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This information is intended as a guide only.  
For Information and Advice, contact:  
Information Service,  
Department of Social Welfare,  
Aras Mhic Dhiarmada,  
Dublin 1.  
Telephone: (01) 786466.

**This booklet sets out the payment rates for the main services provided by the Social Welfare Services Office of the Department of Social Welfare. It also contains the percentage rates of Pay-Related Social Insurance (PRSI) contributions.**

**Information on the various schemes can be found in the Department's booklet 'Guide to Social Welfare Services' which is available free of charge from the Information Service, Aras Mhic Dhiarmada, Store Street, Dublin 1, Telephone 01-786466.**

**Payments available from the regional health boards are shown at the back of the booklet. Requests for information on these services should be made to a local health board or direct to the Department of Health, Hawkins House, Dublin 2, Telephone 01-714711.**

# SOCIAL INSURANCE PAYMENTS

Social insurance payments are contributory payments, which means they are based on your PRSI. To qualify for any of the payments, you must have a certain number of weeks PRSI paid or credited over a specified period. If you have less than the maximum number of weeks PRSI you may still get social insurance payments at a lower rate. If you do not qualify for a social insurance payment you may be entitled to social assistance.

## ADULT AND CHILD DEPENDANTS

If you are married and supporting your husband/wife, you can get payment for him/her as your adult dependant if he/she has earnings or income of £50 a week gross, or less, and is not getting a Social Welfare payment, or Disabled Persons Maintenance Allowance (DPMA).

## Unemployment Benefit Disability Benefit

**RATE PER  
WEEK:**

### PERSONAL RATES:

Your personal rate depends on the number of PRSI contributions that you have in the relevant tax year.

48 contributions or over	£45.00
39 - 47 contributions	£43.20

### Reduced Unemployment Benefit:

Lower rates are payable after the 156th day of your claim if your PRSI record falls below a certain level.

INCREASES FOR DEPENDANTS:	Adult dependant		£29.00
	Child dependants	HALF RATE*	FULL RATE
	1st and 2nd child	£ 5.45	£10.90
	3rd and other children	£ 5.00	£10.00

NOTE: Pay-related benefit may also be payable (see page 8)

**\*If you qualify for extra payment for your husband/wife you will also get the full rate of payment for your children. Otherwise you will get half the child dependant rates.**



# Widow's Contributory Pension Deserted Wife's Benefit

**RATE PER  
WEEK:  
PERSON  
UNDER 66**

**RATE PER  
WEEK:  
PERSON  
66 OR OVER**

**RATE PER  
WEEK:  
PERSON  
80 OR OVER**

## PERSONAL RATES: CONTRIBUTIONS

48 or over	£52.50	£53.70	£57.20
42 - 47	£51.80	£52.70	£56.20
36 - 41	£51.10	£52.10	£55.70
30 - 35	£50.30	£51.40	£54.90
24 - 29	£49.70	£50.80	£54.30

## INCREASES FOR CHILD DEPENDANTS:

1st and 2nd child	£14.30
3rd and other children	£14.90

Living alone allowance	£ 3.90
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You can get these payments based on your own or your husband's PRSI record.  
There are 2 ways of qualifying:

1. If there is an average of 39 PRSI contributions paid or credited on the record in either the 3 or the 5 tax years before your husband's death or desertion, you will get the maximum rate of payment.
2. If you do not qualify under 1, a yearly average of 24 PRSI contributions paid or credited will entitle you to the minimum rate of payment. For maximum payment an average of 48 contributions is needed.

# Orphan's Contributory Allowance

**RATE PER  
WEEK:**

Orphan	£33.20
--------	--------

# Retirement/Old Age Contributory Pension

RATE PER WEEK:

RATE PER WEEK:  
PENSIONER  
80 OR OVER

## PERSONAL RATES:

Your personal rate depends on your average yearly number of PRSI contributions.

### CONTRIBUTIONS

48 or over	£58.50	£62.40
42 - 47	£57.60	£61.60
36 - 41	£56.70	£60.80
30 - 35	£55.70	£59.80
24 - 29	£54.90	£59.10
20 - 23 (Old age contributory pension only)	£54.00	£57.90

## INCREASES FOR DEPENDANTS:

Adult dependant under 66	£37.30	
Adult dependant 66 or over	£43.70	
Child dependants	HALF RATE *See Page 4	FULL RATE
1st and 2nd Child	£ 6.10	£12.20
3rd and other children	£ 5.30	£10.60

Living alone allowance	£ 3.90
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# Death Grant

FULL

REDUCED

Child under 5 years	£ 20.00	£19.00
Child between 5 and 18 years	£ 60.00	£48.00
Adult	£100.00	£80.00

# Maternity Allowances

## GENERAL SCHEME

£45.00 per week

Extra benefit is paid for each child dependant.

## SCHEME FOR WOMEN IN EMPLOYMENT

The amount payable is 70% of a woman's reckonable weekly earnings in the relevant income tax year, subject to a minimum payment of -

£76.00 per week

The allowance is payable for a period of 14 weeks.

From 3 April 1989 to 31 March 1990 the relevant income tax year is the 1987/88 year and reckonable earnings are earnings up to £11,000 in that year.

# Invalidity Pension

**RATE PER  
WEEK:  
PENSIONER  
UNDER 66**

**RATE PER  
WEEK:  
PENSIONER  
66 OR OVER**

Personal rate

£51.50

£52.50

**INCREASES  
FOR  
DEPENDANTS:**

Adult dependant

£34.10

1st and 2nd child

£11.90

3rd and other children

£10.40

**HALF RATE  
\*See Page 4**

1st and 2nd child

£ 5.95

3rd and other children

£ 5.20

Living alone allowance for pensioner over 66

£ 3.90

## Pay-Related Benefit (PRB)

Pay-related benefit is payable with disability benefit, unemployment benefit and injury benefit. It is not normally payable for the first 3 weeks.

A person on the FAS Enterprise Allowance Scheme may be entitled to up to 26 weeks PRB in a lump sum. PRB is not payable to people on systematic short-time work.

### AMOUNT OF BENEFIT

PRB is 12% of a person's weekly earnings between £69 and £220 in the relevant income tax year. It is payable for a maximum of 375 days, not including Sundays.

Weekly earnings are got by dividing by 50 the gross taxable earnings in the relevant income tax year up to a maximum of £11,000. In 1989 the relevant income tax year is the 1987/88 year. From 4 January, 1990 it will be the 1988/89 income tax year.

#### EXAMPLE:

If your gross taxable earnings were:	Rate per week:
£ 7,000	£ 8.50
£ 9,000	£13.30
£11,000	£18.10

**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.



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



# OCCUPATIONAL INJURIES BENEFITS

Under the occupational injuries benefits scheme, the benefits shown here (pages 10 to 12) are payable to:

- insured people who are injured in the course of their work, or who contract a prescribed occupational disease.
- the dependants of an insured person, where the insured person died as a result of such an accident or disease.

**There are no contribution conditions for these benefits.**

Pay-related benefit is payable with injury benefit if the insured person satisfies the PRSI conditions for disability benefit. For more information on pay-related benefit see page 8.

## Injury Benefit

**RATE PER WEEK:**

Maximum personal rate		£61.70
INCREASES FOR DEPENDANTS:	Adult dependant	£29.00
	1st and 2nd child	£10.90
	3rd and other children	£10.00
HALF RATE *See Page 4	1st and 2nd child	£ 5.45
	3rd and other children	£ 5.00

## Disablement Benefit

**RATE PER  
WEEK:  
BENEFICIARY  
UNDER 66**

**RATE PER  
WEEK:  
BENEFICIARY  
66 OR OVER**

<b>95% TO 100% DISABLEMENT</b>	Maximum personal pension	£68.75	£70.25
<b>20% to 94% DISABLEMENT</b>	People assessed as disabled between 20% and 94% are paid reduced rate pensions		
<b>1% to 19% DISABLEMENT</b>	Maximum (19%) lump sum	£4,780	£4,860
	People assessed as disabled between 1% and 18% are paid reduced lump sums.		

## Unemployability Supplement

**RATE PER  
WEEK:**

Personal rate	– under 66	£45.00
	– 66 or over	£45.80
<b>INCREASES FOR DEPENDANTS:</b>	Adult dependant	£29.00
	1st and 2nd child	£10.90
	3rd and other children	£10.00
<b>HALF RATE: *See Page 4</b>	1st and 2nd child	£ 5.45
	3rd and other children	£ 5.00

## 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:  
BENEFICIARY  
UNDER 66**

**RATE PER  
WEEK:  
BENEFICIARY  
66 OR OVER**

95% TO 100% DISABLEMENT	Standard rate	£27.50	£28.00
	Reduced standard rate	£13.75	£14.00
SEVERE DISABLEMENT	Rate payable to severely disabled people	£41.25	£42.00
EXCEPTIONALLY SEVERE DISABLEMENT	Rate payable to exceptionally severely disabled people	£55.00	£56.00

## Survivors' Benefit

**RATE PER  
WEEK:  
BENEFICIARY  
UNDER 66**

**RATE PER  
WEEK:  
BENEFICIARY  
66 OR OVER**

Pension for a widow or invalided widower dependent on deceased		£66.60	£68.10	
Increase for 1st and 2nd child		£14.30		
Increase for 3rd and other children		£14.90		
DEPENDENT PARENTS' PENSIONS:	Where deceased was unmarried:	• one parent	£66.60	£68.10
		• other parent	£29.70	£30.40
	Where deceased was married:	to each parent	£29.70	£30.40
	Living alone allowance for pensioner over 66		£ 3.90	

Orphan's Pension	£35.10 per week
Lump sum for a widower dependent on deceased	£3,480      £3,540
Funeral Grant (Lump Sum)	£240.00

## *Help us to speed up payment: Make your claims 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, unless your local Employment Exchange can 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 to speed up payment: make your claim in good time!



# SOCIAL ASSISTANCE PAYMENTS

The social assistance payments shown here (pages 14 to 21) are for people who have no PRSI, or who have not enough PRSI for social insurance benefit, or who have used up their entitlement to such benefit. There are no contribution conditions for these payments, but claimants must satisfy a means test.

*The rates shown for supplementary welfare allowance and unemployment assistance are maximum rates and apply to people who have no means. Where a person has means these rates will be reduced accordingly.*

## Supplementary Welfare Allowance

**RATE PER WEEK:**

Maximum personal rate		£42.00
INCREASES FOR DEPENDANTS:	Adult dependant	£26.90
	Child dependants	£10.00

# Unemployment Assistance

**RATE PER  
WEEK:  
SHORT TERM**

**RATE PER  
WEEK:  
LONG TERM†**

Maximum personal rate		£42.00	£47.00
INCREASES FOR DEPENDANTS:	Adult dependant	£26.90	£29.00
	1st and 2nd child	£10.00	£10.50
	3rd and other children	£10.00	£10.00
HALF RATE*	1st and 2nd child	£ 5.00	£ 5.25
	3rd and other children	£ 5.00	£ 5.00

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

## ADULT AND CHILD DEPENDANTS

If you are married and supporting your husband/wife, you can get payment for him/her as your adult dependant if he/she has earnings or income of £50 a week gross, or less, and is not getting a Social Welfare payment, or Disabled Persons Maintenance Allowance (DPMA).

**\*If you qualify for extra payment for your husband/wife you will also get the full rate of payment for your children. Otherwise you will get half the child dependant rates.**

# Part-Time Job Incentive Scheme

If you're long-term unemployed you can now work up to 24 hours a week in a part-time job and get an income supplement at the same time. Payment is made at your local Employment Exchange/Office.

£30 a week if you are single

£50 a week if you are married with an adult dependant.

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

## 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 husband and wife can be combined) and
- you must be getting child benefit and
  - 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:	you could claim (weekly) up to:
1 child	£112	£18
2 children	£136	£26
3 children	£160	£34
4 children	£184	£42
5 children	£208	£50
6 children	£218	£55
7 children	£228	£60
8 children	£238	£65

*Example:* If you have 4 children and your family income is £124 a week, your FIS would be calculated as follows:

Income limit (for 4 child family)	⇓ £184
Your income	⇓ <u>£124</u>
Difference	⇓ £ 60
Weekly FIS 60% of £60	= £ 36

## Rent Allowances For tenants affected by the de-control of rents

The *maximum* weekly amount of an allowance is the difference between the old and the new rents. If, however, the old rent was less than £4.60 the maximum allowance is the new rent less £4.60.

A married tenant whose means are £102.00 a week or less can qualify for the maximum allowance. A single or widowed tenant whose means are £59.00 a week or less can qualify for the maximum allowance. Reduced allowances may be payable to tenants whose means exceed these limits.

# Your claim can be processed more speedily if you quote the relevant number

Always quote the relevant RSI (Revenue and Social Insurance) Number when you are making a claim. Even quote the old Social Welfare Insurance number if you know it.

If you are already receiving a pension you should also quote the Claim Number (as shown below – not the book number) when making any further claims or enquiries.

**PINSEAN SCOIR**

Payable at  
Claim No.  
Payable to

**RAHENY, DUBLIN 5**  
**031211111**

MRS ANN DAY  
147 NEWTON ROAD  
RAHENY, DUBLIN 5

**17AUG89**  
**£120.20**

UIMH NO. **40161544**

DATA INIOCTHA  
**17 AUGUST 1989**  
DATE PAYABLE

MEID AMOUNT  
**£120.20**

£00 ONE £0 TWO £ TWENTY

I HAVE READ, UNDERSTOOD AND COMPLIED WITH THE INSTRUCTIONS  
IN THIS ORDER BOOK. I AM ENTITLED TO THE SUM ACROSS  
LEIGH ME AGUS THUIG ME NA TREORACHA SA LEABHAR  
ORDUITHE SEO RINNE ME DA REIR TA ME I DTEIDEAL NA  
SUIME TRASNA

Received  
Fuarthas

Signature Sinu

**THIS ORDER IS VALID FOR 3 MONTHS FROM ABOVE DATE**

DO NOT WRITE OR STAMP BELOW THIS LINE

20117 000040161544 0116602 970034



# Widow's/Widower's Non-Contributory Pension Deserted Wife's/Husband's Allowance Prisoner's Wife's Allowance

WHERE THE WEEKLY MEANS AS  
ASSESSED BY THE DEPARTMENT ARE:

RATE PER WEEK:  
BENEFICIARY  
UNDER 66

RATE PER WEEK:  
BENEFICIARY  
OVER 66

	Up to £ 6.00	£49.00	£50.00
Over £ 6.00	and up to £ 8.00	£47.00	£48.00
Over £ 8.00	and up to £10.00	£45.00	£46.00
Over £10.00	and up to £12.00	£43.00	£44.00
Over £12.00	and up to £14.00	£41.00	£42.00
Over £14.00	and up to £16.00	£39.00	£40.00
Over £16.00	and up to £18.00	£37.00	£38.00
Over £18.00	and up to £20.00	£35.00	£36.00
Over £20.00	and up to £22.00	£33.00	£34.00
Over £22.00	and up to £24.00	£31.00	£32.00
Over £24.00	and up to £26.00	£29.00	£30.00
Over £26.00	and up to £28.00	£27.00	£28.00
Over £28.00	and up to £30.00	£25.00	£26.00
Over £30.00	and up to £32.00	£23.00	£24.00
Over £32.00	and up to £34.00	£21.00	£22.00
Over £34.00	and up to £36.00	£19.00	£20.00
Over £36.00	and up to £38.00	£17.00	£18.00
Over £38.00	and up to £40.00	£15.00	£16.00
Over £40.00	and up to £42.00	£13.00	£14.00
Over £42.00	and up to £44.00	£11.00	£12.00
Over £44.00	and up to £46.00	£ 9.00	£10.00
Over £46.00	and up to £48.00	£ 7.00	£ 8.00
Over £48.00	and up to £50.00	£ 5.00	£ 6.00
Over £50.00	and up to £52.00	£ 3.00	£ 4.00
Over £52.00		Nil (See Note)	Nil

**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.

Widower's Pension and Deserted Husband's Allowance are payable from October 1989.

## INCREASES TO ABOVE

RATE PER WEEK:

INCREASES FOR CHILDREN:	1st and 2nd child	£12.90
	3rd and other children	£13.50
	Living alone allowance for pensioner over 66	£ 3.90
	Extra allowance for pensioner aged 80 or over	£ 3.70

## Old Age/Blind 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	£50.00	£25.10
Over	£ 6.00 and up to £ 8.00	£48.00	£24.10
Over	£ 8.00 and up to £10.00	£46.00	£23.10
Over	£10.00 and up to £12.00	£44.00	£22.10
Over	£12.00 and up to £14.00	£42.00	£21.10
Over	£14.00 and up to £16.00	£40.00	£20.10
Over	£16.00 and up to £18.00	£38.00	£19.10
Over	£18.00 and up to £20.00	£36.00	£18.10
Over	£20.00 and up to £22.00	£34.00	£17.10
Over	£22.00 and up to £24.00	£32.00	£16.10
Over	£24.00 and up to £26.00	£30.00	£15.10
Over	£26.00 and up to £28.00	£28.00	£14.10
Over	£28.00 and up to £30.00	£26.00	£13.10
Over	£30.00 and up to £32.00	£24.00	£12.10
Over	£32.00 and up to £34.00	£22.00	£11.10
Over	£34.00 and up to £36.00	£20.00	£10.10
Over	£36.00 and up to £38.00	£18.00	£ 9.10
Over	£38.00 and up to £40.00	£16.00	£ 8.10
Over	£40.00 and up to £42.00	£14.00	£ 7.10
Over	£42.00 and up to £44.00	£12.00	£ 6.10
Over	£44.00 and up to £46.00	£10.00	£ 5.10
Over	£46.00 and up to £48.00	£ 8.00	£ 4.10
Over	£48.00 and up to £50.00	£ 6.00	£ 3.10
Over	£50.00 and up to £52.00	£ 4.00	£ 2.10
Over	£52.00 and up to £54.00	£ 2.00	£ 1.10
Over	£54.00	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 TO ABOVE

RATE PER WEEK:

INCREASES FOR CHILDREN:	1st and 2nd child	£10.80
	3rd and other children	£10.10
HALF RATE *See Page 15	1st and 2nd child	£ 5.40
	3rd and other children	£ 5.00
Living alone allowance for pensioner over 66		£ 3.90
Extra allowance for pensioner aged 80 or over		£ 3.70



# Unmarried Mother's Allowance

WHERE THE WEEKLY MEANS AS  
ASSESSED BY THE DEPARTMENT ARE:

RATE PER WEEK:  
MOTHER AND  
1 CHILD

	Up to	£ 6.00	£61.90
Over	£ 6.00	and up to £ 8.00	£59.90
Over	£ 8.00	and up to £10.00	£57.90
Over	£10.00	and up to £12.00	£55.90
Over	£12.00	and up to £14.00	£53.90
Over	£14.00	and up to £16.00	£51.90
Over	£16.00	and up to £18.00	£49.90
Over	£18.00	and up to £20.00	£47.90
Over	£20.00	and up to £22.00	£45.90
Over	£22.00	and up to £24.00	£43.90
Over	£24.00	and up to £26.00	£41.90
Over	£26.00	and up to £28.00	£39.90
Over	£28.00	and up to £30.00	£37.90
Over	£30.00	and up to £32.00	£35.90
Over	£32.00	and up to £34.00	£33.90
Over	£34.00	and up to £36.00	£31.90
Over	£36.00	and up to £38.00	£29.90
Over	£38.00	and up to £40.00	£27.00
Over	£40.00	and up to £42.00	£25.90
Over	£42.00	and up to £44.00	£23.90
Over	£44.00	and up to £46.00	£21.90
Over	£46.00	and up to £48.00	£19.90
Over	£48.00	and up to £50.00	£17.90
Over	£50.00	and up to £52.00	£15.90
Over	£52.00	and up to £54.00	£13.90
Over	£54.00	and up to £56.00	£11.90
Over	£56.00	and up to £58.00	£ 9.90
Over	£58.00	and up to £60.00	£ 7.90
Over	£60.00	and up to £62.00	£ 5.90
Over	£62.00	and up to £64.00	£ 3.90
Over	£64.00		Nil (See Note)

**NOTE:** A person getting this payment 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 TO ABOVE

Increase for 2nd child £12.90

Increase for 3rd and other children £13.50

# Single Woman's Allowance Orphan's Non-Contributory Pension

WHERE THE WEEKLY MEANS AS  
ASSESSED BY THE DEPARTMENT ARE:

RATE PER  
WEEK:  
SINGLE  
WOMEN

RATE PER  
WEEK:  
ORPHAN

		Up to £ 1.00	£47.00	£27.90
Over	£ 1.00	and up to £ 3.00	£45.00	£25.90
Over	£ 3.00	and up to £ 5.00	£43.00	£23.90
Over	£ 5.00	and up to £ 7.00	£41.00	£21.90
Over	£ 7.00	and up to £ 9.00	£39.00	£19.90
Over	£ 9.00	and up to £11.00	£37.00	£17.90
Over	£11.00	and up to £13.00	£35.00	£15.90
Over	£13.00	and up to £15.00	£33.00	£13.90
Over	£15.00	and up to £17.00	£31.00	£11.90
Over	£17.00	and up to £19.00	£29.00	£ 9.90
Over	£19.00	and up to £21.00	£27.00	£ 7.90
Over	£21.00	and up to £23.00	£25.00	£ 5.90
Over	£23.00	and up to £25.00	£23.00	£ 3.90
Over	£25.00	and up to £27.00	£21.00	Nil
Over	£27.00	and up to £29.00	£19.00	Nil
Over	£29.00	and up to £31.00	£17.00	Nil
Over	£31.00	and up to £33.00	£15.00	Nil
Over	£33.00	and up to £35.00	£13.00	Nil
Over	£35.00	and up to £37.00	£11.00	Nil
Over	£37.00	and up to £39.00	£ 9.00	Nil
Over	£39.00	and up to £41.00	£ 7.00	Nil
Over	£41.00	and up to £43.00	£ 5.00	Nil
Over	£43.00	and up to £45.00	£ 3.00	Nil



# OTHER PAYMENTS

## Child Benefit

RATES PER MONTH

1st - 5th child	£15.05
6th and other children	£21.75*

### 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.

\*The higher rate will be paid in respect of the 5th and other children from October 1989.

## Prescribed Relative Allowance

£28.00 per week

## Free Electricity Allowance

INDIVIDUAL ACCOUNT:	1500 units per year.
GROUP ACCOUNT:	£10.30 per month

## Free Bottled Gas Refill Allowance

January to April	5 cylinders
May to June	2 cylinders
July to August	2 cylinders
September to December	5 cylinders

## Free Telephone Rental Allowance

The allowance consists of the full cost of the yearly rental. It does not include the cost of installation or the cost of calls.

## Fuel Allowance

Fuel allowance is £5.00 per week from mid-October to mid-April.

# PRSI CONTRIBUTIONS

The rates of PRSI payable from **6 April 1989** are set out in the following pages.

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

The Health Contribution is payable on earnings up to £16,000 only. The employee's portion of the Social Insurance Contribution is paid on reckonable earnings up to £16,700. The employer's portion continues to be payable on the reckonable earnings of each employee up to £18,000. **The 1% Employment and Training Levy continues to be payable on all earnings over £18,000.**

## 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 as the standard rate for that class.

A2. Women getting:

- a widows pension, deserted wife's benefit/allowance or unmarried mother's allowance from the Department of Social Welfare, or
- a social security widow's pension from another EC country.

These women do not pay PRSI but if they are an employee, their employer must still pay the employer's share of the contribution.

A3. Men and women who hold medical cards. These 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.

## 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 4% of reckonable income or £208, 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 £104 a year to the Department of Social Welfare. Arrangements are being made to allow these contributions to be paid by instalment.

## PRSI CLASS

# A

### People within Class A:

People in industrial, commercial and service-type employment; Male and female agricultural workers; Domestic; Whole-time share fishermen whether employed under a contract of service or not; Out-worker male weavers employed under a contract of service; Seamen who are EC nationals employed aboard ships flying the Irish flag and engaged on home trade.

### 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 £16,000 of all Earnings	Excess of Earnings over £16,000 and under £16,700	Excess of Earnings over £16,700 and under £18,000
--	--	--	--

<b>A1</b> Employer	12.20%	12.20%	12.20%
Employee	7.75%	6.50%	1.0%
<b>Total</b>	<b>19.95%</b>	<b>18.70%</b>	<b>13.20%</b>

<b>A2</b> Employer	12.20%	12.20%	12.20%
Employee	Nil	Nil	Nil
<b>Total</b>	<b>12.20%</b>	<b>12.20%</b>	<b>12.20%</b>

<b>A3</b> Employer	14.45%	13.20%	13.20%
Employee	5.50%	5.50%	Nil
<b>Total</b>	<b>19.95%</b>	<b>18.70%</b>	<b>13.20%</b>

## PRSI 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 £16,000 of all Earnings	Excess of Earnings over £16,000 and under £16,700	Excess of Earnings over £16,700 and under £18,000
--	--	--	--

<b>B1</b> Employer	2.01%	2.01%	2.01%
Employee	3.15%	1.90%	1.00%
<b>Total</b>	<b>5.16%</b>	<b>3.91%</b>	<b>3.01%</b>

<b>B2</b> Employer	2.01%	2.01%	2.01%
Employee	Nil	Nil	Nil
<b>Total</b>	<b>2.01%</b>	<b>2.01%</b>	<b>2.01%</b>

<b>B3</b> Employer	4.26%	3.01%	3.01%
Employee	0.90%	0.90%	Nil
<b>Total</b>	<b>5.16%</b>	<b>3.91%</b>	<b>3.01%</b>



# PRSI CLASS

# C

## People within Class C:

Commissioned Army Officers; Permanent members of the Army Nursing Service.

## Class C Benefits:

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

# PRSI 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.

# C

	First	Excess of	Excess of
	£16,000	Earnings	Earnings
	of all	over	over
	Earnings	£16,000	£16,700
		and under	and under
		£16,700	£18,000

<b>C1</b>	Employer	1.85%	1.85%	1.85%
	Employee	3.15%	1.90%	1.00%
	Total	5.00%	3.75%	2.85%
<b>C2</b>	Employer	1.85%	1.85%	1.85%
	Employee	Nil	Nil	Nil
	Total	1.85%	1.85%	1.85%
<b>C3</b>	Employer	4.10%	2.85%	2.85%
	Employee	0.90%	0.90%	Nil
	Total	5.00%	3.75%	2.85%

# D

	First	Excess of	Excess of
	£16,000	Earnings	Earnings
	of all	over	over
	Earnings	£16,000	£16,700
		and under	and under
		£16,700	£18,000

<b>D1</b>	Employer	2.35%	2.35%	2.35%
	Employee	3.15%	1.90%	1.00%
	Total	5.50%	4.25%	3.35%
<b>D2</b>	Employer	2.35%	2.35%	2.35%
	Employee	Nil	Nil	Nil
	Total	2.35%	2.35%	2.35%
<b>D3</b>	Employer	4.60%	3.35%	3.35%
	Employee	0.90%	0.90%	Nil
	Total	5.50%	4.25%	3.35%

# PRSI CLASS

# E

## People within Class E:

Outworkers (except male weavers) not employed under a contract of service; part-time share fishermen not employed under a contract of service; Certain Ministers of Religion.

### Class E Benefits:

- Disability Benefit
- Maternity 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.

# PRSI CLASS

# F

## People within Class F:

Outworkers (except male weavers) employed under a contract of service.

### Class F Benefits:

- Disability Benefit
- Maternity 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.

# E

	First	Excess of	Excess of
	Earnings	Earnings	Earnings
	£16,000	over	over
	of all	£16,000	£16,700
	Earnings	and under	and under
		£16,700	£18,000

<b>E1</b>	Employer	8.12%	8.12%	8.12%
	Employee	6.08%	4.83%	1.00%
	Total	14.20%	12.95%	9.12%
<b>E2</b>	Employer	8.12%	8.12%	8.12%
	Employee	Nil	Nil	Nil
	Total	8.12%	8.12%	8.12%
<b>E3</b>	Employer	10.37%	9.12%	9.12%
	Employee	3.83%	3.83%	Nil
	Total	14.20%	12.95%	9.12%

# F

	First	Excess of	Excess of
	Earnings	Earnings	Earnings
	£16,000	over	over
	of all	£16,000	£16,700
	Earnings	and under	and under
		£16,700	£18,000

<b>F1</b>	Employer	8.62%	8.62%	8.62%
	Employee	6.08%	4.83%	1.00%
	Total	14.70%	13.45%	9.62%
<b>F2</b>	Employer	8.62%	8.62%	8.62%
	Employee	Nil	Nil	Nil
	Total	8.62%	8.62%	8.62%
<b>F3</b>	Employer	10.87%	9.62%	9.62%
	Employee	3.83%	3.83%	Nil
	Total	14.70%	13.45%	9.62%

# PRSI CLASS

# G

## People within Class G:

Outworker male weavers who are not employed under a contract of service.

### Class G Benefits:

- Unemployment Benefit
- Disability 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.

# PRSI 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.

# G

	First	Excess of	Excess of
	Earnings	Earnings	Earnings
	£16,000	over	over
	of all	£16,000	£16,700
	Earnings	and under	and under
		£16,700	£18,000

<b>G1</b>	Employer	11.30%	11.30%	11.30%
	Employee	7.75%	6.50%	1.00%
	Total	19.05%	17.80%	12.30%
<b>G2</b>	Employer	11.30%	11.30%	11.30%
	Employee	Nil	Nil	Nil
	Total	11.30%	11.30%	11.30%
<b>G3</b>	Employer	13.55%	12.30%	12.30%
	Employee	5.50%	5.50%	Nil
	Total	19.05%	17.80%	12.30%

# H

	First	Excess of	Excess of
	Earnings	Earnings	Earnings
	£16,000	over	over
	of all	£16,000	£16,700
	Earnings	and under	and under
		£16,700	£18,000

<b>H1</b>	Employer	11.30%	11.30%	11.30%
	Employee	7.65%	6.40%	1.00%
	Total	18.95%	17.70%	12.30%
<b>H2</b>	Employer	11.30%	11.30%	11.30%
	Employee	Nil	Nil	Nil
	Total	11.30%	11.30%	11.30%
<b>H3</b>	Employer	13.55%	12.30%	12.30%
	Employee	5.40%	5.40%	Nil
	Total	18.95%	17.70%	12.30%



# PRSI CLASS

# J

## People within Class J:

People insured for Occupational Injuries Benefits and Health only (for example, employed people over age 66 or people whose employment is of a subsidiary nature or of inconsiderable extent).

## Class J Benefits:

- Occupational Injuries Benefits.

# PRSI 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:

- No Social Welfare Benefits
- Health services which are administered by the regional health boards. Enquiries about entitlements should be made to them.

# J

	First £16,000 of all Earnings	Excess of Earnings over £16,000 and under £16,700	Excess of Earnings over £16,700 and under £18,000
--	--	--	--

<b>J1</b>	Employer	0.50%	0.50%	0.50%
	Employee	2.25%	1.00%	1.00%
	Total	2.75%	1.50%	1.50%
<b>J2</b>	Employer	0.50%	0.50%	0.50%
	Employee	Nil	Nil	Nil
	Total	0.50%	0.50%	0.50%
<b>J3</b>	Employer	2.75%	1.50%	1.50%
	Employee	Nil	Nil	Nil
	Total	2.75%	1.50%	1.50%

# K

	First £16,000 of all Earnings	Excess of Earnings over £16,000 and under £16,700	Excess of Earnings over £16,700 and under £18,000
--	--	--	--

<b>K1</b>	Employer	Nil	Nil	Nil
	Employee	2.25%	1.00%	1.00%
	Total	2.25%	1.00%	1.00%

<b>K2</b>	}	No contribution is payable
<b>K3</b>		Record under Class M

**PRSI 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.

**PRSI CLASS****N****People within Class N:**

Seamen who are EC nationals employed aboard a ship flying the Irish flag which is either a foreign-going ship or a ship engaged in regular trade on foreign stations.

**Class N 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.

**N**

	First	Excess of	Excess of
		Earnings	Earnings
		over	over
		£16,000	£16,700
		and under	and under
		£16,700	£18,000
	of all		
	Earnings		

<b>N1</b>	Employer	12.10%	12.10%	12.10%
	Employee	7.75%	6.50%	1.00%
	<b>Total</b>	<b>19.85%</b>	<b>18.60%</b>	<b>13.10%</b>
<b>N2</b>	Employer	12.10%	12.10%	12.10%
	Employee	Nil	Nil	Nil
	<b>Total</b>	<b>12.10%</b>	<b>12.10%</b>	<b>12.10%</b>
<b>N3</b>	Employer	14.35%	13.10%	13.10%
	Employee	5.50%	5.50%	Nil
	<b>Total</b>	<b>19.85%</b>	<b>18.60%</b>	<b>13.10%</b>

**PRSI 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

**Voluntary Contributions**

High rate	6.6%
Low rate	2.6%
The 'ceiling' for voluntary contributions is the same as for PRSI generally, that is £16,700.	
If your income was less than £4,750 in the 1988/89 tax year you must pay your voluntary contribution as a percentage of £4,750.	

**S**

	First £16,000 of all Earnings	Excess of Earnings over £16,000 and under £16,700	Excess of Earnings over £16,700 and under £18,000
--	--	--	--

<b>S1</b>	6.25%	5.00%	1.00%
<b>S2</b>	Nil	Nil	Nil
<b>S3</b>	4.00%	4.00%	Nil



# PAYMENTS FROM HEALTH BOARDS

For further details of the Health schemes set out on pages 33 to 35 please contact your local Health Board; **do not contact** the Department of Social Welfare.

FROM 24th JULY, 1989:

## 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	£ 1.70
Increase for 1st and 2nd child	£ 2.40
Increase for 3rd and other children	£ 2.00

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

Increase for blind pensioner	£16.20
Increase for blind married couple	£32.20
Increase for 1st and 2nd child	£ 2.90
Increase for 3rd and other children	£ 2.80

## Allowances and Grants

**INFECTIOUS  
DISEASES:  
WEEKLY  
MAINTENANCE  
ALLOWANCE**

**DISABLED  
PERSONS:  
WEEKLY  
MAINTENANCE  
ALLOWANCE**

Maximum personal rate	£47.50	£47.20
Increase for dependent spouse	£38.70	£26.90
Increase for 1st and 2nd child	£10.60	£10.00
Increase for 3rd and other children	£11.20	£10.00

### OTHER ALLOWANCES AND GRANTS

MOBILITY ALLOWANCE:		£360.00 per year
DOMICILIARY CARE ALLOWANCE:	Maximum personal rate	£79.00 per month
MATERNITY CASH GRANT:	For medical card holders	£ 8.00
MOTORISED TRANSPORT GRANT:	For disabled people, up to	£1,500

FROM 1 JUNE 1989

## Charges in Public Hospitals

**PRIVATE  
PER DAY:**

**SEMI-PRIVATE  
PER DAY:**

Health Board Regional Hospitals and Voluntary Teaching Hospitals	£96.00	£70.00
Health Board County Hospitals and Voluntary Non-Teaching Hospitals	£73.50	£55.00
Health Board District Hospitals	£36.00	£27.50

Everyone is entitled to hospital services as an in-patient in a public ward or as an out-patient at a public clinic but people whose income in the year ended 5th April, 1989 was £16,000 or more are liable for consultants' fees.

A single £10 charge is due for the first visit to an out-patient or casualty department. A charge of £10 per day, subject to a maximum of £100, is due for in-patient services. Medical card holders and others are excluded. Further information is available from the Health Boards.

FROM 1 JANUARY 1989

## Means Test for Medical Card (weekly income guide)

	UNDER 66	66-79	80 OR OVER
Single person living alone	£ 72.00	£ 77.50	£ 81.00
Single person living with family	£ 62.00	£ 67.00	£ 70.00
Married couple	£103.50	£115.00	£121.00
<b>Other allowances, for all age groups:</b>			
Allowance per child under 16 years			£ 12.00
Allowance for other dependants			£ 13.50
Allowance for outgoings on house, excess over			£ 12.00
Reasonable expenses necessarily incurred in travelling to work, excess over			£ 10.50

FROM 1 JULY 1989

## Contribution towards the cost in approved Private Nursing Homes

PER DAY:

Homes providing nursing care only	£ 6.78
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## Refund Scheme for Drugs

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.