be a day or days on which the person concerned is incapable of working.

By way of example, a situation can arise where there is a gap between the end of a certified period of incapacity for work and the beginning of a subsequent certified period of incapacity for work in respect of the same illness or disability. In such circumstances, to avoid the potential for interruption to the person's Illness Benefit payment, these Regulations make provision to allow the day or days between the two certified periods to be treated as a day or days of incapacity for work.

[S.I. No. 241 of 2019](#)

Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 2) (Provisions as to Incapacity for Work) Regulations 2019

These Regulations provide that, in the interests of a claimant of Injury Benefit, a day or days can be deemed to be a day or days on which the person concerned is incapable of work.

By way of example, a situation can arise where there is a gap between the end of a certified period of incapacity for work and the beginning of a subsequent certified period of incapacity for work in respect of the same injury. In such circumstances, to avoid the potential for interruption to the person's Injury Benefit payment, these Regulations make provision to allow the day or days between the two certified periods to be treated as a day or days of incapacity for work.

[S.I. No. 242 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 10) (Assessment of Means) Regulations 2019

These Regulations extend the operation of article 142(b) of the Social Welfare (Consolidated Claims, Payments and Control) Regulations until 31 December 2019.

[S.I. No. 303 of 2019](#)

Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 5) (Assessment of Means) Regulations 2019

These Regulations extend the operation of article 35 of the Social Welfare (Consolidated Supplementary Welfare Allowance) Regulations until 31 December 2019.

[S.I. No. 304 of 2019](#)

Period: 1 July 2019 to 30 June 2020

Principal Changes to Primary Legislation

Social Welfare Act 2019

An Act to amend and extend the Social Welfare Acts; to amend the Taxes Consolidation Act 1997; and to provide for related matters.

[No. 34 of 2019](#)

Parent's Leave and Benefit Act 2019

An Act to entitle certain employees who are relevant parents in relation to a child to employment leave for the purposes of enabling them to provide, or assist in the provision of, care to the child; to entitle certain employees who are surviving parents in relation to a child to employment leave on the death of a relevant parent; to provide for the payment of parent's benefit to certain persons and, for that purpose, to amend the Social Welfare Consolidation Act 2005; for those purposes to provide for the consequential amendment of certain other enactments; and to provide for related matters.

[No. 35 of 2019](#)

Social Welfare (No. 2) Act 2019

An Act to amend and extend the Social Welfare Acts; to amend the National Minimum Wage Act 2000 and the National Training Fund Act 2000; and to provide for related matters.

[No. 48 of 2019](#)

Health (Preservation and Protection and Other Emergency Measures in the Public Interest) Act 2020

An Act, to make exceptional provision, in the public interest and having regard to the manifest and grave risk to human life and public health posed by the spread of the disease known as Covid-19 and in order to mitigate, where practicable, the effect of the spread of the disease known as Covid-19, to amend the Health Act 1947 to confer a power on the Minister for Health to make regulations prohibiting or restricting the holding of certain events or access to certain premises and to provide for enforcement measures; to provide for powers for certain medical officers of health to order, in certain circumstances, the detention of persons who are suspected to be potential sources of infection with the disease known as Covid-19 and to provide for enforcement measures in that regard; and to confer on the Minister for Health the power to designate areas as areas of infection of Covid-19 and to provide for related matters; to amend and extend the Social Welfare Acts to provide for amendments in relation to entitlement to illness benefit for persons who have been diagnosed with, or are a probable source of infection with the disease known as Covid-19; and to provide for amendments in relation to jobseeker's benefit and jobseeker's allowance to mitigate the economic effects of the spread of the disease known as Covid-19; and to provide for related matters.

[No. 1 of 2020](#)

Principal Changes to Secondary Legislation

Social Welfare Consolidation Act 2005 (Specified Bodies) Regulations 2019

These Regulations provide for the insertion into Schedule 5 of the Social Welfare Consolidation Act 2005 of the Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies.

[S.I. No. 344 of 2019](#)

Social Welfare Act 2019 (Part 2) (Commencement) Order 2019

This Order provides for the commencement of Part 2 of the Social Welfare Act 2019.

Part 2 of the Social Welfare Act 2019 amends the Social Welfare Consolidation Act 2005 to provide for the introduction of a new social insurance scheme - Jobseeker's Benefit (self-employed). In addition, it amends Section 307 of the Social Welfare Consolidation Act 2005 which relates to social welfare appeals.

[S.I. No. 550 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 11) (Jobseekers Benefit (Self-Employed)) Regulations 2019

The Social Welfare Act 2019 amended the Social Welfare Consolidation Act 2005 to provide for the new social insurance scheme - Jobseeker's Benefit (self-employed) - to provide an income safety net to people setting up or running their own businesses.

These Regulations, which come into effect from 1st November 2019, amend the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 (S.I. No. 142 of 2007) by inserting a new Chapter 5A into Part 2 and amends other articles consequential to the introduction of Jobseekers Benefit (self-employed).

[S.I. No. 551 of 2019](#)

Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Jobseekers Benefit (Self-Employed)) Regulations 2019

The Social Welfare Act 2019 amended the Social Welfare Consolidation Act 2005 to provide for the new social insurance scheme - Jobseeker's Benefit (self-employed) - to provide an income safety net to people setting up or running their own businesses.

These Regulations, which come into effect from 1st November 2019, amend articles 49, 58 and 59 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) consequential to the introduction of Jobseekers Benefit (self-employed).

[S.I. No. 552 of 2019](#)

Parent's Leave and Benefit Act 2019 (Commencement of Certain Provisions of Part 5)

Order 2019

Part 5 of the Parent's Leave and Benefit Act 2019 amends the Social Welfare Consolidation Act 2005 to provide for the introduction of Parent's Benefit.

This Order provides for the commencement of those sections of Part 5 of the Parent's Leave and Benefit Act 2019 which amend the Social Welfare Consolidation Act 2005, to enable the introduction of Parent's Benefit with effect from 1 November 2019.

[S.I. No. 553 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 12) (Parent's Benefit) Regulations 2019

Part 5 of the Parent's Leave and Benefit Act 2019 provides for a scheme of parent's benefit under which benefit will be payable to persons defined as relevant parents under that Act.

These Regulations, which come into effect from 1 November 2019, provide that persons employed abroad as volunteer development workers may qualify for parent's benefit without having to satisfy the employment condition attached to the scheme. They also set out the contribution conditions to be satisfied by a volunteer development worker in order to qualify for parent's benefit. In addition, the Regulations provide for consequential amendments to

existing claims and payments and overlapping payments provisions arising from the introduction of the new scheme.

[S.I. No. 554 of 2019](#)

Social Welfare (Temporary Provisions) Regulations 2019

These Regulations provide for the payment of a bonus to recipients of long-term social welfare payments and to recipients of domiciliary care allowance during the month of December 2019. The amount of the bonus in the case of recipients of long-term social welfare payments is 100% of the normal weekly payment payable during the first week in December 2019, subject to a minimum payment of €20. In the case of domiciliary care allowance, the amount of the bonus is 100% of the weekly equivalent of the amount of domiciliary care allowance payable during December 2019, subject to a minimum payment of €20.

[S.I. No. 580 of 2019](#)

Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Modified Insurance) Regulations 2019

The Parent's Leave and Benefit Act 2019 amended the Social Welfare Consolidation Act 2005 to insert a new Chapter 11B which provides for a new social insurance scheme, Parent's Benefit.

These Regulations, which come into effect from 1 November 2019, amend articles 81, 82, 83 and 83A of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) to extend entitlement to Parent's Benefit to Class B, C and D PRSI contributors.

[S.I. No. 591 of 2019](#)

Social Welfare Act 2019 (Commencement) Order 2019

This Order provides for the commencement, from 10 December 2019, of those Parts of the Social Welfare Act 2019 (No. 34 of 2019) not already commenced by the Social Welfare Act 2019 (Part 2) Commencement Order 2019 (S.I. No. 550 of 2019).

[S.I. No. 615 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 13) (Working Family Payment) Regulations 2019

These Regulations:

- confirm that where a claimant is entitled to both One-Parent Family Payment and Working Family Payment, maintenance payments will be disregarded in the assessment of means for one of those schemes only;
- correct a duplication error in Article 174 of the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 to 2019; and
- substitute the Youth Employment Support Scheme (YESS) for the National Internship Scheme, which no longer operates, to confirm that YESS and Working Family Payment cannot be paid concurrently.

[S.I. No. 634 of 2019](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 14) (Carers) Regulations 2019

These Regulations increase the hours that carers can work or study outside the home without affecting eligibility from 15 hours to 18.5 hours.

[S.I. No. 635 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 15)
(Jobseeker's Transitional Payment) Regulations 2019**

These Regulations provide for an increase of €15, from €150 to €165, in the weekly earnings disregard for recipients of the Jobseeker's Transitional Payment with effect from 9 January 2020.

[S.I. No. 636 of 2019](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No.16)
(Assessment of Means) Regulations 2019**

These Regulations extend the operation of article 142(b) of the Social Welfare (Consolidated Claims, Payments and Control) Regulations until 30 September 2020.

[S.I. No. 666 of 2019](#)

**Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 6)
(Assessment of Means) Regulations 2019**

These Regulations extend the operation of article 35 of the Social Welfare (Consolidated Supplementary Welfare Allowance) Regulations until 30 September 2020.

[S.I. No. 667 of 2019](#)

Social Welfare (Employment Contributions) Regulations 2020

These Regulations provide for an increase in the reckonable earnings threshold for employees from €386 to €395 whereby employer PRSI contributions are paid at the lower rate of 8.8%. The earnings threshold increase of €9 from €386 to €395 is intended to take account of the increase in the national minimum wage from €9.80 to €10.10 per hour from 1 February 2020. The increase in the earnings threshold takes effect from 1 February 2020.

[S. I. No. 7 of 2020](#)

Social Welfare (Section 290A) (Agreement) Order 2020

Section 15 of the Social Welfare Act 2012 extended the Household Budgeting facility for social welfare recipients by introducing new provisions specific to local authority rents. Under these provisions a new household budgeting arrangement was introduced whereby tenants of a housing authority or housing body who are in receipt of a social welfare payment could agree to have a portion of their social welfare payment withheld and paid to a local authority in respect of their rent.

The Social Welfare (Section 290A) (Agreement) Order 2020 specifies that the Minister for Employment Affairs and Social Protection has entered into an agreement with An Post for the purposes of carrying out this household budgeting arrangement and that this agreement will have effect from 1 January 2020 to 31 December 2021.

[S.I. No. 19 of 2020](#)

Social Welfare (No. 2) Act 2019 (Section 4) (Commencement) Order 2020

This Order provides for the commencement of Section 4 of the Social Welfare (No. 2) Act 2019.

Section 4 amends the Social Welfare Consolidation Act 2005 relating to the qualifying conditions for Illness Benefit, Partial Capacity Benefit, Invalidity Pension, Blind Pension and Disability Allowance to confirm that entitlement to these schemes arises from a physical or mental illness and for no other reason.

These provisions are intended to address the consequences of a Supreme Court judgement which found that certain provisions of the Social Welfare Consolidation Act 2005 relating to the entitlements of prisoners were unconstitutional.

[S.I. No. 38 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 1) (Payments after Death) Regulations 2020

Section 15 of the Social Welfare (No. 2) Act 2019 amended section 248 of the Social Welfare Consolidation Act 2005 to affirm that where a beneficiary in receipt of a benefit specified in section 248 (1) dies, and that person was one of a couple, in circumstances where the benefit included an increase for a qualified adult, or where the spouse/partner was in receipt of a benefit specified in section 248 (1) in their own right, that spouse/partner is the person to whom the deceased beneficiary's benefit will be paid, after their death, for the specified period of time.

Section 15 also provided for the inclusion of Working Family Payment and Back to Work Family Dividend in those benefits whereby in the event of the death of the beneficiary the benefit will be paid, after their death, for a specified period of time.

These Regulations update article 208 of the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 to reflect the amendments made to section 248 of the Social Welfare Consolidation Act.

The regulations also correct a typographical error in sub-article 5 and delete the now unnecessary sub-article (7) in article 208.

[S.I. No. 50 of 2020](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 2)
(Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2020**

These Regulations temporarily suspend the rule in section 141(2)(a) of the Social Welfare Consolidation Act 2005 which provides that Jobseeker's Assistance is paid only from the fourth day of unemployment. The measure is being introduced to mitigate the impact on employers and employees arising from COVID-19 and will apply from the 18th of March 2020 until the 8th of May 2020 inclusive. For that period, Jobseeker's Assistance will be paid from the first day of unemployment.

[S.I. No. 94 of 2020](#)

**Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 3)
(Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2020**

These Regulations temporarily suspend the rule in section 62(4) of the Social Welfare Consolidation Act 2005 which provides that Jobseeker's Benefit is paid only from the fourth day of unemployment. The measure is being introduced to mitigate the impact on employers and employees arising from COVID-19 and will apply from the 19th of March 2020 until the 8th of May 2020 inclusive. For that period, Jobseeker's Benefit will be paid from the first day of unemployment. [S.I. No. 95 of 2020](#)

Social Welfare (Increase for Qualified Adult) Regulations 2020

These Regulations provide that, in the context of the grave risk to human life and public health posed by the spread of the disease known as Covid-19 and the efforts being made to mitigate the economic effects of that disease, the rate of payment of the increase for qualified adults for claimants of Jobseeker's Benefit, Jobseeker's Benefit (self-employed), Illness Benefit and Jobseeker's Allowance is temporarily increased from €134.70 to €147.

These increases are being put in place for a period of 12 weeks and will cease to have effect on 17 June 2020 in so far as they relate to Jobseeker's Allowance, 18 June 2020 in so far as they relate to Jobseeker's Benefit and Jobseeker's Benefit (self-employed), and 22 June 2020 in so far as they relate to Illness Benefit.

[S. I. No. 96 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4) (Illness Benefit payments arising from COVID-19) Regulations 2020

The Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 introduced amendments to the Social Welfare Consolidation Act 2005 to provide for special arrangements for the payment of Illness Benefit to those who are diagnosed with Covid-19 by a medical practitioner or who are certified by the medical practitioner to be a probable source of infection of Covid-19.

These Regulations set out the details of the new arrangements and prescribe such matters as the special rate of payment which applies, the minimum social insurance contribution conditions required in order to qualify for the payment and the duration for which the payment can be made.

[S.I. No. 97 of 2020](#)

Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 (Continuation of Part 2) Order 2020

This Order extends, until 19th June 2020, the operation of the amendments effected by Part 2 of the Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 (No. 1 of 2020) to the Social Welfare Consolidation Act 2005. These provisions currently expire on 9th May 2020. The effect of the extension is to allow the payment of enhanced Illness Benefit to those who are diagnosed with Covid-19 or who are deemed to be a probable source of infection of same or by order under the Health Act 1947 until the 19th of June. This Order also allows the Minister for Employment Affairs and Social Protection to extend until the same date, by regulation, the waiving of the three day waiting period for Jobseeker's Benefit and Jobseeker's Allowance.

[S.I. No. 155 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2020

These Regulations temporarily extend, until 19 June 2020, the period whereby the rule in section 141(2)(a) of the Social Welfare Consolidation Act 2005 is suspended. That rule, which provides that Jobseeker's Allowance is paid only from the fourth day of unemployment will be waived until 19 June 2020.

[S.I. No. 163 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 6) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2020

These Regulations temporarily extend, until 19 June 2020, the period whereby the rule in section 62(4) of the Social Welfare Consolidation Act 2005 is suspended. That rule, which

provides that Jobseeker's Benefit is paid only from the fourth day of unemployment will be waived until 19 June 2020.

These Regulations also reposition this provision within the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 as article 52H.

[S.I. No. 164 of 2020](#)

Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 (Continuation of Part 2) (No. 2) Order 2020

The Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 (Continuation of Part 2) Order 2020 (S.I. No.155 of 2020) extended the operation of the amendments effected by Part 2 of the Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 [No. 1 of 2020] from their original expiry date of 9 May 2020 until 19 June 2020.

This Order further extends, until 10 August 2020, the period during which the amendments effected by Part 2 of the Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 will apply.

[S.I. No. 207 of 2020](#)

Social Welfare (Increase for Qualified Adult) (No. 2) Regulations 2020

The Social Welfare (Increase for Qualified Adult) Regulations 2020 (S.I. No. 96 of 2020) provided that, in the context of the grave risk to human life and public health posed by the spread of the disease known as Covid-19 and the efforts being made to mitigate the economic effects of that disease, the rate of payment of the increase for qualified adults for claimants of

Jobseeker's Benefit, Jobseeker's Benefit (self-employed), Illness Benefit and Jobseeker's Allowance is temporarily increased from €134.70 to €147 for a period of 12 weeks.

These Regulations extend this period for another 7 weeks and will cease to have effect on 5 August 2020 in so far as they relate to Jobseeker's Allowance, 6 August in so far as they relate to Jobseeker's Benefit and Jobseeker's Benefit (self-employed), and 10 August 2020 in so far as they relate to Illness Benefit.

[S.I. No. 221 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 7) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2020*

These Regulations temporarily extend, until 10 August 2020, the period whereby the rule in section 141(2)(a) of the Social Welfare Consolidation Act 2005 is suspended.

[S.I. No. 222 of 2020](#)

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 8) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2020*

These Regulations temporarily extend, until 10 August 2020, the period whereby the rule in section 62(4) of the Social Welfare Consolidation Act 2005 is suspended.

[S.I. No.223 of 2020](#)

* This refers to the Waiting Days.

Part VI. Employment Injury Benefit

1. Scope

The Annual Statistical Report for the Department of Employment Affairs and Social Protection details the numbers and classes of insured persons. The figures in relation to PRSI for 2017 and 2018 are listed in Appendix I.

Detailed explanations of the Classes can be accessed at:

<https://www.gov.ie/en/publication/80e5ab-prsi-pay-related-social-insurance/>

Classes of employees who are covered for Occupational Injury Benefits:

- Persons in Classes A, B, D and J – total in 2017: 2,273,128
– total in 2018: 2,302,524

	2017	2018
Class A	2,167,867	2,189,634
Class B	18,384	16,756
Class D	43,376	39,674
Class J	43,501	56,460
	2,273,128	2,302,524

- Civil servants recruited prior to April 1995 and insured at Class B may only qualify for limited Occupational Injuries Benefits
- Class J includes an unknown number of employees who are over pension age

Classes of employees not covered for Occupational Injury Benefits:

- Persons in classes C, E, H and P – total in 2017; 8,524
– total in 2018; 8,360

	2017	2018
Class C	318	269
Class E	174	157
Class H	8,029	7,934
Class P	3	0
	8,524	8,360

Total number of employees in 2018 = 2,625,768

Percentage insured for Occupational Injury Benefits = 88%

The following Classes are not counted as employees:

- Class K applies to persons not employed but are paying a contribution on pension income;
- Class S is for self-employed persons;
- Class M applies to persons with no liability for a contribution. Class M are covered in full for Occupational Injury Benefit;
- Voluntary contributors are persons who have ceased employment but are contributing to maintain entitlements to long-term benefits such as pensions.

2. Conditions for entitlement to Benefits:

The principal statute for the benefit is the Social Welfare Consolidation Act 2005 (as amended).

<http://www.oireachtas.ie/documents/bills28/acts/2005/a2605.pdf>

The following provisions specifically amend the conditions relating to benefits under this Part:

Social Welfare (Occupational Injuries) (Amendment) Regulations 2008 (S.I. 602 of 2008) and Social Welfare (Occupational Injuries) (Amendment) Regulations 2009 (S.I. 565 of 2009)	Increased the level of gratuities where disablement is less than 20%, and rates of injury benefit for persons under 16 years of age.	
Social Welfare Act 2011 (Section 3)	Confined entitlement to occupational injury or disease sustained on or after 1 January 2012 and where the loss of faculty is 15% or higher.	
S.I. No.	Title	
409/2015	Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 3) (Payments to	These Regulations extend the current arrangements relating to the payment of Occupational Injury Benefits, which are set out in Chapter 6 of Part 5 of the Social Welfare (Consolidated Occupational Injuries) Regulations 2007 (S.I. No.102 of 2007), in order to allow employees who have had an

	Nominated Persons) (Regulations 2015	accident at work to nominate their employer to receive payment of Injury Benefit on their behalf. These provisions will facilitate employees who have occupational sick pay arrangements.
63/2017	Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 1) Regulations 2017	<p>These Regulations provide for increases in the rate of Disablement Gratuity and the weekly rates of Disablement Pension where the degree of disablement ranges from 1 per cent to 19 per cent. The rates provided for in Schedule 3 apply in respect of a continuing disablement of between 1 and 19 per cent which arose prior to 1 January 2012. Schedule 3A applies where the disablement occurs after 1 January 2012 and in such a case, Disablement Gratuity and Disablement Pension are payable only where the extent of disablement is greater than 14 per cent.</p> <p>The Regulations also provide for an increase in the rate of Injury Benefit payable to persons under the age of sixteen. If, in such a case, there is what amounts to full-time employment, or substantially full-time employment, the weekly rate will increase by €5.00 (from €188.00 to €193.00). This is the same rate as the maximum rate payable to an adult. In all other cases the rate will increase by €2.40 (from €89.90 to €92.30).</p>

107/2018	Social Welfare (Consolidated Occupational Injuries) (Amendment) (No. 1) Regulations 2018	<p>These Regulations provide for increases in the rate of Disablement Gratuity and the weekly rates of Disablement Pension where the degree of disablement ranges from 1 per cent to 19 per cent. The rates provided for in Schedule 3 apply in respect of a continuing disablement of between 1 and 19 per cent which arose prior to 1 January 2012. Schedule 3A applies where the disablement occurs after 1 January 2012 and in such a case, disablement gratuity and gratuity pension are payable only where the range of disablement is greater than 14 per cent.</p> <p>The Regulations also provide for an increase in the rate of Injury Benefit payable to persons under the age of sixteen. If, in such a case, there is what amounts to full-time employment, or substantially full-time employment, the rate will increase by €5.00 (from €193.00 to €198.00). This is the same rate as the maximum rate payable to an adult. In all other cases the rate will increase by €2.40 (from €92.30 to €94.70).</p>
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Information regarding the Occupational Injuries Benefit, the definition of employment injury, the qualifying and waiting periods and the duration of benefits can be accessed via

<https://www.gov.ie/en/publication/dfb66f-operational-guidelines-injury-benefit/>

3. Level of benefits

(a) Periodic Payments

Benefits are flat rate benefits and are compared with a reference wage selected in accordance with Article 66(4)(a)¹. The figure is based on RW-Eurostat figures provided in GC (2017)8 - The Report and Conclusions Concerning the Application of the European Code of Social Security and its Protocol. The standard beneficiary is a man with wife and two children and the percentage benefit required is 50%.

Since 16th March 2020 the maximum personal rate of Injury Benefit has been increased from €198.00 to €203.00 per week. The maximum rate for a qualified adult has also increased from €131.40 to €134.70 per week and the rate for a qualified child increased from €31.80 to €40.00 per week for child dependant's older than 12 years and €36.00 per week for child dependant's younger than 12 years

The 2017 rate used in the comparison to the reference wage below includes the personal rate of €193.00, the rate for a qualified adult of €128.10 and the rate for a qualified child of €29.80. The Child Benefit Rate for 2015 is €135 per month per child so the weekly amount for two children is €62.31. The Working Family Payment, (formerly Family Income Supplement (FIS)), limit for a couple with two children is €602 for 2015.

¹ 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 2017 and 2018 reference wage figures are provided in Appendix III.

The 2018 rate used in the comparison to the reference wage below includes the personal rate of €198.00, the rate for a qualified adult of €131.40, and the rate for a qualified child of €31.10. The Child Benefit Rate for 2016 is €140 per month per child, so the weekly amount for two children is €64.60. The Injury Benefit rates have been increased in budget 2017 and 2018.

Incapacity for work:

Table 1 - Reference Wage / Injury Benefit (Couple and 2 children)

Period	Wage	All'nce*	Total	Benefit	All'nce*	Total	%
Apr 17	727	64.60	791.60	380.70	64.60	445.30	56
Apr 18	756	64.60	820.60	393.00	64.60	457.60	56

* 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. In 2017/2018 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2017 and 2018 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.

Total loss of earning capacity:

The person would be entitled to the benefit in the above table under either:

- Illness Benefit provisions if the relevant contribution were satisfied;
- Or where an entitlement to Disablement Pension exists, under the Incapacity Supplement provision which is payable at the same rate.

Disablement Pension of €219.00 weekly would also be payable for 100% loss of faculty. Where the loss of faculty is less than 100%, only a proportionally reduced amount of Disablement Benefit is payable.

(i) Survivor’s benefits:

The standard beneficiary is a widow and two children and the percentage benefit required is 40%.

Table 2 - Weekly rate of Death Benefit

Reference Wage / widow under 66 years of age plus 2 children

Period	Wage	All'nce*	Total	Benefit	All'nce*	Total	%
Apr. 17	727	64.60	791.60	283.10	64.60	347.70	44
Apr. 18	756	64.60	820.60	292.10	64.60	356.70	43

* 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. In 2017/2018 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2017 and 2018 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.

On the death of an insured person through occupational injury or disease, or where immediately before death the deceased was in receipt of a 50% Disablement Pension, a Death Benefit Pension of €228.50 per week is payable to the widow, widower or surviving civil partner under 66 years of age, or €247.70 per week is payable where they are over 66. The rate for a qualified child is €31.80. A weekly rate of €181.00 is paid in respect of an orphan.

A Death Benefit (Special Funeral Grant) of €850 is also payable to the next-of-kin.

http://www.welfare.ie/en/Pages/1084_Illness-disability-and-caring.aspx

(b) Medical care

The benefits listed in Article 34 are provided under the Health Acts (as in Part II) supplemented by the provisions of Section 86 of the Social Welfare Consolidation Act 2005.

(c) Review of Payments

Account is not taken of other resources which a beneficiary may have, except that the rate for a qualified adult increase for a spouse or partner is progressively reduced if his/her earnings or income exceeds €100 weekly.

Periodic payments are reviewed each year in the context of the annual budget process.

Part VIII. Maternity Benefit

1. Scope

The Annual Statistical Report for the Department of Employment Affairs and Social Protection details the numbers and classes of insured persons. The figures in relation to PRSI for 2017 and 2018 are listed in Appendix I.

Detailed explanations of the Classes can be accessed at:

<https://www.gov.ie/en/publication/80e5ab-prsi-pay-related-social-insurance/>

Classes of employees who are covered for Maternity Benefit:

- Persons in Classes A, E, and H – total 2,197,725

Classes of employees not covered for Maternity Benefit:

- Persons in classes B, C, D, J and P – total 113,159

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

Total number of employees in 2018 = 2,625,768

Percentage insured for Maternity Benefit = 84%

The following Classes are not counted as employees:

- Class K applies to persons not employed but are paying a contribution on pension income;
- Class S is for self-employed persons. Class S is covered for maternity benefit;
- 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.

2. Conditions for entitlement to Benefits:

Maternity Benefit is a payment made for 26 weeks to employed and self-employed pregnant women who satisfy certain pay related social insurance (PRSI) contribution conditions in order to avoid the need for them to work pre and post-delivery of their baby. The current weekly rate is €245.

Premature Births

Since 1 October 2017, Maternity Benefit is payable for an extra period after the end of the 26 weeks in the case of a premature birth. Under the new arrangements, a mother who qualifies for maternity benefit is entitled to an additional period of paid maternity leave, in addition to her current entitlement of 26 weeks. The additional period to be added will be the number of weeks from the baby's actual date of birth up to two weeks before the end of the week of the expected date of confinement, at which point the current entitlement to 26 weeks leave and benefit would normally begin.

Provisions relating to Maternity Benefit are contained in Part 2, Chapter 9, sections 47-51 of the Social Welfare Consolidation Act 2005 as amended. Section 15 & Section 16 of the Social Welfare Act 2017 provided for the extension of maternity leave and maternity benefit in the case of a premature birth.

Information regarding maternity benefit including the qualifying and waiting period can be accessed via <https://www.gov.ie/en/service/apply-for-maternity-benefit/>.

3. Level of benefits:

(a) Periodic Payments

On 26 March 2018 the rate of payment was increased to a standard rate of €240 per week. From 25 March 2019 this increased to €245 per week.

Maternity Benefit: This is paid to women who are on maternity leave from employment including self-employment.

Weekly rates in €	2017 (Standard Rate)	2018 (Standard Rate)
Maternity Benefit	235	240
Reference Wage ²	727	756
45% of the above	327	340

² 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 2017 and 2018 reference wage figure are provided in Appendix III.

Medical Care – See Part II

(b) Review of Payments

Increases in the rate for a qualified adult or qualified child are not payable with Maternity Benefit. However, where an applicant for Maternity Benefit wishes to claim an increase for a qualified adult and/or a qualified child, a decision may be taken to award the applicant Illness Benefit. Qualified adult and child rates apply to Illness Benefit.

As this is a time-limited scheme (26 weeks – which can be extended for a limited period in the case of a premature birth), once a person satisfies the qualifying conditions and is awarded Maternity Benefit, reviews of payment are not automatically carried out unless information is received warranting a review.

Periodic payments are reviewed each year in the context of the annual budget process.

Part IX. Invalidity Benefit

1. Scope

The Annual Statistical Report for the Department of Employment Affairs and Social Protection details the numbers and classes of insured persons. The figures in relation to PRSI for 2017 and 2018 are listed in Appendix I.

Classes of employees who are covered for Invalidity Benefit:

- Persons in Classes A, E and H– total 2,197,72

Classes of employees not covered for Invalidity Benefit:

- Persons in classes B, C, D, J and P – total 113,159

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

Total number of employees in 2018 = 2,625,768

Percentage insured for Invalidity Benefit = 84%

The following Classes are not counted as employees:

- Class K applies to persons not employed but who are paying a contribution on pension income;

- Class S is for self-employed persons;³
- 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.

2. Conditions for Entitlement to Benefits

(i) Invalidity Pension

To qualify for the award of an Invalidity Pension a person must satisfy both medical and Social Insurance conditions as follows:

(a) Medical Condition: To qualify for Invalidity Pension, a person must be regarded as permanently incapable of work due to incapacity and for no other reason, which is defined as:

- Incapacity for work of such a nature that the likelihood is that the person will be incapable of work for life

or

- An incapacity which has existed for 12 months prior to the date of the claim, and where the Deciding Officer or an Appeals Officer is satisfied that the person is likely to be unable to work for 1 year from the date of the claim.

It is a condition for receipt of Invalidity Pension that the claimant should not engage in employment. Since the introduction of the Partial Capacity Benefit scheme (see below) claimants of Invalidity Pension can now apply for the Partial Capacity Benefit scheme to

³ Invalidity Pension was extended to the self-employed from 1st December 2017. This has given the self-employed access to the safety-net of State income supports, on a similar basis to employees, if they become permanently incapable of work as a result of an illness or disability, without having to go through a means test.

take up employment opportunities while continuing to receive income support from the State.

(b) Social Insurance contributions conditions: To qualify for Invalidity Pension, a person must have:

- A total of at least 260 weeks contributions paid since entry into social insurance,
- And 48 weeks of paid or credited PRSI contributions in the last OR second-last complete contribution year before the relevant date.

The relevant date is established based on the date of commencement of permanent incapacity for work. Payment lasts as long as a person satisfies the above conditions, or until the claimant receives another social welfare pension.

(ii) Partial Capacity Benefit

The Social Welfare Act 2010 provided for the introduction of a Partial Capacity Benefit which was formally launched in February 2012. The Partial Capacity Benefit provides an opportunity for people with disabilities to have their capacity for work assessed and receive an income support payment based on this assessment. Recipients can then avail of employment opportunities, with no restrictions on employment income, while continuing to receive this income support payment. The scheme is open to people who are in receipt of an Invalidity Pension, or who have been in receipt of Illness Benefit for a minimum of 6 months. Participation in the scheme is voluntary.

Maximum Rates of Partial Capacity Benefit 2019

Medical Assessment	Person previously getting Illness Benefit at the maximum personal rate €203.00	Person aged under 66 and previously getting Invalidity Pension at the maximum personal rate €208.50
Moderate	€101.50	€104.25
Severe	€152.25	€156.40
Profound	€203.00	€208.50

3. Level of Benefits

(a) Periodic Payments

For Part IX, the standard beneficiary is a man with a wife and two children, and the percentage benefit required is 40 %.

Invalidity Pension

The current rate of Invalidity Pension for a person under 66 years of age is €208.50. The rate for a qualified adult is €148.90. The rate for a qualified child under 12 years is €36.00. The rate for a qualified child over 12 years is €40.00.

Table 1 - Reference Wage / Invalidity Pension (Couple and 2 children)

Period	Wage	All'nce*	Total	Benefit	All'nce*	Total	%
Jun 17	727	64.60	791.60	399.80	64.60	464.40	59
Jun 18	756	64.60	820.60	412.40	64.60	477.00	58

* 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. In 2017/2018 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2017 and 2018 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.

(b) Not applicable to this Part of the Code.

(c) Review of Payments

Account is not taken of other resources which a beneficiary may have, however, the qualified adult increase for a spouse or partner is progressively reduced if his/her means exceeds €100 per week. A qualified adult increase is not payable if means are in excess of €310 per week. A qualified child increase is payable where the qualified adult's means are less than €400 per week.

Periodic payments are reviewed each year in the context of the annual budget process.

The Christmas Bonus is an extra payment for people getting a long-term social welfare payment, including people in receipt of Invalidity Pension and Partial Capacity Benefit. In 2019 it was paid at a rate of 100% of the normal weekly social welfare payment.

PARTS VI, VIII and IX

The following information applies equally to Parts VI, VII and IX:

4. Miscellaneous

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 Appeals Office operates independently of the Department of Social Protection to provide an appeals service to persons who are dissatisfied with decisions of Deciding Officers or Designated Persons of the Department of Social Protection on questions relating to entitlement to social welfare payments and insurability of employment under the Social Welfare Consolidation Act 2005 (as amended). The Appeals Officer will make a decision 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.socialwelfareappeals.ie/your_appeal/

b) The Irish social insurance system is based on a unified contribution rate which gives a person entitlement to the range of benefits covered by the class of contribution they make.

Benefits are financed out of the Social Insurance Fund and are funded by way of contributions paid by employers and their employees. Contributions from employees and the self-employed represented 27% of the income of the social insurance fund in both 2017 and 2018. Any deficit in the Fund is made up by State subsidy.

It is not possible to allocate contributions to the individual contingencies. The following table gives expenditure for 2017 and provisional expenditure for 2018 on each of the schemes dealt with in this report.

Scheme	Expenditure in 2017 €000	Expenditure in 2018 €000
Occupational Injury Benefit	19,536	17,846
Survivor's Death Benefit	9,371	9,886
Maternity Benefit	256,131	265,281
Invalidity Benefit	672,771	694,219
Partial Capacity Benefit	15,998	18,421
Disablement	76,804	76,503
TOTAL	1,050,611	1,082,156

Total expenditure on all social welfare schemes in 2018 amounted to €20,310.9 million, of which €10,820.3 million was met from taxation and €9,490.6 million from the Social Insurance Fund.

(c) The Administration of the social welfare system is managed by the Department of Employment Affairs and Social Protection which is a Government Department. As part of the budget deliberations, the Minister for Employment Affairs and Social Protection annually hosts a Pre-Budget Forum with community and voluntary organisations representative of various social welfare groups (such as older people, people with an illness or disability, unemployed people and families with children).

Copies of the Acts and Regulations can be downloaded from the Department's website:

http://www.welfare.ie/en/Pages/Legislation_holder.aspx

III

- (a) The changes in legislation are listed above.
- (b) Occupational Injury Benefit: Ireland's position on ratification as indicated in previous reports is unchanged.
- (c) Maternity Benefit: the position hasn't changed since the last report.

- (d) Calculation of Family Allowance for the purposes of the 2017/2018 Reference Wage.
- The computations for the calculation of family allowance for the purposes of the levels of benefits in Parts VI, VIII and IX are at Appendix II.

Appendix I

Number of contributors insured at each class of PRSI, 2017

2017											
PRSI Class	A	B	C	D	E	H	J	K	M	P	S
Jobseeker's Benefit	X					X				X ^[1]	
Illness Benefit	X				X	X				X ³	
Maternity Benefit	X				X	X					X
Paternity Benefit	X				X	X					X
Adoptive Benefit	X				X	X					X
Death Grant	X				X	X					
Health and Safety Benefit	X				X	X					
Invalidity Pension	X				X	X					X
Widow(er)'s, (Contributory) Pension	X	X	X	X	X	X					X
Guardian's Payment (Contributory)	X	X	X	X	X	X					X
State Pension (Contributory)	X				X	X					X
Treatment Benefit	X					X					X
Occupational Injuries Benefit	X	X ³		X			X		X ³	X	
Bereavement Grant	X	X	X	X	X	X					X
Carer's Benefit	X	X	X	X	X	X					
ALL BENEFITS	X										
Number of Contributors Insured	2,167,867	18,384	318	43,376	174	8,029	43,501	92,192	337,730	3	274,760

Number of contributors insured at each class of PRSI, 2018

2018 PRSI Class	A	B	C	D	E	H	J	K	M	P	S	Voluntary Contributor s
State Pension (Contributory)	X				X	X					X	X
Widows', Widowers' and Surviving Civil Partners' Contributory Pension	X	X	X	X	X	X					X	X
Adoptive Benefit	X				X	X					X	
Health and Safety Benefit	X				X	X						
Jobseeker's Benefit	X					X				X ^[1]		
Maternity Benefit	X				X	X					X	
Paternity Benefit	X				X	X					X	
Treatment Benefit	X					X					X	
Carer's Benefit	X	X	X	X	X	X						
Illness Benefit	X				X	X				X ^[1]		
Invalidity Pension	X				X	X					X	
Occupational Injuries Benefit	X	X ^[1]		X			X		X ^[1]	X		
Guardian's Payment (Contributory)	X	X	X	X	X	X					X	X
Death Grant	X				X	X						X
ALL BENEFITS	X											
Number of Contributors Insured	2,189,634	16,756	269	39,674	157	7,934	56,460	28,117	346,271	0	312,884	62

Appendix II

Calculation of Family Allowance for the purpose of the 2017 Reference Wage

Family allowances are calculated as follows for a family including 2 children:

Child Benefit in 2017 was payable at €140 per month per child for each of the first 2 children.

$€140 \times 2 \times 12 / 52 = €64.60$ per week.

Working Family Payment (WFP) (formerly, Family Income Supplement, FIS) for a family with 2 children earning €727.00 per week is calculated as follows.

The net income is calculated by deducting PRSI and USC from the person's gross income.

For the period PRSI contributions were payable at 4% of earnings per week. $€727.00 \times 4\% = €29.08$.

Income tax payable on this level of earnings is deducted and Universal Social Charge (USC) is payable. This is calculated on gross income and is payable as follows:

Standard Rate of USC 2017

Rate	Income band	Annual Reference Wage	
		€727.00 per week X 52 =€37,804	
1.5%	Up to €12,012	USC Charge Band 1	€180.18
2.5%	Between €12,012 and €18,772	USC Charge Band 2	€169.00
5%	Between €18,772 and €70,044	USC Charge Band 3	€951.60
8%	Between €70,043 and €100,000	USC Charge Band 4	€0
8%	In Excess of €100,00 (PAYE Worker)	USC Charge Band 5	€0
11%	In Excess of €100,00 (Self Employed)	USC Charge Band 5	€0
		Total Annual USC Charge	€1,300.78
		Total Weekly USC	€25.02

Working Family Payment (WFP)	
Calculation 2017	
Income	€727.00
PAYE	€29.05
PRSI Charge	€29.08
USC Charge	€25.02
Net Income for WFP	€643.85
WFP Income Limit (family with two children)	€612.00
Difference	-€31.85
60% of Difference	€0.00

Net income for Working Family Payment (WFP) purposes is therefore €727.00 - €29.05 - €29.08 - €25.02 = €643.85. WFP is payable at 60% of the difference between the net income and the appropriate threshold. The threshold for a family with 2 children is €612.00. However, the overall household income is above the weekly income threshold for receipt of Working Family Payment for their family size in this case i.e. €612.00 - €643.85 = -€31.85 x 60% = €0.00.

Total income for such a family is therefore €708.45 (i.e. €643.85 + €64.60).

Calculation of Family Allowance for the purpose of the 2018 Reference Wage

Family allowances are calculated as follows for a family including 2 children:

Child Benefit in 2018 was payable at €140 per month per child for each of the first 2 children.

$€140 \times 2 \times 12 / 52 = €64.60$ per week.

Working Family Payment (WFP) for a family with 2 children earning €756 per week is calculated as follows.

The net income is calculated by deducting PRSI and USC from the person's gross income.

For the period PRSI contributions were payable at 4% of earnings per week. $€756 \times 4\% = €30.24$.

Income tax payable on this level of earnings is deducted and Universal Social Charge (USC) is payable. This is calculated on gross income and is payable as follows:

Standard Rate of USC 2018

Rate	Income band	Annual Reference Wage	
		€756 per week X 52 =€39,312	
0.5%	Up to €12,012	USC Charge Band 1	€180.18
2%	Between €12,012 and €19,372	USC Charge Band 2	€147.20
4.75%	Between €19,372 and €70,044	USC Charge Band 3	€947.15
8%	In Excess of €70,044	USC Charge Band 4	€0
		Total Annual USC Charge	€1274.53
		Total Weekly USC	€24.51

Working Family Payment (WFP)	
Calculation 2018	
Income	€756
PAYE	€34.92
PRSI Charge	€30.24
USC Charge	€24.51
Net Income for WFP	€666.33
WFP Income Limit (family with two children)	€612.00
Difference	-€54.33
60% of Difference	€0.00

Net income for FIS purposes is therefore $€756 - €34.92 - €30.24 - €24.51 = €666.33$. FIS is payable at 60% of the difference between the net income and the appropriate threshold. The threshold for a family with 2 children is €612. However, the overall household income is above the weekly income threshold for receipt of FIS for their family size in this case i.e. $€612 - €666.33 = -€54.33 \times 60\% = €0.00$.

Total income for such a family is therefore €730.93 (i.e. $€666.33 + €64.60$).

Appendix III

Reference wage data for years 2017 and 2018

Analysis of reference wage for males in NACE Code Classification Index Sector C, in firms with at least 10 employees in the skilled and unskilled occupation categories.

ISCO Classification

DSP Reference Wage from EAADS using ISCO occupation classification

ISCO	Weekly Earnings	
	Mean	
	2017	2018
Skilled (ISCO 7)	806	848
Unskilled (ISCO 9)	727	756

ISCO	Monthly Earnings	
	Mean	
	2017	2018
Skilled (ISCO 7)	3,494	3,672
Unskilled (ISCO 9)	3,151	3,277

END