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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.

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	£43.60
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39 - 47 contributions	£41.90
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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		£28.20
	Child dependants	HALF RATE*	FULL RATE
	1st and 2nd child	£ 5.30	£10.60
	3rd and other children	£ 4.65	£ 9.30

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:

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 which is:-

£51.00

£52.10

£55.50

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.

CONTRIBUTIONS
48 or over

£51.00

£52.10

£55.50

42 - 47

£50.30

£51.20

£54.60

36 - 41

£49.60

£50.60

£54.10

30 - 35

£48.80

£49.90

£53.30

24 - 29

£48.30

£49.30

£52.70

INCREASES FOR CHILD DEPENDANTS:

1st and 2nd child

£13.90

£14.10

£14.10

3rd and other children

£14.50

£14.60

£14.60

Living alone allowance

£ 3.80

£ 3.80

Orphan's Contributory Allowance

RATE PER
WEEK:

Orphan

£32.20

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	£56.80	£60.60
42 - 47	£55.90	£59.80
36 - 41	£55.00	£59.00
30 - 35	£54.10	£58.10
24 - 29	£53.30	£57.40
20 - 23 (Old age contributory pension only)	£52.40	£56.20

INCREASES FOR DEPENDANTS:

Adult dependant under 66	£36.20	
Adult dependant 66 or over	£42.40	
Child dependants	HALF RATE *See Page 4	FULL RATE
1st and 2nd Child	£ 5.90	£11.80
3rd and other children	£ 5.15	£10.30
Living alone allowance		£ 3.80

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

£43.60 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 6 April 1988 to 1 April 1989 the relevant income tax year is the 1986/87 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

£50.00

£51.00

INCREASES
FOR
DEPENDANTS:

Adult dependant

£32.40

£33.10

1st and 2nd child

£11.60

£11.80

3rd and other children

£10.10

£10.30

HALF RATE
*See Page 4

1st and 2nd child

£ 5.80

£ 5.90

3rd and other children

£ 5.05

£ 5.15

Living alone allowance for pensioner over 66

£ 3.80

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 Enterprise Allowance Scheme (Department of Labour) 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 £66 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 1988 the relevant income tax year is the 1986/87 year. From 4 January, 1989 it will be the 1987/88 income tax year.

EXAMPLE:

If your reckonable earnings were:	Rate per week:
£ 7,000	£ 8.90
£ 9,000	£13.70
£11,000	£18.50

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.

OCCUPATIONAL INJURIES BENEFITS

Under the occupational injuries insurance 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		£59.90
INCREASES FOR DEPENDANTS:	Adult dependant	£28.20
	1st and 2nd child	£10.60
	3rd and other children	£ 9.30
HALF RATE *See Page 4	1st and 2nd child	£ 5.30
	3rd and other children	£ 4.65

Disablement Benefit

RATE PER
WEEK:
BENEFICIARY
UNDER 66

RATE PER
WEEK:
BENEFICIARY
66 OR OVER

95% TO 100% DISABLEMENT	Maximum personal pension	£66.70	£68.20
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20% to 94% DISABLEMENT	People assessed as disabled between 20% and 94% are paid reduced rate pensions
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1% to 19% DISABLEMENT	Maximum (19%) lump sum	£4,640	£4,720
	People assessed as disabled between 1% and 18% are paid reduced lump sums.		

Unemployability Supplement

RATE PER
WEEK:

Personal rate	– under 66	£43.60
	– 66 or over	£44.50

INCREASES FOR DEPENDANTS:	Adult dependant	£28.20
	1st and 2nd child	£10.60
	3rd and other children	£ 9.30

HALF RATE: *See Page 4	1st and 2nd child	£ 5.30
	3rd and other children	£ 4.65

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	£26.70	£27.20
	Reduced standard rate	£13.35	£13.60
SEVERE DISABLEMENT	Rate payable to severely disabled people	£40.05	£40.80
EXCEPTIONALLY SEVERE DISABLEMENT	Rate payable to exceptionally severely disabled people	£53.40	£54.30

Death Benefit

RATE PER WEEK:
BENEFICIARY UNDER 66

RATE PER WEEK:
BENEFICIARY 66 OR OVER

Pension for a widow or invalided widower dependent on deceased			£64.70	£66.10
Increase for 1st and 2nd child			£13.90	£14.10
Increase for 3rd and other children			£14.50	£14.60
DEPENDENT PARENTS' PENSIONS:	Where deceased was unmarried:	• one parent	£64.70	£66.10
		• other parent	£28.80	£29.50
	Where deceased was married:	to each parent	£28.80	£29.50
Living alone allowance for pensioner over 66				£ 3.80

Orphan's Pension	£34.10 per week	
Lump sum for a widower dependent on deceased	£3,380	£3,440
Funeral Grant (Lump Sum)	£230.00	

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 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.

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).

Supplementary Welfare Allowance

RATE PER WEEK:

Maximum personal rate		£37.80
INCREASES FOR DEPENDANTS:	Adult dependant	£25.40
	1st and 2nd child	£ 9.50
	3rd and other children	£ 8.00
HALF RATE*	1st and 2nd child	£ 4.75
	3rd and other children	£ 4.00

*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.

Unemployment Assistance Urban

RATE PER
WEEK:
SHORT TERM

RATE PER
WEEK:
LONG TERM

Maximum personal rate		£39.00	£42.00
INCREASES FOR DEPENDANTS:	Adult dependant	£26.10	£28.00
	1st and 2nd child	£ 9.50	£10.20
	3rd and other children	£ 8.00	£ 8.40
HALF RATE *See Page 14	1st and 2nd child	£ 4.75	£ 5.10
	3rd and other children	£ 4.00	£ 4.20

Unemployment Assistance Non-Urban

RATE PER
WEEK:
SHORT TERM

RATE PER
WEEK:
LONG TERM

Maximum personal rate		£37.80	£40.70
INCREASES FOR DEPENDANTS:	Adult dependant	£25.40	£27.40
	1st and 2nd child	£ 9.50	£10.20
	3rd and other children	£ 8.00	£ 8.40
HALF RATE *See Page 14	1st and 2nd child	£ 4.75	£ 5.10
	3rd and other children	£ 4.00	£ 4.20

Family Income Supplement (FIS)

To qualify for FIS.

- you must work full-time (at least 24 hours a week) for an employer and
- you must be getting child benefit and
- your average weekly family income (gross) must be below a fixed amount.

If you have:	and your family income is less than:	you could claim (weekly) up to:
1 child	£108	£16
2 children	£131	£23
3 children	£154	£30
4 children	£177	£37
5 children or more	£200	£44

Example:

If you have 4 children and your family income is £117 a week, your FIS would be calculated as follows:

Fixed Amount		£177
Family Income		<u>£117</u>
Difference		£ 60
FIS = £60 ÷ 2	=	£30 per week

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 £4.50 the maximum allowance is the new rent less £4.50.

A married tenant whose means are £99.00 a week or less can qualify for the maximum allowance. A single or widowed tenant whose means are £57.00 a week or less can qualify for the maximum allowance. Reduced allowances may be payable to tenants whose means exceed these limits.

Widow's Non-Contributory Pension/ Deserted Wife'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	£47.60	£48.50
Over	£ 6.00 and up to £ 8.00	£45.60	£46.50
Over	£ 8.00 and up to £10.00	£43.60	£44.50
Over	£10.00 and up to £12.00	£41.60	£42.50
Over	£12.00 and up to £14.00	£39.60	£40.50
Over	£14.00 and up to £16.00	£37.60	£38.50
Over	£16.00 and up to £18.00	£35.60	£36.50
Over	£18.00 and up to £20.00	£33.60	£34.50
Over	£20.00 and up to £22.00	£31.60	£32.50
Over	£22.00 and up to £24.00	£29.60	£30.50
Over	£24.00 and up to £26.00	£27.60	£28.50
Over	£26.00 and up to £28.00	£25.60	£26.50
Over	£28.00 and up to £30.00	£23.60	£24.50
Over	£30.00 and up to £32.00	£21.60	£22.50
Over	£32.00 and up to £34.00	£19.60	£20.50
Over	£34.00 and up to £36.00	£17.60	£18.50
Over	£36.00 and up to £38.00	£15.60	£16.50
Over	£38.00 and up to £40.00	£13.60	£14.50
Over	£40.00 and up to £42.00	£11.60	£12.50
Over	£42.00 and up to £44.00	£ 9.60	£10.50
Over	£44.00 and up to £46.00	£ 7.60	£ 8.50
Over	£46.00 and up to £48.00	£ 5.60	£ 6.50
Over	£48.00 and up to £50.00	£ 3.60	£ 4.50
Over	£50.00	Nil (See Note 1)	Nil

NOTE 1: Depending on the amount of her weekly means over £50.00 a woman with children may receive a reduced payment.

NOTE 2: In certain circumstances, a woman can earn more than the amounts shown in the table, and still qualify for payment.

INCREASES TO ABOVE

RATE PER WEEK:

		UNDER 66	OVER 66
INCREASES FOR CHILDREN:	1st and 2nd child	£12.50	£12.80
	3rd and other children	£13.10	£13.40
	Living alone allowance for pensioner over 66		£ 3.80
	Extra allowance for pensioner aged 80 or over		£ 3.60

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	£48.50	£24.40
Over £ 6.00	and up to £ 8.00	£46.50	£23.40
Over £ 8.00	and up to £10.00	£44.50	£22.40
Over £10.00	and up to £12.00	£42.50	£21.40
Over £12.00	and up to £14.00	£40.50	£20.40
Over £14.00	and up to £16.00	£38.50	£19.40
Over £16.00	and up to £18.00	£36.50	£18.40
Over £18.00	and up to £20.00	£34.50	£17.40
Over £20.00	and up to £22.00	£32.50	£16.40
Over £22.00	and up to £24.00	£30.50	£15.40
Over £24.00	and up to £26.00	£28.50	£14.40
Over £26.00	and up to £28.00	£26.50	£13.40
Over £28.00	and up to £30.00	£24.50	£12.40
Over £30.00	and up to £32.00	£22.50	£11.40
Over £32.00	and up to £34.00	£20.50	£10.40
Over £34.00	and up to £36.00	£18.50	£ 9.40
Over £36.00	and up to £38.00	£16.50	£ 8.40
Over £38.00	and up to £40.00	£14.50	£ 7.40
Over £40.00	and up to £42.00	£12.50	£ 6.40
Over £42.00	and up to £44.00	£10.50	£ 5.40
Over £44.00	and up to £46.00	£ 8.50	£ 4.40
Over £46.00	and up to £48.00	£ 6.50	£ 3.40
Over £48.00	and up to £50.00	£ 4.50	£ 2.40
Over £50.00	and up to £52.00	£ 2.50	£ 1.40
Over £52.00		Nil (See Note 3)	Nil

NOTE 3: Depending on the amount of his/her weekly means over £52.00 a pensioner with children may receive a reduced pension.

INCREASES TO ABOVE

RATE PER WEEK:

INCREASES FOR CHILDREN:	1st and 2nd child	£10.50
	3rd and other children	£ 8.70
HALF RATE *See Page 14	1st and 2nd child	£ 5.25
	3rd and other children	£ 4.35
Living alone allowance for pensioner over 66		£ 3.80
Extra allowance for pensioner aged 80 or over		£ 3.60

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	£60.10
Over	£ 6.00	and up to £ 8.00	£58.10
Over	£ 8.00	and up to £10.00	£56.10
Over	£10.00	and up to £12.00	£54.10
Over	£12.00	and up to £14.00	£52.10
Over	£14.00	and up to £16.00	£50.10
Over	£16.00	and up to £18.00	£48.10
Over	£18.00	and up to £20.00	£46.10
Over	£20.00	and up to £22.00	£44.10
Over	£22.00	and up to £24.00	£42.10
Over	£24.00	and up to £26.00	£40.10
Over	£26.00	and up to £28.00	£38.10
Over	£28.00	and up to £30.00	£36.10
Over	£30.00	and up to £32.00	£34.10
Over	£32.00	and up to £34.00	£32.10
Over	£34.00	and up to £36.00	£30.10
Over	£36.00	and up to £38.00	£28.10
Over	£38.00	and up to £40.00	£26.10
Over	£40.00	and up to £42.00	£24.10
Over	£42.00	and up to £44.00	£22.10
Over	£44.00	and up to £46.00	£20.10
Over	£46.00	and up to £48.00	£18.10
Over	£48.00	and up to £50.00	£16.10
Over	£50.00	and up to £52.00	£14.10
Over	£52.00	and up to £54.00	£12.10
Over	£54.00	and up to £56.00	£10.10
Over	£56.00	and up to £58.00	£ 8.10
Over	£58.00	and up to £60.00	£ 6.10
Over	£60.00	and up to £62.00	£ 4.10
Over	£62.00	and up to £64.00	£ 2.10
Over	£64.00		Nil (See Note 4)

NOTE 4: Depending on the amount of her weekly means over £64.00, an unmarried mother with two or more children may receive a reduced allowance.

NOTE 5: In certain circumstances, a woman can earn more than the amounts shown in the table, and still qualify for an allowance.

INCREASES TO ABOVE

Increase for 2nd child £12.50

Increase for 3rd and other children £13.10

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	£42.00	£27.10
Over	£ 1.00 and up to £ 3.00	£40.00	£25.10
Over	£ 3.00 and up to £ 5.00	£38.00	£23.10
Over	£ 5.00 and up to £ 7.00	£36.00	£21.10
Over	£ 7.00 and up to £ 9.00	£34.00	£19.10
Over	£ 9.00 and up to £11.00	£32.00	£17.10
Over	£11.00 and up to £13.00	£30.00	£15.10
Over	£13.00 and up to £15.00	£28.00	£13.10
Over	£15.00 and up to £17.00	£26.00	£11.10
Over	£17.00 and up to £19.00	£24.00	£ 9.10
Over	£19.00 and up to £21.00	£22.00	£ 7.10
Over	£21.00 and up to £23.00	£20.00	£ 5.10
Over	£23.00 and up to £25.00	£18.00	£ 3.10
Over	£25.00 and up to £27.00	£16.00	Nil
Over	£27.00 and up to £29.00	£14.00	Nil
Over	£29.00 and up to £31.00	£12.00	Nil
Over	£31.00 and up to £33.00	£10.00	Nil
Over	£33.00 and up to £35.00	£ 8.00	Nil
Over	£35.00 and up to £37.00	£ 6.00	Nil
Over	£37.00 and up to £39.00	£ 4.00	Nil
Over	£39.00 and up to £41.00	£ 2.00	Nil

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.
- If you live in the Cork area medical certificates can be lodged at the
Employment Exchange, Union Quay, Cork.
- 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!

OTHER PAYMENTS

Child Benefit

RATES PER MONTH

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

Prescribed Relative Allowance

£27.20 per week

Free Electricity Allowance

INDIVIDUAL
ACCOUNT:

April/May to August/September or
May/June to September/October:

200 units each two-month
billing period

Remainder of year:

300 units each two-month
billing period

GROUP
ACCOUNT:

£10.50 per month

Free Bottled Gas Refill Allowance

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

PRSI CONTRIBUTIONS

The rates of PRSI payable from **6 April 1988** 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 £15,500 only. The social insurance portion of PRSI is payable on earnings up to £16,200. **The 1% Employment and Training Levy continues to be payable on all earnings over £16,200.**

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:—

1. Men and women insurable as the standard rate for that class.
2. 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.
3. Men and women who hold medical cards. These do not pay the Health Contribution and the Employment and Training Levy. In the case of an employee, the employer pays them instead.

CONTRIBUTIONS FOR EMPLOYEES

These contributions are payable on gross earnings, less allowable superannuation.

CONTRIBUTIONS FOR THE SELF-EMPLOYED

From 6 April 1988 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 contribution of 3% of reckonable income or £208, whichever is greater.
- 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.

PRSI CLASS**B****People within Class B:**

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

Class B Benefits:

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

A

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

A1	Employer	12.40%	12.40%
	Employee	7.75%	6.50%
	Total	20.15%	18.90%
A2	Employer	12.40%	12.40%
	Employee	Nil	Nil
	Total	12.40%	12.40%
A3	Employer	14.65%	13.40%
	Employee	5.50%	5.50%
	Total	20.15%	18.90%

B

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

B1	Employer	2.01%	2.01%
	Employee	3.15%	1.90%
	Total	5.16%	3.91%
B2	Employer	2.01%	2.01%
	Employee	Nil	Nil
	Total	2.01%	2.01%
B3	Employer	4.26%	3.01%
	Employee	0.90%	0.90%
	Total	5.16%	3.91%

PRSI CLASS

C

People within Class C:

Gardaí; 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
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

C1	Employer	1.85%	1.85%
	Employee	3.15%	1.90%
	Total	5.00%	3.75%
C2	Employer	1.85%	1.85%
	Employee	Nil	Nil
	Total	1.85%	1.85%
C3	Employer	4.10%	2.85%
	Employee	0.90%	0.90%
	Total	5.00%	3.75%

D

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

D1	Employer	2.35%	2.35%
	Employee	3.15%	1.90%
	Total	5.50%	4.25%
D2	Employer	2.35%	2.35%
	Employee	Nil	Nil
	Total	2.35%	2.35%
D3	Employer	4.60%	3.35%
	Employee	0.90%	0.90%
	Total	5.50%	4.25%

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
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

E1 Employer	8.12%	8.12%
Employee	6.08%	4.83%
Total	14.20%	12.95%

E2 Employer	8.12%	8.12%
Employee	Nil	Nil
Total	8.12%	8.12%

E3 Employer	10.37%	9.12%
Employee	3.83%	3.83%
Total	14.20%	12.95%

F

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

F1 Employer	8.62%	8.62%
Employee	6.08%	4.83%
Total	14.70%	13.45%

F2 Employer	8.62%	8.62%
Employee	Nil	Nil
Total	8.62%	8.62%

F3 Employer	10.87%	9.62%
Employee	3.83%	3.83%
Total	14.70%	13.45%

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
- 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.

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
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

H

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

G1	Employer	11.30%	11.30%
	Employee	7.75%	6.50%
	Total	19.05%	17.80%

G2	Employer	11.30%	11.30%
	Employee	Nil	Nil
	Total	11.30%	11.30%

G3	Employer	13.55%	12.30%
	Employee	5.50%	5.50%
	Total	19.05%	17.80%

H1	Employer	11.30%	11.30%
	Employee	7.65%	6.40%
	Total	18.95%	17.70%

H2	Employer	11.30%	11.30%
	Employee	Nil	Nil
	Total	11.30%	11.30%

H3	Employer	13.55%	12.30%
	Employee	5.40%	5.40%
	Total	18.95%	17.70%

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
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

J1	Employer	0.50%	0.50%
	Employee	2.25%	1.00%
	Total	2.75%	1.50%
J2	Employer	0.50%	0.50%
	Employee	Nil	Nil
	Total	0.50%	0.50%
J3	Employer	2.75%	1.50%
	Employee	Nil	Nil
	Total	2.75%	1.50%

K

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

K1	Employer	Nil	Nil
	Employee	2.25%	1.00%
	Total	2.25%	1.00%

K2 } No contribution is payable
K3 } 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
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

N1	Employer	12.30%	12.30%
	Employee	7.75%	6.50%
	Total	20.05%	18.80%
N2	Employer	12.30%	12.30%
	Employee	Nil	Nil
	Total	12.30%	12.30%
N3	Employer	14.55%	13.30%
	Employee	5.50%	5.50%
	Total	20.05%	18.80%

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

S

First
£15,500
of all
Earnings

Excess of
Earnings
over
£15,500
and under
£16,200

Voluntary Contributions

High rate	6.6%
Low rate	2.6%
The 'ceiling' for voluntary contributions is the same as for PRSI generally, that is £16,200.	
If your income was less than £4,750 in the 1986/87 tax year you must pay your voluntary contribution as a percentage of £4,750.	

S1	5.25%	4.00%
S2	Nil	Nil
S3	3.00%	3.00%

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.

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	£ 1.60
Increase for 1st and 2nd child	£ 2.30
Increase for 3rd and other children	£ 1.90

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

Increase for blind pensioner	£15.70
Increase for blind married couple	£31.30
Increase for 1st and 2nd child	£ 2.80
Increase for 3rd and other children	£ 2.70

Allowances and Grants

INFECTIOUS
DISEASES:
WEEKLY
MAINTENANCE
ALLOWANCE

DISABLED
PERSONS:
WEEKLY
MAINTENANCE
ALLOWANCE

Maximum personal rate	£46.10	£45.80
Increase for dependent spouse	£37.60	£26.10
Increase for 1st and 2nd child	£10.30	£ 9.50
Increase for 3rd and other children	£10.90	£ 7.80

OTHER ALLOWANCES AND GRANTS

MOBILITY ALLOWANCE:		£350.00 per year
DOMICILIARY CARE ALLOWANCE:	Maximum personal rate	£77.00 per month
MATERNITY CASH GRANT:	For medical card holders	£ 8.00
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	£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, 1988 was £15,500 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.

Means Test for Medical Card (weekly income guide)

UNDER 66

66-79

80 OR OVER

Single person living alone	£ 70.50	£ 76.00	£ 79.50
Single person living with family	£ 60.50	£ 66.00	£ 69.00
Married couple	£101.50	£112.50	£118.50
Other allowances, for all age groups:			
Allowance per child under 16 years			£ 11.50
Allowance for other dependants			£ 13.00
Allowance for outgoings on house, excess over			£ 11.50
Reasonable expenses necessarily incurred in travelling to work, excess over			£ 10.00

Contribution towards the cost in approved Private Nursing Homes

PER DAY:

Homes providing nursing care only

£ 6.45

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.