Tax Strategy Group
Social Protection Package –Budget 2016 Issues

Introduction

1. At end July 2015, there were over 1,412,000 persons in receipt of a weekly welfare payment in respect of 2,152,000 beneficiaries, as well as a further 612,000 families in receipt of a monthly child benefit payment in respect of 1,168,000 children. The scale of these numbers means that the payments and services operated by the Department of Social Protection (DSP) impact, either directly or indirectly, on the lives of everybody in the State in one way or another.

   This paper begins by examining the general role of social transfers[1] and details progress towards the national social target for poverty reduction. The social impact of the crisis and the poverty alleviation effects of social transfers are briefly discussed. The stabilising effect of social transfers on the economy, and the impact of social transfers on poverty and income inequality have been comprehensively addressed previously in both the *Social Protection Package - 2015 Budget Issues*[2] paper to the Tax Strategy Group, and in Chapter 1 of the Department's *Comprehensive Review of Expenditure 2015 – 2017*[3].

   The paper presents overall DSP expenditure by its various programmes. Budget 2016 is discussed in the context of the Government's Spring Statement and the 2016 expenditure ceiling.

   The paper concludes by outlining the Government commitment to carry out a social impact assessment of the main tax and welfare measures by a cross-Departmental body led by the Departments of Finance, Social Protection, and Public Expenditure and Reform before the publishing of budgets. As part of this commitment, this paper lists a range of illustrative welfare Budget measures and provides, in the Appendix, the distributive and poverty impact of these measures, in order to better inform understanding of the social impact of welfare budgetary policy.

Role of Social Transfers

2. Social transfers play a pivotal role in alleviating poverty, cushioning people from the worst effects of reduced incomes as a result of contingencies such as unemployment or disability. They are essential in supporting well-being and reducing inequalities through the redistribution of income, therefore helping to promote social solidarity. In addition to

[1] Social transfers include unemployment related payments, old-age social welfare payments, occupational pensions, family / child related allowances, housing allowances and other social transfers such as disability benefits.
[2] http://www.finance.gov.ie/sites/default/files/14.06%20Social%20Protection%20Package.pdf
[3] http://www.per.gov.ie/wp-content/uploads/Social-Protection-CRE-Submission.pdf

income adequacy, social transfers are critical to the social determinants of health[4], crime prevention and access to education.

3. Social transfers have also been highlighted as an economic stabiliser for the effect of the crisis. Welfare expenditure contributes, directly or indirectly, to the wider economy, as people spend their benefits and pensions each week, thereby adding to domestic employment and economic activity. The importance of welfare as a key tool for stabilising demand is recognised here and abroad[5].

4. Finally, social transfers also provide support across the life-course, from helping to protect children from the risks of inter-generational poverty and disadvantage to ensuring an adequate standard of living across all life-cycle groups.

Meeting the national social target for a reduction in consistent poverty

5. Following a review in 2012, the Government agreed a revised and enhanced national social target for poverty reduction, which is to:

   "reduce consistent poverty (overlap of at-risk-of-poverty and basic deprivation) to 4% by 2016 (interim target) and to 2% or less by 2020, from the 2010 baseline rate of 6.3%."

   The target is supported by a wide range of actions across diverse policy areas in the *National Action Plan for Social Inclusion 2007-2016*[6]. More recent measures which address the social impact of the crisis are set out in the annual updates of the *National Reform Programme*[7].

6. There has been no progress on the national social target for poverty reduction. In 2013, the consistent poverty rate was 8.2%. While not a statistically significant change on the 2012 figure (7.7%), the trend continued to dis-improve. This leaves a gap of 4.2 percentage points between the 2013 rate and the 2016 interim target, and 6.2 percentage points by 2020.

7. The national social target includes the Irish contribution to meeting the Europe 2020 poverty target, which is to reduce by a minimum of 200,000 the population in combined poverty i.e. consistent poverty or at-risk-of-poverty or basic deprivation.

   The population affected by 'combined poverty' was 37.5 per cent in 2013, compared to 35.7 per cent in 2012. Nominally, this equated to 1.7 million people and is 310,000 people over the 2010 baseline figure.

8. In recognition of the higher risks and life-long consequences of child poverty, a new child-specific poverty target is set in *Better Outcomes: Brighter Futures – the National*

[4] See, for example: http://www.euro.who.int/en/health-topics/health-policy/health-2020-the-european-policy-for-health-and-well-being/publications/2013/review-of-social-determinants-and-the-health-divide-in-the-who-european-region.-final-report
[5] www.iza.org/en/webcontent/publications/reports/report_pdfs/iza_report_31.pdf
[6] http://www.socialinclusion.ie/documents/NAPinclusionReportPDF.pdf
[7] http://www.taoiseach.gov.ie/eng/Work_Of_The_Department/Economic_International_Northern_Ireland/Economic/NRP/NRP.html

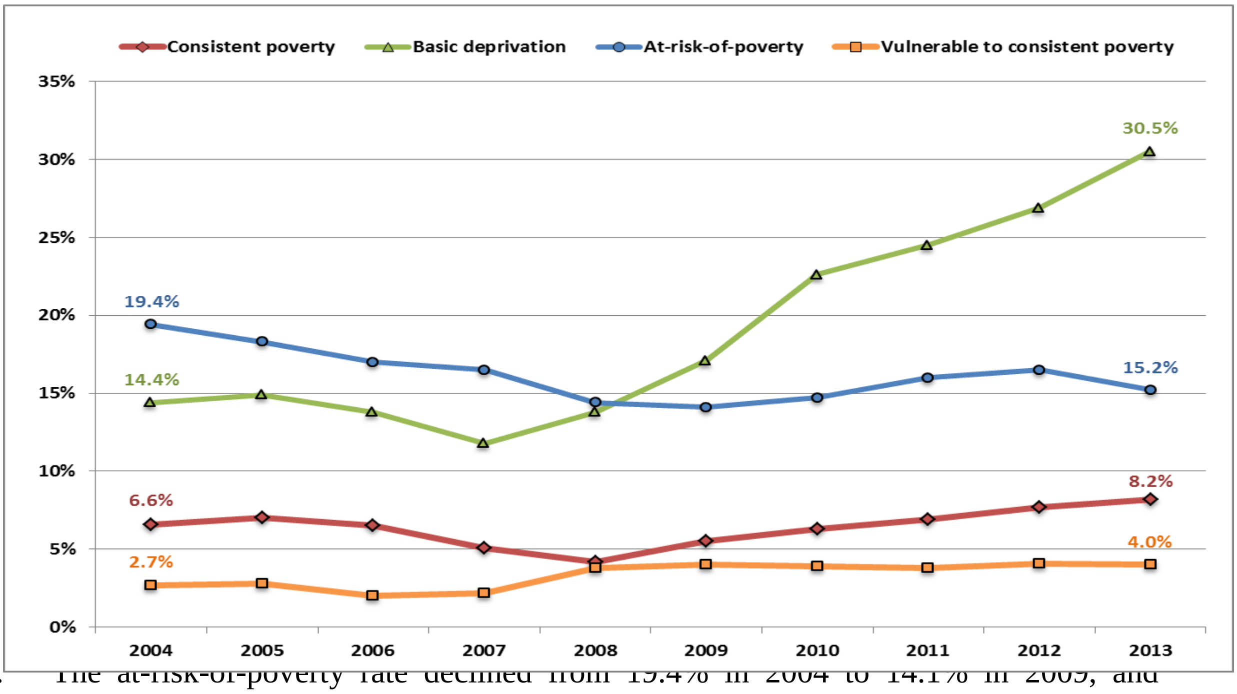
Policy Framework for Children and Young People 2014-2020[8]. The target is to lift at least 70,000 children out of consistent poverty, based on the 2011 baseline rate[9].

In 2013, there were 138,000 children in consistent poverty, an increase of 23,000 children on 2012. This means that 101,000 children will have to be lifted out of consistent poverty to meet the target by 2020.

The social impact of the recession

9. The various poverty indicators have shown increases since 2009/2010 (see Figure 1).

Figure 1: Trends in poverty using supporting indicators, 2004-2013



i. The at-risk-of-poverty rate declined from 19.4% in 2004 to 14.1% in 2009, and subsequently rose to 16.5% in 2012. The at-risk-of-poverty rate fell for the first time in three years in 2013, as did the anchored at-risk-of-poverty rate[10], reflecting real improvements in the incomes of the poorest households.

Changes in the at-risk-of-poverty rate reflect different dynamics: one, the fall in the 60% median income threshold as household incomes have declined since the economic crisis; and, two, the cushioning effect through increasing performance (poverty reduction effectiveness) of social transfers, in reducing pre-social transfer at-risk-of-poverty rates.

[8] http://www.dcya.gov.ie/documents/cypp_framework/BetterOutcomesBetterFutureReport.pdf

[9] Equivalent to 78,000 in 2012

[10] The percentage of the population with an equalivalised disposable income below 60% of the at-risk-of-poverty threshold, anchored in 2010 values. It reflects changes in fixed living circumstances and so is useful during times of economic uncertainty.

ii. Consistent poverty, the indicator used to set the national social target for poverty reduction, fell from 6.6% in 2004 to a low of 4.2% in 2008, before rising to 8.2% in 2013.

iii. A supporting indicator, 'vulnerable to consistent poverty', was developed to capture those whose income is between 60% and 70% of the median and who are experiencing basic deprivation. This indicator fell from 2.7% in 2004 to 2% in 2006 before increasing to 4.1% in 2012. It declined slightly in 2013 to 4%.

iv. A significant indicator is the rising basic deprivation rates, falling from 14.4% in 2004 to 11.8% in 2007, before increasing to 30.5% in 2013. The risk of being deprived has spread to groups that are not income poor, reflecting the social impact of the recession for the Irish population as a whole.

The deterioration in poverty rates has varied across different groups. While the rate of consistent poverty was 8.2% in 2013, the groups with the highest rates of consistent poverty (20-24%) are people who were unemployed and those living in lone parent families or social housing. In contrast, those in employment, older people and people living in owner occupier housing were least affected by consistent poverty.

Impact of social transfers on the at-risk-of-poverty rate

10. Throughout the recession social transfers performed strongly in reducing the at-risk-of-poverty rate. In 2013, social transfers (excluding pensions) reduced the at-risk-of poverty rate from 38.4% to 15.2%, or 23.2 percentage points in absolute terms. This represents a poverty reduction effect of 60.4%. The comparable figure in 2012 was 57.7%.[11] The 2013 figure compares very favourably with the 2005 rate of 42%, an improvement of 18 percentage points. The Irish rate is the highest in the EU, above the EU-28 average and the rates achieved in the other member states worst affected by the crisis.

Budgets 2009 to 2014

11. A very wide range of welfare measures have been introduced since 2009 by the previous and current Governments. The main measures contained in Budgets 2009 to 2014 inclusive can be summarised as follows:

i. Reductions in the weekly rates of payments for persons under 66;
ii. Significant reductions in child income support;
iii. Reductions in the duration of certain social insurance benefits;
iv. Abolition of the Christmas Bonus (partially reintroduced in 2014);
v. Abolition of certain schemes;
vi. Significant reductions for the rates of payment for younger jobseekers;
vii. Increases in the pension age and in the number of contributions required to qualify for a pension, as well as a more defined relationship between the number of contributions and the rate of payment;

[11] The reduction including pensions was from 49.8% (before social transfers) to 15.2% (after social transfers), a 'poverty reduction effect' of 69.5%.

viii. Abolition of certain concurrent payments;
ix. Reduction or abolition in the payment levels of certain supplementary schemes;
x. Major reforms of income supports for lone parents, and
xi. Significant cost-saving reforms to housing supports.

12. The value of these on a first year and full year basis, as announced in the respective Budgets is outlined in Table 1 below.

Table 1: Cost / Savings Budgets 2009 – 2014[12]

Year	Budget Year Cost/Savings €m	Full Year Cost/Savings €m
2009 – Cost Measures	515	515
2009 – Savings Measures	-119	-340
Supplementary Budget 2009	-300	-400
2010	-762	-810
2011	-873	-892
2012	-475	-810
2013	-390	-433
2014	-290	-372
Total Savings	**-3,202**	**-4,022**

Accordingly, welfare savings have contributed significantly to the fiscal consolidation effort over the crisis and will continue to do so as some of the measures announced continue to yield additional savings in the years ahead. An example is the curtailment in the duration of illness benefit to two years. This was announced in 2009 for new claimants only, had it first impact at the beginning of 2011 and this impact will continue to increase for many years ahead. A similar impact arises in the case of young jobseekers on foot of measures announced in Budgets 2009, 2010 and 2014.

In addition, the Social Welfare and Pensions Act 2011 provided that State pension age will be increased gradually to 68 years. This began in January 2014 with the abolition of the State Pension (transition) available at 65, thereby standardising State pension age for all at 66 years. State pension age will increase further to 67 in 2021 and 68 in 2028.

It should also be noted that some taxation measures were introduced in recent budgets which directly reduced the net value of some welfare payments. These measures brought Maternity Benefit (€40 million yield in a full year) and Illness Benefit (€13 million yield in a full year) fully within the income tax net.

Budget 2015

[12] This table does not include PRSI measures introduced over the years - these are outlined in the PRSI Paper for the Tax Strategy Group.

13. Budget 2015 was the first Budget in recent years where there was scope to make some improvements for welfare recipients. There were no reductions, and there were a number of improvements, particularly in relation to assisting unemployed families to return to work:

i. The new Back to Work Family Dividend scheme enables long-term unemployed jobseekers with children and lone parents who leave welfare to return to work to retain the child-related portion of their social welfare payment on a tapered basis over two years. This includes those who move to self-employment.

ii. The expansion of JobsPlus to provide subsidies to employers to recruit and employ an additional 3,000 long-term unemployed jobseekers.

iii. Child Benefit was increased by €5 from €130 to €135 per month, which benefits some 612,000 households with children. It is also work neutral as it is retained in full upon return to the workforce.

iv. In addition, the Living Alone Allowance, payable to pensioners and people with disabilities living alone, was increased from €7.70 to €9 per week.

It should also be noted that the Christmas Bonus, which had been abolished since 2009, was partially restored in 2014. A 25% bonus was paid to 1.2 million recipients, including pensioners, carers, people with disabilities and the long-term unemployed, in the first week of December. There is no provision in the DSP expenditure ceiling for 2015 (or later years) for a Bonus payment (at any rate).

DSP Expenditure in 2015

14. Overall, €19.378 billion was allocated to DSP in 2015. This is equivalent to 39% of Gross Current Government expenditure.

Table 2: Total Department expenditure by programme, 2012 to 2015

	2012 Outturn	**2013 Outturn**	**2014 Outturn**	**2015 REV**	**% of 2015 REV total**
	€'m	€'m	€'m		%
Administration	575	564	575	617	3%
Pensions	6,283	6,451	6,507	6,676	34%
Working Age Income Supports	5,994	5,504	4,883	4,288	22%
Working Age Employment Supports	954	994	1,078	1,091	6%
Illness, Disability and Carers	3,346	3,405	3,334	3,413	18%
Children	2,393	2,269	2,301	2,426	13%
Supplementary Payments, Miscellaneous Services and agencies	1,182	1,051	926	867	4%
Total expenditure	**20,729**	**20,238**	**19,604**	**19,378**	**-**
Change	**-189**	**-491**	**-634**	**-226**	

Expenditure Ceiling 2016

15. The 2016 expenditure ceiling for the Department is €19,308 million. This is €70 million less than the ceiling for this year. The 2016 ceiling allows for an increase in expenditure on pensions of €200 million (reflecting on-going trends) and a reduction of €270 million on jobseekers' payments. However, there are a number of further pressures in 2016, including Government commitments made in 2015, which are not reflected in the current ceiling. These include:

    i. There is an additional pay day in 2016, which will result in an additional pressure of over €130 million, mainly in relation to State pensions (53 pay days for some schemes);
    ii. The current overspend on jobseekers' payments principally arising from higher numbers on the Live Register than forecast;
    iii. Emerging other overspends on some demand-led welfare schemes including, in particular, Illness Benefit and Carer's Allowance;
    iv. The impact in 2016 of certain alleviation measures introduced (post REV) for lone parents including retention of a half-rate Carer's Allowance and One Parent Family Payment (OPFP) until the youngest child reaches 16 and the retention the €90 per week earnings disregard for OPFP scheme in order to protect certain working lone parents from further reductions, and
    v. A significantly higher provision for the JobPath activation service.

    The Group is asked to note that there will be further pressures if certain of the recommendations of the *Working Group to Report to Government on Improvements to the Protection Process, including Direct Provision and Supports to Asylum Seekers*[13] are implemented. In addition, new schemes in the family area such as Paternity Benefit would also introduce pressures if implemented.

16. The Government's Spring Statement, published last April, states that: *"On the basis of present estimates, Budget 2016 will include a package within the range of €1.2 billion to €1.5 billion, to invest in services, support employment and boost growth potential while still maintaining fiscal prudence."*

    The Government has decided that this 'fiscal space' will be split evenly between taxes and expenditure. The expenditure component, of some €600 million to €750 million, will have to address public sector pay demands, as well as capital and current expenditure. It is within this context that deliberations for Budget 2016 will be considered.

Budget 2016 – Social Impact Assessment

17. In November 2014, as part of a Counter Motion to a Private Members Motion (25th November 2015) titled "*Human Rights Budgeting"*, the Government committed, as follows:

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13 http://www.justice.ie/en/JELR/Report%20to%20Government%20on%20Improvements%20to%20the%20Protection%20Process,%20including%20Direct%20Provision%20and%20Supports%20to%20Asylum%20Seekers.pdf/Files/Report%20to%20Government%20on%20Improvements%20to%20the%20Protection%20Process,%20including%20Direct%20Provision%20and%20Supports%20to%20Asylum%20Seekers.pdf

"…a social impact assessment of the main taxation and welfare measures will be carried out by a cross-Departmental body led by the Departments of Finance, Social Protection and Public Expenditure and Reform before the publishing of budgets."

In order to progress the commitment, this paper lists a range of illustrative welfare Budget measures and provides, in the Appendix, the distributive and poverty impact of these measures, in order to better inform understanding of the social impact of budgetary policy.[14] The measures are also broadly representative of some of the main measures put forward by welfare groups at the DSP Pre-Budget Forum held at the beginning of July.

18. There are a wide range of possible social protection measures which could be considered in the context of the framing of a welfare Budget 2016 package. The approach taken in this paper is to outline a variety of illustrative measures to highlight both the cost of these measures, and to demonstrate how each of the measures differs in terms of their impact on different groups.

    The table below provides a list of illustrative welfare measures and their associated costs. The graphs in the Appendix display the distributive impacts.

Table 3: Illustrative Social Protection Budget options.

	Illustrative Social Protection Budget Options	**Estimated Cost €m**
1.	€5 weekly rate increase for **all welfare recipients** with a proportionate increase for qualified adults.	356.4
2.	€5 weekly rate increase for **pensioners** with a proportionate increase for qualified adults.	152.1
3.	€5 weekly rate increase for **working-age welfare recipients** with a proportionate increase for qualified adults.	204.3
4.	€10 weekly rate increase for **under 26s** including on the qualified adult rate for under 25s.	18.0
5.	€5 increase in **Child Benefit**, from €135 to €140, per child per month.	71.5
6.	€2.20 increase in the **Increase for a Qualified Child**, from €29.80 to €32.	42.9
7.	Increase **Family Income Supplement** thresholds by €10 per child.	38.7
8.	Double the **Back to School Clothing and Footwear Allowance** (from €100 to €200 for 4-11 year olds, and €200 to €400 for 12-17 year olds).	44.3
9.	€2 increase in the **Living Alone Allowance**, from €9 to €11.	19.8
10.	Increase the duration of **Fuel Allowance** by 4 weeks, from 26 to 30 weeks. (Note: a €1 rate increase in Fuel Allowance would cost €9.8 million)	31.5
11.	Increase the **Respite Care Grant** by €325, from €1,375 to €1,700.	29.0
12.	Payment of a **Christmas Bonus** (50%). Note: This would be a **2015** expenditure measure.	135.0

[14] The Department has published post Budget integrated social impact assessments of the main tax and social welfare measures for Budgets 2013, 2014 and 2015, using the ESRI SWITCH model.

19. Welfare improvements, in general, are progressive and benefit those in the bottom half of the income distribution most given that welfare income forms a greater proportion of the total incomes of these groups. However, as demonstrated in the analysis included in this document, the impact of individual welfare measures does vary with some having little impact on the bottom quintile and some measures having a broader impact across all income groups. Most changes to direct taxation have little or no impact on households in the bottom half of the income distribution (although the impact varies depending on the measures chosen). The Government will need, in the light of its commitment on carrying out social impact assessments, to give consideration to the overall impact of both its expenditure and taxation measures on an ex-ante basis.

20. The TSG is invited to consider this paper.

Department of Social Protection
August 2015

Appendix 1 - Social Impact Assessment of Illustrative Welfare Measures

This note presents the results of analysis undertaken in July 2015. It uses the ESRI SWITCH tax / benefit model to assess the social impact of illustrative welfare measures. The Switch model simulates the effects using a representative sample of households based on the CSO survey on Income and Living Conditions (SILC).

The analysis reports on the distributive and poverty impact of each option. Distributive impact is measured using ten equally sized equivalised income deciles. The deciles range from one (the poorest) to ten (the richest) and the impact in each sub-group is shown in cash and percentage terms.

The distributive impact is also analysed among family types. Families are grouped according to employed or unemployed, retired or working, single or couple with and without children. By doing this we can see the effect on each specific family unit. The abbreviations are as follows:

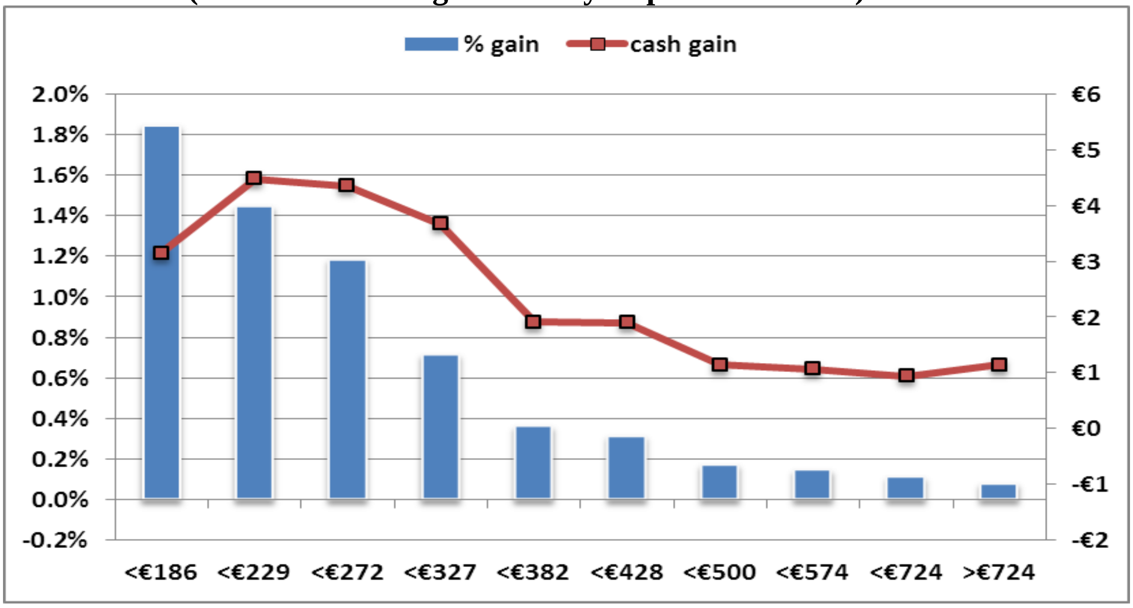
- NE- unemployed
- E-employed
- SE –single earner family
- DE- dual earner family
- C-children
- NC- no children
- R-retired
- RA-relative assisting

The poverty impact is measured using the change in percentage of the population at-risk-of-poverty. The population at risk is considered to be those below 60% of the median income.

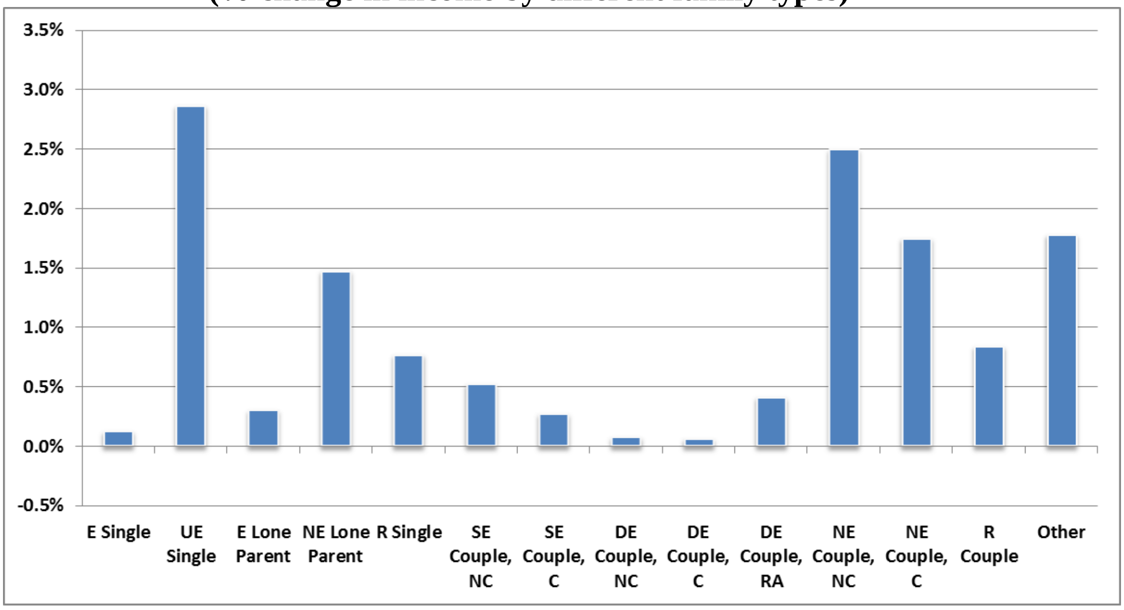
1. **€5 weekly rate increase for all welfare recipients with a proportionate increase for qualified adults (€3.40)**

- The average gain in disposable income is 0.4 per cent (€2.40 per week). Bottom deciles gain most (over 1%).
- The population at-risk-of-poverty falls by about 0.1 per cent.

Distributional impact
(% and cash change in weekly disposable income)

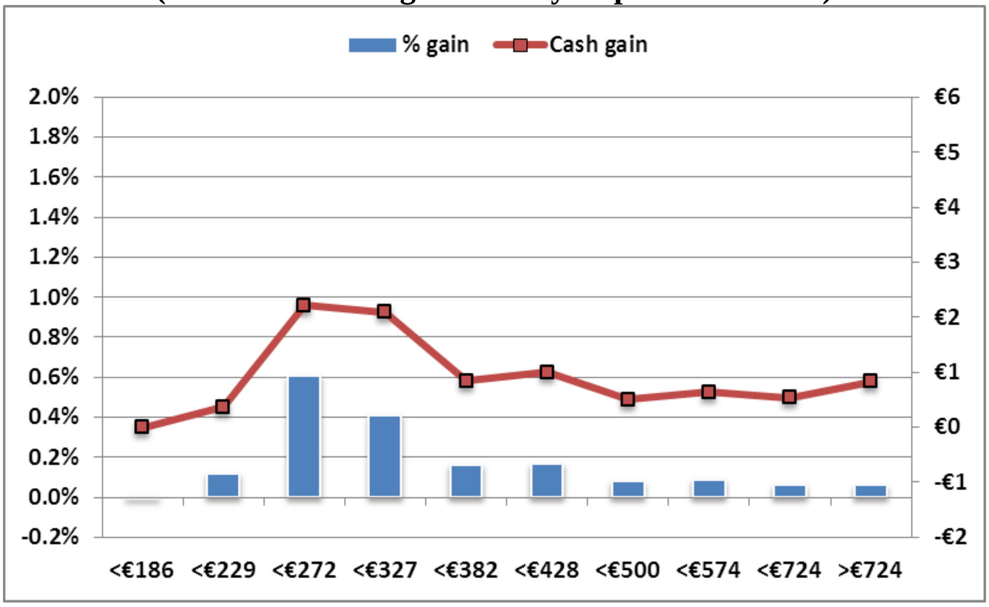


Impact by family type
(% change in income by different family types)



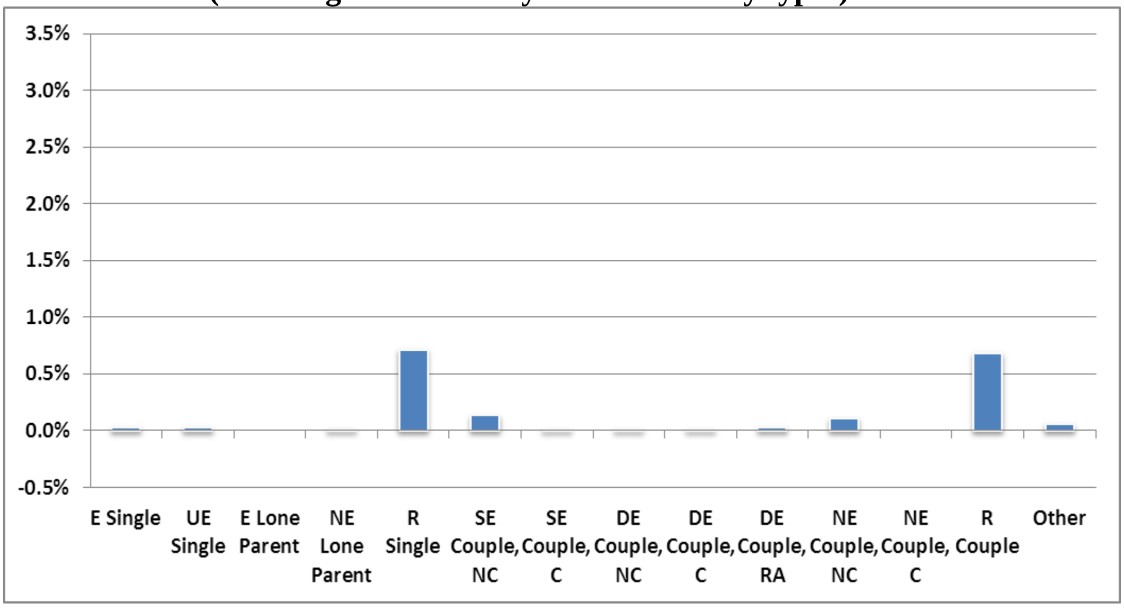
2. **€5 weekly rate increase for pensioners with a €3.40 increase for qualified adults**
   - The average gain in disposable income is 0.1 per cent (€0.90 per week). The third and fourth deciles gain most (0.6 and 0.4 per cent respectively).
   - The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)



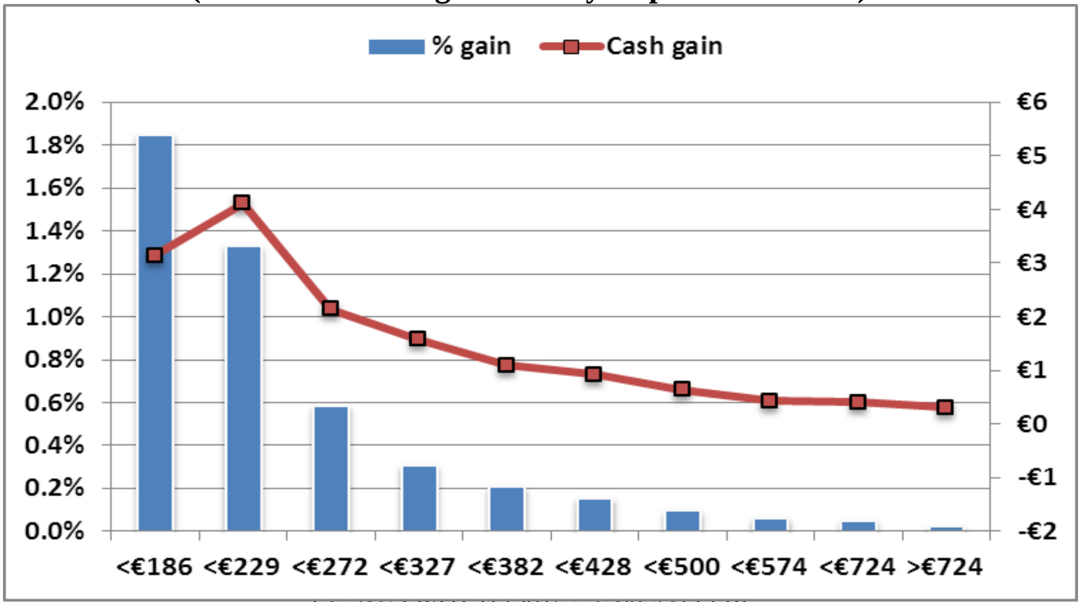
Source: SWITCH (2015 weighting) ESRI

Impact by family type
(% change in income by different family types)



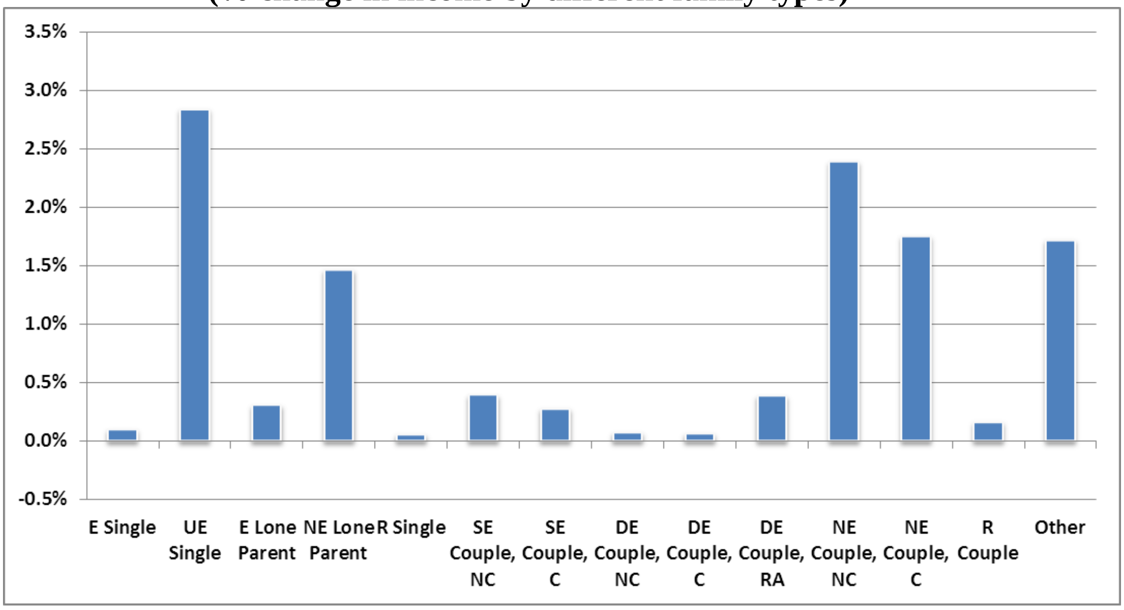
3. **€5 weekly rate increase for working-age welfare recipients with a proportionate increase for qualified adults (€3.40)**
   - The average gain in disposable income is 0.2 per cent (€1.50 per week). The bottom two deciles gain most at 1.8 and 1.3 per cent respectively.
   - The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

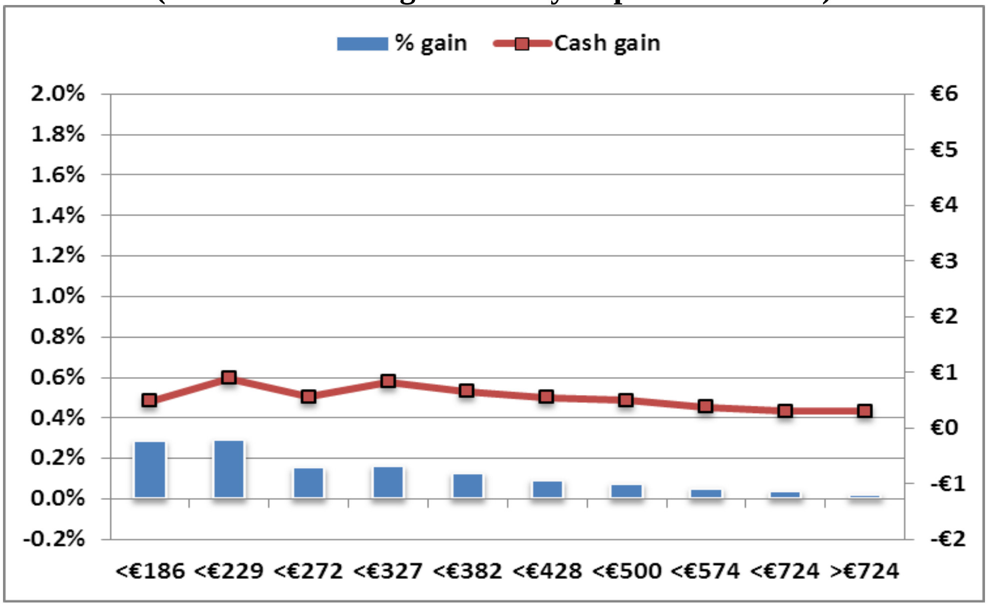
Impact by family type
(% change in income by different family types)



4. €5 increase in child benefit per child per month

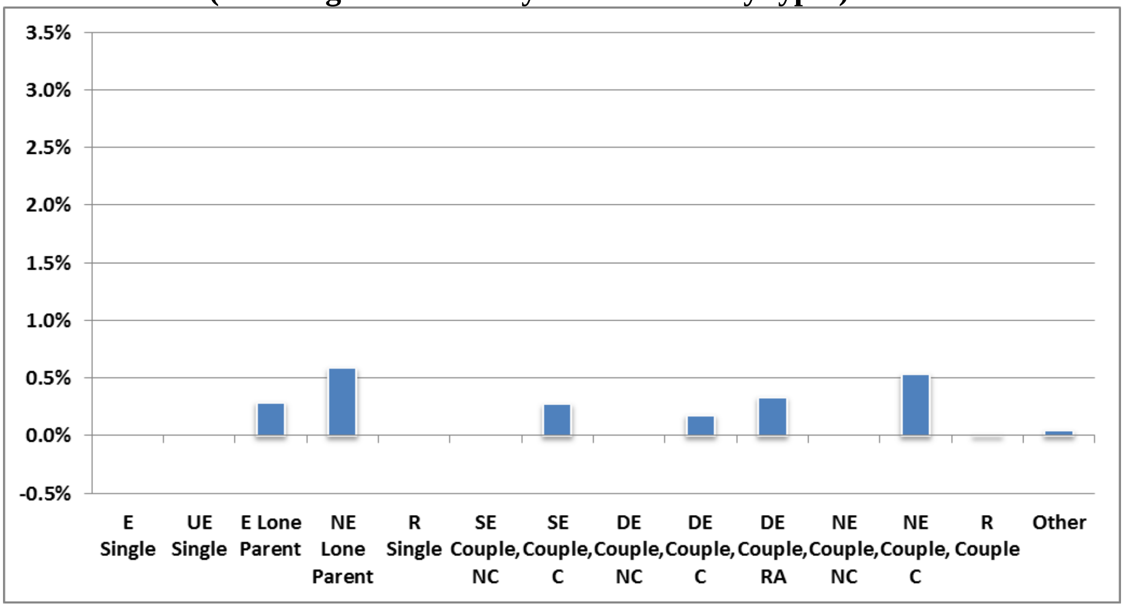
- The average gain in disposable income is 0.1 per cent (€0.55 per week). The bottom two deciles gain most at 0.3 per cent.
- The percentage of children at-risk-of-poverty falls by 0.1 per cent.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

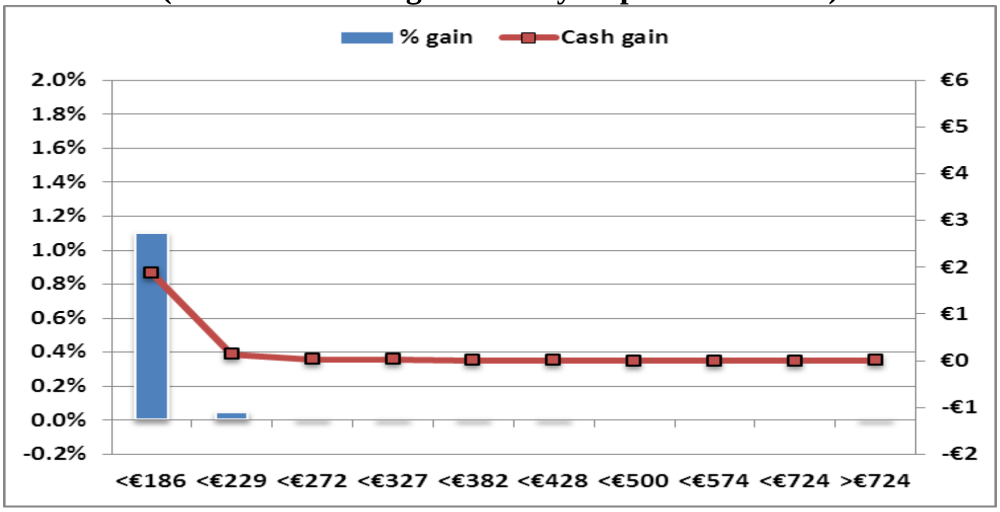
Impact by family type
(% change in income by different family types)



5. €10 weekly rate increase for under 26s including the qualified adult rate for under 25s

- The average gain in disposable income is 0.03 per cent (€0.20 per week). The bottom decile gained most at 1.1 per cent.
- The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)

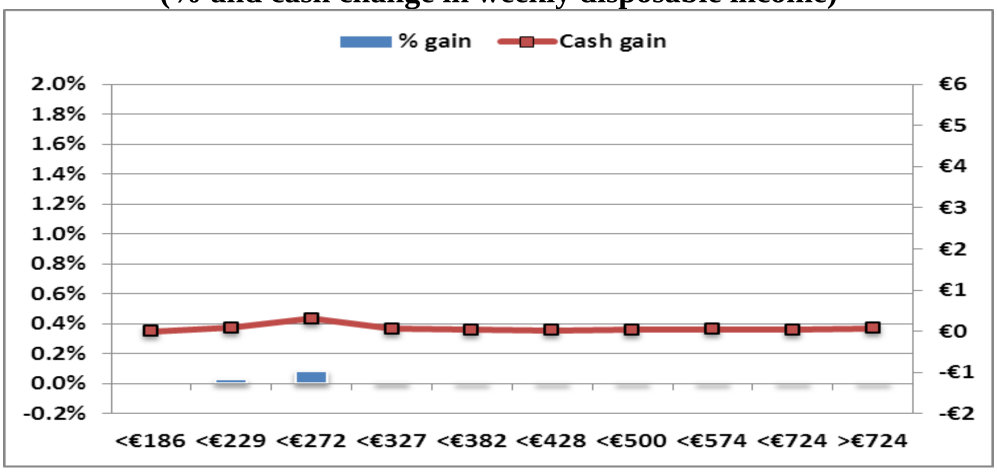


Source: SWITCH (2015 weighting) ESRI

6. €2 increase in the Living Alone Allowance, from €9 to €11 per week

- The average gain in disposable income is 0.01 per cent (€0.10 per week). The third decile gains most at 0.08 per cent.
- The impact on the population at-risk-of-poverty is minimal.
- The impact by family type graph is not included as this measure largely impacts retired single people.

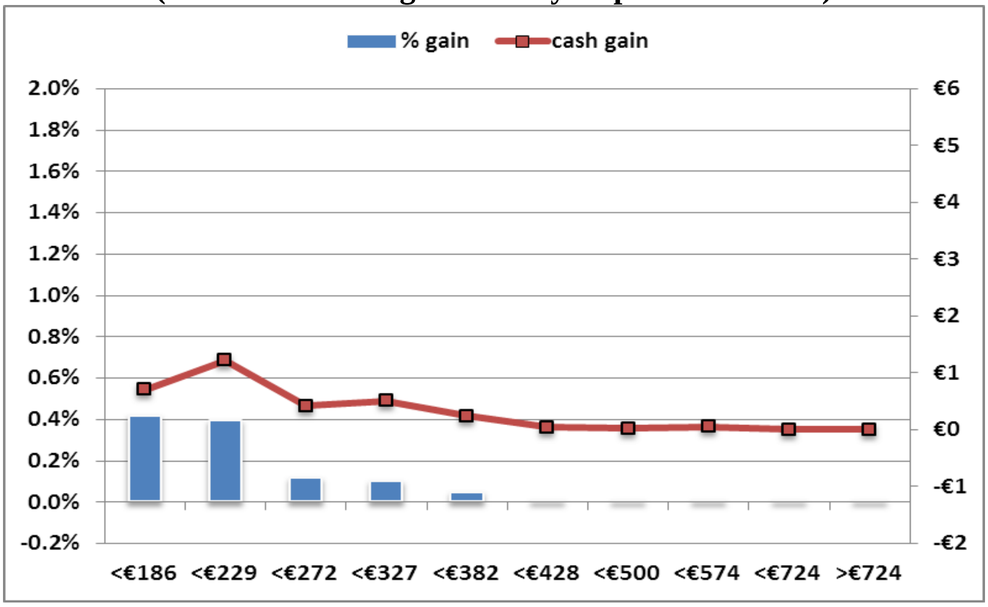
Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

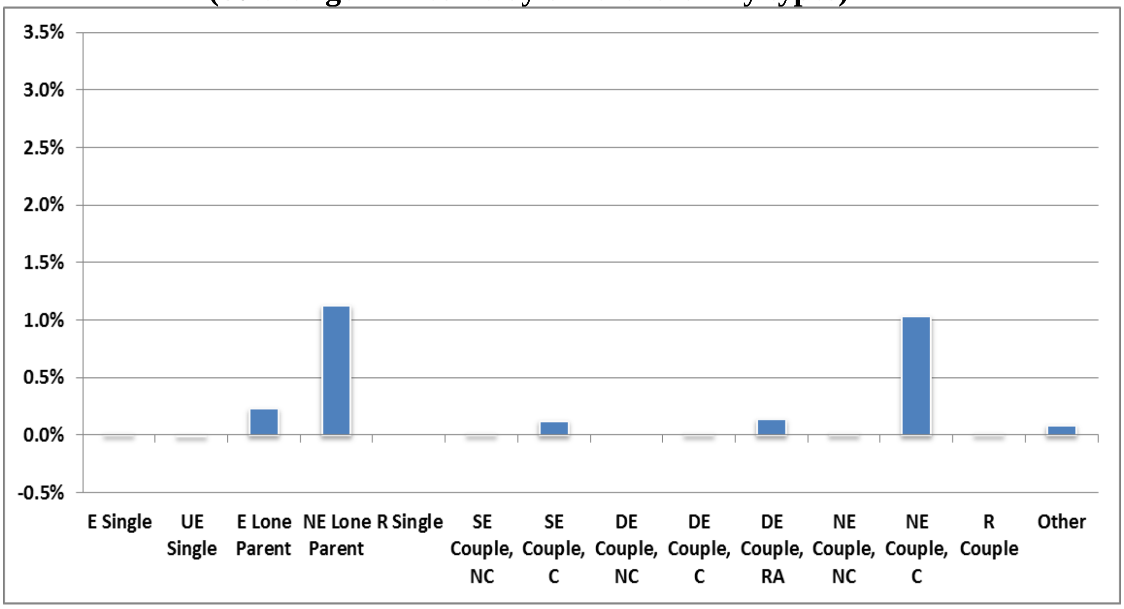
7. **€2.20 increase in the Qualified Child Increase, from €29.80 to €32 per week**
   - The average gain in disposable income is 0.1 per cent (€0.30 per week). The bottom two deciles gain most at 0.4 per cent.
   - The percentage of children at-risk-of-poverty falls by 0.1 per cent.

Distributional impact
(% and cash change in weekly disposable income)



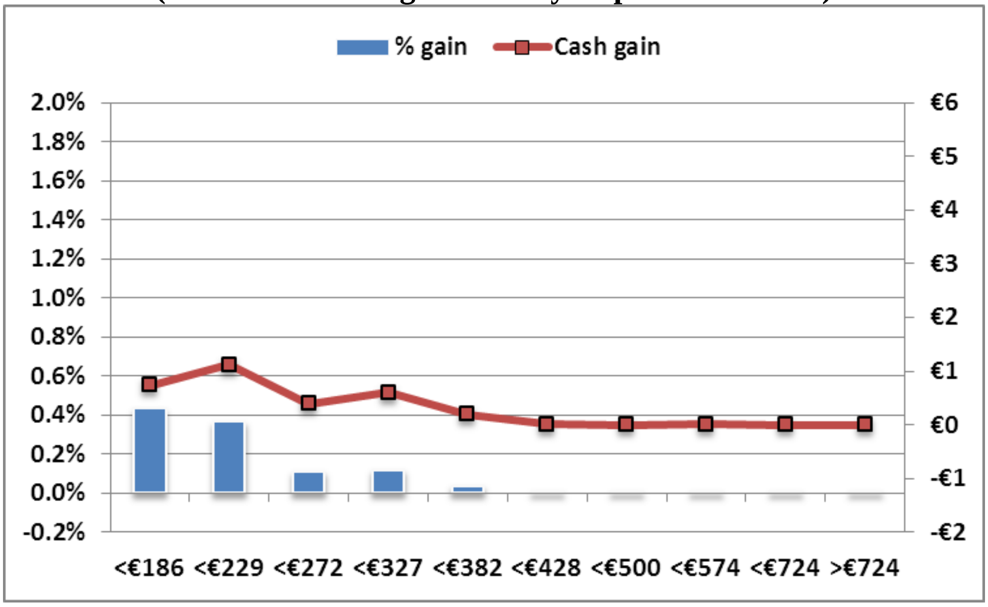
Source: SWITCH (2015 weighting) ESRI

Impact by family type
(% change in income by different family types)



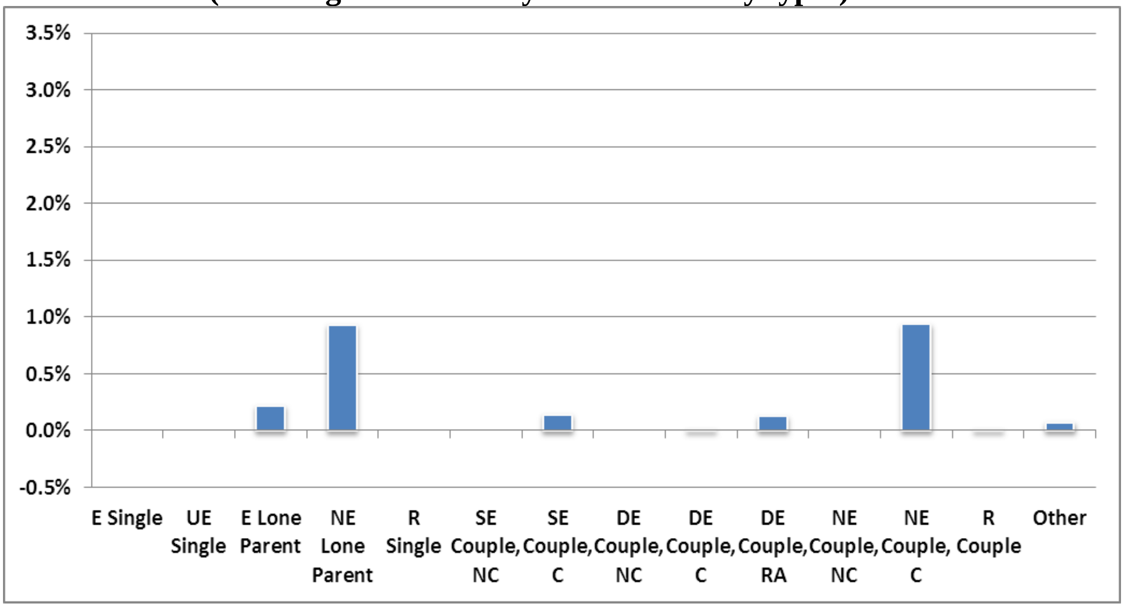
8. **Double the Back to School Clothing and Footwear Allowance (from €100 to €200 for 4-11 year olds, and €200 to €400 for 12-17 year olds)**
   - The average gain in disposable income is 0.05 per cent (€0.30 per week). The bottom two deciles gain most (c. 0.4 per cent).
   - The percentage of children at-risk-of-poverty falls by 0.1 per cent.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

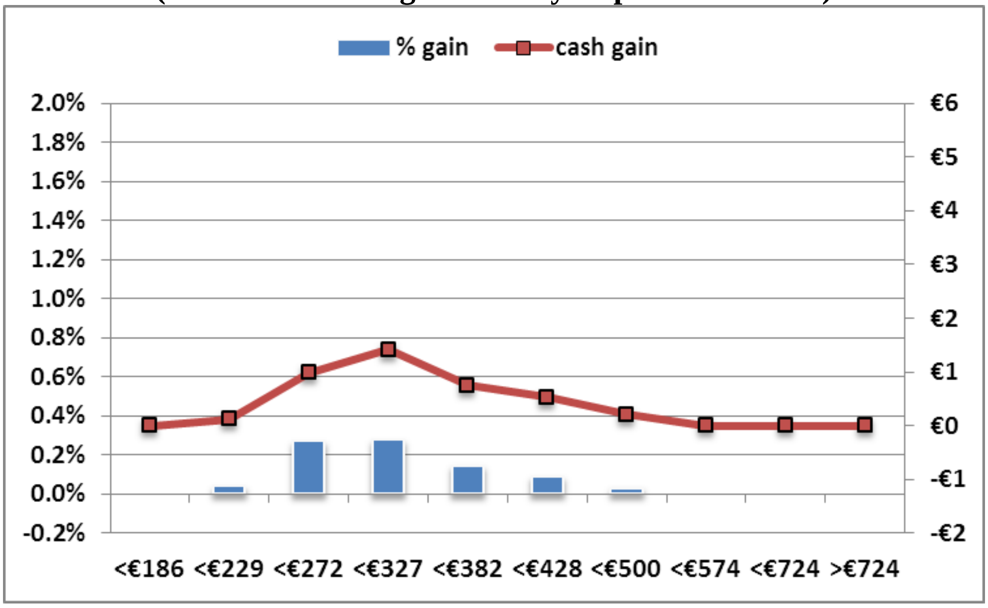
Impact by family type
(% change in income by different family types)



9. Increase FIS thresholds by €10 per child

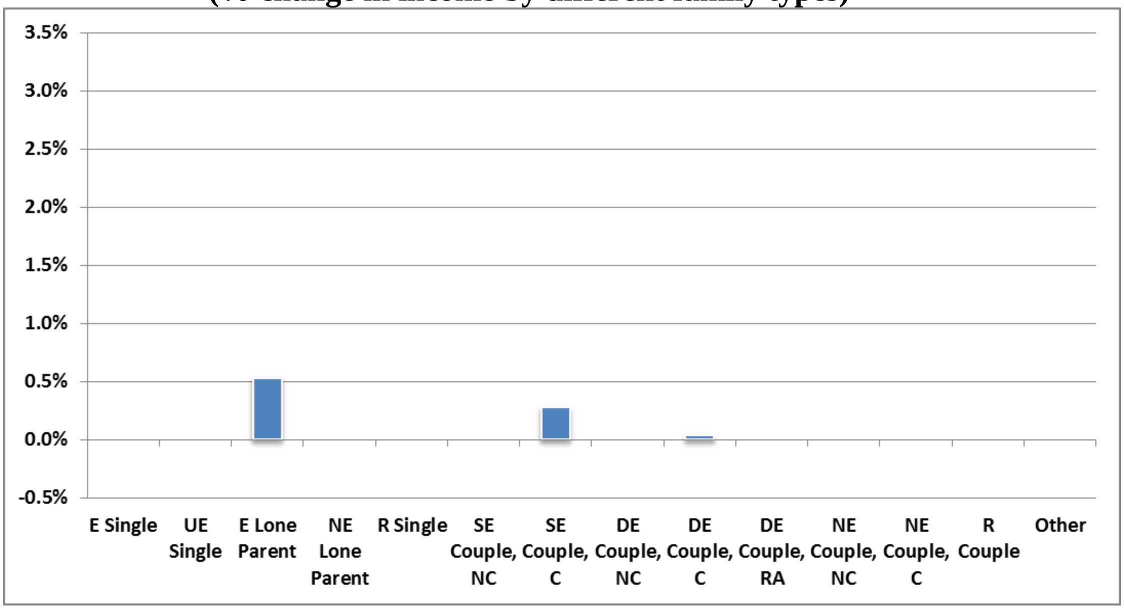
- The average gain in disposable income is 0.1 per cent (€0.40 per week). The third and fourth deciles gain most (c. 0.3 per cent).
- The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

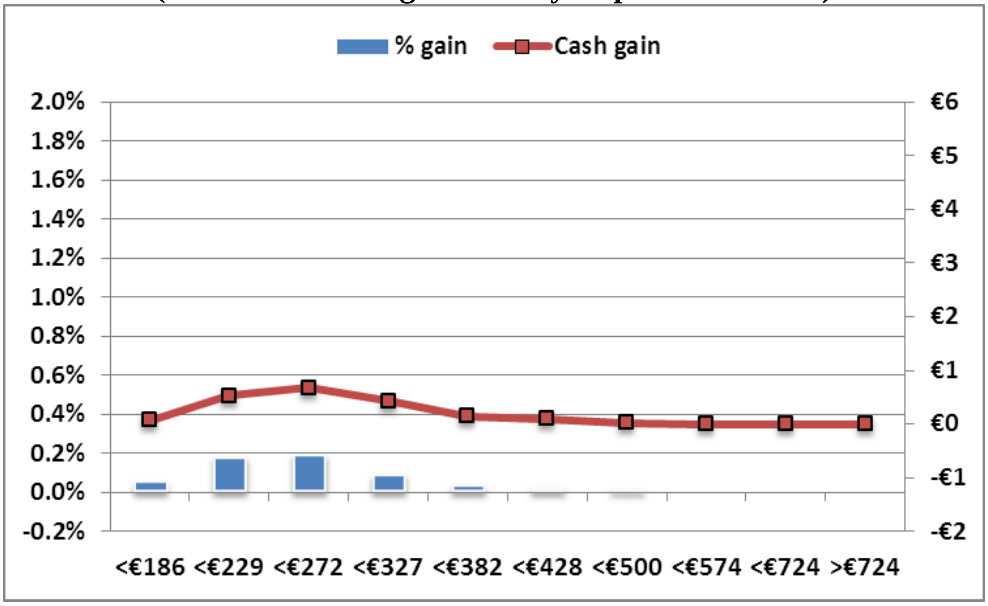
Impact by family type
(% change in income by different family types)



10. Increase Fuel Allowance duration by 4 weeks (from 26 weeks to 30 weeks)

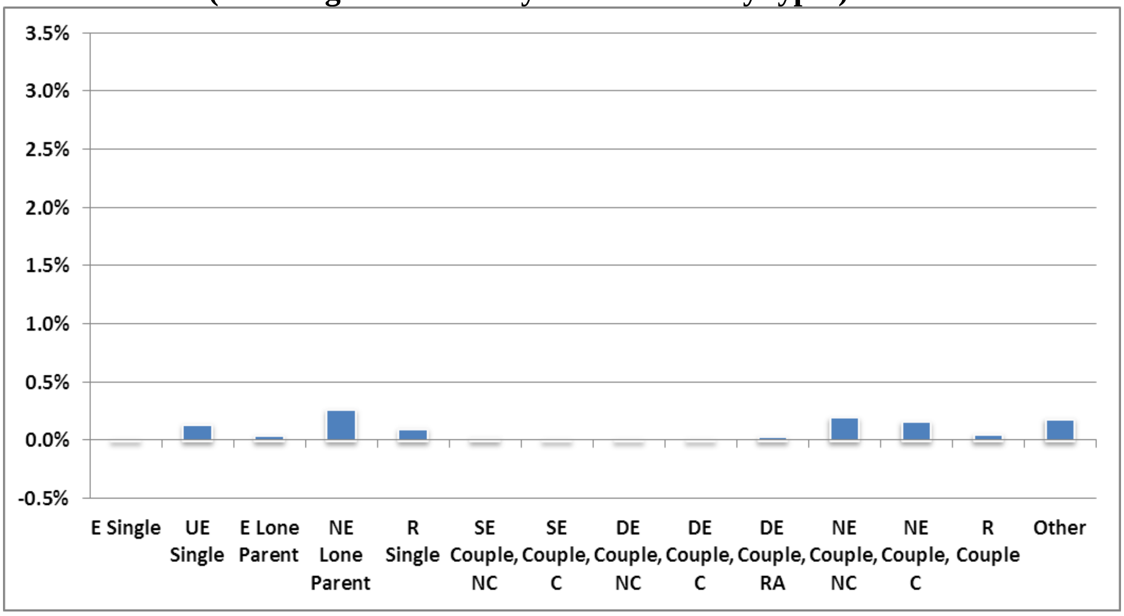
- The average gain in disposable income is 0.03 per cent (€0.20 per week). The second and third deciles gain most at 0.2 per cent.
- The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

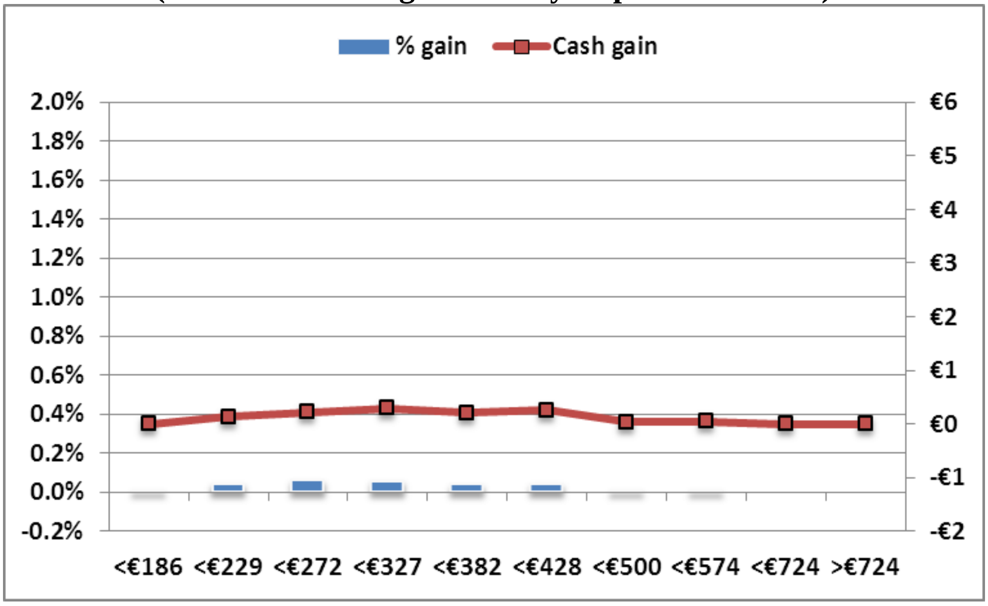
Impact by family type
(% change in income by different family types)



11. €325 increase in the Respite Care Grant (from €1,375 to €1,700 per annum)

- The average gain in disposable income is 0.02 per cent (€0.10 per week). The third and fourth deciles gain most at 0.06 per cent.
- The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)

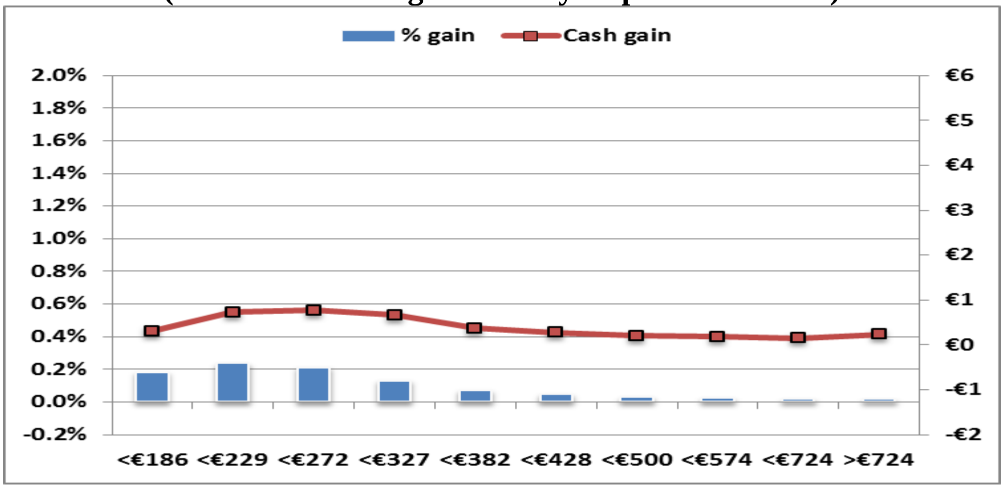


Source: SWITCH (2015 weighting) ESRI

12. 50% restoration of the Christmas Bonus (based on 25% base policy)

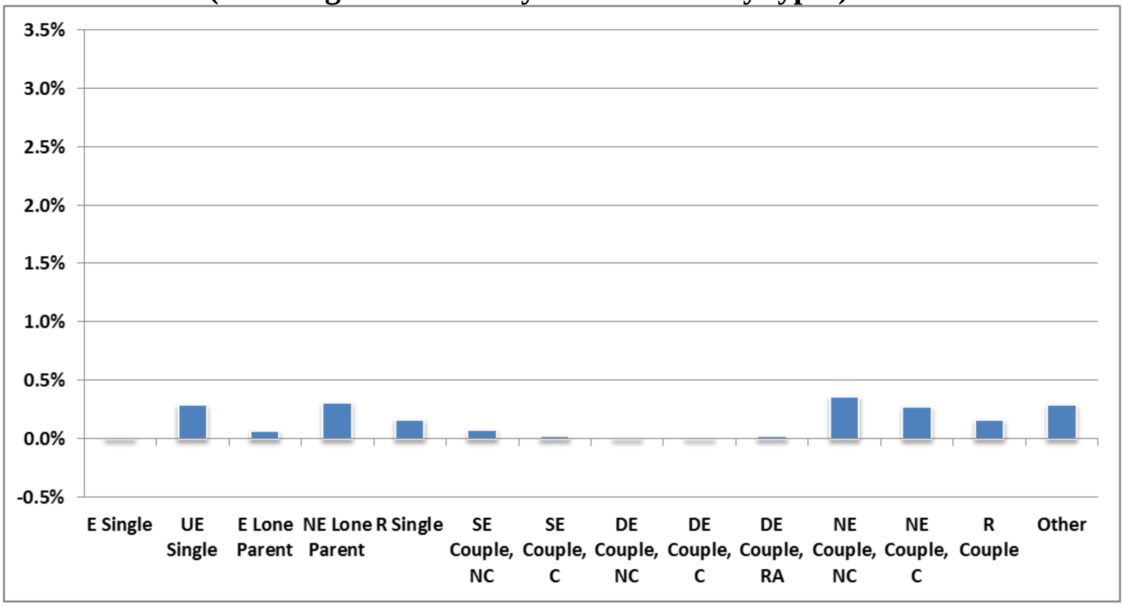
- The average gain in disposable income is 0.1 per cent (€0.40 per week). Bottom deciles gain most (c. 0.2 per cent).
- The impact on the population at-risk-of-poverty is minimal.

Distributional impact
(% and cash change in weekly disposable income)



Source: SWITCH (2015 weighting) ESRI

Impact by family type
(% change in income by different family types)



Appendix 2: DSP Ready Reckoner – August 2015

Cost of €1 Change - Weekly Schemes	
	Total €m
Pensioners - Aged 66 years and over State Pension (Contributory), Invalidity Pension (Aged 65), Widow/er's or Surviving Civil Partner's Contributory Pension, Deserted Wife's Benefit, State Pension (Non-Con), Carer's Allowance, Half Rate Carer's Allowance	**€ 30.41**
Working Age - Aged under 66 years	
People With Disabilities Invalidity Pension, Disability Allowance, Blind Pension, Incapacity Supplement, Disablement Pension	**€ 9.85**
Carers Carer's Allowance, Half Rate Carer's Allowance, Carer's Benefit	**€ 2.14**
All Other Rates* Widow/er's Pension or Surviving Civil Partner's (Contributory), Deserted Wife's Benefit, Death Benefit Pension, Jobseeker's Benefit, Illness Benefit, Health & Safety Benefit, Injury Benefit, Guardian's Payment (Contributory), Jobseeker's Allowance, Pre-Retirement Allowance, Widow/er's or Surviving Civil Partner's Pension (Non-Con), Deserted Wife's Allowance, Farm Assist, One Parent Family Payment, SWA, Guardian's Payment (Non-Con), Part Time Job Incentive	**€ 24.72**
Employment Supports/Internships Back To Work Allowance, Back To Education Allowance, Community Employment Programme, TÚS, Rural Social Scheme, JobBridge, Jobs Initiative	**€ 4.16**
Sub-total	**€ 71.27**
Maternity/Adoptive Benefit €1 change in both the minimum and maximum rates	**€ 1.10**
Overall Total - including Pensioners	**€ 72.37**

Changes to other Schemes/Payments	
	Total €m
€1 change in the monthly rate of Child Benefit	**€ 14.65**
€1 change in the rate of Fuel Allowance	**€ 9.83**
Change to the duration of the Fuel Allowance - cost of an additional week	**€ 7.56**
€1 change in the rate of Qualified Child Increase	**€ 19.51**
€1 change in the rate of Living Alone Allowance (for everyone)	**€ 9.89**
- Pensioners only	**€ 8.06**
- Other schemes (Invalidity Pension, Disability Allowance, Blind Pension and Widow's/Widower's or Surviving Civil Partner's Non-Contributory Pension	**€ 1.83**

Note: These costings are subject to change over the coming months in the context of emerging trends and associated revision of the estimated numbers of recipients for 2016.

ENDS