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# What's in this booklet

This booklet gives the rates of payment for the various payments provided by the Department of Social Welfare. It also contains the percentage rates of pay-related social insurance contributions (PRSI) for employees and the self-employed.

The booklet also contains some general information as to how you can qualify for the various payments. *For more detailed information* you should check the 'Guide to Social Welfare Services' which is available free of charge from the Department's Information Service at Áras Mhic Dhiarmada, Store Street, Dublin 1 – Telephone 01-748444.

Payments available from the Health Boards are shown at the back of this booklet. *For more information* on these services you should contact your local Health Board office or the Department of Health, Hawkins House, Dublin 2 – Telephone 01-714711.

**Rates  
of payment  
from the Department  
from end July 1992  
PRSI contributions  
from 6 April 1992  
Payments  
from Health Boards  
for 1992**

## Social Insurance Payments

Social insurance payments are contributory payments, which means that they are based on your PRSI contribution record. To qualify for any of these payments you must have a minimum number of paid contributions and a number of paid or credited contributions in the governing tax year. The amount of the weekly payment depends on the number of contributions which you have. If you do not have the minimum number of contributions which you need to qualify for a social insurance payment, you may be entitled to a social assistance payment.

## Social Assistance Payments

To qualify for a social assistance payment you must satisfy a means test. There are no contribution conditions for these payments and the weekly rate of payment depends on the amount of your means. These payments are for people who do not qualify for a social insurance payment and for people who have used up their entitlement to a social insurance payment.

## Adult and Child Dependants

Social insurance and social assistance payments are made up of a personal rate together with increases for adult and child dependants.

If you are married and supporting your husband/wife, you can receive an increase for him/her as your adult dependant. In general, you will qualify for this increase if your husband/wife does not have earnings or income of more than £55 per week gross and if he/she is not getting a social welfare payment or disabled person's maintenance allowance (DPMA) in his/her own right.



If you qualify for an increase in respect of your husband/wife, you will get the full rate of increases in respect of any child dependants. If you don't qualify for an increase in respect of your husband/wife, you will get half the child dependant rates.

## **Other Allowances**

An extra weekly allowance is payable if you are aged 66 or over and living alone.

You can also qualify for an extra weekly allowance if you are aged 80 or over.

***Make sure you know  
your  
RSI NUMBER  
and  
that this number  
is recorded correctly on  
any enquiry or claim***

# The Unemployed

There are three different payments available for the unemployed:

**Unemployment Benefit** which is payable for up to 15 months to unemployed people who have 39 paid PRSI contributions and 39 paid or credited PRSI contributions in the governing tax year.

**Unemployment Assistance** which is payable, subject to a means test, to unemployed people who don't qualify or who no longer qualify for unemployment benefit.

**Part-Time Job Incentive Scheme** which is an income supplement payable to people who were on the long-term rate of unemployment assistance or on a social employment scheme and who get part-time work for less than 24 hours per week.

In addition to these payments, there is a pre-retirement allowance available for unemployed people aged 55 or over (see page 11).

## Unemployment Benefit

## Rate per week

Personal rate.....£53.00

### INCREASES FOR DEPENDANTS

Adult dependant.....£34.30

HALF RATE      FULL RATE

Each child dependant.....£6.25.....£12.50

NOTE: Pay-related benefit may also be payable (see page 26).

**Unemployment Assistance****Rate per week:  
short term****Rate per week:  
long term†**

Maximum personal rate.....£53.00.....£57.20

**INCREASES FOR DEPENDANTS**

Adult dependant.....£34.30.....£34.30

**HALF RATE****FULL RATE**

Each child dependant.....£ 6.25.....£12.50

†The long-term rate applies to you if you have been getting an unemployment payment for at least 390 days (15 months).

**Part-time Job Incentive Scheme****Rate per week**

If you are single.....£36.50

If you are married with an adult dependant.....£60.00

This supplement is not affected by your wages from the part-time job.



# The Elderly

There are four different payments available for the elderly:

**Retirement Pension** which is payable to people aged 65 or over who retire from full-time work and who meet certain PRSI conditions. Your personal rate depends on your average yearly number of PRSI contributions.

**Old Age Contributory Pension** which is payable to people aged 66 or over who meet certain PRSI conditions. Your personal rate depends on your average yearly number of PRSI contributions.

**Old Age Non-Contributory Pension** which is payable, subject to a means test, to people aged 66 or over.

**Pre-Retirement Allowance** which is payable, subject to a means test, to people aged 55 or over and under pension age who retire from full-time work and who were in receipt of the long-term rate of unemployment assistance.

## Retirement/Old Age Contributory Pensions

Rate per week

### PERSONAL RATE

Contributions	
48 or over .....	£66.60
36-47 .....	£64.90
24-35 .....	£62.70
20-23 (Old age contributory pension only) .....	£61.40

### INCREASES IN PENSION

Adult dependant under 66 .....	£42.40
Adult dependant 66 or over .....	£47.80

Child dependants	HALF RATE	FULL RATE
1st and 2nd Child .....	£ 7.30	£14.60
3rd and other children .....	£ 6.25	£12.50

Living alone allowance for people aged 66 or over .....	£ 4.50
Extra allowance for people aged 80 or over .....	£ 4.40



## Old Age Non-Contributory Pension

Where the weekly means as assessed by the Department are

Rate per week

Increase per week for adult dependant

Up to £ 6.00.....	£57.20.....	£34.30
Over £ 6.00 and up to £ 8.00.....	£55.20.....	£33.30
Over £ 8.00 and up to £10.00.....	£53.20.....	£32.30
Over £10.00 and up to £12.00.....	£51.20.....	£31.30
Over £12.00 and up to £14.00.....	£49.20.....	£30.30
Over £14.00 and up to £16.00.....	£47.20.....	£29.30
Over £16.00 and up to £18.00.....	£45.20.....	£28.30
Over £18.00 and up to £20.00.....	£43.20.....	£27.30
Over £20.00 and up to £22.00.....	£41.20.....	£26.30
Over £22.00 and up to £24.00.....	£39.20.....	£25.30
Over £24.00 and up to £26.00.....	£37.20.....	£24.30
Over £26.00 and up to £28.00.....	£35.20.....	£23.30
Over £28.00 and up to £30.00.....	£33.20.....	£22.30
Over £30.00 and up to £32.00.....	£31.20.....	£21.30
Over £32.00 and up to £34.00.....	£29.20.....	£20.30
Over £34.00 and up to £36.00.....	£27.20.....	£19.30
Over £36.00 and up to £38.00.....	£25.20.....	£18.30
Over £38.00 and up to £40.00.....	£23.20.....	£17.30
Over £40.00 and up to £42.00.....	£21.20.....	£16.30
Over £42.00 and up to £44.00.....	£19.20.....	£15.30
Over £44.00 and up to £46.00.....	£17.20.....	£14.30
Over £46.00 and up to £48.00.....	£15.20.....	£13.30
Over £48.00 and up to £50.00.....	£13.20.....	£12.30
Over £50.00 and up to £52.00.....	£11.20.....	£11.30
Over £52.00 and up to £54.00.....	£ 9.20.....	£10.30
Over £54.00 and up to £56.00.....	£ 7.20.....	£ 9.30
Over £56.00 and up to £58.00.....	£ 5.20.....	£ 8.30
Over £58.00 and up to £60.00.....	£ 3.20.....	£ 7.30
Over £60.00.....	Nil (See Note).....	Nil

NOTE: A person getting one of these payments can also earn £104 a year for each dependent child which is not counted as means.

## INCREASES IN PENSION

Rate per  
week

	HALF RATE	FULL RATE
Each child dependant.....	£6.25	£12.50
Living alone allowance for people aged 66 or over.....	£	4.50
Extra allowance for people aged 80 or over.....	£	4.40

## Pre-Retirement Allowance

Rate per  
week

Maximum personal rate.....£57.20

## INCREASES FOR DEPENDANTS

Adult dependant.....£34.30

	HALF RATE	FULL RATE
Each child dependant.....	£6.25	£12.50



# The Sick or Incapacitated

The occupational injuries benefits scheme provides a range of payments for insured workers who have an accident at work or who suffer from an occupational disease (see page 16).

In addition certain other payments are available for the incapacitated from the health boards (see page 41).

There are three other payments available for the sick or incapacitated:

**Disability Benefit** which is payable to people who are unable to work because of illness and who meet certain PRSI conditions.

**Invalidity Pension** which is payable to people who are permanently incapable of work and who meet certain PRSI conditions.

**Blind Person's Pension** which is payable, subject to a means test, to blind people aged 18 or over.

## Disability Benefit

### Rate per week

Personal rate.....£53.00

## INCREASES FOR DEPENDANTS

Adult dependant.....£34.30

### HALF RATE

### FULL RATE

Each child dependant.....£ 6.25.....£12.50

## Invalidity Pension

Rate per week

Personal rate .....£58.70

### INCREASES IN PENSION

Adult dependant .....£38.70

Child dependants	HALF RATE	FULL RATE
1st and 2nd child .....	£ 7.30 .....	£14.60
3rd and other children.....	£ 6.25 .....	£12.50
Living alone allowance for people aged 66 or over.....		£ 4.50





## Blind Person's Pension

Where the weekly means as assessed by the Department are	Rate per week	Increase per week for adult dependant
Up to £ 6.00.....	£57.20.....	£34.30
Over £ 6.00 and up to £ 8.00.....	£55.20.....	£33.30
Over £ 8.00 and up to £10.00.....	£53.20.....	£32.30
Over £10.00 and up to £12.00.....	£51.20.....	£31.30
Over £12.00 and up to £14.00.....	£49.20.....	£30.30
Over £14.00 and up to £16.00.....	£47.20.....	£29.30
Over £16.00 and up to £18.00.....	£45.20.....	£28.30
Over £18.00 and up to £20.00.....	£43.20.....	£27.30
Over £20.00 and up to £22.00.....	£41.20.....	£26.30
Over £22.00 and up to £24.00.....	£39.20.....	£25.30
Over £24.00 and up to £26.00.....	£37.20.....	£24.30
Over £26.00 and up to £28.00.....	£35.20.....	£23.30
Over £28.00 and up to £30.00.....	£33.20.....	£22.30
Over £30.00 and up to £32.00.....	£31.20.....	£21.30
Over £32.00 and up to £34.00.....	£29.20.....	£20.30
Over £34.00 and up to £36.00.....	£27.20.....	£19.30
Over £36.00 and up to £38.00.....	£25.20.....	£18.30
Over £38.00 and up to £40.00.....	£23.20.....	£17.30
Over £40.00 and up to £42.00.....	£21.20.....	£16.30
Over £42.00 and up to £44.00.....	£19.20.....	£15.30
Over £44.00 and up to £46.00.....	£17.20.....	£14.30
Over £46.00 and up to £48.00.....	£15.20.....	£13.30
Over £48.00 and up to £50.00.....	£13.20.....	£12.30
Over £50.00 and up to £52.00.....	£11.20.....	£11.30
Over £52.00 and up to £54.00.....	£ 9.20.....	£10.30
Over £54.00 and up to £56.00.....	£ 7.20.....	£ 9.30
Over £56.00 and up to £58.00.....	£ 5.20.....	£ 8.30
Over £58.00 and up to £60.00.....	£ 3.20.....	£ 7.30
Over £60.00.....	Nil (See Note).....	Nil

NOTE: A person getting one of these payments can also earn £104 a year for each dependent child which is not counted as means.

## INCREASES IN PENSION

Rate per  
week

HALF RATE

FULL RATE

Each child dependant.....£ 6.25.....£12.50

***Help us speed up your payment:  
Make your claim in good time.***

- Claims for Benefit, Assistance or Grants should be made immediately the need arises.
- Medical Certificates for Disability/Injury Benefit should be sent to: P.O. Box 1650, Dublin 1. Many Employment Exchanges can now accept sickness certificates.
- Maternity claims should reach us ten weeks before the date the baby is due.
- Retirement and Old Age Pensions should be claimed three months *before* you reach age 65 or 66 respectively.
- So, please remember, help us speed up payment: make your claim in good time!

# Occupational Injuries Benefits

An insured worker who is injured at work or who contracts a disease arising from his or her work can qualify for benefits under the occupational injuries benefits scheme. These benefits consist of:

**Injury Benefit** which is payable for up to 26 weeks from the date of accident or development of the disease.

**Disablement Benefit** which is payable to insured workers who suffer loss of physical or mental faculty arising from an accident at work or an occupational disease. The rate of benefit depends on the degree of your disablement.

**Unemployability Supplement** which is payable to people who are getting disablement benefit and who are permanently incapable of work.

**Medical Care** which covers the cost of medical care and attention over and above the expenses paid by health boards or by way of the treatment benefits scheme (see page 26).

**Constant Attendance Allowance** which is payable to people getting the full rate of disablement pension who need a certain amount of care and attention.

**Survivors' Benefits** which are payable where a person dies as a result of an accident at work or of an occupational disease. These benefits are payable to a widow, a dependent widower, an orphan and a dependent parent.

**Funeral grants** are also payable towards the cost of funeral expenses.

## Injury Benefit

## Rate per week

Maximum personal rate .....£53.00

### INCREASES FOR DEPENDANTS

Adult dependant .....£34.30

#### HALF RATE

#### FULL RATE

Each child dependant.....£ 6.25.....£12.50

## Disablement Benefit

Rate per week

### Over 90% DISABLEMENT

Maximum personal pension.....£78.40

### 20% to 90% DISABLEMENT

People assessed as disabled between 20% and 90% are paid reduced rate pensions

### 1% to 19% DISABLEMENT

Maximum (19%) lump sum.....£5,470

People assessed as disabled between 1% and 18% are paid reduced lump sums.



## Unemployability Supplement

Rate per week

Personal rate.....£53.00

### INCREASES FOR DEPENDANTS

Adult dependant.....£34.30

	HALF RATE	FULL RATE
Each child dependant.....	£ 6.25	£12.50

## Medical Care

The occupational injuries scheme covers the cost of medical care and attention reasonably and necessarily incurred as a result of the occupational accident or disease to the extent that these expenses are not already met by the Health Board or by way of treatment benefit from the Department of Social Welfare.



**Constant Attendance Allowance****Rate per week****100% DISABILITY**

Standard rate .....	£31.80
Reduced standard rate .....	£15.90

**SEVERE DISABILITY**

Rate payable to severely disabled people .....	£47.70
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**EXCEPTIONALLY SEVERE DISABILITY**

Rate payable to exceptionally severely disabled people .....	£63.60
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**Survivors' Benefit****Rate per week**

Pension for a widow or invalided widower dependent on deceased .....	£76.80
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Increase for each child dependant .....	£16.20
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**Dependent parents' pensions****Where deceased was unmarried:**

• one parent .....	£76.80
• other parent .....	£34.50

**Where deceased was married:**

• each parent .....	£34.50
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Living alone allowance for people aged 66 or over .....	£ 4.50
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Orphan's Pension .....	£39.90
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Lump sum for a widower dependent on deceased .....	£3,990
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Funeral Grant (Lump Sum) .....	£270
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# Lone Parents and Survivors

The payments available to lone parents and survivors consist of:

**Widow's Contributory Pension/Deserted Wife's Benefit** which is payable to widows and deserted wives subject to certain PRSI conditions. These PRSI conditions can be met on either your own insurance record or that of your husband. If you are under age 40, you must have at least one child dependant to qualify for deserted wife's benefit.

**Lone Parent's Allowance** which is payable, subject to a means test, to widows, widowers, separated spouses, unmarried parents and prisoners' spouses, who have at least one child dependant.

**Widow's Non-Contributory Pension** which is payable, subject to a means test, to widows who do not have dependent children.

**Deserted Wife's Allowance** which is payable, subject to a means test, to deserted wives aged 40 or over who do not have dependent children.

**Prisoner's Wife's Allowance** which is payable, subject to a means test, to prisoners' wives aged 40 or over who do not have dependent children.

**Orphan's Contributory Allowance** which is payable where either parent has at least 26 paid contributions.

**Orphan's Non-Contributory Pension** which is payable subject to a means test.

There are certain other payments available to survivors under the occupational injuries benefits scheme (see page 16).

## Widow's Contributory Pension/Deserted Wife's Benefit

Rate per week

### PERSONAL RATES

Contributions	
48 or over .....	£60.50
36-47 .....	£59.50
24-35 .....	£57.80

### INCREASES IN PENSION/BENEFIT

Each dependant child .....	£16.20
Living alone allowance for people aged 66 or over .....	£ 4.50
Extra allowance for people aged 80 or over .....	£ 4.40

**Widow's Non-Contributory Pension  
Deserted Wife's Allowance  
Lone Parent's Allowance  
Prisoner's Wife's Allowance**

**Where the weekly means as  
assessed by the Department are**

**Rate per  
week**

Up to £ 6.00.....	£57.20
Over £ 6.00 and up to £ 8.00.....	£55.20
Over £ 8.00 and up to £10.00.....	£53.20
Over £10.00 and up to £12.00.....	£51.20
Over £12.00 and up to £14.00.....	£49.20
Over £14.00 and up to £16.00.....	£47.20
Over £16.00 and up to £18.00.....	£45.20
Over £18.00 and up to £20.00.....	£43.20
Over £20.00 and up to £22.00.....	£41.20
Over £22.00 and up to £24.00.....	£39.20
Over £24.00 and up to £26.00.....	£37.20
Over £26.00 and up to £28.00.....	£35.20
Over £28.00 and up to £30.00.....	£33.20
Over £30.00 and up to £32.00.....	£31.20
Over £32.00 and up to £34.00.....	£29.20
Over £34.00 and up to £36.00.....	£27.20
Over £36.00 and up to £38.00.....	£25.20
Over £38.00 and up to £40.00.....	£23.20
Over £40.00 and up to £42.00.....	£21.20
Over £42.00 and up to £44.00.....	£19.20
Over £44.00 and up to £46.00.....	£17.20
Over £46.00 and up to £48.00.....	£15.20
Over £48.00 and up to £50.00.....	£13.20
Over £50.00 and up to £52.00.....	£11.20
Over £52.00 and up to £54.00.....	£ 9.20
Over £54.00 and up to £56.00.....	£ 7.20
Over £56.00 and up to £58.00.....	£ 5.20
Over £58.00 and up to £60.00.....	£ 3.20
Over £60.00 and up to £62.00.....	£ 1.20
Over £62.00.....	Nil (See Note)

NOTE: A person getting one of these payments can also earn £6 a week for each dependent child which is not counted as means. Child minding and travelling expenses can also be taken into account.



## INCREASES IN PENSION/ALLOWANCE

**Rate per  
week**

Each child dependant.....	£14.60
Living alone allowance for people aged 66 or over.....	£ 4.50
Extra allowance for people aged 80 or over.....	£ 4.40

### Orphan's Contributory Allowance

**£37.90**

### Orphan's Non-Contributory Pension

**Where the weekly means as  
assessed by the Department are**

**Rate per  
week**

Up to £ 2.00 .....	£32.50
Over £ 2.00 and up to £ 4.00 .....	£30.50
Over £ 4.00 and up to £ 6.00 .....	£28.50
Over £ 6.00 and up to £ 8.00 .....	£26.50
Over £ 8.00 and up to £10.00 .....	£24.50
Over £10.00 and up to £12.00 .....	£22.50
Over £12.00 and up to £14.00 .....	£20.50
Over £14.00 and up to £16.00 .....	£18.50
Over £16.00 and up to £18.00 .....	£16.50
Over £18.00 and up to £20.00 .....	£14.50
Over £20.00 and up to £22.00 .....	£12.50
Over £22.00 and up to £24.00 .....	£10.50
Over £24.00 and up to £26.00 .....	£ 8.50
Over £26.00 and up to £28.00 .....	£ 6.50
Over £28.00 and up to £30.00 .....	£ 4.50
Over £30.00 and up to £32.00 .....	£ 2.50
Over £32.00 .....	Nil



# Family Income Support

The Family Income Support payments are:

**Child Benefit** (was children's allowance) which is payable to every family in the State in respect of dependent children under age 16 or under age 18 if in full-time education, or if physically or mentally handicapped.

**Family Income Supplement (FIS)** which is payable to families at work on low pay. The amount of the payment is equal to 60% of the difference between your gross pay and the amount fixed for your family size.

**Maternity Benefit** for employed women who satisfy certain PRSI conditions on their own insurance.

**Carer's Allowance** which is payable, subject to a means test, to people providing full-time care and attention to permanently incapacitated people who:

If under 66 years – receive Disabled Person's Maintenance Allowance, Invalidity Pension, Blind Person's Pension or a corresponding payment from other EC Member States and States with which Ireland has a bilateral social security agreement

If 66 years and over – receive any social welfare pension or a corresponding pension from other EC Member States and States with which Ireland has a bilateral social security agreement

Those who previously got a prescribed relative allowance will get a minimum payment of £31.80.

**Single Woman's Allowance** which is payable, subject to a means test, to single women aged between 58 and 66.

**Supplementary Welfare Allowance** which is payable, subject to a means test, to people who have no means or whose means are insufficient to meet their essential needs.



## Child Benefit

## Rate per month

1st-3rd child .....	£15.80
4th and other children .....	£22.90

### MULTIPLE BIRTHS

In the case of multiple births of three or more children, double the normal monthly benefit is payable for each child so long as not less than three of the children remain qualified for child benefit. In addition, a grant of £300 is payable on the birth of triplets and £400 on the birth of quadruplets, quintuplets, etc.

## Family Income Supplement (FIS)

- To qualify for FIS
- you must normally work full-time (at least 20 hours a week) for an employer (hours worked by spouse/partner can be combined)
  - your average weekly family income (gross) must be below a certain amount for your family size.

If you have:      and your family income  
is less than:

1 child .....	£155
2 children .....	£175
3 children .....	£195
4 children .....	£215
5 children .....	£240
6 children .....	£260
7 children .....	£277
8 children .....	£294

*Example:* If you have 4 children and your family income is £160 a week, your FIS would be calculated as follows:

Income limit (for 4 child family) .....	£215
Your income .....	£160
Difference .....	£ 55
Weekly FIS 60% of £40 .....	= £ 33

A minimum supplement of £5 is payable.

## Maternity Benefit

Maternity benefit is normally payable for 14 weeks to mothers in employment who have PRSI contributions as follows:

\* 39 PRSI contributions paid in the 12 months before the commencement of maternity leave,

OR

\* a total of at least 39 PRSI employment contributions paid,

AND

\* at least 39 PRSI contributions paid or credited in the governing tax year or a subsequent complete tax year.

### Rate per week

Maximum rate.....£154.00

Minimum rate.....£ 60.00

The rate relates to 70% of the claimant's earnings in the governing tax year subject to a reckonable earnings ceiling of £11,000.

## Carer's Allowance

### Rate per week

Maximum personal rate .....£53.00

### INCREASES FOR DEPENDANTS

HALF RATE

FULL RATE

Each child dependant.....£ 6.25.....£12.50



## Single Woman's Allowance

Where the weekly means as assessed by the Department are

Rate per week

Up to £ 2.00 .....	£57.20
Over £ 2.00 and up to £ 4.00 .....	£55.20
Over £ 4.00 and up to £ 6.00 .....	£53.20
Over £ 6.00 and up to £ 8.00 .....	£51.20
Over £ 8.00 and up to £10.00 .....	£49.20
Over £10.00 and up to £12.00 .....	£47.20
Over £12.00 and up to £14.00 .....	£45.20
Over £14.00 and up to £16.00 .....	£43.20
Over £16.00 and up to £18.00 .....	£41.20
Over £18.00 and up to £20.00 .....	£39.20
Over £20.00 and up to £22.00 .....	£37.20
Over £22.00 and up to £24.00 .....	£35.20
Over £24.00 and up to £26.00 .....	£33.20
Over £26.00 and up to £28.00 .....	£31.20
Over £28.00 and up to £30.00 .....	£29.20
Over £30.00 and up to £32.00 .....	£27.20
Over £32.00 and up to £34.00 .....	£25.20
Over £34.00 and up to £36.00 .....	£23.20
Over £36.00 and up to £38.00 .....	£21.20
Over £38.00 and up to £40.00 .....	£19.20
Over £40.00 and up to £42.00 .....	£17.20
Over £42.00 and up to £44.00 .....	£15.20
Over £44.00 and up to £46.00 .....	£13.20
Over £46.00 and up to £48.00 .....	£11.20
Over £48.00 and up to £50.00 .....	£ 9.20
Over £50.00 and up to £52.00 .....	£ 7.20
Over £52.00 and up to £54.00 .....	£ 5.20
Over £54.00 and up to £56.00 .....	£ 3.20
Over £56.00 .....	Nil

## Supplementary Welfare Allowance

Rate per week

Maximum personal rate.....£53.00

### INCREASES FOR DEPENDANTS

Adult dependant.....£34.30  
Each child dependant.....£12.50



# Extra Benefits

## Pay-related Benefit

Pay-related benefit (PRB) is payable with unemployment benefit (other than to people on systematic short-time work). The benefit, which is not normally payable for the first 3 weeks of your claim is payable for a maximum of 62 weeks (approx.). The maximum amount of the payment is 12% of the person's weekly earnings between £78 and £220, in the relevant tax year. In 1992, the relevant tax year is 1990/91 and from 4 January 1993, it will be 1991/92.

### Examples

### Rate per week

If your gross taxable earnings were:

£ 7,000 .....	£ 7.40
£ 9,000 .....	£12.20
£11,000 .....	£17.00

NOTE: There is a benefit limit which may affect your PRB. Full details of PRB and the benefit limit are in leaflet SW51 which you can get from the Department.

## Treatment Benefit

Treatment benefit, which is available to insured workers and their dependant spouses subject to certain PRSI conditions and income limits, covers all or in some cases part of the cost of

- certain kinds of dental treatment
- eyesight test, glasses and the repair of glasses and
- contact lenses and hearing aids.

## EC Butter Scheme

Butter vouchers are issued automatically to all people who receive Social Assistance payments. Each person receives 2 vouchers each month for themselves and an additional 2 vouchers for any dependant. Only one voucher can be used towards the cost of each pound of butter.

## Fuel Allowance

The fuel allowance is payable to households dependent on long-term social welfare or health board payments which are unable to provide for their own heating needs. Only one allowance is payable to any one household.

Allowance	£5 per week
Payable from	Mid October to Mid April

## Smokeless Fuel Allowance

This allowance applies to households in restricted areas in Dublin where the burning of bituminous coal is banned. It is payable to recipients of the fuel allowance and to people who have been dependent on short-term social welfare payments for at least three months or to people getting family income supplement (FIS) who also meet the conditions of the fuel allowance scheme.

Allowance	£3 per week
Payable from	Mid October to Mid April

## Free Electricity Allowance

This allowance is available to people getting certain social welfare pensions or other equivalent payments who live alone or with certain other people such as dependants.

Individual account	Allowance 1500 units per year
Group account	Allowance £10.30 per month

## Free Natural Gas Allowance

This allowance is an alternative to the free electricity allowance for people who are connected to a natural gas supply. The qualifying conditions are the same as those for the free electricity allowance.

Allowance for people on the Reducing Rate Tariff	84 therms per year
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Higher allowances are available to people paying for gas on a Commitment Tariff.

## Free Bottled Gas Refill Allowance

This allowance is available to people who would otherwise qualify for the free electricity allowance but for the fact that their home is not connected to an electricity supply.

### Allowance

January to April .....5 cylinders

May to June.....2 cylinders

July to August.....2 cylinders

September to December .....5 cylinders

## Free Television Licence

If you qualify for the free electricity allowance you are entitled to a free television licence for a black and white set. If you have a colour TV you must pay the difference between the cost of a licence for a colour and black and white set.

## Free Telephone Rental Allowance

This allowance is available to people getting certain social welfare pensions or equivalent payments who live alone or only with certain other people. The allowance covers the full cost of the yearly rental but it does not include the installation cost or the cost of calls.

## Rent Allowance

This allowance is payable, subject to a means test, to tenants affected by the decontrol of rents. The maximum amount of the allowance is the difference between the old and the new rent.





## Rent and Mortgage Supplements

These supplements are payable under the supplementary welfare allowance (SWA) scheme to certain people who have difficulty in meeting rent or mortgage payments. The rate of the supplement payable is determined by the health board.

## Back To School Clothing & Footwear Allowance

This allowance, which is payable under the supplementary welfare allowance scheme, helps people on social welfare and health board payments to meet the costs of clothing and footwear for school-going children. The payments are made on a once-off basis at the beginning of the school year.

### Allowance

Maximum rate for each child in second level school.....£50

Maximum rate for each child in primary school.....£35

## Exceptional Needs Payments

These payments are made by the health board under the supplementary welfare allowance (SWA) scheme. They are generally made to people on social welfare or health board payments on a once-off basis to meet an exceptional need.

## Death Grant

This grant is payable, subject to certain PRSI conditions, on the death of an insured person or his/her spouse or child or on the death of the widow or widower of an insured person.

	FULL RATE	REDUCED RATE
Child under 5 years.....	£ 20	£19
Child between 5 and 18 years.....	£ 60	£48
Adult.....	£100	£80

## Payment after Death

Payment can continue for a period of 6 weeks after the death of certain social welfare recipients or their dependants.



# PRSI Contributions

The rates of PRSI payable from **6 April 1992** are set out in the following pages.

The percentage rates given in the following tables include the social insurance contribution and two additional elements, the Health Contribution (1.25%) and the Employment and Training Levy (1%).

The employee's portion of the Social Insurance Contribution is paid on reckonable earnings up to £19,000. The employer's portion continues to be payable on the reckonable earnings of each employee up to £20,300.

**The 1.25% Health Contribution and the 1% Employment and Training Levy are payable on all earnings.**

## PRSI classes

The PRSI Classes set out in the following pages are divided into three parts, shown by the numbers 1, 2 and 3 for example A1, A2, A3.

These represent different categories of people as follows:-

A1. Men and women insurable at the standard rate for that class.

A2. Women getting:

- a widows pension, deserted wife's benefit/certain social assistance allowances from the Department of Social Welfare.
- a social security widow's pension from another EC country.

A3. Men and women who hold medical cards do not pay the Health Contribution or the Employment and Training Levy, these are paid by the employer instead where the person is an employee.

## Social Insurance for Part-time workers

All persons in industrial, commercial and service type employment employed under a contract of service whose gross earnings are £25 or more per week (from one or more employments) regardless of hours worked are covered under Class A. People earning under £25 per week are covered under Class J.

## Special exemption for low paid workers

Employees covered under Class A who are earning a gross weekly wage of £60 or less in any week are exempt from Social Insurance deductions for that week.

The employees are still covered for Social Welfare benefits. Employees who would otherwise be covered under Class A1 but to whom the special exemption applies are insurable at Class A7. Similarly, employees who would otherwise be insurable at Classes A2 and A3 but to whom the special exemption applies are insurable at Classes A8 and A9 respectively.

Employees covered by Class A7 are still liable to pay the 1.25% Health Contribution and the 1% Employment and Training Levy. However the employer must pay these levies if the employee holds a current medical services card.

### **Contributions for employees**

These contributions are payable on gross earnings less allowable superannuation.

### **Contributions for the self-employed**

Self-employed people are liable to pay Class S social insurance contributions. These contributions are payable on gross income less allowable superannuation and capital allowances.

The arrangements for paying these contributions are:

- those who pay their tax direct to the Collector-General will pay their social insurance contributions, Health Contribution and Employment and Training Levy with their income tax. They will be liable for a social insurance contribution of 5% of income (up to £19,000) or £234, whichever is greater, in addition to the Health Contribution and Employment and Training Levy.
- those paying PAYE tax will have their contributions deducted from their income by their employers.
- those who have been told by an Inspector of Taxes that they need not make a return of income, are liable to pay a flat rate contribution of £116 a year to the Department of Social Welfare. These contributions can be paid by instalments.

### **New Registration Procedures**

From April 1991 onwards, people starting work for the first time will be assigned a Revenue and Social Insurance Number (RSI Number) by the Department of Social Welfare.

Employers should ask each new employee for his/her RSI Number and all deductions and other details should be recorded under this number. It is also important that the RSI Number should be included in the employee details in the employer's end-of-year return. This will help to ensure that all the relevant PRSI contribution details are correctly recorded to the employee's credit.

An employee who does not have an RSI Number should contact his/her local Tax Office where arrangements will be made with the Department of Social Welfare to issue one.

## A

P R S I

## CLASS A

## PEOPLE WITHIN CLASS A:

People in industrial, commercial and service-type employment who are employed under a contract of service with gross earnings of £25 or more per week.

## CLASS A BENEFITS:

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Pay-Related Benefit
- Invalidity Pension
- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Deserted Wife's Benefit
- Retirement Pension
- Contributory Old Age Pension
- Death Grant
- Treatment Benefit
- Occupational Injuries Benefits.



## A

First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>A1</b>	Employer	12.20%	12.20%
	Employee	7.75%	2.25%
	Total	19.95%	14.45%
<b>A2</b>	Employer	12.20%	12.20%
	Employee	5.50%	Nil
	Total	17.70%	12.20%
<b>A3</b>	Employer	14.45%	14.45%
	Employee	5.50%	Nil
	Total	19.95%	14.45%

## Earnings of £60 or less per week

<b>A7</b>	Employer	12.20%
	Employee	2.25%
	Total	14.45%
<b>A8</b>	Employer	12.20%
	Employee	Nil
	Total	12.20%
<b>A9</b>	Employer	14.45%
	Employee	Nil
	Total	14.45%





# P R S I CLASS J

## PEOPLE WITHIN CLASS J:

All persons in industrial, commercial and service-type employment who are employed under a contract of service and whose gross earnings are less than £25 per week.

- Persons insured for occupational injury and health purposes only e.g. employed persons over 66 years of age.
- FÁS/SES Trainees.
- Persons whose employment is of a subsidiary nature or of inconsiderable extent, e.g. Civil/Public Servants who are insurable at a modified rate and who have a second job, attendants at Department of Education Examinations, Presiding Officers/Poll Clerks at Elections and F.C.A. members on Annual Training.



First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

J1	Employer	0.50%	0.50%
	Employee	2.25%	2.25%
	Total	2.75%	2.75%
J2	Employer	0.50%	0.50%
	Employee	Nil	Nil
	Total	0.50%	0.50%
J3	Employer	2.75%	2.75%
	Employee	Nil	Nil
	Total	2.75%	2.75%





**B****P R S I**  
**CLASS B****PEOPLE WITHIN CLASS B:**

Permanent and pensionable Civil Servants; Registered Doctors and Dentists employed in the Civil Service, Gardaí

**CLASS B BENEFITS:**

- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Deserted Wife's Benefit
- Limited Occupational Injuries Benefits.

**B**

First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>B1</b>	Employer	2.01%	2.01%
	Employee	3.15%	2.25%
	Total	5.16%	4.26%
<b>B2</b>	Employer	2.01%	2.01%
	Employee	0.90%	Nil
	Total	2.91%	2.01%
<b>B3</b>	Employer	4.26%	4.26%
	Employee	0.90%	Nil
	Total	5.16%	4.26%

**C****P R S I**  
**CLASS C****PEOPLE WITHIN CLASS C:**

Commissioned Army Officers;  
Members of the Army Nursing Service

**CLASS C BENEFITS:**

- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Deserted Wife's Benefit

**C**

First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>C1</b>	Employer	1.85%	1.85%
	Employee	3.15%	2.25%
	Total	5.00%	4.10%
<b>C2</b>	Employer	1.85%	1.85%
	Employee	0.90%	Nil
	Total	2.75%	1.85%
<b>C3</b>	Employer	4.10%	4.10%
	Employee	0.90%	Nil
	Total	5.00%	4.10%

**D****P R S I****CLASS D****PEOPLE WITHIN CLASS D:**

Permanent and pensionable employees in the public service other than those mentioned in Classes B and C.

**CLASS D BENEFITS:**

- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Deserted Wife's Benefit
- Occupational Injuries Benefits.

**D**

First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>D1</b>	Employer	2.35%	2.35%
	Employee	3.15%	2.25%
Total		5.50%	4.60%
<b>D2</b>	Employer	2.35%	2.35%
	Employee	0.90%	Nil
Total		3.25%	2.35%
<b>D3</b>	Employer	4.60%	4.60%
	Employee	0.90%	Nil
Total		5.50%	4.60%

**H****P R S I****CLASS H****PEOPLE WITHIN CLASS H:**

NCO's and enlisted personnel of the Defence Forces.

**CLASS H BENEFITS:**

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Pay-Related Benefit
- Invalidity Pension
- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Deserted Wife's Benefit
- Retirement Pension
- Contributory Old Age Pension
- Death Grant
- Treatment Benefit
- Only certain benefits are payable during service.

**H**

First  
£19,000  
of all  
Earnings

Excess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>H1</b>	Employer	11.30%	11.30%
	Employee	7.65%	2.25%
Total		18.95%	13.55%
<b>H2</b>	Employer	11.30%	11.30%
	Employee	5.40%	Nil
Total		16.70%	11.30%
<b>H3</b>	Employer	13.55%	13.55%
	Employee	5.40%	Nil
Total		18.95%	13.55%

**K****P R S I**  
**CLASS K****PEOPLE WITHIN CLASS K:**

People receiving income which is not subject to social insurance contributions but which is liable for the Health Contribution and Employment and Training Levy; such as Occupational pensions and income deriving from positions of certain Office Holders (for example Judiciary and State Solicitors).

**CLASS K BENEFITS:**

- Health services which are administered by the regional health boards.

**K**First  
£19,000  
of all  
EarningsExcess of  
Earnings  
over  
£19,000  
and under  
£20,300

<b>K1</b>	Employer	Nil	Nil
	Employee	2.25	2.25%
	<b>Total</b>	<b>2.25%</b>	<b>2.25%</b>

- K2** } No contribution is payable
- K3** } Record under Class M

**S****P R S I**  
**CLASS S****PEOPLE WITHIN CLASS S:**

Self employed people such as farmers, professional people, certain company directors, and people in business on their own account.

**CLASS S BENEFITS:**

- Contributory Widow's Pension
- Contributory Orphan's Allowance
- Contributory Old Age Pension

**S**First  
£19,000  
of all  
IncomeIncome  
over  
£19,000

<b>S1</b>	7.25%	2.25%
<b>S2</b>	5.00%	Nil
<b>S3</b>	5.00%	Nil

**Voluntary Contributions**

High rate	6.6%
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Low rate	2.6%
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The 'ceiling' for voluntary contributions is the same as for PRSI generally, that is £19,000.

If your income was less than £4,750 in the 1991/92 tax year you must pay your voluntary contribution as a percentage of £4,750.



**M**

**P R S I**

**CLASS M**

**PEOPLE WITHIN CLASS M:**

The M Class should be used for people with nil contribution liability (for example employees under age 16).

**CLASS M BENEFITS:**

- In certain circumstances Occupational Injuries Benefits may be payable.





# PAYMENTS from Health Boards

For further details of the Health schemes set out on pages 40 to 42 please contact your local Health Board.

## Blind Welfare Allowance

Rate per week

### **A** Supplementary Allowance payable with Disabled Person's Maintenance Allowance to blind people over 16 years and under 18 years.

Increase for adult dependant.....	£ 2.00
Increase for each child dependant.....	£ 2.70

### **B** Supplementary Allowance payable to blind people receiving a Blind Pension.

Increase for blind pensioner .....	£18.40
Increase for blind married couple.....	£36.80
Increase for child dependant.....	£ 3.20

## Allowances and Grants

## Infectious Diseases Weekly Maintenance Allowance

## Disabled Person's Weekly Maintenance Allowance

Maximum personal rate.....	£57.20	£57.20
Increase for dependent spouse.....	£43.30	£34.30
Increases for child dependant.....	£12.50	£12.50

## Other Allowances and Grants

MOBILITY ALLOWANCE:.....£416 per year

### DOMICILIARY CARE ALLOWANCE:

Maximum personal rate.....£89.50 per month

### MATERNITY CASH GRANT:

For medical card holders.....£8

### MOTORISED TRANSPORT GRANT:

For disabled people, up to .....£1,500

### Charges in Public Hospitals

### Private per day:

### Semi-private per day:

Health Board Regional Hospitals  
and Voluntary Teaching Hospitals.....£112.....£84

Health Board County  
Hospitals and Voluntary Non-  
Teaching Hospitals.....£88.....£68

Health Board District Hospitals.....£48.....£39

Everyone is entitled to hospital services as an in-patient in a public ward or as an out-patient at a public clinic.

A single £10 charge is due for the first visit to an out-patient or casualty department. A charge of £15.00 per day, subject to a maximum of £150, is due for in-patient services. Medical card holders and others are excluded. Further information is available from the Health Boards.

## Means test for Medical Card

under 66

66-79

80 or over

### (weekly income guide)

Single person living alone	£ 79.50	£ 86.50	£ 90.00
Single person living with family	£ 69.50	£ 74.50	£ 77.50
Married couple	£ 115.00	£ 128.00	£ 134.50

### Other allowances, for all age groups:

Allowance per child under 16 years	£ 13.50
Allowance for other dependants	£ 15.00
Allowance for outgoings on house, excess over	£ 13.50
Reasonable expenses necessarily incurred in travelling to work, excess over	£ 12.00

These amounts are guidelines only.

## Drugs Refund Scheme

There is a scheme in operation for non-medical card holders where a refund may be made on medicines prescribed by a medical practitioner for use in respect of any calendar month. Further information is available from the health boards.

