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This information is intended as a guide only.
For more details, please contact:
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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 of PRSI paid or credited, over a specified period. If you have less than the maximum number of weeks of 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	£41.10
41 - 47 contributions	£39.55
33 - 40 contributions	£38.00
26 - 32 contributions	£36.75

Reduced Unemployment Benefit:

Lower rates of U.B. are payable after the 156th day of your claim if your P.R.S.I. record falls below a certain level.

INCREASES FOR DEPENDANTS:	Adult	£26.60
	1st child	£ 9.40
	2nd child	£10.50
	3rd - 5th child	£ 8.70
	6th and other children	£ 6.95

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 P.R.S.I. Record. There are 2 ways of qualifying:

1. If there is an average of 39 P.R.S.I. 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:—

£48.10

£49.10

£52.35

2. If you do not qualify under 1 your rate depends on the average yearly number of P.R.S.I. contributions.

48 or over

£48.10

£49.10

£52.35

42 - 47

£47.40

£48.30

£51.50

36 - 41

£46.80

£47.70

£50.95

30 - 35

£46.00

£47.00

£50.20

24 - 29

£45.50

£46.50

£49.70

INCREASES FOR CHILDREN:

1st child

£12.40

£12.75

£12.75

2nd - 5th child

£13.65

£13.80

£13.80

6th and other children

£11.75

£12.05

£12.05

Living alone allowance

£ 3.55

£ 3.55

Orphan's Contributory Allowance

RATE PER
WEEK:

Orphan

£30.40

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	£53.45	£57.10
42 - 47	£52.70	£56.45
36 - 41	£51.80	£55.65
30 - 35	£51.00	£54.75
24 - 29	£50.20	£54.05
20 - 23 (Old age contributory pension only)	£49.40	£53.00

INCREASES FOR DEPENDANTS:

Adult under 66	£34.10
Adult 66 or over	£39.90
1st child	£10.60
2nd child	£11.70
3rd - 5th child	£ 9.75
6th and other children	£ 8.00

Living alone allowance	£ 3.55
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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	Pay-related benefit may also be payable (see page 8)	£41.10 per week
SCHEME FOR WOMEN IN EMPLOYMENT	<p>The amount payable is 70% of a woman's reckonable weekly earnings in the relevant income tax year, subject to a minimum payment of -</p> <p>The allowance is payable for a period of 14 weeks.</p>	£73.90 per week
<p>From 1 April 1986 to 31 March 1987 the relevant income tax year is the 1984/85 year and reckonable earnings are earnings up to £11,000 in that year.</p>		

Invalidity Pension

RATE PER
WEEK:
PENSIONER
UNDER 66

RATE PER
WEEK:
PENSIONER
66 OR OVER

Personal rate		£47.10	£48.05
INCREASES FOR DEPENDANTS:	Adult	£30.60	£31.20
	1st child	£10.45	£10.60
	2nd child	£11.50	£11.70
	3rd - 5th child	£ 9.55	£ 9.75
	6th and other children	£ 7.75	£ 8.00

Living alone allowance for pensioner over 66

£ 3.55

Pay-Related Benefit (P.R.B.)

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 P.R.B. in a lump sum. P.R.B. is not payable to people on systematic short-time work.

AMOUNT OF BENEFIT

P.R.B. is calculated on a person's weekly earnings between £58 and £220 in the relevant income tax year. Weekly earnings are got by dividing by 50 the gross taxable earnings in that year up to a maximum of £11,000.

In 1986 the relevant income tax year is the 1984 / 85 year. From 5 January 1987 it will be 1985/86 income tax year.

The benefit is payable at the following percentage rates:

25% for the first 141 days	}	Sundays are not counted
20% for the next 234 days		

EXAMPLE:

If your reckonable earnings were:	Rate per week first 141 days	Rate per week next 234 days
£ 5,000	£10.50	£ 8.40
£ 7,000	£20.50	£16.40
£ 9,000	£30.50	£24.40
£11,000	£40.50	£32.40

NOTE: There is a benefit limit which may affect your P.R.B. Full details of P.R.B. 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 persons who are injured in the course of their employment, 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 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		£56.50
INCREASES FOR DEPENDANTS:	Adult	£26.60
	1st child	£ 9.40
	2nd child	£10.50
	3rd - 5th child	£ 8.70
	6th and other children	£ 6.95

Disablement Benefit

RATE PER
WEEK:
BENEFICIARY
UNDER 66

RATE PER
WEEK:
BENEFICIARY
66 OR OVER

95% TO 100%: DISABLEMENT	Maximum personal pension	£62.90	£64.30
20% to 94% DISABLEMENT:	Persons assessed as disabled between 20% and 94% are paid reduced rate pensions		
1% to 19% DISABLEMENT	Maximum (19%) Gratuity	[£4,370]	[£4,450]
	Persons assessed as disabled between 1% and 18% are paid reduced gratuities		

Unemployability Supplement

RATE PER
WEEK:

Personal rate	— under 66	£41.10
	— 66 or over	£41.90
INCREASES FOR DEPENDANTS:	Adult	£26.60
	1st child	£ 9.40
	2nd child	£10.50
	3rd - 5th child	£ 8.70
	6th and other children	£ 6.95

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	£25.15	£25.60
	Reduced standard rate	£12.58	£12.86
SEVERE DISABLEMENT	Rate payable to severely disabled people	£37.73	£38.40
EXCEPTIONALLY SEVERE DISABLEMENT	Rate payable to exceptionally severely disabled people	£50.30	£51.20

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			£61.00	£62.30
Increase for 1st child			£12.40	£12.75
Increase for 2nd - 5th child			£13.65	£13.80
Increase for 6th and other children			£11.75	£12.05
Gratuity for a widower dependent on deceased			[£3,180]	[£3,240]
DEPENDENT PARENTS' PENSIONS:	Where deceased was unmarried:	● one parent	£61.00	£62.30
		● other parent	£27.20	£27.75
	Where deceased was married:	to each parent	£27.20	£27.75
Living alone allowance for pensioner over 66				£ 3.55
Orphan's Pension			£32.15 per week	
Funeral Grant			£220.00	

SOCIAL ASSISTANCE PAYMENTS

The social assistance payments shown here (pages 14 to 21) are for persons who have no insurance, or who have not enough insurance for social insurance benefit, or who have exhausted 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 persons who have no means. Where a person has means these rates will be reduced accordingly.

Supplementary Welfare Allowance

RATE PER
WEEK:

Maximum personal rate	£33.00
Person with 1 adult dependant	£56.95
Person with 1 adult and 1 child dependant	£65.10
Person with 1 adult and 2 child dependants	£74.40
Person with 1 child dependant	£41.65
Person with 2 child dependants	£50.95
Increase for 3rd - 5th child	£ 7.25
Increase for 6th and other children	£ 5.80

Unemployment Assistance Urban

RATE PER WEEK: SHORT TERM	RATE PER WEEK: LONG TERM
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Maximum personal rate	£34.05	£36.70
Person with 1 adult dependant	£58.65	£63.15
Person with 1 adult and 1 child dependant	£66.80	£71.85
Person with 1 adult and 2 child dependants	£76.10	£81.75
Person with 1 child dependant	£42.65	£45.70
Person with 2 child dependants	£51.95	£55.60
Increase for 3rd - 5th child	£ 7.25	£ 7.70
Increase for 6th and other children	£ 5.80	£ 6.20

Unemployment Assistance Non-urban

RATE PER WEEK: SHORT TERM	RATE PER WEEK: LONG TERM
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Maximum personal rate	£33.00	£35.50
Person with 1 adult dependant	£56.95	£61.30
Person with 1 adult and 1 child dependant	£65.10	£70.00
Person with 1 adult and 2 child dependants	£74.40	£79.90
Person with 1 child dependant	£41.65	£44.70
Person with 2 child dependants	£50.95	£54.60
Increase for 3rd - 5th child	£ 7.25	£ 7.70
Increase for 6th and other children	£ 5.80	£ 6.20

Family Income Supplement (F.I.S.)

To Qualify for F.I.S.

- you must work full-time for an employer and
and
- you must be getting child benefit
and
- your weekly family income must be below a fixed amount.

If you have:		Your Family Income is less than:	you could claim (weekly) up to:
		£100	£10
1 child			
2 children		£120	£14
3 children		£140	£18
4 children		£160	£22
5 children		£180	£26

Example:

If you have 4 children and your family income is £100 a week, your F.I.S. would be calculated as follows:

Fixed Amount	£160
Family Income	£100
	<hr/>
Difference	£ 60
F.I.S. = £60 ÷ 3	= £20 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 £4.00 the maximum allowance is the new rent less £4.00.

A married tenant whose means are £93.00 a week or less can qualify for the maximum allowance. A single or widowed tenant whose means are £53.00 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	£44.90	£45.75
Over £ 6.00 and up to £ 8.00		£42.90	£43.75
Over £ 8.00 and up to £10.00		£40.90	£41.75
Over £10.00 and up to £12.00		£38.90	£39.75
Over £12.00 and up to £14.00		£36.90	£37.75
Over £14.00 and up to £16.00		£34.90	£35.75
Over £16.00 and up to £18.00		£32.90	£33.75
Over £18.00 and up to £20.00		£30.90	£31.75
Over £20.00 and up to £22.00		£28.90	£29.75
Over £22.00 and up to £24.00		£26.90	£27.75
Over £24.00 and up to £26.00		£24.90	£25.75
Over £26.00 and up to £28.00		£22.90	£23.75
Over £28.00 and up to £30.00		£20.90	£21.75
Over £30.00 and up to £32.00		£18.90	£19.75
Over £32.00 and up to £34.00		£16.90	£17.75
Over £34.00 and up to £36.00		£14.90	£15.75
Over £36.00 and up to £38.00		£12.90	£13.75
Over £38.00 and up to £40.00		£10.90	£11.75
Over £40.00 and up to £42.00		£ 8.90	£ 9.75
Over £42.00 and up to £44.00		£ 6.90	£ 7.75
Over £44.00 and up to £46.00		£ 4.90	£ 5.75
Over £46.00 and up to £48.00		£ 2.90	£ 3.75
Over £48.00		Nil (See Note 1)	Nil

NOTE 1: Depending on the amount of her weekly means over £48.00 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	£11.25	£11.50
	2nd - 5th child	£12.35	£12.65
	6th and other children	£10.60	£10.80
Living alone allowance for pensioner over 66			£ 3.55
Extra allowance for pensioner aged 80 or over			£ 3.35

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	£45.75	£23.00
Over £ 6.00 and up to £ 8.00	£43.75	£22.00
Over £ 8.00 and up to £10.00	£41.75	£21.00
Over £10.00 and up to £12.00	£39.75	£20.00
Over £12.00 and up to £14.00	£37.75	£19.00
Over £14.00 and up to £16.00	£35.75	£18.00
Over £16.00 and up to £18.00	£33.75	£17.00
Over £18.00 and up to £20.00	£31.75	£16.00
Over £20.00 and up to £22.00	£29.75	£15.00
Over £22.00 and up to £24.00	£27.75	£14.00
Over £24.00 and up to £26.00	£25.75	£13.00
Over £26.00 and up to £28.00	£23.75	£12.00
Over £28.00 and up to £30.00	£21.75	£11.00
Over £30.00 and up to £32.00	£19.75	£10.00
Over £32.00 and up to £34.00	£17.75	£ 9.00
Over £34.00 and up to £36.00	£15.75	£ 8.00
Over £36.00 and up to £38.00	£13.75	£ 7.00
Over £38.00 and up to £40.00	£11.75	£ 6.00
Over £40.00 and up to £42.00	£ 9.75	£ 5.00
Over £42.00 and up to £44.00	£ 7.75	£ 4.00
Over £44.00 and up to £46.00	£ 5.75	£ 3.00
Over £46.00 and up to £48.00	£ 3.75	£ 2.00
Over £48.00	Nil (See Note 3)	Nil

NOTE 3: Depending on the amount of his/her weekly means over £48.00 a pensioner with children may receive a reduced pension.

INCREASES TO ABOVE

	RATE PER WEEK:
INCREASES FOR CHILDREN:	
1st child	£ 9.30
2nd child	£10.50
3rd - 5th child	£ 8.15
6th and other children	£ 6.50
Living alone allowance for pensioner over 66	£ 3.55
Extra allowance for pensioner aged 80 or over	£ 3.35

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	£56.15
Over	£ 6.00	and up to £ 8.00	£54.15
Over	£ 8.00	and up to £10.00	£52.15
Over	£10.00	and up to £12.00	£50.15
Over	£12.00	and up to £14.00	£48.15
Over	£14.00	and up to £16.00	£46.15
Over	£16.00	and up to £18.00	£44.15
Over	£18.00	and up to £20.00	£42.15
Over	£20.00	and up to £22.00	£40.15
Over	£22.00	and up to £24.00	£38.15
Over	£24.00	and up to £26.00	£36.15
Over	£26.00	and up to £28.00	£34.15
Over	£28.00	and up to £30.00	£32.15
Over	£30.00	and up to £32.00	£30.15
Over	£32.00	and up to £34.00	£28.15
Over	£34.00	and up to £36.00	£26.15
Over	£36.00	and up to £38.00	£24.15
Over	£38.00	and up to £40.00	£22.15
Over	£40.00	and up to £42.00	£20.15
Over	£42.00	and up to £44.00	£18.15
Over	£44.00	and up to £46.00	£16.15
Over	£46.00	and up to £48.00	£14.15
Over	£48.00	and up to £50.00	£12.15
Over	£50.00	and up to £52.00	£10.15
Over	£52.00	and up to £54.00	£ 8.15
Over	£54.00	and up to £56.00	£ 6.15
Over	£56.00	and up to £58.00	£ 4.15
Over	£58.00	and up to £60.00	£ 2.15
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	£12.35	Increase for 6th and other children	£10.60
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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	£39.15	£25.50
Over	£ 1.00 and up to £ 3.00	£37.15	£23.50
Over	£ 3.00 and up to £ 5.00	£35.15	£21.50
Over	£ 5.00 and up to £ 7.00	£33.15	£19.50
Over	£ 7.00 and up to £ 9.00	£31.15	£17.50
Over	£ 9.00 and up to £11.00	£29.15	£15.50
Over	£11.00 and up to £13.00	£27.15	£13.50
Over	£13.00 and up to £15.00	£25.15	£11.50
Over	£15.00 and up to £17.00	£23.15	£ 9.50
Over	£17.00 and up to £19.00	£21.15	£ 7.50
Over	£19.00 and up to £21.00	£19.15	£ 5.50
Over	£21.00 and up to £23.00	£17.15	£ 3.50
Over	£23.00 and up to £25.00	£15.15	Nil
Over	£25.00 and up to £27.00	£13.15	Nil
Over	£27.00 and up to £29.00	£11.15	Nil
Over	£29.00 and up to £31.00	£ 9.15	Nil
Over	£31.00 and up to £33.00	£ 7.15	Nil
Over	£33.00 and up to £35.00	£ 5.15	Nil
Over	£35.00 and up to £37.00	£ 3.15	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 eight weeks before the date the baby is due.
- Old Age and Retirement Pensions should be claimed three months **before** you qualify.

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 as 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

£25.60 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:	£9.94 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 1986** 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 elements of 1% each — the Health Contribution and the Youth Employment Levy.

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 £14,000 only. The social insurance portion of PRSI is payable on earnings up to £14,700. **The 1% Youth Employment Levy continues to be payable on all earnings over £14,700.**
- A special Employers PRSI Exemption Scheme for 1986/87 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		
A	First £14,000 of all Earnings	Excess of Earnings over £14,000 and under £14,700

A1	Employer	12.33%	12.33%
	Employee	7.50%	6.50%
	Total	19.83%	18.83%
A2	Employer	12.33%	12.33%
	Employee	Nil	Nil
	Total	12.33%	12.33%
A3	Employer	14.33%	13.33%
	Employee	5.50%	5.50%
	Total	19.83%	18.83%

CLASS		
A	First £14,000 of all Earnings	Excess of Earnings over £14,000 and under £14,700

A4	Employer	Nil	Nil
	Employee	7.50%	6.50%
	Total	7.50%	6.50%
A5	Employer	Nil	Nil
	Employee	Nil	Nil
	Total	Nil	Nil
A6	Employer	Nil	Nil
	Employee	5.50%	5.50%
	Total	5.50%	5.50%

CLASS

B

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

B1 Employer	1.99%	1.99%
Employee	2.90%	1.90%
Total	4.89%	3.89%

B2 Employer	1.99%	1.99%
Employee	Nil	Nil
Total	1.99%	1.99%

B3 Employer	3.99%	2.99%
Employee	0.90%	0.90%
Total	4.89%	3.89%

CLASS

C

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

C1 Employer	1.85%	1.85%
Employee	2.90%	1.90%
Total	4.75%	3.75%

C2 Employer	1.85%	1.85%
Employee	Nil	Nil
Total	1.85%	1.85%

C3 Employer	3.85%	2.85%
Employee	0.90%	0.90%
Total	4.75%	3.75%

CLASS

D

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

D1 Employer	2.28%	2.28%
Employee	2.90%	1.90%
Total	5.18%	4.18%

D2 Employer	2.28%	2.28%
Employee	Nil	Nil
Total	2.28%	2.28%

D3 Employer	4.28%	3.28%
Employee	0.90%	0.90%
Total	5.18%	4.18%

CLASS

E

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

E1 Employer	8.12%	8.12%
Employee	5.83%	4.83%
Total	13.95%	12.95%

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

E3 Employer	10.12%	9.12%
Employee	3.83%	3.83%
Total	13.95%	12.95%

CLASS**F**First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

F1 Employer	8.55%	8.55%
Employee	5.83%	4.83%
Total	14.38%	13.38%

F2 Employer	8.55%	8.55%
Employee	Nil	Nil
Total	8.55%	8.55%

F3 Employer	10.55%	9.55%
Employee	3.83%	3.83%
Total	14.38%	13.38%

CLASS**G**First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

G1 Employer	11.30%	11.30%
Employee	7.50%	6.50%
Total	18.80%	17.80%

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

G3 Employer	13.30%	12.30%
Employee	5.50%	5.50%
Total	18.80%	17.80%

CLASS**H**First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

H1 Employer	11.30%	11.30%
Employee	7.40%	6.40%
Total	18.70%	17.70%

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

H3 Employer	13.30%	12.30%
Employee	5.40%	5.40%
Total	18.70%	17.70%

CLASS**J**First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

J1 Employer	0.43%	0.43%
Employee	2.00%	1.00%
Total	2.43%	1.43%

J2 Employer	0.43%	0.43%
Employee	Nil	Nil
Total	0.43%	0.43%

J3 Employer	2.43%	1.43%
Employee	Nil	Nil
Total	2.43%	1.43%

CLASS

K

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

CLASS

L

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

K1 Employer	Nil	Nil%
Employee	2.00%	1.00%
Total	2.00%	1.00%

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

L1 Employer	0.14%	0.14%
Employee	2.00	1.00%
Total	2.14%	1.14%

L2 Employer	0.14%	0.14%
Employee	Nil	Nil
Total	0.14%	0.14%

L3 Employer	2.14%	1.14%
Employee	Nil	Nil%
Total	2.14%	1.14%

CLASS

M

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

CLASS

N

First
£14,000
of all
EarningsExcess of
Earnings
over
£14,000
and under
£14,700

N1 Employer	12.23%	12.23%
Employee	7.50%	6.50%
Total	19.73%	18.73%

N2 Employer	12.23%	12.23%
Employee	Nil	Nil
Total	12.23%	12.23%

N3 Employer	14.23%	13.23%
Employee	5.50%	5.50%
Total	19.73%	18.73%

Voluntary Contributions

Full rate	6.6%
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Reduced rate	2.6%
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The 'ceiling' for voluntary contributions is the same as for PRSI generally, that is **£14,700**

If your income is less than **£3,560** you must pay your voluntary contribution as a percentage of £3,560. 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	£ 1.45
Increase for 1st child	£ 2.15
Increase for 2nd - 5th child	£ 2.10
Increase for 6th and other children	£ 1.70

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

Increase for blind pensioner	£14.80
Increase for blind married couple	£29.60
Increase for 1st child	£ 2.70
Increase for 2nd child	£ 2.65
Increase for 3rd - 5th child	£ 2.55
Increase for 6th and other children	£ 2.45

Allowances and Grants

INFECTIOUS
DISEASES:
WEEKLY
MAINTENANCE
ALLOWANCE

DISABLED
PERSONS:
WEEKLY
MAINTENANCE
ALLOWANCE

Maximum personal rate	£43.50	£43.20
Increase for dependant spouse	£35.45	£24.55
Increase for 1st child	£ 9.15	£ 8.35
Increase for 2nd child	£10.30	£ 9.55
Increase for 3rd - 5th child	£10.30	£ 7.40
Increase for 6th and other children	£ 8.45	£ 5.90

OTHER ALLOWANCES AND GRANTS

MOBILITY ALLOWANCE:		£330.00 per year
DOMICILIARY CARE ALLOWANCE:	Maximum personal rate	£ 73.00 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	£88.00	£63.50
Health Board County Hospitals and Voluntary Non-Teaching Hospitals	£67.00	£50.00
Health Board District Hospitals	£33.00	£25.00

Everyone is entitled to hospital services free of charge as an in-patient in a public ward or as an out-patient at a public clinic except that, those people whose income in the year ended 5th April, 1986 was £14,500 or more, are liable for the consultant's fees involved in their treatment.

Means Test for Medical Card

(weekly income guide)

UNDER 66

66-79

80 OR OVER

Single person living alone	£66.50	£ 71.50	£ 74.50
Single person living with family	£56.50	£ 61.50	£ 64.50
Married couple	£95.50	£105.50	£111.50
Other allowances, for all age groups:			
Allowance per child under 16 years			£10.50
Allowance for other dependants			£12.00
Allowance for outgoing on house, excess over			£10.50
Reasonable expenses necessarily incurred in travelling to work, excess over			£ 9.00

Contribution towards the cost in approved Private Nursing Homes

PER DAY

Homes providing nursing care only	£ 6.00
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Refund Scheme for Drugs

A person who incurs expenditure of more than £28 on medicines prescribed by a medical practitioner for use in respect of any calendar month can get a refund from the health board of the amount in excess of £28.