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This information is intended as a guide only.  
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# SOCIAL INSURANCE PAYMENTS

The social insurance payments listed here 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 social insurance benefit you may be entitled to social assistance.

## 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	£42.30
39 - 47 contributions	£40.70

### Reduced Unemployment Benefit:

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

INCREASES FOR DEPENDANTS:	Adult	£27.40
	1st child	£9.70
	2nd child	£10.80
	3rd - 5th child	£9.00
	6th and other children	£7.20

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

# 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:—

£49.50

£50.60

£53.90

2. If you do not qualify under 1 your rate depends on the average yearly number of PRSI contributions.

48 or over

£49.50

£50.60

£53.90

42 - 47

£48.80

£49.70

£53.00

36 - 41

£48.20

£49.10

£52.50

30 - 35

£47.40

£48.40

£51.70

24 - 29

£46.90

£47.90

£51.20

## INCREASES FOR CHILDREN:

1st child

£12.80

£13.10

£13.10

2nd - 5th child

£14.10

£14.20

£14.20

6th and other children

£12.10

£12.40

£12.40

Living alone allowance

£ 3.70

£ 3.70

# Orphan's Contributory Allowance

RATE PER  
WEEK:

Orphan

£31.30

# 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.

48 or over	£55.10	£58.80
42 - 47	£54.30	£58.10
36 - 41	£53.40	£57.30
30 - 35	£52.50	£56.40
24 - 29	£51.70	£55.70
20 - 23 (Old age contributory pension only)	£50.90	£54.60

INCREASES FOR DEPENDANTS:	Adult under 66	£35.10
	Adult 66 or over	£41.10
	1st child	£10.90
	2nd child	£12.10
	3rd - 5th child	£10.00
	6th and other children	£8.20
Living alone allowance		£3.70

# 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

£42.30 per week

Extra benefit is paid for each child dependant.  
Pay-related benefit may also be payable (see page 8).

## 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 1987 to 1 April 1988 the relevant income tax year is the 1985/86 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

£48.50

£49.50

INCREASES  
FOR  
DEPENDANTS:

Adult

£31.50

£32.10

1st child

£10.80

£10.90

2nd child

£11.80

£12.10

3rd - 5th child

£9.80

£10.00

6th and other children

£8.00

£8.20

Living alone allowance for pensioner over 66

£ 3.70

# Pay-Related Benefit (PRB)

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

A person on the Enterprise Allowance (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 £62 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 1987 the relevant income tax year is the 1985/86 year. From 4 January, 1988 it will be the 1986/87 income tax year.

### EXAMPLE:

If your reckonable earnings were:	Rate per week:
£ 7,000	£9.40
£ 9,000	£14.20
£11,000	£19.00

**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.

# 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 PRSI conditions for these benefits.

Pay-related benefit is payable with injury benefit if the insured person would be entitled to receive disability benefit or maternity allowance were he/she not receiving injury benefit (see page 8).

## Injury Benefit

RATE PER  
WEEK:

Maximum personal rate		£58.20
INCREASES FOR DEPENDANTS:	Adult	£27.40
	1st child	£9.70
	2nd child	£10.80
	3rd - 5th child	£9.00
	6th and other children	£7.20

## Disablement Benefit

RATE PER WEEK: BENEFICIARY UNDER 66	RATE PER WEEK: BENEFICIARY 66 OR OVER
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95% TO 100%: DISABLEMENT	Maximum personal pension	£64.80	£66.20
20% to 94% DISABLEMENT:	Persons assessed as disabled between 20% and 94% are paid reduced rate pensions		
1% to 19% DISABLEMENT	Maximum (19%) Gratuity	[£4,500]	[£4,580]
	Persons assessed as disabled between 1% and 18% are paid reduced gratuities		

## Unemployability Supplement

RATE PER  
WEEK:

Personal rate	— under 66	£42.30
	— 66 or over	£43.20
INCREASES FOR DEPENDANTS:	Adult	£27.40
	1st child	£9.70
	2nd child	£10.80
	3rd - 5th child	£9.00
	6th and other children	£7.20

## 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	£25.90	£26.40
	Reduced standard rate	£12.95	£13.20
SEVERE DISABLEMENT	Rate payable to severely disabled people	£38.85	£39.60
EXCEPTIONALLY SEVERE DISABLEMENT	Rate payable to exceptionally severely disabled people	£51.80	£52.70

## 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			£62.80	£64.20
Increase for 1st child			£12.80	£13.10
Increase for 2nd - 5th child			£14.10	£14.20
Increase for 6th and other children			£12.10	£12.40
Gratuity for a widower dependent on deceased			[£3,280]	[£3,340]
DEPENDENT PARENTS' PENSIONS:	Where deceased was unmarried:	● one parent	£62.80	£64.20
		● other parent	£28.00	£28.60
	Where deceased was married:	to each parent	£28.00	£28.60
Living alone allowance for pensioner over 66				£ 3.70
Orphan's Pension			£33.10 per week	
Funeral Grant .			£220.00	

# SOCIAL ASSISTANCE PAYMENTS

The social assistance payments shown here (pages 14 to 21) are for people who have no insurance, or who have not enough insurance 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.*

## Supplementary Welfare Allowance

RATE PER  
WEEK:

Maximum personal rate	£34.00
Person with 1 adult dependant	£58.70
Person with 1 adult and 1 child dependant	£67.10
Person with 1 adult and 2 child dependants	£76.70
Person with 1 child dependant	£42.90
Person with 2 child dependants	£52.50
Increase for 3rd - 5th child	£7.50
Increase for 6th and other children	£6.00

## Unemployment Assistance Urban

RATE PER  
WEEK:  
SHORT TERM

RATE PER  
WEEK:  
LONG TERM

Maximum personal rate	£35.10	£37.80
Person with 1 adult dependant	£60.40	£65.00
Person with 1 adult and 1 child dependant	£68.80	£74.00
Person with 1 adult and 2 child dependants	£78.40	£84.20
Person with 1 child dependant	£43.90	£47.10
Person with 2 child dependants	£53.50	£57.30
Increase for 3rd - 5th child	£ 7.50	£ 7.90
Increase for 6th and other children	£ 6.00	£ 6.40

## Unemployment Assistance Non-urban

RATE PER  
WEEK:  
SHORT TERM

RATE PER  
WEEK:  
LONG TERM

Maximum personal rate	£34.00	£36.60
Person with 1 adult dependant	£58.70	£63.20
Person with 1 adult and 1 child dependant	£67.10	£72.20
Person with 1 adult and 2 child dependants	£76.70	£82.40
Person with 1 child dependant	£42.90	£46.10
Person with 2 child dependants	£52.50	£56.30
Increase for 3rd - 5th child	£ 7.50	£ 7.90
Increase for 6th and other children	£ 6.00	£ 6.40

# 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 gross weekly family income must be below a fixed amount.

		Your Family Income is less than:	you could claim (weekly) up to:
If you have:	1 child	£104	£16
	2 children	£126	£23
	3 children	£148	£30
	4 children	£170	£37
	5 children	£192	£44

Example:

If you have 4 children and your family income is £110 a week, your FIS would be calculated as follows:

Fixed Amount	£170
Family Income	£110
	<hr/>
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 £4.20 the maximum allowance is the new rent less £4.20.

A married tenant whose means are £96.00 a week or less can qualify for the maximum allowance. A single or widowed tenant whose means are £55.00 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	£46.20	£47.10
Over £ 6.00 and up to £ 8.00	£44.20	£45.10
Over £ 8.00 and up to £10.00	£42.20	£43.10
Over £10.00 and up to £12.00	£40.20	£41.10
Over £12.00 and up to £14.00	£38.20	£39.10
Over £14.00 and up to £16.00	£36.20	£37.10
Over £16.00 and up to £18.00	£34.20	£35.10
Over £18.00 and up to £20.00	£32.20	£33.10
Over £20.00 and up to £22.00	£30.20	£31.10
Over £22.00 and up to £24.00	£28.20	£29.10
Over £24.00 and up to £26.00	£26.20	£27.10
Over £26.00 and up to £28.00	£24.20	£25.10
Over £28.00 and up to £30.00	£22.20	£23.10
Over £30.00 and up to £32.00	£20.20	£21.10
Over £32.00 and up to £34.00	£18.20	£19.10
Over £34.00 and up to £36.00	£16.20	£17.10
Over £36.00 and up to £38.00	£14.20	£15.10
Over £38.00 and up to £40.00	£12.20	£13.10
Over £40.00 and up to £42.00	£10.20	£11.10
Over £42.00 and up to £44.00	£ 8.20	£ 9.10
Over £44.00 and up to £46.00	£ 6.20	£ 7.10
Over £46.00 and up to £48.00	£ 4.20	£ 5.10
Over £48.00 and up to £50.00	£ 2.20	£ 3.10
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 child	£11.60	£11.80
	2nd - 5th child	£12.70	£13.00
	6th and other children	£10.90	£11.10
Living alone allowance for pensioner over 66			£3.70
Extra allowance for pensioner aged 80 or over			£3.50

## 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	£47.10	£23.70
Over £ 6.00 and up to £ 8.00	£45.10	£22.70
Over £ 8.00 and up to £10.00	£43.10	£21.70
Over £10.00 and up to £12.00	£41.10	£20.70
Over £12.00 and up to £14.00	£39.10	£19.70
Over £14.00 and up to £16.00	£37.10	£18.70
Over £16.00 and up to £18.00	£35.10	£17.70
Over £18.00 and up to £20.00	£33.10	£16.70
Over £20.00 and up to £22.00	£31.10	£15.70
Over £22.00 and up to £24.00	£29.10	£14.70
Over £24.00 and up to £26.00	£27.10	£13.70
Over £26.00 and up to £28.00	£25.10	£12.70
Over £28.00 and up to £30.00	£23.10	£11.70
Over £30.00 and up to £32.00	£21.10	£10.70
Over £32.00 and up to £34.00	£19.10	£9.70
Over £34.00 and up to £36.00	£17.10	£8.70
Over £36.00 and up to £38.00	£15.10	£7.70
Over £38.00 and up to £40.00	£13.10	£6.70
Over £40.00 and up to £42.00	£11.10	£5.70
Over £42.00 and up to £44.00	£ 9.10	£4.70
Over £44.00 and up to £46.00	£ 7.10	£3.70
Over £46.00 and up to £48.00	£ 5.10	£2.70
Over £48.00 and up to £50.00	£ 3.10	£1.70
Over £50.00	Nil (See Note 3)	-Nil

**NOTE 3:** Depending on the amount of his/her weekly means over £50.00 a pensioner with children may receive a reduced pension.

INCREASES TO ABOVE		RATE PER WEEK:
INCREASES FOR CHILDREN:	1st child	£9.60
	2nd child	£10.80
	3rd - 5th child	£8.40
	6th and other children	£6.70
Living alone allowance for pensioner over 66		£3.70
Extra allowance for pensioner aged 80 or over		£3.50



# 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	£57.80
Over	£ 6.00	and up to £ 8.00	£55.80
Over	£ 8.00	and up to £10.00	£53.80
Over	£10.00	and up to £12.00	£51.80
Over	£12.00	and up to £14.00	£49.80
Over	£14.00	and up to £16.00	£47.80
Over	£16.00	and up to £18.00	£45.80
Over	£18.00	and up to £20.00	£43.80
Over	£20.00	and up to £22.00	£41.80
Over	£22.00	and up to £24.00	£39.80
Over	£24.00	and up to £26.00	£37.80
Over	£26.00	and up to £28.00	£35.80
Over	£28.00	and up to £30.00	£33.80
Over	£30.00	and up to £32.00	£31.80
Over	£32.00	and up to £34.00	£29.80
Over	£34.00	and up to £36.00	£27.80
Over	£36.00	and up to £38.00	£25.80
Over	£38.00	and up to £40.00	£23.80
Over	£40.00	and up to £42.00	£21.80
Over	£42.00	and up to £44.00	£19.80
Over	£44.00	and up to £46.00	£17.80
Over	£46.00	and up to £48.00	£15.80
Over	£48.00	and up to £50.00	£13.80
Over	£50.00	and up to £52.00	£11.80
Over	£52.00	and up to £54.00	£ 9.80
Over	£54.00	and up to £56.00	£ 7.80
Over	£56.00	and up to £58.00	£ 5.80
Over	£58.00	and up to £60.00	£ 3.80
Over	£60.00		Nil (See Note 4)

**NOTE 4:** Depending on the amount of her weekly means over £60.00, 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 - 5th child £12.70

Increase for 6th and other children £10.90

## 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	£40.30	£26.30
Over £ 1.00 and up to £ 3.00	£38.30	£24.30
Over £ 3.00 and up to £ 5.00	£36.30	£22.30
Over £ 5.00 and up to £ 7.00	£34.30	£20.30
Over £ 7.00 and up to £ 9.00	£32.30	£18.30
Over £ 9.00 and up to £11.00	£30.30	£16.30
Over £11.00 and up to £13.00	£28.30	£14.30
Over £13.00 and up to £15.00	£26.30	£12.30
Over £15.00 and up to £17.00	£24.30	£10.30
Over £17.00 and up to £19.00	£22.30	£ 8.30
Over £19.00 and up to £21.00	£20.30	£ 6.30
Over £21.00 and up to £23.00	£18.30	£ 4.75
Over £23.00 and up to £25.00	£16.30	£ 2.30
Over £25.00 and up to £27.00	£14.30	Nil
Over £27.00 and up to £29.00	£12.30	Nil
Over £29.00 and up to £31.00	£10.30	Nil
Over £31.00 and up to £33.00	£ 8.30	Nil
Over £33.00 and up to £35.00	£ 6.30	Nil
Over £35.00 and up to £37.00	£ 4.30	Nil
Over £37.00 and up to £39.00	£ 2.30	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.
- Certificates for Disability Benefit should be sent to: P.O. Box 1650 Dublin 1.
- 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
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.

## Prescribed Relative Allowance

£26.40 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:	£10.70 per month	

### Free Bottled Gas Refills

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

### Free Telephone Rental

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 1987** are set out below. These contributions are payable on gross earnings, less allowable superannuation.

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

There are special arrangements for paying these elements

- Normally, they are included in the employee's share of the contribution *but* if the employee has a medical card, the employer pays them instead. This is shown in Part 3 of each Class, for example: A3, B3, C3, etc.
- The Health Contribution is payable on earnings up to £15,000 only. The social insurance portion of PRSI is payable on earnings up to £15,500. **The 1% Youth Employment Levy continues to be payable on all earnings over £15,500.**
- A special Employers PRSI Exemption Scheme for 1987/88 applies to certain employees subject to specified conditions. Employees to whom the scheme applies are recorded under A4, A5 or A6 as appropriate — see below.

CLASS		First £15,000 of all Earnings	Excess of Earnings over £15,000 and under £15,500
<b>A</b>			

<b>A1</b>	Employer	12.33%	12.33%
	Employee	7.75%	6.50%
	Total	20.08%	18.83%
<b>A2</b>	Employer	12.33%	12.33%
	Employee	Nil	Nil
	Total	12.33%	12.33%
<b>A3</b>	Employer	14.58%	13.33%
	Employee	5.50%	5.50%
	Total	20.08%	18.83%

CLASS		First £15,000 of all Earnings	Excess of Earnings over £15,000 and under £15,500
<b>A</b>			

<b>A4</b>	Employer	Nil	Nil
	Employee	7.75%	6.50%
	Total	7.75%	6.50%
<b>A5</b>	Employer	Nil	Nil
	Employee	Nil	Nil
	Total	Nil	Nil
<b>A6</b>	Employer	Nil	Nil
	Employee	5.50%	5.50%
	Total	5.50%	5.50%

## CLASS

B

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>B1</b> Employer	1.99%	1.99%
Employee	3.15%	1.90%
Total	5.14%	3.89%

<b>B2</b> Employer	1.99%	1.99%
Employee	Nil	Nil
Total	1.99%	1.99%

<b>B3</b> Employer	4.24%	2.99%
Employee	0.90%	0.90%
Total	5.14%	3.89%

## CLASS

C

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>C1</b> Employer	1.85%	1.85%
Employee	3.15%	1.90%
Total	5.00%	3.75%

<b>C2</b> Employer	1.85%	1.85%
Employee	Nil	Nil
Total	1.85%	1.85%

<b>C3</b> Employer	4.10%	2.85%
Employee	0.90%	0.90%
Total	5.00%	3.75%

## CLASS

D

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>D1</b> Employer	2.28%	2.28%
Employee	3.15%	1.90%
Total	5.43%	4.18%

<b>D2</b> Employer	2.28%	2.28%
Employee	Nil	Nil
Total	2.28%	2.28%

<b>D3</b> Employer	4.53%	3.28%
Employee	0.90%	0.90%
Total	5.43%	4.18%

## CLASS

E

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>E1</b> Employer	8.12%	8.12%
Employee	6.08%	4.83%
Total	14.20%	12.95%

<b>E2</b> Employer	8.12%	8.12%
Employee	Nil	Nil
Total	8.12%	8.12%

<b>E3</b> Employer	10.37%	9.12%
Employee	3.83%	3.83%
Total	14.20%	12.95%

## CLASS

F

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>F1</b>	Employer	8.55%	8.55%
	Employee	6.08%	4.83%
	Total	14.63%	13.38%
<b>F2</b>	Employer	8.55%	8.55%
	Employee	Nil	Nil
	Total	8.55%	8.55%
<b>F3</b>	Employer	10.80%	9.55%
	Employee	3.83%	3.83%
	Total	14.63%	13.38%

## CLASS

G

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

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

## CLASS

H

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

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

## CLASS

J

First  
£15,000  
of all  
EarningsExcess of  
Earnings  
over  
£15,000  
and under  
£15,500

<b>J1</b>	Employer	0.43%	0.43%
	Employee	2.25%	1.00%
	Total	2.68%	1.43%
<b>J2</b>	Employer	0.43%	0.43%
	Employee	Nil	Nil
	Total	0.43%	0.43%
<b>J3</b>	Employer	2.68%	1.43%
	Employee	Nil	Nil
	Total	2.68%	1.43%



**CLASS****K**First  
**£15,000**  
of all  
EarningsExcess of  
Earnings  
over  
**£15,000**  
and under  
**£15,500**

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

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

**CLASS****M**

The M Class should be used for people with nil contribution liability, for example, employees under 16 years of age.

**CLASS****N**First  
**£15,000**  
of all  
EarningsExcess of  
Earnings  
over  
**£15,000**  
and under  
**£15,500**

<b>N1</b>	Employer	12.23%	12.23%
	Employee	7.75%	6.50%
	Total	19.98%	18.73%

<b>N2</b>	Employer	12.23%	12.23%
	Employee	Nil	Nil
	Total	12.23%	12.23%

<b>N3</b>	Employer	14.48%	13.23%
	Employee	5.50%	5.50%
	Total	19.98%	18.73%

**CLASS****L**First  
**£15,000**  
of all  
EarningsExcess of  
Earnings  
over  
**£15,000**  
and under  
**£15,500**

<b>L1</b>	Employer	0.14%	0.14%
	Employee	2.25	1.00%
	Total	2.39%	1.14%

<b>L2</b>	Employer	0.14%	0.14%
	Employee	Nil	Nil
	Total	0.14%	0.14%

<b>L3</b>	Employer	2.39%	1.14%
	Employee	Nil	Nil%
	Total	2.39%	1.14%

## Voluntary Contributions

High rate	6.6%
Low rate	2.6%

The 'ceiling' for voluntary contributions is the same as for PRSI generally, that is £15,500.

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. This is known as the 'floor'.

# PAYMENTS FROM HEALTH BOARDS

For further details of the Health schemes set out on pages 29 to 31 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	£1.50
Increase for 1st child	£2.20
Increase for 2nd - 5th child	£2.20
Increase for 6th and other children	£1.80

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

Increase for blind pensioner	£15.20
Increase for blind married couple	£30.40
Increase for 1st child	£ 2.80
Increase for 2nd child	£ 2.70
Increase for 3rd - 5th child	£ 2.60
Increase for 6th and other children	£ 2.50

## Allowances and Grants

INFECTIOUS  
DISEASES:  
WEEKLY  
MAINTENANCE  
ALLOWANCE

DISABLED  
PERSONS:  
WEEKLY  
MAINTENANCE  
ALLOWANCE

Maximum personal rate	£44.80	£44.50
Increase for dependant spouse	£36.50	£25.30
Increase for 1st child	£ 9.40	£ 8.60
Increase for 2nd child	£10.60	£ 9.90
Increase for 3rd - 5th child	£10.60	£ 7.60
Increase for 6th and other children	£ 8.70	£ 6.10

### OTHER ALLOWANCES AND GRANTS

MOBILITY ALLOWANCE:		£340.00 per year
DOMICILIARY CARE ALLOWANCE:	Maximum personal rate	£ 75.00 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	£93.00	£67.50
Health Board County Hospitals and Voluntary Non-Teaching Hospitals	£71.00	£53.00
Health Board District Hospitals	£35.00	£26.50

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, 1987 was £15,000 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.

## Means Test for Medical Card

(weekly income guide)

UNDER 66

66-79

80 OR OVER

Single person living alone	£68.50	£ 73.50	£ 77.00
Single person living with family	£58.50	£ 63.50	£ 66.50
Married couple	£98.50	£109.00	£115.00
<b>Other allowances, for all age groups:</b>			
Allowance per child under 16 years			£11.00
Allowance for other dependants			£12.50
Allowance for outgoing on house, excess over			£11.00
Reasonable expenses necessarily incurred in travelling to work, excess over			£ 9.50

## Contribution towards the cost in approved Private Nursing Homes

PER DAY:

Homes providing nursing care only	£ 6.25
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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.