48th Report presented by the

GOVERNMENT OF IRELAND to the COUNCIL OF EUROPE

For the period from 1 July 2020 to 30 June 2021

in accordance with Article 74 of the European Code of Social Security

Submitted on 30 July 2021

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 48th report in accordance with Article 74 of the European Code of Social Security (the Code) . It covers the period 1 July 2020 to 30 June 2021.

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 2019 to 30 June 2020) and Ireland's responses to the questions raised therein.
- Apppendix II sets out number of contributors insured at each class of PRSI for 2019.
- Appendix III sets out the reference wage data for 2019.

[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 2019.

Principal Changes in Irish Social Security Legislation

Changes to Primary Legislation 1 July 2020 to 30 June 2021

Social Welfare (Covid-19) (Amendment) Act 2020 No. 12 of 2020

Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020 No. 23 of 2020

Social Welfare Act 2020 No. 30 of 2020

Family Leave and Miscellaneous Provisions Act 2021 No. 4 of 2021

Changes to Secondary Legislation 1 July 2020 to 30 June 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 9) (Absence from the State) Regulations 2020. S.I. No. 242 of 2020

Redundancy Payments Act 1967 (Section 12A(2) (Covid-19) (No. 2) Order 2020 S.I. No. 290 of 2020

Social Welfare (Increase for Qualified Adult) (No. 3) Regulations 2020 S.I. No. 308 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No.10) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2020 S.I. No. 309 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 11) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2020 S.I. No. 310 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 12) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2020 S. I. No. 368 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 13) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2020 S.I. No. 369 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 14) (Covid-19 Pandemic Unemployment Payment) Regulations 2020 S.I. No. 370 of 2020

Social Welfare (Increase for Qualified Adult) (No. 4) Regulations 2020 S.I. No. 376 of 2020

Social Welfare (Temporary Provisions) Regulations 2020 S.I. No. 557 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 15) (Covid-19 Pandemic Unemployment Payment – new band of payment and reference period) Regulations 2020 S.I. No. 572 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 16) (Covid-19 Pandemic Unemployment Payment – Ancillary Provisions) Regulations 2020

S.I. No. 573 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 17) (Persons regarded as genuinely seeking employment) Regulations 2020 S.I. No. 574 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 18) (Treatment Benefit-Payment by the Minister) Regulations 2020 S.I. No. 716 of 2020

Occupational Pension Schemes (United Kingdom Members) Regulations 2020 S.I. No. 717 of 2020

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 1) (Covid-19 Pandemic Unemployment Payment – Self-Employment Income Limits) Regulations S.I. No. 32 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 2) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations S.I. No. 33 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 3) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations S.I. No. 34 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 4) (Income Disregard) Regulations 2021 S.I. No. 35 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 5) (Jobseeker's Benefit and Jobseeker's Benefit (Self-Employed) – Persons who have attained the age of 65 years) Regulations 2021 S.I. No. 36 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 6) (Carer's Allowance) Regulations 2021 S.I. No. 76 of 2021

Occupational Pension Schemes (Revaluation) Regulations, 2021 S.I. No. 87 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 7) (Treatment Benefit) Regulations 2021 S.I. No. 77 of 2021

Social Welfare (Consolidated Claims, Payment and Control) (Amendment) (No. 8) (Earnings Disregard) Regulations 2021 S.I. No. 78 of 2021

Occupational Pension Schemes (Revaluation) Regulations, 2021 S.I. No. 87 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 10) (Income Disregard) Regulations 2021 S.I. No. 109 of 2021

European Union (Occupational Pension Schemes) Regulations 2021 S.I. No. 128 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 9) (Covid-19 Pandemic Unemployment Payment – Entitlement to Increase for Qualified Adult) Regulations 2021 S.I. No. 160 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 11) (Emergency Measures in the Public Interest-Jobseeker's Benefit) Regulations 2021 S.I. No. 161 of 2021

Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No. 12) (Emergency Measures in the Public Interest-Jobseeker's Allowance) Regulations 2021 S.I. No. 162 of 2021

Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Reckonable Income) Regulations 2021 S.I. No. 234 of 2021

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

Article 15

Sub-paragraph (a) applies.

There are no changes to the classes of employees covered for Illness Benefit since the 47th report. Eligibility for Illness Benefit is dependent on Pay Related Social Insurance (PRSI) class. The Irish Government is pleased to inform the Committee that it has reduced the number of waiting days for illness benefit and occupational injury benefit from six to three from 1 March 2021.

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 CE 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 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.
- **Class H** applies to NCOs and enlisted personnel of the Defence Forces. It covers all social insurance payments except Occupational Injuries Benefit.
- **Class J** applies to people earning less than €38 per week. However, people aged over 66 or people in subsidiary employment are always insurable at Class J, no matter how much they earn. Subsidiary employment for Class J is for example, people who are insurable at Class B, C, D or H in their main employment. 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. 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. There are 347,267 people in this class aged 16 and over. 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. Additional detail advailable at: https://www.citizensinformation.ie/en/social_welfare/irish_social_welfare_system/social_insurance_prsi/class_S_prsi.html
- **Class P** applies to sharefishermen or sharefisherwomen who are classified as self-employed and who are already paying PRSI under Class S. It includes cover for limited Illness Benefit.
- **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. The figures in relation to PRSI for 2019 are listed in Appendix II.

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:

People in industrial, commercial and service-type employment who are employed under a contract of service with reckonable pay of €38 or more per week from all employments;

Civil and Public Servants recruited from 6 April 1995 and Community Employment participants from 6 April 1996. This is the biggest class.

- Class E:

Ministers of religion employed by the Church of Ireland Representative Body. PRSI is paid under the Special Collections System of the Department of Social Protection.

- Class H:

Non Commissioned Officer's and enlisted personnel of the Defence Forces.

- Class P (Optional):

Sharefishermen/women who are classified as Self-Employed and who are already paying PRSI under Class S. This contribution is over and above the PRSI paid under Class S. The minimum annual contribution for Class P is €200.

- Persons in Classes A, E, H and P– total 2,331,477

	2018	**2019**
Class A	2,189,634	2,323,682
Class E	157	163
Class H	7,934	7,632
Class P	0	0
	2,197,725	2,331,477

Classes of employees not covered for Illness Benefit:

- Persons in classes B, C, D and J – total 103,584

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

	2018	**2019**
Class B	16,756	15,827
Class C	269	251
Class D	39,674	36,792
Class J	56,460	50,714
	113,159	103,584

Total number of employees in 2019 = 2,723,433

Percentage insured for Illness Benefit in 2019 = 86%

- Class B:

Permanent and pensionable Civil Servants, Registered Doctors and Dentists employed in the Civil Service and Gardaí, recruited prior to 6 April 1995.

- Class C:

Commissioned Army Officers and Members of the Army Nursing Service, recruited prior to 6 April 1995.

- Class D:

Permanent and pensionable employees in the public service other than those mentioned in Classes B and C, recruited prior to 6 April 1995.

- Class J :
  - people in industrial, commercial and service-type employment who are employed under a contract of service and whose gross earnings are less than €38 per week from all employments
  - people insured for Occupational Injuries Benefits only, for example employees aged 66 years or over
  - 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 R.D.F. members on annual training

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

- 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;
- 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 16

Illness Benefit Rate

The following increases came in on 25 March 2019 (payment per week):

- The maximum personal rate of Illness Benefit increased from €198.00 to €203.00.
- The maximum rate for a Qualified Adult increased from €131.40 to €134.70.
- The rate for a Qualified Child increased from
    - €31.80 to €34.00 for a child under 12
    - €31.80 to €37.00 for a child over 12

Note that up to this time there had been a standard child payment. From March 2019, payment depends on the age of the child.

The following increases came in on 6 January 2020 (payment per week):

- The rate for a Qualified Child increased from
    - €34.00 to €36.00 for a child under 12 per week
    - €37.00 to €40.00 for a child over 12 per week

There was no increase in the personal rate or the rate for a Qualified Adult at this time.

In response to the Covid-19 Pandemic special illness benefit arrangements (including a higher rate of payment) were introduced in March 2020 on an emergency basis. These are detailed in the following section (re Article 17).

The following increases came in on 4 January 2021 (payment per week):

- The rate for a Qualified Child increased from
    - €36.00 to €38.00 for a child under 12 per week

- €40.00 to €45.00 for a child over 12 per week

There was no increase in the personal rate or the rate for a Qualified Adult at this time.

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 €128.10, and the rate for a qualified child of €31.80.

The 2019 rate used in the comparison to the reference wage below includes the maximum personal rate of €203.00, the rate for a qualified adult of €134.70, and the rate for a qualified child of €34.00 for under 12 and €37.00 for over 12.

The Child Benefit Rate for both 2018 and 2019 is €140 per month per child, so the weekly amount for two children is €64.60.

Article 66 Title II

Reference wage / Illness Benefit (couple and 2 children)

Period	**Wage** **€**	**All'nce** ***€**	**Total** **€**	**Benefit** **€**	**All'nce** ***€**	**Total **** **€**	**%**
2018	756	64.60	820.60	393.00	64.60	457.60	56
2019	785	64.60	849.60	408.70	64.60	473.30	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 2018/2019 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2018 and 2019 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.

** Please note that temporary addition to IQA rate (Increase for Qualified Adult) during COVID-19 pandemic has not been included**.** The weekly rate of an IQA temporarily increased from €134.70 to €147.00 from March 2020 to 28 September 2020. It then reverted to the same rate as the IQA on standard illness benefit of €134.70 per week.

Article 66 Title V

Reference wage (single person, male) /Maximum weekly rate of Illness Benefit (single person, male or female)

Period	**Wage €**	**Benefit €**	**%**
2018	756	198.00	26
2019	785	203.00	26

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 47th 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 2020, the relevant tax year is 2018.

  Example 2: If you make a claim in 2021, the relevant tax year is 2019.

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 to address the public health crisis and meet the dramatic surge in unemployment as a consequence. This emergency payment, of €350 per week, was introduced to support employees and the self-employed of working age between 18 and up to 66 years old 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 13th March 2020. No waiting days or qualifying period is required to qualify for the PUP. In addition since 19 March 2020, as a temporary measure, no waiting days are required to be served on an ordinary unemployment benefit claim. Additional information is outlined in Appendix I.

To date the total expenditure on PUP since its introduction in March 2020 is approximately €8.3 billion.

Emergency measures in response to Covid-19

An enhanced Illness Benefit payment was introduced on a temporary basis in response to COVID-19.

The payment is available from 9 March 2020 to persons who are absent from work and confined to their home or a medical facility, having been –

(a) diagnosed with COVID-19, or

(b) certified by a medical practitioner or notified by the public health authorities as being a probable source of infection of COVID-19 and are self-isolating.

COVID-19 Illness Benefit is available to both employed and self-employed persons who have been told by a doctor to self-isolate as they are a probable source of infection of COVID-19 or who have been diagnosed with COVID 19.

To qualify for COVID-19 Illness Benefit a person must

- be aged between 18 and 66 years,
- be employed or self-employed and have worked in the four weeks preceding the relevant diagnosis or certification,
- have a current contract of employment if employed, and
- have the necessary medical certification to support their application.

It is paid

- from the first day of absence from work,
- for 2 weeks where person is in medically-required self-isolation due to COVID 19,
- for up to 10 weeks for a confirmed diagnosis of COVID 19,
- at a personal rate of €350 a week (it was originally €305 a week, but was increased to €350 from 24th March 2020), with additional weekly payments of €147 for a qualified adult (until 28 September 2020 and €134.70 subsequently), €36 for each qualified child under 12 years and €40 for each qualified child aged 12 or over until 3 January 2021 and €38 for under 12s and €45 for over 12s from 4 January 2021.

The COVID-19 Enhanced Illness Benefit is provided for in Part 2 of the Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020 (No.1 of 2020) and in Regulations made under those provisions.

Article 18

The benefit specified in Article 16 shall be granted throughout the contingency, except that the benefit may be limited to 26 weeks in each case of sickness, and need not be paid for the first three days of suspension of earnings.

There are no changes to the duration of payment since the last report in relation to standard Illness Benefit.

- Limited duration – 312 days (L312)

  A customer who has paid between 104 and 259 contributions at an appropriate class, since entering employment, is entitled to receive payment of Illness Benefit for a maximum of 312 paid days in any one period of interruption of employment. A claim category of 'limited duration 312 days' (L312) applies in this case.

- Limited duration – 390 days (L390)

  Prior to 1 Feb 2012 a customer who had paid a total of 260 or more contributions at an appropriate class, since entering employment, and was in receipt of a Widows, Widowers and Surviving Civil Partners Pensions and One-Parent Family Payment, was entitled to receive payment of Illness Benefit, concurrently with the other payment, for a maximum of 390 paid days in any one period of interruption of employment.

  From 1 Feb 2012 the concurrent payment of Illness Benefit and Widows, Widowers and Surviving Civil Partners Pensions and One-Parent Family Payments was stopped for new claims.

- Limited duration – 624 days (L624)

From 5 January 2009, a customer who has paid a total of 260 or more contributions at an appropriate class, since entering employment, is entitled to receive payment of Illness Benefit for a maximum of 624 paid days in any one period of interruption of employment. A claim category of 'limited duration 624 days' (L624) applies in this case (that is where the customer's claim started on/after 5 January 2009).

<u>Exception to limited duration 624 days</u>

- A customer who makes a claim for IB which starts after 5 January 2009 but which is part of the same period of incapacity (in other words not separated by more than 3 days) as a previous IB claim which started before 5 January 2009 will be entitled to payment for a continuous duration. To form the same period of incapacity, the new IB claim can be linked to the previous IB claim through a paid claim for Illness Benefit, Occupational Injury Benefit, Invalidity Pension, Back to Work Allowance, Back To Education Allowance, Carer's Allowance or Carer's Benefit.

For example, a customer is in receipt of:

- IB from 22 September 2008 to 20 January 2009
- Carer's Allowance from 21 January 2009 to 30 April 2009
- Claims IB from 1 May 2009. This customer is entitled to receive payment of IB for a "continuous duration" as each claim is not separated by more than 3 days and, therefore, form one period of incapacity.

Continuous duration (CD)

Prior to 5 January 2009 a customer who has paid a total of 260 or more contributions at an appropriate class, since entering employment, is entitled to receive payment of Illness Benefit for as long as that customer is incapable of work up to the age of 66. A claim category of 'continuous duration' (CD) applies in this case.

A customer who was in receipt of Illness Benefit on 4 July 1988 (when the total contributions required changed from 208 to 260) is entitled to Illness Benefit continuously if their claims form a part of a period of incapacity for work which commenced before 4 July 1988.

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.

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[2].

Article 21

Jobseekers Benefit Self Employed is a social insurance benefit scheme for self-employed people who lose their self-employment was introduced. 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.

The figures in relation to PRSI for 2019 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 – total 2,619,686

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

- People in classes B, C, D, E and J – total 103,747 (Class J includes an unknown number of employees who are over pension age)

[2] **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.

Total number of employees/self-employed in 2019 = 2,723,433

Percentage insured for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed in 2019 = 96% i.e. total – (Class A,H, P and S)

As Jobseekers Benefit Self-Employed was introduced in November 2019, PRSI contributions made in 2018 are used to assess eligibility for Jobseekers Benefit Self-Employed for claims made in 2020.

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. The updated 2019 reference wage figure is provided in Appendix III.

Article 66

Article 66(4)

(b) 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. 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.

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.

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. 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.

There were no changes to the rate of Jobseekers Benefit in Budget 2021. The maximum rate of increase for a qualified adult is €134.70. Due to the COVID 19 pandemic, the rate for a qualified adult increased temporarily to €147 from €134.70. The rate reverted to €134.70 from 24 September 2020. There are two rates for a qualified child depending on age. The rate for a qualified child under 12 increased from €36.00 to €38.00 per week, while the rate for a qualified child 12 years and over increased from €40.00 to €45.00 per week.

The 2018 rate used in the comparison to the reference wage below includes the personal rate €198, the rate for a qualified adult €131.40, the rate for a qualified child €31.80, so the rate for 2 qualified children is €63.60. The rate for a qualified child was increased in 2019 to €34.00 for a qualified child under 12 years and €37.00 for a qualified child aged 12 and over. The rates for 2020 were €36.00 for a qualified child under 12 years and €40.00 for a qualified child aged 12 and over.

Article 66 Title II

Reference Wage / Jobseeker’s Benefit (couple and 2 children)

Period	**Wage** **€**	**All'nce** ***€**	**Total** **€**	**Benefit** **€**	**All'nce** ***€**	**Total** **€**	**%**
2018	756	64.60	820.60	393.00	64.60	457.60	56
2019	785	64.60	849.60	408.70	64.60	473.30	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 2018/2019 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2018 and 2019 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** **€**	**%**
2018	756	198.00	26
2019	785	203.00	26

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 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 2020, the governing contribution year is 2018 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.

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. 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 2020, the governing contribution year is 2018.

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 a new COVID-19 Pandemic Unemployment Payment (PUP) as a time-limited, emergency income support measure without any waiting days or qualifying period required, provided the unemployed person was in employment before 13 March 2020, from 19 March 2020, as a temporary measure, no waiting days are required to be served on a jobseekers benefit claim.

The waiting days waiver for Jobseekers Benefit and Jobseekers Allowance expired on 30 June 2021.

No waiting days are stopped on 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;[3]
- 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.

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

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:-

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

In late 2020, following a commitment in the Programme for Government, the Social Welfare Act 2020 was enacted to take account of Budget Changes. Part of the Act repealed Section 7 of the Social Welfare and Pensions Act, 2011. This removed the planned increases in State Pension Age to 67 in 2021 and 68 in 2028. The State Pension Age in Ireland remains at 66 years of age, pending a report by the Pensions Commission. The Government will respond on the report within 6 months. The Pensions Commission is finalising its report at present and the Minister has indicated that she intends to bring the report to Government after the summer recess in September. The Government will respond on the report within 6 months.

Article 27

Sub-paragraph (a) applies.

There are no changes to the classes of employees covered.

The Annual Statistical Report for the Department Social Protection details the numbers and classes of insured persons. The figures in relation to PRSI below are for 2019.

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 covered for State Pension (Contributory)

- Persons in Classes A, E and H– total 2,331,477

Classes of employees not covered for State Pension (Contributory)

- Persons in classes B, C, D, P and J – total 103,584

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

Total number of employees in 2019 = 2,723,433

Percentage insured for State Pension (Contributory) in 2019 = 86%

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;
- 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 2018 and 2019 reference wage figures are provided in Appendix III.

Rate of Benefit

In 2020 the maximum personal rate of State Pension (Contributory) was €248.30 per week and the maximum rate of qualified adult allowance was €222.50 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 2019 in October 2018. The rate of payment has not changed since these rates were introduced on 29 March 2019.

There are no rate changes to State Pension (contributory) in 2021. The maximum personal rate of State pension (contributory) is €238.30 per week and the maximum rate of the increase for qualified adult allowance is €222.50 (over 66 years) €165.40 (u66 years).

A Christmas bonus, of a full week's payment, was paid in 2020.

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 2020 increased the Living Alone Allowance. From the week beginning 4 January 2021, the Living Alone Allowance was increased by €5, from €14 to €19 per week. It is not a payment in its own right, but rather it is 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)**	**%**
2018	756	461.30	61
2019	785	470.80	60

Article 66 Title V

Reference Wage (single person) /

Maximum weekly rate of Pension (single person)

Period	**Wage €**	**Benefit €**	**%**
2018	756	243.30	32
2019	785	248.30	32

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

https://www.gov.ie/en/collection/1af6ca-rates-of-payment-sw19/

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-2020	101.8 (a)	800.31 (b)	576.6(c)	496.6(c)
May-2021	103.5 (a)	867.52 (b)	576.6(c)	496.6(c)
Percentage change	+1.7(d)	+8.4	+0	+0

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 €19 per week increase to their weekly payment), the Fuel Allowance (Fuel Allowance is paid between October and April (28 weeks) at a rate of €28.00 (rate increased by €3.50 on the 4th January 2021) and 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, which was increased from €12.70 per week with effect from 4th January 2021. 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 2021.

The Interim Total Contributions Approach (TCA) was introduced in 2018. Interim TCA included provision for the HomeCaring 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.

Work began on examining the social insurance records of over 90,000 pensioners in September 2018. Where these reviews resulted in an increase in the pensioner's rate of payment, the increase was backdated to 30 March 2018 or the pensioners 66th birthday, whichever was the later. As at the end of October 2019, with the project completed, 94,258 reviews have been finalized; of these, 53,092 (56%) are women and 41,166 (44%) are men. Of the 53,092 women reviewed 28,528 (54%) received an increase while the rest remain on their existing rate. Of the 41,166 men reviewed, 9,956 (24%) received an increase and the remainder continue to receive their same rate of payment. No pensioner had their pension payment reduced as part of this review.

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, Youthreach training or has a disability. 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, provided at least three of the children remain qualified.

Article 42

Child Benefit

The Child Benefit rate remains at €140 per month[4] as set out in the following table.

[4] 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 multile births, Child Benefit is paid at double the normal monthly rate for each child, provided at least three of the children remain qualified.

Number of children	2021 monthly rate	2021 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

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.

Since the onset of the Covid-19 pandemic arrangements have been put in place to allow for One-Parent Family Payment to be paid concurrently with the Pandemic Unemployment Payment (PUP). Additionally, arrangements are in place for customers to have their One-

Parent Family Payment revised in circumstances where their maintenance has stopped due to the pandemic.

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.
- 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 €38.00 per week per child aged under 12 and €45.00 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 chose 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.[5]

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

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.

Budget 2021 changes to One-Parent Family Payment

- A Christmas Bonus of 100% was paid in early December 2020;
- The qualified child payment, which is paid each week to families with children, increased from €36.00 to €38.00 per child per week for children under 12, and from €40.00 to €45.00 per child per week for children aged 12 and over.
- The earnings limit of €425 per week was removed from April 2021.

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.

As is the case with One-Parent Family Payment and Jobseeker's Transitional Payment, Working Family Payment is payable concurrently with the Pandemic Unemployment Payment (PUP) since March 2020.

The 2020 and 2021 weekly income thresholds for receipt of Working Family Payment are set out in the following table.

No. of Children	**2020**	**2021**
	€	€
1	531	541
2	632	642
3	733	743
4	834	834
5	960	960
6	1,076	1,076
7	1,212	1,212
8+	1,308	1,308

The rate of Working Family Payment payable is 60% of the 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 2019

The following statistics relate to the range of child supports provided by the Department of Social Protection in 2019:

Scheme	€ million
Child Benefit	2,102.57
Working Family Payment	397.20
Back to Work Family Dividend	53.45
Back to School Clothing & Footwear Allowance	18.36
Total	**2,571.58**

The reference wage for 2019 is €785 per week or €40,820 per annum. Total expenditure of €2,571.58 million is approximately 5.2% of €40,820 x 1,211,459 (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	€208.50	€248.30
36-47 contributions	€205.40	€243.40
24-35 contributions	€202.90	€237.70

In summery, the applicant requires 260 paid social insurance contributions

AND

Have 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

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 2019 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 – total 2,680,604

Population estimate 2019: 4,921,500

Estimate of persons in all classes: 3,102,488

Percentage insured for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension = 86%

Article 62

Rates of Payment

In 2021, the maximum weekly personal rate for Widow's/Widower's, or Surviving Civil Partner's (Contributory) Pension (WSCPCP) aged under 66 remained unchanged at €208.50. The maximum weekly personal rate for recipients aged 66 and under 80 is €248.30, which increases to €258.30 where the beneficiary is aged over 80. The rate for a qualified child under age 12 increased to €38.00, and for a child aged over 12 to €45.00 weekly. The Christmas Bonus was paid in 2020 to WSCPCP recipients.

The 2018 rate used in the comparison to the reference wage below includes the personal rate of €203.50 (if under under 66) and the qualified child rate of €31.80. The 2019 rate used in the comparison to the reference wage below includes the personal rate of €203.50 (if under 66) and the qualified child rate of €37.00. The rate for Over 66 & Under 80 is €248.30.

Duration of Payment

The pension remains payable while the person remains widowed or a surviving civil partner. If they re-marry or start to cohabit i.e. live with someone as a couple, it is no longer payable.

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

Article 66 Title IV

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

Period	**Wage €**	**All'nce *€**	**Total €**	**Benefit €**	**All'nce *€**	**Total €**	**%**
2018	756	64.60	820.60	267.10	64.60	331.70	40
2019	785	64.60	849.60	282.50	64.60	347.10	41

* 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 2018/2019 the level of earnings exceeded the threshold for the working Family Payment allowance and so this figure includes Child Benefit only, payable in 2018 and 2019 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)

Period	**Wage €**	**Benefit €**	**%**
2018	756	203.50	27
2019	785	203.50	26

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

https://www.gov.ie/en/publication/6aec4d-current-rates-of-payment-for-social-welfare-payments-sw19/

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-2020	101.8 (a)	800.31 (b)	576.6(c)	496.6(c)
May-2021	103.5 (a)	867.52 (b)	576.6 (c)	496.6(c)
Percentage change	+1.7(d)	+8.4	+0	+0

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 47th 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 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/

Article 70

The following gives expenditure for 2019 and 2020 on each of the schemes dealt with in this report.

Scheme	Expenditure for 2019 €000	Expenditure for 2020 €000
Illness Benefit	605,552	592,634
Jobseeker's Benefit	345,904	415,713
State Pension (Contributory)	5,603,220	5,834,586
Child Benefit*	2,102,435	2,102,329
Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension	1,558,940	1,586,563
TOTAL	**10,216,051**	**10,531,825**

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

Total expenditure on all social welfare schemes in 2019 amounted to €20,755.4 million, of which €10,739.6 million was met from taxation and €10,015.8 million from the Social Insurance Fund.

Total expenditure on all social welfare schemes in 2020 amounted to €30,456.1million, of which €16.354.3 million was met from taxation and €14,101.8 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 47th Annual Report submitted by the Government of Ireland are in Appendix I.

Appendix I

Draft Resolution CM/ResCSS(2021) ….
on the application of the European Code of Social Security
by Ireland
(Period from 1 July 2019 to 30 June 2020)

(Adopted by the Committee of Ministers on …. 2021
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 47th annual report on the application of the Code, for the period from 1 July 2019 to 30 June 2020;

Whereas, in accordance with paragraph 4 of Article 74, that report was examined by the ILO Committee of Ministers of Experts on the Application of Conventions and Recommendations, at its 91st meeting in November and December 2020;

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 2019 to 30 June 2020 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 142nd meeting of the Governmental Committee, 10-12 May 2021;

Recalls that information which the Government is requested to provide in its next report (due by 31 July 2021) for the period 1 July 2020 to 30 June 2021, will be examined by the ILO Committee of Ministers of Experts at its next meeting in November/December 2021;

Notes:

I. concerning Part III (Sickness benefit), Article 18 of the Code, Waiting period, in its previous Resolution, the Committee of Ministers noted that the number of waiting days before Illness Benefits become payable had been increased from three to six days in 2014 under the EU–IMF fiscal consolidation programme and that this had been done in violation of Article 18 of the Code, which authorises such a waiting period only for the first three days of suspension of earnings. The Committee of Ministers also noted that, as employees in Ireland have no right under employment law to be paid for an initial period while on sick leave, it is at the discretion of the employer to decide their own policy on sick pay and sick leave subject to the employee's contract or terms of employment. The Committee of Ministers further observed that as the Code requires the payment of sickness benefits only during periods of suspension of earnings, the Government could consider introducing a statutory sick pay scheme under its employment law.

The Committee of Ministers notes the Government's reply that, according to the Central Statistics Office Working Conditions Quarterly National Household Survey Q1 2008, 64 per cent of employees had access to paid sick leave under occupational sick pay arrangements. The Committee of Ministers also notes the reference by the Government to some preliminary work carried out in order to progress some of the issues raised in its previous comments and the indication by the Government that the cost of a reduction of the waiting period from six to three days was estimated at €32.6 million per year.

The Committee of Ministers further notes that the Government acknowledges that a statutory sick pay scheme (SSP) in Ireland could save the State money and would encourage employers to engage more actively in managing sickness in the workplace. The Government indicates that, the introduction of such a scheme has already been examined several times and considers that, ideally a SSP should be introduced in conjunction with a focus on employers actively engaging with employees who are on sick leave to encourage their return to work as soon as they are fit to do so. However, the Government emphasises that there are many policy considerations to take into account and that the prevailing economic climate is a difficult one in which to introduce changes which would place additional burdens on businesses.

The Committee of Ministers also notes the indication by the Government that, as part of its response to the COVID-19 pandemic, an enhanced Illness Benefit payment, of €350 per week, with no waiting period, was introduced for those who contracted the illness or who were a probable source of infection. The possibility of reducing the waiting period for standard Illness Benefit, for the Government must be viewed in the context of increased budgetary constraints due to an unprecedented draw on unemployment and business supports due to the COVID-19 pandemic.

Finally, the Committee of Ministers notes the information provided by the Government about the publication of a Roadmap for Social Inclusion 2020–2025 in January 2020, following which the Ministry of Employment Affairs and Social Protection is currently reviewing illness and disability payments, and of the indication provided by the Government that the issue of changes to Illness Benefit will also be considered in that context. The Committee of Ministers encourages the Government to take advantage of the current review of illness and disability payments under the Roadmap for Social Inclusion 2020–2025 and to take the necessary measures as indicated below;

II. 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 person must have at least 260 weeks (five years) of pay related social insurance (PRSI) contributions paid before becoming eligible to Illness Benefit for the maximum period of two years (624 payment days) and to Jobseeker's Benefit for the maximum period of nine months (234 payment days). If a person has between 104 and 259 weeks of paid PRSI contributions, Illness Benefit is payable for one year (312 payment days) and Jobseeker's Benefit for six months (156 payment days). The Committee of Ministers recalled that a qualifying period of at least 104 weeks or two years of PRSI contributions before becoming eligible to Illness Benefits or Jobseeker's Benefits was longer than that accepted by the Code, which authorises, in its Articles 17 and 23, only "such a qualifying period as may be considered necessary to preclude abuse". The Committee of Ministers also pointed out that, following the logic of linking the duration of benefit to the minimum qualifying period of PRSI contributions, it would suffice that a person with 52 weeks of paid PRSI contributions be entitled to six months (26 calendar weeks) of Illness Benefit and three months (13 calendar weeks) of Jobseeker's Benefit in order to bring the national legislation in conformity with the Code, and closer to the practice followed by other European countries. The Committee of Ministers therefore requested the Government to examine the feasibility of introducing such parametric modifications to the national social welfare scheme, in line with Articles 17 and 23 of the Code.

As concerns the qualifying period for entitlement to unemployment benefit, the Committee of Ministers notes the Government's reply referring to the introduction of new social insurance benefits scheme for self-employed jobseekers from 1 November 2019, which provides for benefits in line with those provided under the existing scheme of Jobseeker's Benefit for employees. It also indicates the introduction of a new COVID-19 Pandemic Unemployment Payment (PUP) as a time-limited, emergency income support measure without waiting days or qualifying period required, provided the unemployed person was in employment before 13 March. In addition, since 19 March, as a temporary measure, no waiting days are required to be served on an ordinary unemployment benefit claim.

The Committee of Ministers further notes that the Government considers that the concept of continuity in a claim and the notion of 'linked claims' is a key component of how the Jobseeker's Benefit schemes operate in practice. The Government explains that, 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 considered 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 again. The Government further indicates that the period served by those in receipt of the PUP will count towards the qualifying period for unemployment benefit. In addition, the Government points out that only 52 people in 2019 were affected by the current rules, and that they may have an entitlement to Jobseeker's Benefit at a later stage. The Government therefore considers the qualifying conditions for Jobseeker's Benefit to be appropriate to Ireland's circumstances and to contribute to effective social protection against these risks.

The Committee of Ministers recalls in this respect that the limitations laid down in the Code for the establishment of qualifying periods do not only apply to repeat claims, but also to claims made by first-time jobseekers. According to Article 17 of the Code, such a qualifying period for the entitlement of a jobseeker to the minimum benefit duration prescribed by the Code, three months, 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-week would be sufficient for this purpose.

As regards the possibility of aligning the qualifying period for entitlement to Illness Benefit with Article 17 of the Code, the Committee of Ministers notes the Government's intention to continue engaging with the ILO and the Council of Europe at a technical level with a view to identifying possible solutions while preserving the financial sustainability of the national social welfare scheme as a priority. In this regard, the Committee of Ministers notes the importance for the Government that any further changes to these contributory-based schemes be considered in a budgetary context and in the context of the overall Irish welfare system and the prevailing economic conditions.

Taking note of the above, the Committee of Ministers once again requests the Government to examine the feasibility of introducing parametric modifications to the Jobseeker's Benefit and the Illness Benefit scheme and to take the necessary measures as indicated below;

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 the revision of the length of the qualifying period for entitlement to sickness and unemployment benefits and subject to shortening the waiting period for sickness benefit to not more than three days;

Decides to invite the Government of Ireland:

I. concerning Part III (Sickness benefit), Article 18 of the Code, Waiting period, to take the necessary measures to reduce the waiting period for sick leave benefit to 3 days, in compliance with Article 18 of the Code;

II. 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 introducing parametric modifications to the Jobseeker's Benefit and the Illness Benefit scheme and to take the necessary measures to ensure 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 with the ILO and the Council of Europe in this regard, and requests the Government to provide information on any measures taken or envisaged to give full effect to Articles 17 and 23 of the Code.

I. ***concerning Part III (Sickness benefit), Article 18 of the Code, Waiting period, to take the necessary measures to reduce the waiting period for sick leave benefit to 3 days, in compliance with Article 18 of the Code;***

Response

Action taken to reduce 6 waiting days:

The number of waiting days for both illness benefit and occupational injury benefit increased from three to six in 2014 under the EU–IMF fiscal consolidation programme. The International Labour Organisation (ILO), on behalf of the Council of Europe, stated in 2019 that in order to meet the requirement of Article 18 (sickness benefit) of the European Code on Social Security, the number of waiting days for illness benefit should be reduced from six days to three days.

Illness benefit is funded by the Social Insurance Fund (SIF) in Ireland through the payment of Pay Related Social Insurance (PRSI) contributions by workers and employers and, in the event of a shortfall between contributions received and benefits paid, is paid from the Exchequer. The fund is central to Ireland’s system of social protection and the Government needs to ensure that it can provide adequate and sustainable social insurance pensions and benefits for a growing and ageing population.

The Irish Government is pleased to inform the Committee that it has reduced the number of waiting days for illness benefit and occupational injury benefit from six to three from 1 March 2021. It is estimated that this will cost an additional €32.6 million per year. Unfortunately, the SIF has been exhausted due to the extensive costs resulting from the Covid-19 pandemic, so the additional cost will be borne by the Exchequer initially.

Statutory sick pay:

The Committee noted the importance of statutory sick pay. The Irish Government has committed to introducing a statutory sick pay scheme and a consultation process has taken place. An interdepartmental group chaired by the Department of Enterprise, Trade and Employment was established to consider options. The Heads of the Bill (Sick Leave Bill 2021) and the Regulatory Impact Assessment of the Bill were brought to Cabinet in June 2021. Work is proceeding with drafting the legislation. Current proposals include the introduction of three days of statutory sick pay in 2022 for anyone who has worked for an employer for six months or more. The number of days is proposed to increase each year till it reaches 10 days in 2025.

Although workers and trade unions welcome the prospect of statutory sick pay, many employers are concerned about additional costs, particularly in the context of the post-Covid-19 recovery period. The incremental approach aims to deal with these concerns.

Updated information relating to Covid-19 including the self-employed:

- Measures for "extending sickness benefits provision to workers who are absent from work for the purpose of quarantine or for undergoing preventive or curative medical care and whose salary is suspended" have been put in place, as is recommended by the Committee.
- As part of the Government's response to the Covid-19 pandemic, an Enhanced Illness Benefit payment with no waiting period was introduced for those who contracted the illness or who were a probable source of infection. It was initially brought in to cover the period March – June 2020. It has been extended on several occasions since then.

It is currently due to end on 30 June 2021 but regulations are being drafted to extend this period to 8 February 2022.

- The personal rate of payment of the enhanced illness benefit payment in respect of Covid-19 is €350 per week, which is higher than the normal maximum personal rate of Illness Benefit of €203. Increases may also be made in respect of qualified adults and children. The rate for qualified adults was initially set at a higher rate than usual but reverted to the same rate as qualified adults on standard illness benefit.
- The measures were designed to ensure that where a registered medical practitioner or a HSE medical officer diagnoses a person with Covid-19 or identifies him or her as a probable source of infection of Covid-19, the person concerned can comply with medical advice to isolate or restrict their movements, while having their income protected. This is essential to limit and slow down the spread of the virus, to keep the number of people affected to a minimum, and to reduce a peak of cases which would cause extreme pressure on the health system.
- The enhanced rate of Illness Benefit was brought in as a short-term public health measure and is not a long-term income support payment. It is payable for 2 weeks where a person is isolating as a probable source of infection of Covid-19 and for up to 10 weeks where a person has been diagnosed with Covid-19. There are no waiting days in respect of the enhanced illness benefit payment. Only a single PRSI contribution from employment in the previous 4 weeks is required, making the payment very accessible for all employees. The enhanced payment is available to self-employed people.
- In a case where a person continues to be ill beyond 10 weeks, standard Illness Benefit may be paid for an extended period, based on the person's continued eligibility.

II. 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 introducing parametric modifications to the Jobseeker's Benefit and the Illness Benefit scheme and to take the necessary measures to ensure 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 with the ILO and the Council of Europe in this regard, and requests the Government to provide information on any measures taken or envisaged to give full effect to Articles 17 and 23 of the Code.

Response

Ireland has accepted and appreciates the offer of technical assistance in relation to considering the revision of the length of the qualifying period, for entitlement to sickness benefit and unemployment benefit. It is hoped that as COVID 19 recedes that it will be possible to hold a preliminary meeting as soon as practicable. In considering any changes the preserving of the financial sustainability of the national social welfare scheme is a priority.

In regard to revising the length of the qualifying period for entitlement to:

(a) Illness benefit;

The Committee requested that the Government examine the feasibility of introducing changes to the social welfare system guaranteeing access to the minimum duration of benefit by completing the minimum qualifying period, in particular providing access to Illness Benefit after contributing for a minimum of one year.

The total expenditure on Illness Benefit in 2019 was €607.22 million and in 2020 it was €611.48 million. An additional €56.9 million was spent on the Enhanced Illness Benefit payment in respect of Covid-19 from March to December 2020. The Department of Social Protection examined the implications of introducing a pro rata payment as proposed by the Committee. The Social Insurance Fund has been exhausted due to the extensive costs resulting from the Covid-19 pandemic. The number of waiting days for Illness Benefit has been reduced from 6 to 3 days, which is a significant improvement in the scheme. However, this will result in a substantial increase in annual costs for the scheme and so revising the length of the qualifying period is not possible at this time.

(b) Jobseekers benefit;

In order to qualify for jobseekers benefit a worker must have paid at least 104 PRSI insurable employment contributions 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 is the second last complete tax year before the year in which the claim is made. For example, for claims made in 2020, the governing contribution year is 2018 or 26 PRSI contributions paid in the governing contribution year and 26 paid in the year immediately before this.

With regard to workers who have not worked for a minimum of two years (ie have paid 104 contributions), this only applies to their initial claim. This means that for subsequent claims this condition is satisfied. In the administration of the jobseekers 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. Given that the number of people on this basis is so small and that there are other options and schemes available this is not an issue. Only 52 people in 2019 were affected by the current rules. It should also be noted that these 52 people may have an entitlement to jobseekers benefit at a later stage.

Ireland has ensured that people who became unemployed as a result of the COVID 19 pandemic will not be disadvantaged by the requirement to have paid 104 contributions as the period served by those in receipt of the Pandemic Unemployment Payment (PUP) will count towards the qualifying period for jobseekers benefit. Also, students who were working and who lost their job as a result of the pandemic can qualify for PUP which is not the case with jobseekers schemes. The measure whereby the period served by those in receipt of PUP will count towards the qualifying period for jobseekers benefit will benefit in particular both younger workers and students should they lose employment in future and need to claim jobseekers benefit. For all of these reasons, Ireland considers that the qualifying conditions for jobseekers benefit are appropriate to Ireland’s circumstances and contribute to effective social protection against these risks.

Appendix II

Number of Pay-Related Social Insurance (PRSI) Contributors by Class and Benefits Insured For - 2019

Insurance Class	Number of Contributors Insured	Insured for
A	2,323,682	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	15,827	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	251	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	36,792	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	163	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	7,632	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	50,714	Occupational Injuries Benefit.
K	18,263	None
M	352,907	Occupational Injuries Benefits in certain circumstances.
P	0	Limited Jobseeker's Benefit, Limited Illness Benefit, Treatment Benefit.
S	293,372	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.
Voluntary Contributors	2,885	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 2018 and 2019

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

Reference Wage - preliminary estimate from EAADS 2019 using ISCO occupation classification

ISCO	**Weekly Earnings**	
	Mean	
	2018	**2019**
Skilled (ISCO 7)	848	892
Unskilled (ISCO 9)	756	785

ISCO	**Monthly Earnings**	
	Mean	
	2018	**2019**
Skilled (ISCO 7)	3,672	3,866
Unskilled (ISCO 9)	3,277	3,042

END