Changes to Legislation: as of 13 October 2026, there are changes to this Act which have not been implemented by the Revised Acts editorial team, see highlighted entries **here**. Note that some amendments may not be in force until commenced by a commencement order or other provision.



Number 26 *of* 2005

SOCIAL WELFARE CONSOLIDATION ACT 2005

REVISED

Updated to 21 January 2026

This Revised Act is an administrative consolidation of the *Social Welfare Consolidation Act 2005*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including *National Training Fund (Amendment) Act 2025* (21/2025), enacted 23 December 2025, and all statutory instruments up to and including *Social Welfare (Consolidated Supplementary Welfare Allowance) (Amendment) (No. 1) (Calculation of Means) Regulations 2026* (S.I. No. 13 of 2026), made 21 January 2026, were considered in the preparation of this Revised Act.

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Number 26 *of* 2005

SOCIAL WELFARE CONSOLIDATION ACT 2005

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Number 26 *of* 2005

SOCIAL WELFARE CONSOLIDATION ACT 2005

REVISED

Updated to 21 January 2026

AN ACT TO CONSOLIDATE THE SOCIAL WELFARE ACTS.

[27*th November*, 2005]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

Preliminary

Short title.

1.—This Act may be cited as the Social Welfare Consolidation Act 2005.

Interpretation.

[1993 s2(1); 2005 (SW&P) s23 & Sch 1]

2.—(1) In this Act, save where the context otherwise requires—

"Act of 1997" means the Taxes Consolidation Act 1997;

F2**[**'Act of 2020' means the Emergency Measures in the Public Interest (Covid-19) Act 2020;**]**

F3**[**'Act of 2022' means the Sick Leave Act 2022;**]**

F4**[**'age referenced rate of State pension (contributory)' has the meaning given to it by *section 108*;**]**

"appeals officer" means a person holding office as an appeals officer under *section 304*;

F5**[**'approved course of training' means a course of training provided by or on behalf of—

(*a*) an education and training board specified in Schedule 2 to the Education and Training Boards Act 2013, or

(*b*) a body established by or under an enactment that provides for the dissolution of An Foras Áiseanna Saothair and confers on that body functions that are similar to the functions that, immediately before the day on which the body stands established, were vested in An Foras Áiseanna Saothair;**]**

"assistance" means assistance under *Part 3*;

"beneficiary" means a person entitled to any benefit, assistance, F6**[**child benefit, family income supplement or back to work family dividend,**]** as the case may be;

"benefit" means, subject to *section 248* and *Part 9*, benefit under *Part 2*;

"benefit year" means the period beginning on the first Monday in a particular year and ending on the Sunday before the first Monday in the following year;

[1999 s30 & Sch F]

"bureau officer" means an officer of the Minister appointed as a bureau officer under section 8(1)(*a*)(iii) of the Criminal Assets Bureau Act 1996;

F7**[**'children detention school' means a children detention school within the meaning of the Children Act 2001;**]**

F8**[**'civil partner' means a civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;

'civil partnership' means—

(*a*) a civil partnership registration referred to in section 3(*a*) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or

(*b*) a legal relationship referred to in section 3(*b*) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;**]**

"claimant" means a person who has made a claim for any benefit, assistance, F6**[**child benefit, F9**[**working family payment**]** or back to work family dividend,**]** as the case may be;

F8**[**'cohabitant' means a cohabitant within the meaning of section 172(1) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;**]**

"Collector-General" means the Collector-General appointed under section 851 of the Act of 1997;

"contribution week" means one of the successive periods of 7 consecutive days in a contribution year beginning on the first day of that contribution year, or on any 7th day after that day, the last day of a contribution year (or the last 2 days of a contribution year ending in a leap year) being taken as included in the last contribution week of that contribution year;

"contribution year" means a year of assessment within the meaning of the Income Tax Acts;

F2**[**'Covid-19' means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

'Covid-19 pandemic unemployment payment' means the payment referred to in *section 68L*;**]**

"credited contribution" means, in relation to any insured person, a contribution credited to that person by virtue of *section 33*;

"day of incapacity for work" has the meaning given to it by *section 40(1)*;

F10**[**'day of unemployment'—

(*a*) in relation to *Part 2*, has the meaning given to it by *section 62*,

(*b*) in relation to *Chapter 2* of *Part 3*, other than *section 148A*, has the meaning given to it by *section 141(4)* or *(7)*, and

(*c*) in relation to *section 148A*, shall be construed in accordance with *paragraph (c)* of F11**[***section 148A(4)***]**;**]**

"deciding officer" means a person holding office as a deciding officer under *section 299*;

F12**[**'designated person' means a person designated by the Minister to perform the functions conferred on a designated person by this Act;**]**

[1993 (No. 2) s11(*a*)]

"developing country" means any country which the Minister, having regard to the countries so designated by the United Nations, the World Bank or the International Labour Organisation as developing countries and after consultation with the Minister for Foreign Affairs, may determine, for the purposes of this Act, to be a developing country;

F13**[**'EEA Agreement' means the Agreement on the European Economic Area signed at Oporto on 2 May 1992, as adjusted by all subsequent amendments to that Agreement;**]**

F14**[**'electronic' includes digital, magnetic, optical, electro-magnetic, biometric, photonic and any other form of related technology;**]**

"employed contributor" has the meaning given to it by *section 12(1)*;

"employer's contribution" has the meaning given to it by *section 6(1)(a)*;

F15**[**'employment agency' has the same meaning as it has in the Employment Agency Act 1971;**]**

"employment contribution" has the meaning given to it by *section 6(1)(a)*;

"entry into insurance" means, subject to *sections 35(3)* and *125(7)* and *Chapters 15* and *16* of *Part 2*, in relation to a person, the date on which the person became an insured person;

F13**[**'European Economic Area' means the European Economic Area created by the EEA Agreement;**]**

[2005 (SW&P) s23 & Sch 1] "Executive" means the Health Service Executive;

F16**[**'governing contribution year' means the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed; **]**

F17**[**'habitually resident' shall be construed in accordance with *section 246*;**]**

"health board" means—

(*a*) a health board established under the Health Act 1970,

(*b*) the Eastern Regional Health Authority established under the Health (Eastern Regional Health Authority) Act 1999, or

(*c*) an Area Health Board established under the Health (Eastern Regional Health Authority) Act 1999;

"incapable of work" means incapable of work by reason of some specific disease or bodily or mental disablement or deemed, in accordance with regulations, to be so incapable;

F18**[**...**]**

F19**[**'insurable employment' means employment such that—

(*a*) a person, over the age of 16 years and under pensionable age, or

(*b*) a person born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

employed in that employment would be an employed contributor;**]**

"insurable (occupational injuries) employment" has the meaning given to it by *section 71*;

"insurable self-employment" means self-employment of such a nature that a person engaged in that employment would be a self-employed contributor;

"insured person" means a person insured under *Part 2*;

[2001 s15(1)(*a*)] "island" means any island lying off the coast of the State, that is prescribed;

"local authority" has the meaning given to it by the Local Government Act 2001;

F4**[**'long-term carer's qualifying contribution' has the meaning given to it by *section 108A*;**]**

F15**[**'medical assessor' means—

(*a*) an officer of the Minister who is a registered medical practitioner, F20**[**...**]**

F21**[**(*aa*) an officer of the Minister who is a registered nurse, or**]**

(*b*) such other person who is a registered medical practitioner—

(i) engaged by the Minister under a contract for services or otherwise, or

(ii) employed by an employment agency under a contract of employment (within the meaning of the Protection of Employees (Temporary Agency Work) Act 2012),

to provide medical services to the Minister;**]**

"Member State" means a Member State of the European Communities;

F13**[**'member state of the European Economic Area' means a state which is a contracting party to the EEA Agreement;**]**

"Minister" means the Minister for Social and Family Affairs;

"non-governmental agency" means any organisation which has as one of its functions the promotion of relief and development in developing countries through the sponsoring or aiding of projects involving the employment of volunteer development workers in those countries;

[1993 (No. 2) s11(*b*)] "occupational injuries insurance" has the meaning given to it by *section 70(2)*;

"optional contribution" means a contribution paid under *Chapter 5* of *Part 2*;

[1993 (No. 2) s3(*a*)] "optional contributor" means a person engaged in share fishing paying optional contributions;

[1993 (No. 2) s3(*a*)] "orphan" means a qualified child—

[1995 s20(1); 2005 (SW&P) s18] (*a*) both of whose parents are dead, or

(*b*) one of whose parents is dead or unknown or has abandoned and failed to provide for the child, as the case may be, and whose other parent—

(i) is unknown, or

(ii) has abandoned and failed to provide for the child,

where that child is not residing with a parent, adoptive parent or step-parent;

"outworker" means a person to whom articles or materials are given out to be made up, cleaned, washed, altered, ornamented, finished or repaired or adapted for sale in the person's own home or on other premises not under the control or management of the person who gave out the articles or materials for the purposes of the trade or business of the last-mentioned person;

F22**[**'payment service provider' has the meaning given to it by *section 289A*;**]**

"pensionable age" means the age of 66 years;

[1993 (No. 2) s3(*b*)] "person engaged in share fishing" means a self-employed contributor who is a member of the crew of a fishing vessel and whose principal means of livelihood is derived from a share in the profits or the gross earnings of the working of the vessel;

"prescribed" means prescribed by regulations;

F23**[**'qualified cohabitant' shall be construed in accordance with *section 123A*;**]**

[2001 s8(1)] F24**[**'qualifying contribution' means the appropriate employment contribution or self-employment contribution which was paid in respect of any insured person or the appropriate optional contribution which was paid in respect of any optional contributor;**]**

[1999 s26(2)] "record" means any book, document or any other written or printed material in any form including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form;

[2004 (MP) s13(1)(*b*)] F25**[**'reckonable earnings' means, subject to *section 13(2)(da)*—

(*a*) in the case of an employed contributor, not being a special contributor, emoluments derived from insurable employment or insurable (occupational injuries) employment (other than such emoluments that may be prescribed) to which Chapter 4 of Part 42 of the Act of 1997 applies, but without regard to Chapter 1 of Part 44 of that Act, and

(*b*) in the case of a special contributor—

(i) salaries, wages or other remuneration including non-pecuniary remuneration derived from insurable employment or insurable (occupational injuries) employment to which the Act of 1997 (other than Chapter 4 of Part 42) applies or would apply if the employed contributor in receipt of the remuneration were resident in the State, but without regard to Chapter 1 of F26**[**Part 44 of that Act,**]**

F27**[**(ii) payments to persons attending approved courses of training, and

(iii) payments to persons attending or engaged in courses or schemes provided or approved by—

(I) Teagasc, or

(II) the National Tourism Development Authority,**]**

and reckonable earnings shall include—

(A) share-based remuneration realised, acquired or appropriated, as the case may be, on or after 1 January 2011, and

(B) the 'specified amount' within the meaning of section 825C of the Act of 1997;**]**

[2005 (SW&P) s26 & Sch 4] F28**[**'reckonable emoluments', in relation to a F29**[**self-employed contributor or a person to whom *Chapter 5B* of *Part 2* applies,**]** means emoluments (other than reckonable earnings and any other emoluments that may be prescribed) to which Chapter 4 of Part 42 of the Act of 1997 applies and reckonable emoluments shall include—

(*a*) share-based remuneration realised, acquired or appropriated, as the case may be, on or after 1 January 2011, and

(*b*) the 'specified amount' within the meaning of section 825C of the Act of 1997;**]**

"reckonable income", in relation to F30**[**a self-employed contributor, an optional contributor or, subject to *Chapter 5B* of *Part 2*, a person to whom that Chapter of that Part applies,**]** means the aggregate income (excluding reckonable earnings, reckonable emoluments and any other income that may be prescribed) from all sources for the contribution year as estimated in accordance with the Income Tax Acts, but without regard to—

F31**[**(*a*) *sections 140*, *195*, *216C*, F32**[***216F*,**]** *231*, *232* and *233* of the Act of 1997, or**]**

(*b*) save in the case of a person to whom *paragraph 1* of *Part 3* of *Schedule 1* applies, Chapter 1 of Part 44 of the Act of 1997, after deducting from the income so much of any deduction allowed by virtue of the provisions of the definition of "capital allowance" in section 2(1) of the Act of 1997;

F33**[**'registered nurse' has the same meaning as it has in the Nurses and Midwives Act 2011;**]**

F16**[**'registered medical practitioner' has the meaning assigned to it by the Medical Practitioners Act 2007;**]**

"regulations" means regulations made by the Minister under this Act;

"Regulations of 1996" means the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996);

F34**[**'retained fire fighter' means a person commonly referred to as a retained fire fighter and employed by a fire authority, within the meaning of section 2(1) of the Fire Services Act 1981, on a part-time basis and on the basis of payment by the authority to him or her of a retaining fee as well as fees for performing, as required by the authority, any functions of a fire fighter;**]**

"self-employed contributor" has the meaning given to it by *section 20*;

"self-employment contribution" has the meaning given to it by *section 6*;

F35**[**'share-based remuneration' means—

F36**[**(*a*) any gain realised by the exercise of a right in accordance with section 128 of the Act of 1997, other than any gain realised by the exercise of a qualifying share option (within the meaning of the Act of 1997) which is not chargeable to income tax under section 128F of that Act,**]**

(*b*) in the case of convertible securities within the meaning of section 128C of the Act of 1997, the chargeable amount computed in accordance with that section,

(*c*) in the case of restricted shares within the meaning of section 128D of the Act of 1997, the chargeable amount computed in accordance with that section,

(*d*) in the case of a profit sharing scheme approved by the Revenue Commissioners in accordance with Part 2 of Schedule 11 to the Act of 1997, the initial market value of the appropriated shares within the meaning of F37**[**section 510(2) of that Act,**]**

(*e*) in the case of a savings-related share option scheme approved by the Revenue Commissioners in accordance with Schedule 12A to the Act of 1997, any gain realised by the exercise of a right in accordance with F38**[**section 519A of that Act, and**]**

F39**[**(*f*) in the case of emoluments (within the meaning of section 983 of the Act of 1997) received by an employee or director in the form of shares (including stock) in—

(i) the company in which the employee or director holds his or her office or employment, or

(ii) a company which has control (within the meaning of section 432 of the Act of 1997) of that company,

the amount referred to in section 985A(3) of the Act of 1997,**]**

where that gain, chargeable amount, value or amount is realised, acquired or appropriated, as the case may be, on or after 1 January 2011, but share-based remuneration shall not include any such gain, chargeable amount, value or amount realised, acquired or appropriated, as the case may be—

(i) during the contribution year commencing on 1 January 2011 in respect of shares (including stock) that are the subject of a written contract or agreement that is in place before 1 January 2011, or

(ii) in respect of shares (including stock) that were acquired before 1 January 2011 by an employee share ownership trust to which section 519 of the Act of 1997 applies;**]**

"short-time employment" means employment in which, for the time being, a number of days is systematically worked in a working week which is less than the number of days which is normal in a working week in the employment concerned;

F3**[**'sick leave scheme' has the meaning given to it by section 9 of the Act of 2022;**]**

"Social Insurance Fund" means the Fund to which *section 9* relates;

[2005 (SW&P) s26 & Sch 4]

"social welfare inspector" means a person appointed by the Minister under *section 250* to be a social welfare inspector for the purposes of *Parts 2*, *3*, F40**[***4*,**]** F41**[**...**]** *5*, *6*, F6**[***7*, *7A*,**]** F42**[***8* and *9***]**;

F35**[**'special contributor' means an employed contributor—

(*a*) in receipt of reckonable earnings referred to in *paragraph (b)* of the definition of reckonable earnings, or

F43**[**(*b*) to whom *paragraph (b)* of *section 13(4A)* applies;**]]**

F3**[**'statutory sick leave' has the meaning given to it by section 2 of the Act of 2022;

'statutory sick leave day' has the meaning given to it by section 2 of the Act of 2022;**]**

F8**[**'surviving civil partner' means one civil partner of a couple who were both parties to the same civil partnership and whose civil partner is deceased and includes one civil partner of a couple who were both parties to the same civil partnership, who would otherwise be a surviving civil partner but for the fact that his or her civil partnership has been dissolved being a dissolution that is recognised as valid in the State;**]**

F23**[**'surviving qualified cohabitant' means one qualified cohabitant of a couple who were both qualified cohabitants of each other and whose qualified cohabitant is deceased;**]**

"statutory declaration" means a statutory declaration within the meaning of the Statutory Declarations Act 1938;

F2**[**'temporary wage subsidy' has the same meaning as it has in section 28 of the Act of 2020;**]**

"trade dispute" means any dispute between employers and employees, or between employees and employees, which is connected with the employment or non-employment or the terms of employment or the conditions of employment of any persons, whether employees in the employment of the employer with whom the dispute arises or not;

"voluntary contribution" has the meaning given to it by *section 25*;

"voluntary contributor" has the meaning given to it by *section 24*;

[1993 (No.2) s11(*c*)]

F44**[**'volunteer development worker' means a person who is employed temporarily outside the State in a developing country and has secured that employment—

(*a*) by or through the Department of Foreign Affairs or by or through a non-governmental agency in the State, or

(*b*) by or through a governmental or non-governmental agency in any Member State other than the State, or

(*c*) directly with the government of a developing country,

and who is employed by any of those agencies or by the government of the developing country or by both under conditions of remuneration similar to local conditions applying in that country and who was resident in the State immediately before taking up that employment;**]**

"Workmen's Compensation Acts" means the Workmen's Compensation Acts 1934 to 1955 and the enactments repealed by the Workmen's Compensation Act 1934.

[1993 s2(2); 2001 s24(1)]

(2) In this Act "qualified adult", subject to *sections 134, 187* and *297*, means in relation to a person—

(*a*) a spouse F45**[**, civil partner or cohabitant of that person**]** who is wholly or mainly maintained by that person but does not include—

(i) a spouse F46**[**, civil partner or cohabitant of that person**]** in employment (other than employment specified in *paragraph 4* or *5* of *Part 2* of *Schedule 1*), or

(ii) a spouse F47**[**, civil partner or cohabitant of that person**]** who is self-employed, or

(iii) a spouse F48**[**, civil partner or cohabitant of that person**]** who is entitled to or is in receipt of any benefit, pension, assistance or allowance F49**[**(other than a payment under *section 186A* or supplementary welfare allowance)**]** under *Part 2* or *3*, or

(iv) a spouse F50**[**, civil partner or cohabitant of that person**]** who, by virtue of *section 68(1)* or *147(2)*, is or would be disqualified for receiving F51**[**jobseeker's benefit**]** payable under *Chapter 12* of *Part 2* F52**[**, jobseeker's benefit (self-employed) payable under *Chapter 12A* of *Part 2***]** or F53**[**jobseeker's allowance**]** payable under *Chapter 2* of *Part 3* in his or her own right with the exception of a spouseF50**[**, civil partner or cohabitant of that person**]** who qualifies as a qualified adult by virtue of regulations made under *paragraph (c)*, or

(v) a spouse F54**[**, civil partner or cohabitant of that person**]** who is entitled to or is in receipt of an allowance the rate of which is related to the rates of F53**[**jobseeker's allowance**]** payable under *section*F55**[***142*, jobseeker's benefit payable under *section 65* or *66* or jobseeker's benefit (self-employed) payable under *section 68E* or *68G*,**]** in respect of F56**[**an approved course of training,**]** F57**[**...**]**, or

(vi) a spouse F58**[**, civil partner or cohabitant of that person**]** who is entitled to or in receipt of an allowance the rate of which is related to the rates of F53**[**jobseeker's allowance**]** payable under *section* F55**[***142*, jobseeker's benefit payable under *section 65* or *66* or jobseeker's benefit (self-employed) payable under *section 68E* or *68G*,**]** in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or

(vii) a spouse F59**[**, civil partner or cohabitant of that person**]** who is entitled to or in receipt of an allowance the rate of which is related to the rates of F53**[**jobseeker's allowance**]** payable under *section* F55**[***142*, jobseeker's benefit payable under *section 65* or *66* or jobseeker's benefit (self-employed) payable under *section 68E*or *68G*,**]** in respect of participation in a scheme administered by the Minister and known as—

(I) Back to Education Allowance, or

(II) Back to Work Allowance, or

(III) Back to Work Enterprise Allowance, or

F60**[**(IV) Part-Time Job Incentive, or**]**

F61**[**(V) the national internship scheme, or**]**

F62**[**(viii) a spouse, civil partner or cohabitant of that person, where that person is in receipt of jobseeker's allowance, and the spouse, civil partner or cohabitant is a participant under a scheme provided by the Minister and known as Community Employment,**]**

or

(*b*) a person over the age of 16 years being wholly or mainly maintained by that person and having the care of one or more than one qualified child who normally resides with that person where that person is—

(i) a single person,

(ii) a widow,

(iii) a widower, F63**[**...**]**

(iv) a married person who is not living with and is neither wholly or mainly maintaining, nor being wholly or mainly maintained by, the married person's spouse,

F64**[**(v) a surviving civil partner, or

(vi) a civil partner who is not living with and is neither wholly or mainly maintaining, nor being wholly or mainly maintained by, his or her civil partner.**]**

or

(*c*) any person whom the Minister may by regulations specify to be a qualified adult for the purposes of this Act.

[1993 s2(3); 2003 (MP) s5(1)(*a*)]

(3) Subject to *section 134(3)*, in this Act "qualified child" means a person who is ordinarily resident in the State, is not detained in a F65**[**children detention school**]**, and—

(*a*) for the purposes of—

(i) *section 43(2)*, in the case of an applicant for F66**[**illness benefit**]** other than as referred to in *paragraph (b)*,

(ii) *section 56(2)*, in the case of an applicant for health and safety benefit other than as referred to in *paragraph (b)*,

(iii) *section 66(2)*, in the case of an applicant for F51**[**jobseeker's benefit**]** other than as referred to in *paragraph (b)*,

F52**[**(iii*a*) *section 68E(3)*, in the case of an applicant for jobseeker's benefit (self-employed) other than as referred to in *paragraph (b)*,**]**

(iv) *section 76(2)*, in the case of an applicant for injury benefit other than as referred to in *paragraph (b)*, and

(v) *section 142(1)(b)(ii)*, in the case of an applicant for F53**[**jobseeker's allowance**]** other than as referred to in *paragraph (b)*,

is under the age of 18 years or is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*, and

(*b*) for the purposes of—

(i) *sections 81(5)*, *83(1)*, *102(1)*, *112(2)*, *117(2)*, *122(2)*, *127(1)*, *130*, *137*, *150(1)(b)*, *156(1)*, *168(1)*, F67**[***174(1), 178(4), 178(6), 178A(3),***]** *181(1)*, *211(1)(b)*, *215(1)(b)* and *228*,

(ii) *section 43(2)*, in the case of an applicant who, in respect of any period of interruption of employment has been entitled to or is in receipt of F66**[**illness benefit**]** for not less than 156 days or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of F66**[**illness benefit**]** and a relevant payment for not less than 156 days,

(iii) *section 56(2)*, in the case of an applicant who, in respect of a period of health and safety leave under the Maternity Protection Act 1994, has been entitled to or is in receipt of health and safety benefit for not less than 156 days or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of health and safety benefit and a relevant payment for not less than 156 days,

(iv) *section 66(2)* or *142(1)(b)(ii)*, in the case of an applicant who, in any continuous period of unemployment as read in accordance with *section 141(3)*, has been entitled to or is in receipt of F51**[**jobseeker's benefit**]** or F53**[**jobseeker's allowance**]** for not less than 156 days, or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of F51**[**jobseeker's benefit**]** or F53**[**jobseeker's allowance**]** and a relevant payment for not less than 156 days, and

F52**[**(iv*a*) *section 68G(3)*, in the case of an applicant who has been entitled to or is in receipt of jobseeker's benefit (self-employed) for not less than 26 weeks, or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of jobseeker's benefit (self-employed) and a relevant payment for not less than 26 weeks, and**]**

(v) *section 76(2)*, as it applies to disablement pension or in the case of an applicant who, in respect of any period of interruption of employment, has been entitled to or is in receipt of injury benefit and a relevant payment for not less than 156 days, subject to the conditions and in the circumstances that may be prescribed,

and satisfies one of the following conditions—

(I) is under the age of 18 years, or

(II) is of or over the age of 18 years and under the age of 22 years and is receiving full-time education, the circumstances of which shall be specified in regulations, or

(III) is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*.

[2003 s5(1)(*a*)] (4) In *subsection (3)* "relevant payment" means any benefit specified in *section 39(1)* (other than F68**[**State pension (contributory)**]**) or any assistance specified in *section 139(1)* (other than F69**[**State pension (non-contributory)**]**).

[1993 s2(4); 2003 s5(1)(*a*)] (5) (*a*) Notwithstanding *subsection (3)(b)(v)(II)*, a person receiving full-time education, in accordance with that provision, who attains the age of 22 years during an academic year shall continue to be regarded as a qualified child for the purposes of that provision, while receiving full-time education for the duration of that academic year.

(*b*) In this subsection "*academic year*" has the meaning given to it by *section 148(2)*.

[2003 s5(1)(*a*)] (6) (*a*) Subject to *paragraph (b)* and notwithstanding *subsection (3)(a)*, a person who attains the age of 18 years while attending a full-time day course of study, instruction or training at an institution of education, shall continue to be regarded as a qualified child for the purposes of that subsection until the following 30 June or until the person completes the full-time day course, whichever is the earlier.

(*b*) For the purposes of *paragraph (a)*, the Minister may prescribe the conditions subject to which a person shall be regarded as attending a full-time day course of study, instruction or training at an institution of education.

(*c*) In this subsection, "institution of education" has the meaning given to it by *section 148(2)*.

[1998 s24(1)] F70**[**(7) F71**[**In *Part 4* of *Schedule 3*,**]**, 'liable relative' means in relation to any person—

(*a*) a man who is liable to maintain all or any of the following:

(i) his—

(I) F72**[**spouse**]**;

(II) his F72**[**former spouse**]** where the marriage has been dissolved, being a dissolution that is recognised as valid in the State;

(III) his civil partner;

(IV) his former civil partner where the civil partnership has been dissolved, being a dissolution that is recognised as valid in the State;

while all or any of the persons specified in *clauses (I)* to *(IV)* are, or is, in receipt of an allowance or a benefit, and

(ii) any qualified child of his in respect of whom an increase in allowance or a benefit is payable to the F72**[**other parent of that qualified child**]**,

or

(*b*) a woman who is liable to maintain all or any of the following:

(i) her—

(I) F72**[**spouse**]**;

(II) her F72**[**former spouse**]** where the marriage has been dissolved, being a dissolution that is recognised as valid in the State;

(III) her civil partner;

(IV) her former civil partner where the civil partnership has been dissolved, being a dissolution that is recognised as valid in the State;

while all or any of the persons specified in *clauses (I)* to *(IV)* are, or is, in receipt of an allowance or benefit,

and

(ii) any qualified child of hers in respect of whom an increase in allowance is payable to the F72**[**other parent of that qualified child**]**.**]**

F73**[**(8) In *sections 62*, F52**[***68C*,**]** F74**[***141*, *148A* and *274A*,**]** 'electronic communication' means the communication of information that is generated, transmitted, processed, received, recorded, stored or displayed by electronic means or in electronic form, and includes—

(*a*) information communicated in the form of speech which is processed at its destination by an automatic voice recognition system,

(*b*) a communication transmitted by means of the internet or by means of mobile phone telephony, and

(*c*) the transmission of a signature by electronic means.**]**

Interpretation generally.

[1993 s3(1); 1995 (No. 2) s10(3)]

3.—(1) For the purposes of this Act—

(*a*) a person is deemed to be over any age mentioned in this Act where the person has attained that age and is deemed to be under any age mentioned in this Act where the person has not attained that age;

(*b*) a person is deemed to be between 2 ages mentioned in this Act where the person has attained the first-mentioned age but has not attained the second-mentioned age;

(*c*) a person is deemed not to have attained the age of 16 years until the beginning of the 16th anniversary of the day of the person's birth, and similarly with respect to any other age;

(*d*) regulations may provide that, for the purpose of determining whether a contribution is payable in respect of a person, or at what rate a contribution is payable, the person shall be treated as having attained at the beginning of a contribution week, or as not having attained until the end of a

contribution week, any age which that person attains during the course of that week;

(*e*) the circumstances in which a person is to be regarded as living alone shall be specified in regulations;

(*f*) regulations shall provide for determining the circumstances in which a person is or is not to be regarded to be wholly or mainly maintaining another person.

[1993 s3(2)] (2) Any reference in this Act to contributions, where the reference is without qualification, shall be read, save where the context otherwise requires, as including a reference to employment contributions, self-employment contributions and voluntary contributions.

[1993 s3(3)] (3) Regulations may, in relation to any class or description of insurable employment or insurable (occupational injuries) employment, specify the persons to be treated for the purposes of this Act as the employers of employed contributors employed in that employment.

[1993 s3(4)] (4) References in this Act to an employed contributor's employer shall not be read as including his or her employer in any employment other than insurable employment or insurable (occupational injuries) employment.

[1993 s3(5)] (5) Any question relating to the normal residence of a qualified child shall, subject to *section 220(2)*, be decided in accordance with regulations made under that subsection.

[1993 s3(6)] (6) Where a child has been or becomes adopted under F76**[**an adoption order within the meaning of section 3(1) of the Adoption Act 2010 or is the subject of an intercountry adoption effected outside the State and recognised under that Act**]**, then for the purposes of this Act—

(*a*) the child shall after the adoption be treated as if he or she were the child of the adopter or adopters born to that adopter or adopters and were not the child of any other person and, where the child was an orphan immediately before the adoption, as having ceased to be an orphan, and

(*b*) where there is one adopter only, in any application after the adoption with respect to the child of the definition of "orphan" contained in *section 2(1)*, "the parent of whom is dead" is substituted in *paragraph (a)* of that definition for "both of whose parents are dead".

(7) In this Act—

[1993 s3(9)] (*a*) a reference to a Part, Chapter, section or Schedule is to a Part, Chapter or section of or Schedule to this Act, unless it is indicated that reference to some other enactment is intended,

[1993 s3(10)] (*b*) a reference to a subsection, paragraph, subparagraph or clause is to the subsection, paragraph, subparagraph or clause of the provision (including a Schedule) in which the reference occurs, unless it is indicated that reference to some other provision is intended, and

[1993 s3(7)] (*c*) a reference to any other enactment shall, unless the context otherwise requires, be read as a reference to that enactment as amended or extended by or under any subsequent enactment.

[1993 s3(8)] (8) References in any other enactment to the "Social Welfare Acts" means this Act and every enactment which is to be read together with it as one.

[1993 s3(11)] (9) In this Act, any reference to this Act shall be read as including a reference to regulations made under or applying the provisions of this Act.

[1993 s3(12); 2004 (MP) s18] F77**[**(10) For the purposes of *sections 43*, *56*, *66*, *76*, *77A*, *102*, *112*, *117*, *122*, *134*, *141(2)(d)*, *146*, *149(4)*, *150(3)*, *158*, *161D*, *181(4)*, *210(2)*, *211(3)*, *214(2)*, *216*, *219(2)*, *250(2)(b)*, *297* and *298*, *Chapter 9* of *Part 3* and *Part 7A*—

(*a*) 'spouse' means each person of a married couple who are living together, and

(*b*) 'civil partner' means each civil partner of a couple who are both parties to a civil partnership who are living together.**]**

[1993 s3(13); 1997 s28(4) & Sch F]

F78**[**(11) For the purposes of determining the entitlement of a person to an increase in respect of a qualified adult—

(*a*) references to a spouse in the definition of 'qualified adult' contained in *section 2(2)* and regulations made under that provision shall be read as including a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State, and

(*b*) references to a civil partner in the definition of 'qualified adult' contained in *section 2(2)* and regulations made under that provision shall be read as including a party to a civil partnership that has been dissolved, being a dissolution that is recognised as valid in the State.**]**

Regulations.

[1993 s4(1)]

4.—(1) The Minister may make regulations—

(*a*) for any purpose in relation to which regulations are provided for by any of the provisions of this Act, and

(*b*) for prescribing any matter or thing referred to in this Act as prescribed or to be prescribed.

[1993 s4(2)]

(2) Except in so far as this Act otherwise provides, any power conferred by this Act to make regulations may be exercised—

(*a*) either in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of case, and

(*b*) so as to make, as regards the cases in relation to which it is exercised—

(i) the full provision to which the power extends or any less provision (whether by exception or otherwise),

(ii) the same provision for all cases in relation to which the power is exercised or different provision for different cases or classes of case, or different provision in relation to the same case or class of case for different purposes of this Act,

(iii) any such provision either unconditionally or subject to any specified condition.

[1993 s4(3)]

(3) Without prejudice to any specific provision in this Act, regulations may contain any incidental or supplementary provisions that may appear to the Minister to be expedient for the purposes of the regulations.

[1993 s4(4); 2005 (SW&P) s25 & Sch 3]

(4) The following are subject to the sanction of the F80**[**Minister for Public Expenditure and Reform**]**:

(*a*) regulations for the purposes of *sections 2(2)*, F81**[**38C(2), 38E,**]** F82**[**...**]**, *41(4)*, *41(7)*, *49*, *60*, *62(3)*, *62(5)*, *62(7)*, F83**[***62(12),* **]** *64(6)*, F84**[***68C,* F85**[***68KC, 68KE(6), 68KF(4),***]** F81**[**68N, 68O, 68P,**]]** *70(3)*, *71(7)*, *71(8)*, *71(9)*, *99(3)*, *108(6)*, *108(7)*, *109(8)*, *109(11)*, *109(14)*, *109(16)*, *114(6)*, *114(7)*, *115(4)*, *115(5)*, *115(7)*, *119(1)*, *119(2)*, *120*, *125(3)*, *125(5)*, *135(2)*, *135(3)*, *141(1)*, *142(5)*, *151*, F86**[**...**]** *179(1)*, *186(2)(b)*, *198*, *232(2)*, *232(3)*, *233*, *241(7)*, *289*, *292*, *297*, F87**[***342, 343M* and *363***]** and, in *Schedule 3*, *Rule 1(2)(b)(iv)(I), (6)* and *(7)* of F88**[***Rule 2(3)* of *Part 3*, *Rule 2* of *Part 4* and *Rule 2(3)* of *Part 5***]** and *Reference 14* and *19* in *Table 2*;

(*b*) a draft of regulations under any of the provisions mentioned in *subsection (5)*.

F89**[**(4A) The making of regulations under or for the purposes of *section 13*, *14*, *15*, *16*, *17*, *20(2)(d)*, *22*, *23* or *25(1)(d)* by the Minister shall be subject to the consent

of the Minister for Finance given after consultation by the Minister for Finance with the Minister for Public Expenditure and Reform.**]**

[1993 s4(5); 2005 (SW&P) s25 & Sch 3]

(5) Where regulations are proposed to be made for the purposes of *section 12(2)*, *12(3)*, *13(3)(a)*, *20(2)(a)*, *20(2)(b)*, *20(2)(c)*, *32*, *41(6)*, *58(3)*, *64(5)*, F90**[***68KC(1)(a)* or *(b)*, *68KC(2)*, *68KD(2)*, *68KE(6)*, *68KF(5)*,**]** *101(2)*, *109(7)*, *115(3)*, *119(6)*, *125(2)*, *131(2)*, *135(2)*, *262(3)*, *263(1)* or *264(1)*, or, in *Schedule 3*, *Rule 4(a)* of F88**[***Rule 7* of *Part 3*, *Rule 2(a)* of *Part 4* or *Rule 7* of *Part 5***]**, or *Schedule 5*, a draft of those regulations shall be laid before each House of the Oireachtas and the regulations shall not be made until a resolution approving of the draft has been passed by each such House.

[1993 s4(6); 2005 (SW&P) s26 & Sch 4]

(6) Regulations or rules (not being regulations of which a draft is required by this Act to be approved of by resolution of each House of the Oireachtas) shall be laid before each House of the Oireachtas as soon as practicable after they are made and, if a resolution annulling the regulations or rules is passed by either House within the next 21 days on which that House has sat after the regulations or rules have been laid before it, the regulations or rules shall be annulled accordingly, but without prejudice to the validity of anything previously done under those regulations or rules.

[1993 s4(7)]

(7) Where the Minister revokes regulations made under any of the provisions mentioned in *subsection (5)* and makes regulations which he or she certifies to be substantially to the like effect as the regulations so revoked, a requirement that a draft of the proposed regulations be laid before each House of the Oireachtas shall not apply.

Expenses.

[1993 s5(1)]

5.—(1) Any expenses incurred by the Minister or any other Minister in carrying this Act into effect shall, to the extent that may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

[1993 s5(2)]

(2) There shall be paid to the Minister for Finance out of the Social Insurance Fund, at the times and in the manner the Minister for Finance may direct, any sums that the Minister may estimate, on the basis that may be agreed on between the Minister and the Minister for Finance, to be the part of those expenses of the Minister or any other Minister which relates to the scheme of social insurance provided for in *Part 2* and any sums so paid shall be appropriated in aid of moneys provided by the Oireachtas for carrying this Act into effect.

[1993 s5(3)]

(3) In estimating expenses for the purposes of *subsection (2)*, there shall be included an amount that, in the opinion of the Minister for Finance, represents the amount of the accruing liability in respect of any superannuation or other retiring allowances, lump sums or gratuities accruing in respect of the employment of any officer or other person for the purposes of this Act.

[1993 s5(4)]

F91**[**(4) Fees incurred on foot of an arrangement under *section 289A* with a payment service provider, subject to the arrangement concerned and the agreement of the Minister for Public Expenditure and Reform as to the manner of payment, shall be paid by the Minister out of the Social Insurance Fund to the payment service provider.**]**

[1996 s40]

(5) Any fees in respect of an audit of the Social Insurance Fund which are payable to the Comptroller and Auditor General in accordance with section 12 of the Comptroller and Auditor General (Amendment) Act 1993 shall be paid by the Minister out of that Fund.

[Redundancy Payments Act 2003 s2]

(6) There shall be paid to the Minister for Enterprise, Trade and Employment out of the Social Insurance Fund, at the times and in the manner the Minister for Finance may direct, the sums that the Minister for Enterprise, Trade and Employment may estimate, on the basis that may be agreed on between the Minister for Enterprise, Trade and Employment, the Minister and the Minister for Finance, to be part of the expenses incurred in carrying into effect—

(*a*) the Protection of Employees (Employers' Insolvency) Acts 1984 to 2004, and

(*b*) the Redundancy Payments Acts 1967 to 2003,

and any sums so paid shall be appropriated in aid of moneys provided by the Oireachtas for carrying into effect the Acts referred to in *paragraphs (a)* and *(b)*.

PART 2

SOCIAL INSURANCE

CHAPTER 1

Social Insurance Fund

Sources of moneys for benefits.

[1993 s6(1); National Training Fund Act 2000 s4(10)]

6.—(1) For the purposes of providing moneys for meeting the expenditure on benefit and making any other payments which, under this Act (other than *section 8*), the Redundancy Payments Acts 1967 to 2003 and the Protection of Employees (Employers' Insolvency) Acts 1984 to 2004, are to be made out of the Social Insurance Fund, there shall be—

(*a*) contributions (referred to in this Act as "employment contributions") in respect of employed contributors, each of which shall comprise a contribution by the employed contributor and a contribution (referred to in this Act as "the employer's contribution") by the employer of the employed contributor,

(*b*) contributions (referred to in this Act as "self-employment contributions") in respect of self-employed contributors,

[1993(No.2) s5(*a*)]

(*c*) contributions in respect of optional contributors,

(*d*) contributions in respect of F92**[**voluntary contributors,**]**

F93**[**(*da*) contributions under *Chapter 5A* of *Part 2*,

(*db*) contributions under *Chapter 5B* of *Part 2*, and,**]**

(*e*) payments out of moneys provided by the Oireachtas.

[1993 s6(2); 1993(No.2) s5(*b*)]

(2) Employment contributions, self-employment contributions, F94**[**optional contributions, voluntary contributions and contributions under *Chapters 5A* and *5B* of *Part 2***]** shall be paid into the Social Insurance Fund.

Social Insurance Fund — expenditure on benefit.

7.—(1) Benefit shall be paid or provided for out of the Social Insurance Fund.

(2) A reference to benefit in *section 6* and this section includes:

[2000 s29(*a*)]

(*a*) the benefits described in *section 39*,

[2000 s29(*a*)]

(*b*) a relevant payment within the meaning of *section 178(1)(a)*,

(*c*) schemes administered by the Minister and known as—

(i) Free Fuel Allowance,

(ii) Free Electricity Allowance,

(iii) Free Television Licence,

(iv) Free Telephone Rental Allowance,

(v) Free Natural Gas Allowance, and

(vi) Free Bottled Gas Allowance,

where those allowances are payable in respect of a person in receipt of a benefit under *section 39(1)* or a relevant payment within the meaning of *section 178(1)(a)*,

[2002 (MP) s13]

(*d*) a payment under regulations made under *section 138* in respect of dental treatment or optical treatment and appliances which would have been payable in respect of a person but for the fact that the person availed of a service in respect of dental treatment or optical treatment and appliances under sections 45 F95**[**, 45A**]** and 67 of the Health Act 1970,

(*e*) any benefit to which *section 39(1)* refers which would have been payable in respect of a person but for the receipt by that person of F96**[**State pension (non-contributory)**]**,

(*f*) any increase in any benefit to which *section 39(1)* refers which would have been payable in respect of a person, but for the receipt by that person of an F96**[**State pension (non-contributory)**]** in his or her own right, and

(*g*) F97**[**jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit, any of which would**]** have been payable in respect of a person but for the receipt by that person of F98**[**jobseeker's allowance**]**.

[2000 s29(*a*)]

(3) Benefit to be paid or provided for out of the Social Insurance Fund shall include such sums as the Minister may estimate on the basis that may be agreed on between the Minister and the Minister for Finance in respect of the benefits set out in *subsection (2)(c), (d), (e), (f)* and *(g)*.

[2000 s29(*a*)]

(4) There shall be paid out of the Social Insurance Fund—

(*a*) to the Minister for Health and Children the sum agreed between the Minister and the Minister for Finance in respect of the benefit set out in *subsection (2)(d)*, and

(*b*) to the Exchequer in respect of the sums agreed between the Minister and the Minister for Finance in respect of the benefits set out in *subsection (2)(c), (e), (f)* and *(g)*,

in the manner and at the times the Minister may determine.

F99**[**(5) Benefit to be paid or provided for out of the Social Insurance Fund shall include such sums as the Minister may estimate on the basis that may be agreed between the Minister and the Minister for Public Expenditure and Reform in respect of the payments, commonly known as the pandemic unemployment payments, made under *section 202* on and after 13 March 2020 to the relevant date to address the adverse economic effects of the spread of the disease known as Covid-19 and such payments shall be treated as having been paid under—

(*a*) *Chapter 12* of *Part 2*, insofar as those payments relate to persons to whom that Chapter applies,

(*b*) *Chapter 12A* of *Part 2*, insofar as those payments relate to self-employed contributors to whom that Chapter applies, or

(*c*) *Chapter 2* of *Part 3*, insofar as those payments relate to persons to whom that Chapter applies.

(6) In *subsection (5)*, 'relevant date' means the date on which *Chapter 12B* (inserted by section 11 of the Social Welfare (Covid-19) (Amendment) Act 2020) comes into operation.**]**

Social Insurance Fund — payments to National Training Fund.

8.—The Minister shall make payments out of the Social Insurance Fund into the National Training Fund equalling those paid into the first-mentioned fund pursuant to section 5(3) and (4) of the National Training Fund Act 2000.

[National Training Fund Act 2000 s5(5)]

F100**[**Transfer of pension rights to EC institutions scheme.

8A.— F101**[**...**]]**

Social Insurance Fund.

[1993 s7(1)]

9.—(1) The Social Insurance Fund (in this section and in *section 11* referred to as "the Fund"), established under the Social Welfare Act 1952 and continued in being under section 7 of the Social Welfare (Consolidation) Act 1993, shall continue in being and to comprise a current account and an investment account.

[1993 s7(2)] (2) The Minister shall manage and control the current account of the Fund.

[1993 s7(3)] (3) The Minister for Finance shall manage and control the investment account of the Fund.

[1993 s7(4); 1998 s16] (4) Save where otherwise specifically provided—

(*a*) F102**[**subject to *subsection (9)(f),***]** sums payable into the Fund shall be paid into either the current account of the Fund or the investment account of the Fund, and

(*b*) sums payable out of the Fund shall be paid out of the current account of the Fund.

[1993 s7(5)] (5) Moneys standing to the credit of the current account of the Fund and not required to meet current expenditure shall be transferred to the investment account of the Fund.

[1993 s7(6)] (6) Whenever the moneys in the current account of the Fund are insufficient to meet the liabilities of that account, there shall be paid into that account from the investment account of the Fund the moneys necessary to meet those liabilities.

[1993 s7(7)] (7) Subject to *subsection (6)*, moneys standing to the credit of the investment account of the Fund shall be invested by the Minister for Finance and income arising from any such investment shall be paid into that account.

[1993 s7(8)] (8) An investment under *subsection (7)* may be—

(*a*) in securities in which trustees are for the time being by law empowered to invest trust funds, or

(*b*) in any of the stocks, funds and securities which are for the time being authorised by law as investments for Post Office Savings Bank Funds.

[1993 s7(9)] (9) (*a*) The amount by which the income of the Fund for any financial year is less than its expenditure shall be paid into the Fund out of moneys provided by the Oireachtas.

(*b*) The income and expenditure of the Fund for a financial year shall be determined for the purposes of this subsection by the Minister on the basis that may be agreed on between the Minister and the Minister for Finance.

F103**[**(*c*) The Minister may, for the purpose of maintaining a sufficient amount of moneys in the current account of the Fund, having regard to the sums payable from the current account, request the Minister for Finance to advance moneys to the special account of the Fund from the Central Fund.

(*d*) A request under *paragraph (c)* shall be approved by the Minister for Finance, following consultation with the Minister for Public Expenditure and Reform before any moneys are advanced to the special account of the Fund pursuant to a request under that paragraph.

(*e*) For the purposes of moneys advanced to the Fund pursuant to a request under *paragraph (c)* an account (in this section referred to as the 'special account of the Fund') shall be established which shall be—

(i) in the name of the Minister, and

(ii) an account with the Paymaster General.

(*f*) The Minister shall, subject to such conditions as the Minister for Finance considers appropriate, manage and control the special account of the Fund for the purpose of maintaining an amount of moneys in the current account of the Fund that is sufficient to meet the sums payable from that current account.

(*g*) Subject to *subsection (6)*, whenever the moneys in the current account of the Fund are insufficient to meet the sums payable from that account, there shall be paid into that current account from the special account of the Fund the moneys necessary to meet those sums payable.**]**

[1993 s7(10)] (10) Any sum payable into the Fund under *subsection (9)(a)* shall be paid in the manner and at the times as the Minister for Finance may determine.

[1993 s7(11)] (11) Accounts of the Fund shall be prepared in the form and manner and at the times the Minister for Finance may direct and the Comptroller and Auditor General shall examine and certify every account and a copy of every account, together with the report thereon of the Comptroller and Auditor General, shall be laid before each House of the Oireachtas.

F104**[**(12) The Minister for Finance shall, in relation to the performance by him or her of his or her functions under this section, consult from time to time with the Minister for Public Expenditure and Reform.**]**

Actuarial review.

[1998 s17]

10.—(1) The Minister shall cause—

(*a*) actuarial reviews to be made of the financial condition of the Social Insurance Fund by the persons the Minister may decide for the purpose of determining the extent to which the Fund may be expected, in the longer term, to meet the demands in respect of payment of benefits and other payments, having regard, in particular, to the adequacy or otherwise of the contributions to support benefits and other payments and any other matters the Minister considers to be relevant as affecting the current and future financial condition of the Fund,

(*b*) a report to be made to the Minister on completion of any such review, and

(*c*) a copy of every report under this section to be laid before each House of the Oireachtas within 6 months of the completion of the review.

[1998 s17] (2) The date of completion of the first actuarial review under this section shall be a date not later than 31 December 2002, and the date of completion of each subsequent review shall be a date not later than 5 years after the date of completion of the immediately preceding review.

Payments from Fund for acquisition of land, etc.

[1993 s8(1)]

11.—(1) Payments may be made out of the Fund in respect of expenditure by the Minister on the acquisition of lands, premises, furniture or equipment or the construction or reconstruction of premises, and any such lands, premises, furniture or equipment shall be held by the Minister on behalf of the Fund.

[1993 s8(2)] (2) A payment shall not be made under *subsection (1)* save with the consent of the Minister for Finance.

[1993 s8(3)] (3) The Minister may dispose of any lands, premises, furniture or equipment which he or she has acquired, constructed or reconstructed under this section and any moneys which the Minister receives in respect of any such disposal shall be paid into the Fund.

[1993 s8(4)] (4) A disposal shall not be effected under *subsection (3)* save with the consent of the Minister for Finance.

CHAPTER 2

Employed Contributors and Employment Contributions

Employed contributors and insured persons.

[1993 s9(1)]

12.—(1) Subject to this Act—

F105**[**(*a*) subject to *paragraph (b)*, every person—

(i) over the age of 16 years and under pensionable age, or

(ii) born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

who is employed in any of the employments specified in *Part 1* of *Schedule 1*, not being an employment specified in *Part 2* of that Schedule, shall be an employed contributor for the purposes of this Act, and**]**

(*b*) every person, irrespective of age, who is employed in insurable (occupational injuries) employment shall be an employed contributor and references in this Act to an employed contributor shall be read accordingly, and

(*c*) every person becoming for the first time an employed contributor shall thereby become insured under this Act and shall thereafter continue throughout his or her life to be so insured.

[1993 s9(2)] (2) Regulations may provide for including among employed contributors persons employed in any of the employments specified in *Part 2* of *Schedule 1*.

[1993 s9(3)] (3) Regulations may provide for—

(*a*) excluding particular employments or any classes of employment from the employments specified in *Part 1* of *Schedule 1*, or

(*b*) adding to the employments so specified particular employments or any classes of employment,

and, where the Minister considers that any modifications of this Act are appropriate having regard to the purpose for which the regulations are made, the regulations may make those modifications.

[2003 (MP) s19(*a*)] (4) For the purposes of this Part, with regard to employment specified in *paragraph (13)* of *Part 1* of *Schedule 1*, the person who is liable to pay the wages or salary of the individual concerned in respect of the work or service concerned is deemed to be the individual's employer.

F106**[**(5) The insertion of *paragraph 7* of *Part 2* of *Schedule 1* by section 16 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013 as it affects *subsection (1)*, shall apply to employment that is performed—

(*a*) on the day of,

(*b*) after the day of, or

(*c*) subject to *subsection (6)*, before the day of,

the commencement of that section 16.

(6) A person may elect not to have *paragraph 7* of *Part 2* of *Schedule 1* (inserted by section 16 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013) apply to his or her employment, referred to in that paragraph, where it is performed before the commencement of section 16 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013.**]**

Employment contributions.

[1993 s10(1)(*a*)]

[SWA 2000 s8; SWA 2001 s8, 36 & Sch E]

13.—(1) Employment contributions shall be paid by employed contributors and their employers in accordance with this section.

(2) (*a*) Where in any contribution week a payment of not more than F107**[**€352**]** per week (or the equivalent thereof in respect of an employed contributor remunerated otherwise than on a weekly basis) is made to or for the benefit of an employed contributor in respect of reckonable earnings of that contributor relating to an employment, a contribution shall not be payable by that employed contributor in respect of those earnings from that employment.

[SWA 1995 s6; SWA 2001 s8, 36 & Sch E]

F108**[**(*b*) Subject to regulations under *section 14*, where in any contribution week a payment of more than €352 and not exceeding €424 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor—

(i) a contribution shall be payable by the employed contributor, and

(ii) the rate at which that contribution shall be payable shall be the rate of F109**[**4.2 per cent**]** of the amount of the reckonable earnings in that week of each employment reduced by the equivalent of the difference between €12 and one-sixth of the difference between the reckonable earnings of that contributor and €352.01 (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis).**]**

F110**[**(*ba*) F111**[**...**]]**

[1993 s10(1); 2004 s5(1)]

(*c*) F112**[**...**]**

(*ca*) F112**[**...**]**

F113**[**(*d*) Subject to *paragraph (da)*, *subsection (8)* and regulations under *section 14*, where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a contribution shall be payable by the employed contributor's employer—

(i) at the rate of F114**[**8 per cent**]** of the amount of the reckonable earnings in that week to which that payment relates where those reckonable earnings do not exceed F115**[**€552**]** (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and

(ii) at the rate of F116**[**10.25 per cent**]** of the amount of the reckonable earnings in that week to which that payment relates where those reckonable earnings exceed F117**[**€552**]** (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis).**]**

F118**[**...**]**

F119**[**(*da*) For the purposes of *paragraph (d)*, reckonable earnings shall be reduced by—

F120**[**(i) so much of the allowable contribution referred to in subparagraph (*e*) of Regulation 31(1) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018), and**]**

(ii) F121**[**...**]**

F122**[**(iii) the amount of any share-based remuneration.**]]**

F123**[**(*db*) Subject to regulations under *section 14*, where in any contribution week a payment of more than €424 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor—

(i) a contribution shall be payable by the employed contributor, and

(ii) the rate at which that contribution shall be payable shall be the rate of F124**[**4.2 per cent**]** of the amount of the reckonable earnings in that week of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis).**]**

(*dc*) F125**[**...**]**

(*dd*) F125**[**...**]**

(*de*) F125**[**...**]**

[2003 (MP) s17; 2003 s13]

(*e*) For the purposes of this Chapter—

"payment" includes a notional payment;

"notional payment" has the meaning given to it by section 985A (inserted by section 6 of the Finance Act 2003) of the Act of 1997.

[1993 s10(2); 2001 s8(2)(*e*)]

(3) F126**[**...**]**

[1993 s10(3)]

(4) F127**[**Subject to *subsections (4A)* and *(4B)*, the employer shall,**]** in relation to any employment contribution, be liable in the first instance to pay both the employer's contribution comprised therein and also, on behalf of and to the exclusion of the employed contributor, the contribution comprised therein payable by the contributor.

F128**[**(4A) Where a person realises a gain by—

F129**[**(*a*) the exercise, on or before 31 December 2023, of a right in accordance with section 128 of the Act of 1997, or**]**

(*b*) the exercise of a right in accordance with section 519A of the Act of 1997 and, at the time of realising that gain, that person has ceased to be an employee of the employer who granted that right,

subsection (4) shall not apply to—

(i) the employer who granted that right, or

(ii) if that person is employed by another employer at the time the gain is realised, that other employer.**]**

F130**[**(4B) A person to whom *paragraphs (a)* and *(b)* of *subsection (4A)* applies shall be—

F131**[**(*a*) deemed to be an employed contributor, where that person—

(i) having attained the age of 16 years and not having attained pensionable age, or

(ii) being a person born on or after 1 January 1958 who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

is no longer employed in an employment specified in *Part 1* of *Schedule 1*, not being an employment specified in *Part 2* of that Schedule, and**]**

(*b*) liable to pay, in the prescribed manner, contributions in accordance with *section 13(2)(b)* in respect of the gain so realised.**]**

[1993 s10(4)]

(5) An employer shall be entitled, subject to and in accordance with regulations, to recover from an employed contributor the amount of any contribution paid or to be paid by the employer on behalf of that contributor and, notwithstanding anything in any enactment, regulations for the purposes of this subsection may authorise recovery by deductions from the employed contributor's remuneration, but those regulations shall provide that—

(*a*) where the employed contributor does not receive any pecuniary remuneration either from the employer or from any other person, the employer shall not be entitled to recover the amount of any such contribution from that contributor, and

(*b*) where the employed contributor receives any pecuniary remuneration from the employer, the employer shall not be entitled to recover any such contribution otherwise than by deductions.

[1993 s10(5)]

(6) Notwithstanding any contract to the contrary, an employer shall not be entitled to deduct from the remuneration of a person employed by the employer, or otherwise to recover from the person, the employer's contribution in respect of that person.

[1993 s10(6)]

(7) Any sum deducted by an employer from remuneration under regulations for the purposes of this section is deemed to have been entrusted to the employer for the purpose of paying the contribution in respect of which it was deducted.

[1996 s12(1); 2001 (No.2) s5(1)(*c*)]

(8) In the case of employment specified in *paragraph 12* of *Part 1* of *Schedule 1*, *subsection (2)(d)* shall be read as if "F132**[**0.7 per cent**]**" were substituted for "F133**[**8 per cent**]**" and "F134**[**10.25 per cent**]**".

[1995 s10]

(9) Regulations may, subject to the conditions and in the circumstances that may be prescribed, exempt an employer who employs an employee under and by virtue of a scheme administered by the Department of Social and Family Affairs, known as the Employers' Pay-Related Social Insurance Exemption Scheme, from the liability to pay the contribution specified in *section 13(2)(d)* in respect of that employee.

[2004 (MP) s14]

(10) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments—

(*a*) the employer—

(i) as part of that agreement and in so far as the qualifying emoluments are comprised of reckonable earnings of an employed contributor to which the agreement applies, shall pay a contribution at a rate of F135**[**14.45 per cent**]** in respect of the aggregate of the amount of those reckonable earnings and the amount of income tax payable under the agreement in respect of them, and

(ii) notwithstanding *section 13(4)* or Article 7 of the Regulations of 1996, shall not be entitled to recover from an employed contributor any part of a contribution paid in accordance with *subparagraph (i)*,

and

(*b*) a contribution paid in accordance with *paragraph (a)(i)* shall not be regarded as an employment contribution for the purposes of any benefit specified in *section 39(1)*.

[2004 (MP) s14]

(11) In *subsection (10)* "specified provision" means any provision that may be prescribed for the purposes of that subsection.

Modified insurance.

14.—(1) Regulations may modify this Part in its application in the case of—

[1993 s11(1); 2005 (SW&P) s26 & Sch 4]

(*a*) persons employed in any of the employments specified in *paragraphs 2, 3, 4, 5, 9* and *10* of *Part 1* of *Schedule 1*, or

(*b*) in the cases that may be prescribed, persons employed in eircom plc, or

[1996 s12(2); 2005 (SW&P) s26 & Sch. 4]

(*c*) in such cases as may be prescribed, persons who, on 5 April 1995 were employed in an employment to which *paragraph (a)* or *(b)* applies and which is prescribed, and who cease to be so employed, but immediately on such cessation become employed in another employment which is prescribed, under terms and conditions which provide that the person continues to be employed in a permanent and pensionable capacity and for payment during illness on a basis considered adequate by the Minister, or

[2001 s28]

(*d*) persons employed in a statutory transport undertaking, or

(*e*) persons employed as teachers in primary schools which are recognised schools within the meaning of the Education Act 1998, or

(*f*) persons employed as teachers in training colleges recognised by the Minister for Education and Science for teachers in primary schools, or

(*g*) persons employed as teachers in post-primary schools which are recognised schools within the meaning of the Education Act 1998, or

(*h*) persons employed as teachers in domestic science training colleges funded by moneys voted by the Oireachtas for that purpose, or

(*i*) persons employed as members of the Army Nursing Service, or

(*j*) persons employed in voluntary hospitals to which grants are paid from moneys provided by the Oireachtas in recoupment of revenue deficits, or

(*k*) persons employed by voluntary organisations which are providing district nursing services, or

(*l*) persons employed in an employment which is an insurable (occupational injuries) employment under *section 71*.

[1993 s11(2)] (2) This section is without prejudice to the generality of any other provision of this Part providing for regulations.

Calculation of reckonable earnings.

15.—(1) For the purposes of this Part, reckonable earnings may be calculated or estimated, either for a person or a class of persons, in the manner, by reference to the matters and on the basis that may be prescribed.

[1993 s12(1)]

[1993 s12(2); 2001 s37 & Sch F] (2) Regulations may provide for the calculation of the amounts payable in respect of employment contributions in accordance with prescribed scales, and for adjustments of those amounts to facilitate computation and to avoid fractions of 1 cent in the amounts.

Employment by more than one employer.

16.—Regulations may provide for the determination of liability for the payment of employment contributions in the case of a person who works under the general control or management of a person who is not his or her immediate employer.

[1993 s13; 2001 s8(3)]

Payment of contributions and keeping of records.

17.—(1) Regulations may provide for—

[1993 s14(1)]

(*a*) the time and manner of payment of employment contributions,

(*b*) the collection and the recovery of, and the furnishing of returns by employers in relation to, employment contributions,

(*c*) the charging of interest on arrears of employment contributions,

(*d*) the waiving of interest due on arrears of employment contributions,

(*e*) the estimation of amounts due in respect of employment contributions and appeals in relation to those estimates,

(*f*) the furnishing of returns by employers in relation to periods of insurable employment,

F160**[**(*fa*) the furnishing of returns by employed contributors to whom *section 13(4B)* applies in relation to employment contributions and share-based remuneration,**]**

(*g*) the deduction by an employer from the reckonable earnings of an employed contributor of any employment contribution reasonably believed by the employer to be due by the contributor, and adjustment in any case of over-deduction, and

(*h*) any matter ancillary or incidental to any of the matters referred to in any of *paragraphs (a)* to *(g)*.

[1993 s14(2)] (2) Without prejudice to the generality of *subsection (1)*, regulations under that subsection may provide for—

(*a*) the assignment of any function relating to any matter referred to in that subsection to the Collector-General or to any person engaged under contract by the Minister, with the consent of the Minister for Finance, for this purpose,

(*b*) the assignment to the Collector-General of any function conferred on the Minister by *section 272* and the modification for that purpose of any provision of that section,

(*c*) the inspection by or on behalf of the Revenue Commissioners of records prescribed under *subsection (5)*,

(*d*) treating, for the purpose of any right to benefit, contributions paid after the due dates as paid on those dates or on any later dates that may be prescribed, or as not having been paid, and

(*e*) treating as paid, for the purpose of any right to benefit, employment contributions payable by an employer in respect of an insured person which have not been paid, where the failure to pay those contributions is shown not to have been with the consent or connivance of the insured person or attributable to any negligence on the part of the insured person.

[1993 s14(3)] (3) Nothing in any regulations under this section affects the liability of the employer under *section 13(4)* to pay employment contributions.

[1993 s14(4); 2002 (MP) s14(*a*)] (4) The provisions of any enactment, regulation or rule of court relating to—

(*a*) the inspection of records, the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in F161**[**...**]** Part 42 of the Act of 1997) of, or the furnishing of returns by employers in relation to, income tax, or

(*b*) appeals in relation to income tax, or

(*c*) the publication of names of persons under F162**[**section 1086A**]** of the Act of 1997,

shall apply in relation to employment contributions which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under F163**[**Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)**]**.

[1993 s14(5); 2004 (MP) s16(1)] (5) For the purposes of this Part, regulations may require employers to keep any records that may be prescribed in relation to the earnings of persons employed by them and the periods during which those persons were employed, and to retain those records for prescribed periods.

F164**[**(6) For the purposes of this Part, regulations may require employers to keep any records that may be prescribed in relation to rights to shares (including stock) granted by that employer to his or her directors, former directors, employees and former employees and the periods during which those persons were employed, and to retain those records for prescribed periods.**]**

F165**[**Return by employer to Revenue Commissioners

17A. (1) In this section and in *section 17B*—

'income tax month' has the same meaning as it has in Chapter 4 of Part 42 of the Act of 1997;

'return filing date' means, in relation to an income tax month, the day that is 15 days from the last day of the income tax month.

(2) An employer shall, on or before the return filing date for an income tax month, make a return to the Revenue Commissioners specifying the total amount of contributions payable by that employer in respect of an income tax month consisting of—

(*a*) employment contributions,

(*b*) self-employment contributions, and

(*c*) contributions under *Chapter 5B* of *Part 2*.

(3) Where the Revenue Commissioners issue a statement to an employer which sets out, in summary form in respect of an income tax month, the total amount of contributions payable by that employer, the details on the statement shall, on the return filing date, or where the statement is issued on a later date, on that later date, be deemed to be a return made by the employer in respect of that month for the purposes of *subsection (2)*.

(4) *Subsection (3)* shall not apply where a statement referred to in that subsection is issued to an employer and the details on that statement do not accurately reflect the total amount of contributions payable by the employer.

(5) Where *subsection (4)* applies, the employer concerned shall ensure that the total amount of contributions payable are accurately reflected in the return required under *subsection (2)* in respect of that income tax month.**]**

F166**[**Payment date for contributions

17B. (1) In this section 'payment date' means, in relation to an income tax month—

(*a*) the day that is 15 days from the last day of the income tax month, or

(*b*) the day that is 24 days from the last day of the income tax month where the following conditions are met:

(i) the return and the remittance of the amount of the contributions due for the income tax month are made by such electronic means as the Revenue Commissioners require;

(ii) the return is made by the return filing date and the remittance concerned is made on or before the day that is 24 days from the last day of the relevant income tax month.

(2) An employer shall, on or before the payment date for an income tax month, pay to the Collector-General the amount of the contributions that the employer is liable to pay for that month.

(3) The Collector-General may, by notice to an employer, vary the payment date for the payment of total contributions in respect of an income tax month.

(4) Any notice issued under *subsection (3)* may be withdrawn by the Collector-General at any time prior to the payment date concerned, as varied by the notice.**]**

F167**[**Covid-19: special warehousing and interest provisions for contributions

17C. (1) F168**[**Subject to *subsection (1A)*, in this section**]**—

'Covid-19' has the same meaning as it has in the Emergency Measures in the Public Interest (Covid-19) Act 2020;

F169**[**'Covid-19 entitlement' means an entitlement to payment of an amount under—

(*a*) section 485 of the Act of 1997,

(*b*) section 28B of the Emergency Measures in the Public Interest (Covid-19) Act 2020,

(*c*) any of the following schemes:

(i) the scheme commonly known as the Live Performance Support Scheme Strand II;

(ii) the scheme commonly known as the Live Performance Support Scheme Phase 3;

(iii) the scheme commonly known as the Live Performance Restart Grant Scheme;

(iv) the scheme commonly known as the Live Local Performance Support Scheme;

(v) the scheme commonly known as the Commercial Entertainment Capital Grant Scheme;

(vi) the scheme commonly known as the Music and Entertainment Business Assistance Scheme;

(vii) the scheme commonly known as the Attractions and Activity Tourism Operators Business Continuity Scheme 2022;

(viii) the scheme commonly known as the Strategic Tourism Transport Business Continuity Scheme 2022;

(ix) the scheme commonly known as the Strategic Ireland Based Inbound Agents Tourism Business Continuity Scheme 2022;

(x) the scheme commonly known as the Tourism Accommodation Providers Business Continuity Scheme 2022;

(xi) the scheme commonly known as the Sustaining Enterprise Fund;

(xii) the scheme commonly known as the Accelerated Recovery Fund;

(xiii) the scheme commonly known as the Support for Licensed Outbound Travel Agents and Tour Operators;

(xiv) the scheme commonly known as the Temporary Covid-19 Supports for Commercial Bus Operators,

or

(*d*) a scheme designated for the purpose of this paragraph by order of the Revenue Commissioners under *subsection (1B)*;**]**

'Covid-19 liabilities' means, subject to F170**[***subsection (13)***]**, the contributions that an employer is liable to pay under *section 13* in respect of income tax months in Period 1, to the Collector-General;

'inspector of taxes' means an inspector of taxes appointed under section 852 of the Act of 1997;

'Period 1', in relation to an employer, means the period—

(*a*) beginning on the later of—

(i) the first day of the income tax month immediately preceding the income tax month in which the employer's business was first adversely affected by Covid-19, and

(ii) 1 February 2020,

and

F171**[**(*b*) ending on 31 December 2021;**]**

F172**[**'Period 2', in relation to an employer, means the period beginning on 1 January 2022 and ending on 31 December 2022;**]**

F173**[**'Period 3', in relation to an employer, means the period beginning on 1 January 2023 and ending on the day on which the employer has discharged the Covid-19 liabilities in full.**]**

F174**[**...**]**

F174**[**...**]**

F175**[**(1A) Where an employer has a Covid-19 entitlement—

(*a*) which arises out of circumstances occurring in a period falling between 1 January 2022 and 30 April 2022, or

(*b*) which arises out of circumstances occurring in a period falling prior to 1 January 2022, resulting in an amount becoming payable to the employer between 1 January 2022 and 30 April 2022,

then, in this section—

'Period 1', in relation to the employer, means the period—

(*a*) beginning on the later of—

(i) the first day of the income tax month immediately preceding the income tax month in which the employer's business was first adversely affected by Covid-19, and

(ii) 1 February 2020,

and

(*b*) ending on 30 April 2022;

'Period 2', in relation to the employer, means the period beginning on 1 May 2022 and ending on 30 April 2023;

'Period 3', in relation to the employer, means the period beginning on 1 May 2023 and ending on the day on which the employer has discharged the Covid-19 liabilities in full.

(1B) The Revenue Commissioners may designate by order a scheme for the purpose of *paragraph (d)* of the definition of 'Covid-19 entitlement' in *subsection (1)*, where they are satisfied that the scheme is similar in nature and objective to a scheme referred to in *paragraph (c)* of that definition.**]**

(2) For the purposes of this section, the business of an employer shall be treated as being adversely affected by Covid-19 on the date on which the Revenue Commissioners agreed to temporarily suspend the collection of the liabilities of the employer in respect of contributions as a consequence of the effect on the employer's business of Covid-19.

(3) This section shall apply to an employer—

(*a*) who, as a consequence of the effect on the employer's business of Covid-19 is unable to pay all or part of the employer's Covid-19 liabilities,

(*b*) who complies with the requirement to file returns under *section 17A*, and

(*c*) either—

(i) the employer's tax affairs are administered by the Personal Division or Business Division of the Office of the Revenue Commissioners, or

(ii) the employer has formed the view that the employer is unable to pay all or part of the employer's Covid-19 liabilities and has notified the Revenue Commissioners that the employer has formed such a view.

(4) For the purposes of *subsection (3)(c)(i)*, an employer's tax affairs shall be treated as being administered by the Personal Division or Business Division of the Office of the Revenue Commissioners where the most recent correspondence received by the employer from that Office indicates that to be the case.

F176**[**(5) An inspector of taxes, or such other officer as the Revenue Commissioners have nominated for the purposes of section 990 of the Act of 1997, may make such enquiries as he or she considers necessary to satisfy himself or herself as to whether an employer—

(*a*) is unable to pay all or part of the employer's Covid-19 liabilities, or

(*b*) has a Covid-19 entitlement—

(i) which arises out of circumstances occurring in a period falling between 1 January 2022 and 30 April 2022, or

(ii) which arises out of circumstances occurring in a period falling prior to 1 January 2022, resulting in an amount becoming payable to the employer between 1 January 2022 and 30 April 2022,

as the case may be.**]**

(6) Where this section applies to an employer—

(*a*) *subsections (1)* and *(2)* of *section 17B*,

(*b*) section 991 of the Act of 1997, and

(*c*) Article 10 of the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996),

shall not apply to the employer's Covid-19 liabilities.

(7) F177**[**...**]**

F178**[**(8) Where—

(*a*) this section applies to an employer,

(*b*) the employer complies with the employer's obligations under *section 17A*,

(*c*) the employer has—

(i) before 1 May 2024, engaged with the Collector-General regarding the employer's Covid-19 liabilities with a view to entering into an agreement to pay those liabilities, and

(ii) entered into an agreement referred to in *subparagraph (i)*, whether before or after 1 May 2024,

and

(*d*) the employer complies with the obligations of the employer under the agreement entered into as referred to in *paragraph (c)(ii)*,

no interest shall be due and payable by the employer in respect of the employer's Covid-19 liabilities during Period 1, Period 2 and Period 3.**]**

(9) F179**[**...**]**

F180**[**(10) Where an employer—

(*a*) at any time during the period beginning on the first day of Period 1 and ending on 30 April 2024 fails to comply with the employer's obligations under *section 17A*,

(*b*) is not an employer to whom *subsection (8)(c)* applies, or

(*c*) on or after 1 May 2024—

(i) fails to comply with the employer's obligations under *section 17A*, or

(ii) fails to comply with an obligation referred to in *subsection (8)(d)*,

simple interest shall be paid by the employer to the Revenue Commissioners on any amount of the Covid-19 liabilities remaining unpaid on—

(I) in a case to which *paragraph (a)* or *(c)* applies, the date on which the event resulting in failure to comply with the obligation concerned occurred, and

(II) in a case to which *paragraph (b)* applies, 1 May 2024,

and such interest shall be calculated from—

(A) in a case to which *paragraph (a)* applies, the date on which the event resulting in failure to comply with the obligation concerned occurred,

(B) in a case to which *paragraph (b)* applies, the first day of Period 3, and

(C) in a case to which *paragraph (c)* applies, 1 May 2024,

until payment of the amount for any day or part of a day during which that amount remains unpaid, at a rate of 0.0274 per cent.**]**

(11) F181**[**...**]**

(12) Section 960E(2) of the Act of 1997 shall not apply in respect of Covid-19 liabilities where the employer concerned complies with the employer's requirement to file returns under *section 17A.*

(13) Where the Collector-General has, under section 985G(7) of the Act of 1997, varied the due date for payment of any income tax due in respect of an income tax month such that an employer may pay such tax liabilities quarterly F182**[**or annually**]**, liabilities in respect of contributions for any income tax months which are due from the employer at the same time as liabilities for income tax months within Period 1 shall be treated as Covid-19 liabilities.

(14) F183**[**...**]**

(15) F183**[**...**]]**

Priority debts to Social Insurance Fund in a company winding-up.

[1993 s15(1); 1997 s35 & Sch G]

18.—For the purposes of section 285(2)(*e*) of the Companies Act 1963—

(*a*) the amount referred to in that subsection is deemed to include any amount—

(i) which, apart from Article 9 of the Regulations of 1996 would otherwise have been an amount due at the relevant date in respect of sums which an employer is liable under *Chapter 2* or *3* of *Part 2* and any regulation thereunder (other than the said Article 9) to deduct from reckonable earnings or reckonable emoluments, to which those Chapters apply, paid by the employer during the period of 12 months next before the relevant date, and

(ii) with the addition of any interest payable under Article 10 of the Regulations of 1996,

and

(*b*) notwithstanding subsection (1) of section 285 of the Companies Act 1963, the relevant date is deemed to be the date which is the ninth day after the end of the income tax month in which the relevant date (within the meaning of that subsection) occurred.

Winding-up and bankruptcy.

[1993 s16(1); 2005 (SW&P) s26 & Sch 4]

[1993 s16(2)]

19.—(1) In this section "Act of 1988" means the Bankruptcy Act 1988.

(2) The assets of a limited company in a winding-up under the Companies Acts 1963 to 2005 shall not include—

(*a*) any sum deducted by an employer from the remuneration of an employee of the employer paid before the winding-up in respect of an employment contribution due and unpaid by the employer in respect of that contribution, or

(*b*) any sum which would have been deducted from the remuneration of an employee in respect of an employment contribution for a period of employment before a winding-up had that remuneration been paid before the winding-up,

and in such a winding-up a sum equal in amount to the sum so deducted and unpaid or which would have been deducted and payable shall, notwithstanding anything in those Acts, be paid to the Social Insurance Fund in priority to the debts specified in section 285(2) of the Companies Act 1963.

[1993 s16(3); 2005 (SW&P) s26 & Sch 4]

(3) A sum equal in amount to any sum deducted by an employer from the remuneration of an employee of the employer in respect of an employment contribution due by the employer and unpaid by the employer in respect of the contribution before the date of the order of adjudication or the filing of the petition for

arrangement (as the case may be) shall not form part of the property of the bankrupt or arranging debtor so as to be included among the debts which under section 81 of the Act of 1988 are in the distribution of that property to be paid in priority to all other debts, but shall, before the distribution and notwithstanding anything in the Act of 1988, be paid to the Social Insurance Fund in priority to the debts specified in section 81 of the Act of 1988.

[1993 s16(4); 2005 (SW&P) s26 & Sch 4]

(4) Formal proof of a debt to which priority is given by this section is not required except where required by or under the Act of 1988 or the Companies Act 1963.

[1993 s16(5); 2005 (SW&P) s26 & Sch 4]

(5) There shall be included among the debts which under section 81 of the Act of 1988 are, in the distribution of the property of a bankrupt or arranging debtor, to be paid in priority to all other debts, all employment contributions payable by the bankrupt or arranging debtor during the 12 months before the date of the order of adjudication in the case of a bankrupt or the filing of the petition for arrangement in the case of an arranging debtor, and that Act has effect accordingly, and formal proof of the debts to which priority is given under this subsection is not required except in cases where it may otherwise be provided by general orders made under that Act.

CHAPTER 3

Self-Employed Contributors and Self-Employment Contributions

Self-employed contributors and insured persons.

[1993 s17(1)]

20.—(1) Subject to this Act—

F184**[**(*a*) every person—

(i) over the age of 16 years and under pensionable age, or

(ii) born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

(not being a person included in any of the classes of person specified in *Part 3* of *Schedule 1*) who has reckonable income or reckonable emoluments, shall be a self-employed contributor for the purposes of this Act regardless of whether the person is also an employed contributor,**]**

(*b*) every person becoming for the first time a self-employed contributor shall become insured under this Act and shall thereafter continue throughout his or her life to be so insured, and

(*c*) in the case of a person who, not having been an employed contributor at any time, becomes for the first time a self-employed contributor, the first day of the contribution year in which the person becomes a self-employed contributor shall be regarded as the date of entry into insurance.

[1993 s17(2)]

(2) Regulations may provide for—

(*a*) including among self-employed contributors classes of person or part of any class of person specified in or included in *Part 3* of *Schedule 1*,

(*b*) adding to the classes of person specified in *Part 3* of *Schedule 1*,

(*c*) the modification of any of the provisions of this Act relating to self-employed contributors,

(*d*) the application (with or without modification) to self-employed contributors or self-employment contributions payable under *section 21(1)(a), (b)* or *(c)* of any provisions of this Act which apply to employed contributors or employment contributions.

Rates of self-employment contributions and related matters.

[1993 s18(1); 2001 s36 & Sch E]

21.—(1) F185**[**Subject to *section 38BA*, self-employment contributions shall be paid by self-employed contributors in accordance with the following provisions**]**:

(*a*) subject to F186**[***paragraphs (b), (ea)***]** and *(f)*, where in any contribution year a self-employed contributor has reckonable income there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to F187**[**4.2 per cent**]** of the reckonable income or the amount of F188**[**€650**]**;

(*b*) where for any contribution year a self-employed contributor is informed by the Revenue Commissioners that he or she is not required to make a return of income within the meaning of section 1084 of the Act of 1997, self-employment contributions shall be paid by the self-employed contributor (whether by instalments or otherwise as may be prescribed) amounting to F189**[**€310**]** in respect of that contribution year;

(*c*) subject to F190**[***paragraphs (ea)* and *(f)***]**, where in any contribution year a payment is made to a self-employed contributor in respect of reckonable emoluments of that self-employed contributor, there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to F191**[**4.2 per cent**]** of the reckonable emoluments or the amount of F192**[**€650**]**;

(*d*) subject to regulations under *section 22*, where a self-employment contribution has been paid by a self-employed contributor of not less than the amount that he or she is liable to pay under *paragraph (a)* or the amount specified in *paragraph (b)*, whichever is appropriate, the self-employed contributor shall be regarded as having paid contributions for each contribution week in that contribution year and, where the contribution paid is less than that appropriate amount, no contribution shall be regarded as having been paid by the self-employed contributor in respect of any week of that contribution year;

[1999 s19(2)]

(*e*) subject to *section 26(3)*, self-employment contributions shall be disregarded in determining whether the contribution conditions for any benefit other than F193**[**jobseeker's benefit granted by virtue of self-employment contributions specified in *section 64(1)(a)(ii)*, jobseeker's benefit (self-employed),**]** F194**[**Covid-19 pandemic unemployment payment,**]** F195**[**State pension (contributory)**]**, F196**[**bereaved partner's (contributory) pension**]**, F197**[**guardian's payment (contributory)**]**, maternity benefit, adoptive benefit F198**[**, F199**[**paternity benefit, parent's benefit**]]** F200**[**, F201**[**carer's benefit,**]** treatment benefit**]** F202**[**, F203**[**invalidity pension**]** or bereavement grant are satisfied;**]**

F204**[**(*ea*) where in any contribution year a self-employed contributor avails of childcare services relief within the meaning of section 216C of the Taxes Consolidation Act 1997, he or she shall be liable for a contribution of F205**[**€650**]** in respect of that amount for which childcare services relief is claimed under that section;**]**

(*f*) a person who, but for this paragraph, would be liable for contributions of F206**[**€650**]** under *paragraphs (a)* and *(c)* shall be liable only for a single contribution of F206**[**€650**]**.

[1993 s18(2); 2001 s37 & Sch F]

(2) Regulations may provide for adjustments in the calculation of amounts payable in respect of self-employment contributions to facilitate computation and for the elimination from self-employment contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.

[2004 (MP) s15]

(3) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments—

(*a*) the employer—

(i) as part of that agreement and in so far as the qualifying emoluments are comprised of reckonable emoluments of a self-employed contributor to which the agreement applies, shall pay a contribution at a rate of F207**[**4.2 per cent**]** in respect of the aggregate of the amount of those reckonable emoluments and the amount of income tax payable under the agreement in respect of them, and

(ii) notwithstanding Article 7 of the Regulations of 1996, shall not be entitled to recover from an employed contributor any part of a contribution paid in accordance with *subparagraph (i)*,

and

(*b*) a contribution paid in accordance with *paragraph (a)(i)* shall not be regarded as a self-employment contribution for the purposes of determining entitlement to any benefit specified in *section 39(1)*.

[2004 (MP) s15] (4) In *subsection (3)* "specified provision" means such provision as may be prescribed for the purposes of that subsection.

Regulations providing for determination of contributions payable.

22.—(1) Regulations may provide for the determination of the contributions payable, the amount or rates of those contributions, and the contribution weeks in respect of which those contributions shall be regarded as having been paid, in the case of a person who—

[1993 s19(1); 2001 s9(2)(*a*)]

(*a*) becomes for the first time a self-employed contributor,

(*b*) ceases to be a self-employed contributor,

(*c*) is both an employed contributor and a self-employed contributor whether concurrently or not,

(*d*) in any contribution year has reckonable emoluments but does not have reckonable income,

(*e*) in any contribution year has both reckonable emoluments and reckonable income, or

(*f*) in any contribution year has reckonable emoluments which relate to a period less than the full year.

[1993 s19(2); 2001 s9(2)(*b*)] (2) The Minister may by regulations specify the circumstances in which contributions payable by a self-employed contributor may be treated as paid.

[1993 s19(4); 2001 s9(2)(*b*)] (3) For the purposes of this section "contributions" means—

(*a*) employment contributions payable under *section 13*, and

(*b*) self-employment contributions payable under *section 21*.

Regulations providing for collection of self-employment contributions, etc.

23.—(1) For the purposes of self-employment contributions payable under *section 21(1)(a), (b)* and *(c)*, regulations may provide for—

[1993 s20(1); 1997 s33(1)(*a*)]

(*a*) the time and manner of payment of self-employment contributions,

(*b*) the collection and the recovery of and the furnishing of details in relation to self-employment contributions,

(*c*) the charging of interest on arrears of self-employment contributions,

(*d*) the waiving of interest due on arrears of self-employment contributions,

(*e*) the estimation of amounts due in respect of self-employment contributions and appeals in relation to those estimates,

(*f*) the furnishing of returns by employers in relation to periods of insurable self-employment,

(*g*) the deduction by an employer from the reckonable emoluments of a self-employed contributor of any self-employment contribution reasonably believed by the employer to be due by the contributor, and adjustment in any case of over-deduction, and

(*h*) any matter ancillary or incidental to any of the matters referred to in *paragraphs (a)* to *(g)*.

[1993 s20(2)] (2) Without prejudice to the generality of *subsection (1)*, regulations under that subsection may provide for the assignment of any function relating to a matter referred to in that subsection to the Collector-General or any other specified person.

[1993 s20(3); 2002 (MP) s14(*b*)] (3) The provisions of any enactment or instrument made under any enactment relating to—

(*a*) the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in F217**[**...**]** Part 42 of the Act of 1997) of income tax or the inspection of records for those purposes, or

(*b*) appeals in relation to income tax, or

(*c*) the publication of names of persons under F218**[**section 1086A**]** of the Act of 1997,

shall apply in relation to self-employment contributions in respect of reckonable emoluments which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under F219**[**Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)**]**.

[1993 s20(4); 1997 s33(1)(*b*)] (4) Other than in the case of the class or classes of self-employed contributors that may be prescribed, self-employment contributions payable by a self-employed contributor for a contribution year under *section 21(1)(a)* in respect of reckonable income shall be assessed, charged and paid in all respects as if they were an amount of income tax and they may be stated in one sum (hereafter in this subsection referred to as the "aggregated sum") with the income tax contained in any computation of or assessment to income tax made by or on the self-employed contributor for the year of assessment (within the meaning of the Income Tax Acts) which coincides with the contribution year and for this purpose the self-employed contributions may be so stated notwithstanding that there is no amount of income tax contained in that computation or assessment and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, apply as if the aggregated sum were a single sum of income tax.

[1993 s20(5); Taxes Consolidation Act 1997 Sch 31] F220**[**(5) (*a*) Subject to *paragraph (b)*, where an election made or deemed to be made under section 1018 of the Act of 1997 has effect for the year of assessment the self-employment contributions payable F221**[**by the spouse in respect of whom the election is made**]** shall be charged, collected and recovered as if they were the contributions of F221**[**the other spouse**]**.

(*b*) The question as to the amount of the self-employment contributions payable in respect of F221**[**each spouse**]** is not affected by this subsection.**]**

F222**[**(5A) (*a*) Subject to *paragraph (b)*, where an election made or deemed to be made under section 1031D of the Act of 1997 has effect for the year of assessment the self-employment contributions payable by the civil partner, who is not the nominated civil partner, shall be charged, collected and recovered as if they were the contributions of the nominated civil partner.

(*b*) The question as to the amount of the self-employment contributions payable in respect of each civil partner in a civil partnership is not affected by this subsection.**]**

[1993 s20(6); 2001 s25(1)] (6) In any proceedings instituted by virtue of this Act, a certificate purporting to be signed by an officer of the Revenue Commissioners or by any officer duly appointed by the Minister in that behalf which certifies that an amount in respect of employment or self-employment contributions is due and payable by the

defendant shall be evidence until the contrary is proved that that amount is so due and payable.

F223**[**(7) In *subsection (5)*, 'spouse' means each person of a married couple who are living together.**]**

CHAPTER 4

Voluntary Contributors and Voluntary Contributions

Voluntary contributors.

[1993 s21(1); 1997 s12(2)]

24.—F224**[**(1) Subject to this Act, where a person ceases to be an employed contributor or a self-employed contributor—

(*a*) otherwise than by reason of attaining pensionable age, or

(*b*) otherwise than, in the case of a person born on or after 1 January 1958, by reason of having been awarded the State pension (contributory) or attaining the age of 70 years,

and the person has qualifying contributions in respect of not less than 520 contribution weeks, he or she shall, on making application in the prescribed manner and within the prescribed period, be entitled to become an insured person paying contributions under this Act voluntarily (in this Act referred to as 'a voluntary contributor').**]**

F225**[**(1A) In the case of a person who becomes a voluntary contributor paying contributions under this Chapter before 6 April 2013, *subsection (1)* shall be read as if '260 contribution weeks' were substituted for '520 contribution weeks'.

(1B) In the case of a person who becomes a voluntary contributor paying contributions under this Chapter on or after 6 April 2013 but before 6 April 2014, *subsection (1)* shall be read as if '364 contribution weeks' were substituted for '520 contribution weeks'.

(1C) In the case of a person who becomes a voluntary contributor paying contributions under this Chapter on or after 6 April 2014 but before 6 April 2015, *subsection (1)* shall be read as if '468 contribution weeks' were substituted for '520 contribution weeks'.**]**

[1993 s21(2)] (2) The occupational injuries insurance of a person shall be disregarded in determining the person's right to become, or to continue to be, a voluntary contributor and the rate of voluntary contribution payable in any case shall not be affected by that insurance.

[1993 s21(3)] (3) A voluntary contributor shall—

(*a*) where he or she becomes an employed contributor, cease to be a voluntary contributor except insofar as is provided in *section 25(2)*, or

(*b*) where he or she becomes a self-employed contributor, cease to be a voluntary contributor.

Voluntary contributions by former employed contributors.

[1993 s22(1)]

25.—(1) F226**[**(*a*) a contribution (in this Act referred to as a 'voluntary contribution'), in the case of—

(i) a person who becomes a voluntary contributor by virtue of *section 24(1)(a)* and who is under pensionable age, or

(ii) a person born on or after 1 January 1958 who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

shall be payable in each contribution year, at the time or times and in the manner that the Minister shall prescribe, at a percentage rate, as set out in *paragraph (b)*, of the amount of the reckonable income (if any) of the

contributor in the preceding contribution year or in an amount ('minimum annual amount'), as set out in *paragraph (b)*, whichever is the greater.**]**

[1993 s22(1)] (*b*) (i) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are not reckonable for the purposes of F227**[**State pension (contributory)**]**, the percentage rate shall be 2.6 per cent and the minimum annual amount shall be F228**[**€250**]**.

[1993 s22(1)] (ii) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are reckonable for the purposes of F227**[**State pension (contributory)**]**, the percentage rate shall be 6.6 per cent and the minimum annual amount shall be F229**[**€500**]**.

[1993 s22(1)] (iii) F230**[**...**]**

[1993 s22(1)] (*c*) F231**[**...**]**

[1993 s22(1); 2001 s36 & Sch E] (*d*) "Reckonable income" for the purposes of this subsection means, subject to regulations, income derived from any employment, including any trade, business, profession, office or vocation.

[1993 s22(2)] (2) F232**[**...**]**

[1993 s22(3); 1999 s19 & Sch E] (3) F232**[**...**]**

[1993 s22(4); 1999 s19 & Sch E] (4) Notwithstanding any other provision of this Act, but subject to *subsection (5)*, a voluntary contributor shall not be entitled to F233**[**illness benefit**]**, F234**[**jobseeker's benefit**]**, F235**[**jobseeker's pay-related benefit,**]** maternity benefit, invalidity pension or treatment benefit and, where any voluntary contributions paid by the voluntary contributor are at the percentage rate for the time being payable under *subsection (1)(b)(i)*, they shall be disregarded in determining whether the contribution conditions for F227**[**State pension (contributory)**]**, F236**[**State pension (transition)**]** or bereavement grant are satisfied.

[1993 s22(5)] (5) Notwithstanding *subsection (4)*, any benefit mentioned in that subsection may be granted to a voluntary contributor in the circumstances and subject to the limitations that may be prescribed.

[1993 s22(6)] (6) A voluntary contribution paid under *subsection (1)(a)* shall be regarded, where the contribution relates to a full contribution year, as having been paid for each contribution week in that contribution year or, where the contribution relates to a shorter period, as having been paid for each contribution week in that period.

Voluntary contributions by former self-employed contributors.

26.—(1) F237**[**Subject to *section 38BA*, a voluntary contribution**]**, in the case of a person who becomes a voluntary contributor by virtue of *section 24(1)(b)*, shall be at the rate of F238**[**€650**]** in a contribution year payable at the time or times and in the manner that the Minister may prescribe.

[1993 s23(1); 2001 s36 & Sch E] (2) Subject to *subsection (3)*, voluntary contributions paid by a person under *subsection (1)* shall be disregarded for all benefit other than F239**[**State pension (contributory)**]**, F240**[**bereaved partner's (contributory) pension**]** and F241**[**guardian's payment (contributory)**]**.

[1993 s23(2); 1996 s27 & Sch G]

[1993 s23(3); 1999 s19 & Sch E] (3) Self-employment contributions paid by a person who, being a voluntary contributor becomes a self-employed contributor on or after 6 April 1988, and any subsequent voluntary contributions paid by those persons, shall also be reckonable for F242**[**State pension (transition)**]** and bereavement grant in the case of a person whose rate of voluntary contribution, immediately before ceasing to be a voluntary contributor, was determined under *section 25(1)(b)(ii)* F243**[**...**]**.

[1993 s23(4)] (4) A voluntary contribution paid under *subsection (1)* shall be regarded as having been paid for each contribution week in that contribution year.

Calculation of voluntary contributions.

[1993 s24; 2001 s37 & Sch F]

27.—Regulations may provide for the calculation of the amounts payable in respect of voluntary contributions in accordance with prescribed scales, and for adjustments of those amounts to facilitate computation and to avoid fractions of one cent in those amounts.

CHAPTER 5

Optional Contributors and Optional Contributions

Optional contributors and optional contributions.

[1993 (No. 2) s4]

28.—(1) A person engaged in share fishing shall, subject to the conditions that may be prescribed, be entitled to opt to become an insured person ("optional contributor") paying contributions under this Chapter ("optional contributions") which shall be payable in each contribution year with effect from the contribution year ending on 5 April 1994 at the time and in the manner that may be prescribed.

[1993 (No. 2) s4]

(2) An optional contributor ceases to be an optional contributor where he or she—

(*a*) ceases to be a person engaged in share fishing,

(*b*) ceases to be a self-employed contributor, or

(*c*) fails, in any contribution year, to pay an optional contribution which by virtue of being an optional contributor, he or she is liable to pay.

Rates of optional contributions and related matters.

[1993 (No.2) s4; 2004 s6(1)]

29.—F244**[**(1) F245**[**Subject to *section 38BA*, an optional contributor shall**]** pay an optional contribution amounting to F246**[**4.2 per cent**]** of his or her reckonable income in excess of €2,500 in the preceding contribution year, or €200, whichever is the greater amount.**]**

[1993 (No.2) s4]

(2) Subject to regulations under *section 30*, where an optional contribution has been paid by an optional contributor of not less than the amount that he or she is liable to pay under *subsection (1)*, he or she shall be regarded as having paid contributions for each contribution week in that contribution year and, where the contribution paid is less than that appropriate amount, no contribution shall be regarded as having been paid by the optional contributor in respect of any week of that contribution year.

[1993 (No.2) s4; 2001 s37 & Sch F]

(3) Regulations may provide for adjustments in the calculation of amounts payable in respect of optional contributions to facilitate computation and for the elimination from optional contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.

[1993 (No.2) s4]

(4) (*a*) Subject to *paragraph (b)*, optional contributions shall be disregarded in determining whether the contribution conditions for any benefit other than F247**[**illness benefit**]**, F248**[**jobseeker's benefit**]** F249**[**, jobseeker's benefit (self-employed)**]** or treatment benefit are satisfied.

(*b*) The contribution conditions for the benefits referred to in *paragraph (a)* shall not be regarded as being satisfied unless all optional contributions payable by an optional contributor in accordance with this Chapter have been paid.

Regulations providing for determination of optional contributions payable and related matters.

[1993 (No.2) s4]

30.—Regulations may provide for—

(*a*) the determination of optional contributions payable, the amount or rates of those contributions, and the contribution weeks in respect of which those contributions shall be regarded as having been paid, in the case of a person who—

(i) becomes for the first time an optional contributor,

(ii) ceases to be an optional contributor, or

(iii) in any contribution year has reckonable earnings and reckonable income,

and

(*b*) any matter ancillary or incidental to any of the matters referred to in *paragraph (a)*.

F253[CHAPTER 5A

Contributions by Public Office Holders]

F254[Definitions.

30A.—In this Chapter—

'public office holder' means—

(*a*) the President,

(*b*) the holder of a qualifying office,

(*c*) a member of either House of the Oireachtas,

(*d*) a member of the judiciary,

(*e*) a military judge appointed under Chapter IVC of Part V of the Defence Act 1954 (amended by the Defence (Amendment) Act 2007),

(*f*) the Attorney General,

(*g*) the Comptroller and Auditor General,

(*h*) F255[...]

(*i*) a member of the European Parliament for a constituency in the State, being a member who is in receipt of the salary specified in section 2(2) of the European Parliament (Irish Constituency Members) Act 2009;

'public body' means—

(*a*) a Department of F256[State, or]

(*b*) F257[...]

(*c*) a body established by any enactment;

'qualifying office' has the same meaning as it has in the Financial Emergency Measures in the Public Interest Act 2009;

'remuneration' means emoluments to which Chapter 4 of Part 42 of the Act of 1997 applies or is applied and which are payable by or on behalf of a public body to a public office holder.]

F258[Contributions by public office holders.

30B.—(1) Contributions shall be paid by public office holders in accordance with this Chapter.

(2) A public body that is responsible for, or authorises, the payment of remuneration to a public office holder shall collect, or cause to be collected, a contribution at the rate of F259[4.2 per cent] of the total remuneration payable to that public office holder in respect of the holding of a public office.

(3) Subject to this section, the liability for a contribution under *subsection (1)* applies to the payment of any remuneration to a public office holder in respect of the holding of a public office—

(*a*) in respect of the contribution year commencing on 1 January 2011, and

(*b*) in respect of each subsequent contribution year.

(4) Where in any contribution week a payment of not more than €100 per week (or the equivalent thereof in respect of a public office holder remunerated otherwise

than on a weekly basis) is made to or for the benefit of a public office holder in respect of the remuneration of that person arising from the holding of a public office, a contribution under *subsection (1)* shall not be payable by that public office holder in respect of that remuneration arising from the holding of that public office.

(5) Where the total amount of remuneration arising from the holding of a public office does not exceed €5,200 in any contribution year, any contributions under *subsection (1)* in respect of that contribution year shall be repaid to the public office holder.**]**

F263**[**Payment of contributions into Social Insurance Fund.

30C.—All contributions under *section 30B* shall be paid into the Social Insurance Fund.**]**

F264**[**Payment of contributions and keeping of records.

30D.—The provisions contained in *section 17* in relation to the payment and keeping of records of employment contributions under *Chapter 2* shall apply in like manner to the payment and keeping of records of a contribution under this Chapter.**]**

F265**[**CHAPTER 5B

*Contributions by Certain Employed Contributors***]**

F266**[**Application of *Chapter 5B*

30E. (1) This Chapter applies to an employed contributor who, in a contribution year, receives income referred to in *subsection (2)* and who—

(*a*) has attained the age of 16 years but has not attained pensionable age, and

(*b*) is employed in any one or more of the employments specified in Article 81, 82, 83 or 84 of the Regulations of 1996.

F267**[**(1A) This Chapter applies to—

(*a*) an employed contributor, and

(*b*) a person who is in receipt of a pension arising from a previous employment of that person or of his or her spouse or civil partner,

where such employed contributor or such person—

(i) has attained the age of 16 years but has not attained pensionable age, and

(ii) in a contribution year receives income referred to in *subsection (3)*.**]**

(2) The income received by an employed contributor in a contribution year to which *subsection (1)* refers is one or both of the following as the case may be:

(*a*) reckonable emoluments;

(*b*) reckonable income, where such reckonable income includes income to which—

(i) Chapter 3 of Part 4, or

(ii) Part 43,

of the Act of 1997 applies.**]**

F267**[**(3) The income received by an employed contributor referred to in *subsection (1A)(a)* or a person referred to in *subsection (1A)(b)* in a contribution year to which *subsection (1A)* refers is unearned reckonable income where such employed contributor or person does not have—

(*a*) reckonable emoluments, or

(*b*) reckonable income to which—

(i) Chapter 3 of Part 4, or

(ii) Part 43,

of the Act of 1997 applies,

in that contribution year.

(4) In *subsection (3)* 'unearned reckonable income' means reckonable income other than reckonable income to which—

(*a*) Chapter 3 of Part 4, or

(*b*) Part 43,

of the Act of 1997 applies.**]**

F268**[**Contribution payable by person to whom *Chapter 5B* applies

30F. (1) F269**[**F270**[**Subject to *subsection (1A)* and *section 38BA***]**, a person**]** to whom this Chapter applies shall, in addition to any employment contribution which that person is liable to pay under *Chapter 2* of *Part 2* or regulations made under that Chapter, be liable to a contribution at the rate of F271**[**4.2 per cent**]** of any reckonable emoluments and reckonable income referred to in *section 30E* and received in a contribution year.

F272**[**(1A) A contribution shall not be payable in accordance with this Chapter in respect of reckonable income referred to in *section 30E(2)* or unearned reckonable income referred to in *section 30E(3)* for any contribution year in which a person to whom this Chapter applies is not a chargeable person within the meaning of section 959A of the Act of 1997.**]**

(2) A contribution payable in accordance with this Chapter shall be disregarded in determining whether the contribution conditions for any benefit are satisfied.

(3) Regulations may provide for adjustments in the calculation of amounts payable in respect of liability for contributions under this Chapter to facilitate computation and for the elimination from such contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.

(4) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments—

(*a*) the employer—

(i) as part of that agreement and in so far as the qualifying emoluments comprise reckonable emoluments to which the agreement applies, of F273**[**a person**]** to whom this Chapter applies, shall pay a contribution at a rate of F274**[**4.2 per cent**]** in respect of the aggregate of the amount of those reckonable emoluments and the amount of income tax payable under the agreement in respect of them, and

(ii) notwithstanding Article 7 of the Regulations of 1996, shall not be entitled to recover from F273**[**a person**]** any part of a contribution paid in accordance with *subparagraph (i)*,

and

(*b*) a contribution paid in accordance with *paragraph (a)(i)* shall be disregarded in determining whether the contribution conditions for any benefit are satisfied.

(5) In *subsection (4)* 'specified provision' means such provision as may be prescribed for the purposes of that subsection.**]**

F281**[**Regulations providing for collection of contributions under *Chapter 5B* etc.

30G. (1) For the purposes of the contribution payable in accordance with this Chapter, regulations may provide for—

(*a*) the time and manner of payment of such contributions,

(*b*) the collection and the recovery of and the furnishing of details in relation to such contributions,

(*c*) the charging of interest on arrears of such contributions,

(*d*) the waiving of interest due on arrears of such contributions,

(*e*) the estimation of amounts due in respect of such contributions and appeals in relation to those estimates,

(*f*) the deduction, by an employer from the reckonable emoluments of F282**[**a person**]** to whom this Chapter applies, of any contribution payable under this Chapter reasonably believed by the employer to be due F282**[**by the person**]**, and adjustment in any case of over-deduction, and

(*g*) any matter ancillary or incidental to any of the matters referred to in *paragraphs (a)* to *(f)*.

(2) Without prejudice to the generality of *subsection (1)*, regulations under that subsection may provide for the assignment of any function relating to a matter referred to in that subsection to the Collector-General or any other specified person.

(3) The provisions of any enactment or instrument made under any enactment relating to—

(*a*) the estimation, collection and recovery of income tax (including the provisions relating to the offset of taxes and appropriation of payments in Part 42 of the Act of 1997) or the inspection of records for those purposes,

(*b*) appeals in relation to income tax, or

(*c*) the publication of names of persons under F283**[**section 1086A**]** of the Act of 1997,

shall apply in relation to contributions payable under this Chapter in respect of reckonable emoluments that the Collector-General is obliged to collect as if the contributions were an amount of income tax that the employer was liable to remit to the Collector-General under F284**[**Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)**]**.

(4) Other than in the case of the class or F282**[**classes of person**]** to whom this Chapter applies that may be prescribed, contributions payable in accordance with this Chapter for a contribution year in respect of reckonable income shall be assessed, charged and paid in all respects as if they were an amount of income tax and they may be stated in one sum (in this subsection referred to as the 'aggregated sum') with the income tax contained in any computation of or assessment to income tax made by or on F282**[**that person**]** for the year of assessment (within the meaning of the Income Tax Acts) which coincides with the contribution year and for this purpose the contributions payable in accordance with this Chapter may be so stated notwithstanding that there is no amount of income tax contained in that computation or assessment and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, apply as if the aggregated sum were a single sum of income tax.

(5) (*a*) Subject to *paragraph (b)*, where an election made or deemed to be made under section 1018 of the Act of 1997 has effect for the year of assessment the contributions payable under this Chapter F285**[**by the spouse in respect of whom the election is made**]** shall be charged, collected and recovered as if they were the contributions of F285**[**the other spouse**]**.

(*b*) The question as to the amount of the contributions payable under this Chapter in respect of F285**[**each spouse**]** is not affected by this subsection.

(6) (*a*) Subject to *paragraph (b)*, where an election made or deemed to be made under section 1031D of the Act of 1997 has effect for the year of assessment the contributions payable under this Chapter by the civil partner, who is not the nominated civil partner, shall be charged, collected and recovered as if they were the contributions of the nominated civil partner.

(*b*) The question as to the amount of the contributions payable under this Chapter in respect of each civil partner in a civil partnership is not affected by this subsection.

(7) In any proceedings instituted by virtue of this Act, a certificate purporting to be signed by an officer of the Revenue Commissioners or by any officer duly appointed by the Minister in that behalf which certifies that an amount in respect of contributions payable in accordance with this Chapter is due and payable by the defendant shall be evidence until the contrary is proved that that amount is so due and payable.**]**

F286**[**(8) In *subsection (5)*, 'spouse' means each person of a married couple who are living together.**]**

CHAPTER 6

General

Employment outside State.

[1993 s25(1)]

31.—(1) Regulations may modify the provisions of this Part and *Schedule 1* in their application in the case of persons who are or have been outside the State while insured under this Part.

[1993 s25(2)]

(2) The modifications which may be made by regulations for the purposes of *subsection (1)* shall, in particular, include the deletion of "in the State" in *paragraph 1* of *Part 1* of *Schedule 1*.

[1993 s25(3)]

(3) This section is without prejudice to the generality of any other provision of this Part providing for regulations.

Regulations varying rates and amounts of contributions.

[1993 s26]

32.—Regulations may alter the rates or amounts of employment, self-employment or voluntary contributions.

Exceptions and credits.

[1993 s27; 1996 s24(1)(*c*)]

33.—Regulations may provide for—

(*a*) making exceptions from the liability to pay contributions for any specified periods, and

(*b*) crediting contributions to insured persons for any specified periods, including, in particular—

(i) periods for which there is an exception from the liability to pay contributions by virtue of *paragraph (a)*,

(ii) the period between the beginning of the contribution year last preceding that in which they become insured persons and their entry into insurance, and

(iii) periods in any contribution year in which they become or cease to be a homemaker within the meaning of *section 108(2)*.

Return of contributions paid in error.

[1993 s28; 1993 (No.2) s6]

34.—Regulations may provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of any sums paid in error by means of employment, self-employment, voluntary or F287**[**optional contributions or contributions under *Chapter 5A* or *5B* of *Part 2*.**]**

F288[Return of contributions — share-based remuneration.

34A.—(1) The Minister may return, subject to any conditions, restrictions and deductions, any contributions—

(*a*) paid in accordance with *section 13(2)(b)*—

(i) F289[pursuant to paragraph (*a*)(ii) or (*b*)(ii) of the definition of 'reckonable earnings' specified in] Article 3 F290[(amended by the Social Welfare (Consolidated Contributions and Insurability) (Amendment) Regulations 2010 (S.I. No. 684 of 2010))] of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) F291[...], in respect of any gain, chargeable amount, value or amount realised, acquired or appropriated, as the case may be, during the contribution year commencing on 1 January 2011 which is the subject of a written contract or agreement that is in place before 1 January 2011, or

(ii) in respect of share-based remuneration received by way of forfeitable shares to which section 128E of the Act of 1997 refers, where subsection (6) of F292[that section applies,]

F293[(*b*) paid in accordance with *section 13(2)(d)*—

(i) pursuant to paragraph (*a*)(ii) or (*b*)(ii) of the definition of 'reckonable earnings' specified in Article 3 (amended by the Social Welfare (Consolidated Contributions and Insurability) (Amendment) Regulations 2010 (S.I. No. 684 of 2010)) of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996), or

(ii) in respect of the amount referred to in section 985A(3) of the Act of 1997 in the case of emoluments (within the meaning of section 983 of the Act of 1997) received by an employee or director in the form of shares (including stock) in—

(I) the company in which the employee or director holds his or her office or employment, or

(II) a company which has control (within the meaning of section 432 of the Act of 1997) of that company,

and]

F294[(*c*) paid in accordance with *section 21* in respect of share-based remuneration received by way of forfeitable shares to which section 128E of the Act of 1997 refers, where subsection (6) of that section applies.]

(2) The Minister may make regulations providing for the return, subject to any conditions, restrictions and deductions specified in the regulations, of the contributions referred to in *subsection (1)*, F295[to an employed contributor, the employer of an employed contributor and a self-employed contributor,] as the case may be, and such regulations may include—

(*a*) prescribing the procedure for an application for such return, and

(*b*) prescribing the procedure for such return F296[on the death of an employed contributor and a self-employed contributor].]

Return of contributions where entry into insurance occurs after specified age.

[1993 s29(1)]

35.—(1) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations of so much of any employment contribution paid by an employed contributor or voluntary contribution payable under *section 25* by a voluntary contributor whose entry into insurance occurred—

(*a*) after he or she had attained the age of 60 years,

(*b*) after he or she had attained the age of 58 years in the case of a person who attained the age of 57 years on or after 1 July 1974,

(*c*) after he or she had attained the age of 57 years in the case of a person who attained the age of 56 years on or after 1 April 1975, or

(*d*) after he or she had attained the age of 56 years in the case of a person who attained the age of 55 years on or after 1 October 1977,

as is determined in accordance with the regulations to have been paid in respect of F297**[**State pension (contributory)**]**.

[1993 s29(2)] (2) (*a*) In the case of a person who attained the age of 56 years on or after 1 April 1975, *subsection (1)(b)* shall not apply on his or her attaining the age of 57 years.

(*b*) In the case of a person who attained the age of 55 years on or after 1 October 1977, *subsection (1)(c)* shall not apply on his or her attaining the age of 56 years and *subsection (1)(b)* shall not apply on his or her attaining the age of 57 years.

[1993 s29(3)] (3) For the purposes of this section, the entry into insurance of an employed contributor or a voluntary contributor by virtue of *section 24(1)(a)*, subject to *subsection (6)*, is deemed to have occurred after he or she had attained the appropriate age under *subsection (1)* where after the time of that attainment he or she became for the first time an employed contributor in respect of whom contributions reckonable for the purposes of the contribution conditions for F298**[**a State pension (contributory)**]** are payable and he or she had not been an employed contributor under the National Health Insurance Acts 1911 to 1952 before attaining that age.

[1993 s29(4)] (4) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of so much of any self-employment contribution paid by a self-employed contributor or a voluntary contribution payable under *section 26* by a voluntary contributor, who entered into insurance for the purposes of *section 109(1)* after he or she had attained the age of 56 years, as is determined in accordance with regulations to have been paid in respect of F297**[**State pension (contributory)**]**.

[1993 s29(5)] (5) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of so much of any employment contribution paid by an employed contributor or voluntary contribution payable under *section 25* by a voluntary contributor who entered into insurance for the purposes of *section 115(1)* after he or she had attained the age of 55 years as is determined in accordance with the regulations to have been paid in respect of F299**[**State pension (transition)**]**.

[1993 s29(6)] (6) For the purposes of this section, in the case of a relevant person within the meaning of *section 108(4)*, "entry into insurance" has the meaning given to it by *section 108(5)* or *(6)*.

[1997 s33(2)] (7) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in regulations, of so much of any self-employment contribution paid by a self-employed contributor or a voluntary contribution paid under *section 26* by a voluntary contributor, who—

(*a*) had attained the age of 56 years on 6 April 1988, and

(*b*) became a self-employed contributor within the meaning of *section 20* on or after 6 April 1988,

as may be determined in accordance with the regulations to have been paid in respect of F297**[**State pension (contributory)**]**.

F301**[**Return of employment contributions in respect of certain seafarers**]**

F301**[36.** (1) The Minister may, on application made to him or her in that behalf, return to an employer any employment contribution paid in accordance with *section 13(2)(d)* in respect of the employment of a qualifying seafarer in respect of such period as may be prescribed.

[1997 s33(3)] (2) An application under *subsection (1)* shall be made—

(*a*) in the manner,

(*b*) to such persons,

(*c*) by a specified day or within a specified period, and

(*d*) in such form,

as may be prescribed.

(3) In this section—

'qualifying seafarer' means a master or seaman, within the meaning of section 742 of the Merchant Shipping Act 1894, who is employed by a ship owner to work on board a qualifying ship during a period in which that ship is at sea, where that person—

(*a*) in the case where he or she is working on board a vessel (including a sea-going passenger vessel with facilities to enable road or rail vehicles to roll on or off the vessel and carrying more than 12 passengers) providing scheduled passenger services between ports of the European Economic Area, is a citizen of a member state of the European Economic Area, or

(*b*) in any other case, is liable to taxation or social security contributions, or both of them, in a member state of the European Economic Area;

'qualifying ship' means a sea-going vessel which is—

(*a*) registered in the shipping register of a member state of the European Economic Area,

(*b*) not less than 100 tons gross tonnage, and

(*c*) self-propelled,

but does not include—

(i) a fishing vessel, tug or vessel used primarily as a floating platform for working machinery or as a diving platform, as may be prescribed, or

(ii) such other vessel of a type that is not normally used for the purposes of the activities specified in paragraph (*a*), (*b*), (*c*), (*e*) or (*f*) of the definition of 'qualifying shipping activities' contained in section 407(1) of the Act of 1997.**]**

F302**[**Return of contributions — maintenance arrangements**]**

[2000 s23(1)]

F302**[37.** Regulations may provide for the return of so much, if any, as may be prescribed subject to any conditions that may be prescribed, of any employment contribution, self-employment contribution, voluntary contribution, optional contribution or contribution under *Chapter 5A* or *5B* of *Part 2* paid by a contributor, in respect of any payment made by him or her under or pursuant to a maintenance arrangement—

(*a*) within the meaning of section 1025 of the Act of 1997 relating to a marriage, where the maintenance arrangement is for the benefit of the other party to the marriage, unless section 1026 of that Act applies in respect of that payment,

(*b*) within the meaning of section 1031J of the Act of 1997 relating to a civil partnership, where the maintenance arrangement is for the benefit of the other party to the civil partnership, unless section 1031K of that Act applies in respect of that payment, or

(*c*) within the meaning of section 1031Q of the Act of 1997 relating to a relationship between cohabitants, where the maintenance arrangement is for the benefit of the other cohabitant to the relationship.**]**

Return of contributions - payments to personal pensions.

[2002 (MP) s11]

38.—F303**[**...**]**

F304[Limitation on return of contributions.

38A.— (1) Subject to *subsections (2)* and *(3)*, an application, pursuant to F305[*section 34* or *37*], for the return of contributions shall be made—

(*a*) within 4 years of the last day of the contribution year in respect of which the contributions concerned were paid, and

(*b*) in such manner as the Minister or the Collector General, as appropriate, may from time to time determine.

(2) *Subsection (1)* shall not apply where—

(*a*) an application for the return of contributions was made on or before 31 December 2009, or

(*b*) the return of contributions is pursuant to a decision of a deciding officer or, where such decision is appealed, an appeals officer—

(i) on a question referred to in *subparagraph (iv)*, *(v)*, *(vi)*, *(x)*, *(xi)* or *(xii)* of *section 300(2)(a)*, and

(ii) the request for such decision was received by the Minister on or before 31 December 2009.

(3) A return of contributions may be subject to all or any of the following:

(*a*) a deduction of the amount of any contributions which—

(i) were paid at an incorrect rate in respect of an insured person, and

(ii) were treated, under Article 71(1) of the Social Welfare (Consolidated Contributions and Insurability) Regulations (S.I. No. 312 of 1996), as paid on account of contributions properly payable in respect of such person;

(*b*) a deduction of an amount equivalent to the amount of any benefit paid to the person by reason of contributions having been paid in error.

(4) Regulations may provide for the method of calculation of the amount of any contributions due to be repaid.

(5) In this section—

'benefit' has the meaning assigned to it by *section 7(2)*;

F306['contributions' means—

(*a*) employment contributions,

(*b*) self-employment contributions,

(*c*) voluntary contributions,

(*d*) optional contributions, or

(*e*) F307[...]

F308[(*f*) contributions under *Chapter 5A* or *5B* of *Part 2*.]]]

F309[Recovery of redundancy payments

38B. (1) A return of the employer's contribution under *section 34*, *34A* or *36* shall be subject to a deduction in respect of any amount paid by the Minister in accordance with section 32(2) of the Redundancy Payments Act 1967.

(2) The amount to be deducted shall be calculated in accordance with subsections (4), (5) and (6) of section 322 of the Redundancy Payments Act 1967.]

F310[Calculation of certain rates of contribution applicable to part years

38BA. (1) Subject to *subsection (2)*, this section applies to a contribution payable under any of the following provisions:

(*a*) *section 21(1)*;

(*b*) *section 26(1)*;

(*c*) *section 29(1)*;

(*d*) *section 30F*.

(2) This section shall not apply to contributions payable on emoluments to which Chapter 4 of Part 42 of the Act of 1997 applies.

(3) Where, by virtue of any amendment to this Act, a person is required to pay a contribution to which this section applies at different rates, or in different amounts, in two parts of a contribution year, the rate of the contribution payable by the person in respect of the contribution year shall be determined by the following formula—

$$((A \times C) + (B \times D)) / 12$$

where—

A is the first rate,

B is the second rate,

C is the number of months (including part months) in the contribution year during which the first rate is effective in relation to the person, and

D is the number of months (including part months) in the contribution year during which the second rate is effective in relation to the person.

(4) In this section—

'contribution' includes a reference to a contribution payable whether expressed as a euro amount, as a percentage of reckonable income or as a percentage of reckonable emoluments;

'first rate' means the contribution effective in relation to a person from the first day of a contribution year until the day before the day on which the second rate becomes effective in relation to the person;

'second rate' means the contribution effective in relation to a person on the last day of a contribution year.**]**

F311[CHAPTER 6A

Attribution of contributions in respect of certain payments made to address the effects of Covid-19]

F312[Application of *Chapter 6A*

38C. (1) This Chapter applies to a person who, on or after 13 March 2020 was—

(*a*) entitled to, and in receipt of, a payment made to address the adverse economic effects of Covid-19 made by the Minister under *section 202* and commonly known as the pandemic unemployment payment,

(*b*) entitled to, and in receipt of, the Covid-19 pandemic unemployment payment,

(*c*) entitled to, and in receipt of, a payment under *Chapter 12* or *12A* of this Part, but who would otherwise be entitled to a payment referred to in *paragraph (a)* or *(b)*,

(*d*) entitled to, and in receipt of, a payment under *Chapter 2* of *Part 3*, but who would otherwise be entitled to a payment referred to in *paragraph (a)* or *(b)*,

(*e*) an employed contributor whose employer is, or was, in receipt of the temporary wage subsidy, or

(*f*) an employed contributor whose employer was, before the coming into operation of Part 7 of the Act of 2020, in receipt of a subsidy in respect of him or her paid to his or her employer under a scheme provided by the Revenue Commissioners on behalf of the Minister and commonly known as the Covid-19 employer refund scheme.

(2) The Minister may, with the consent of the Minister for Public Expenditure and Reform, make regulations, having regard to the matters specified in *section 38E(5)*, to provide for the application of this Chapter to a person specified in those regulations.**]**

F313**[***Section 13*: supplemental provisions for purposes of Chapter

38D. (1) In any contribution week, where an employed contributor referred to in *section 38C(1)(e)*—

(*a*) is, or was, also a specified employee within the meaning of section 28 of the Act of 2020, or

(*b*) was also an employee in receipt of the subsidy referred to in *section 38C(1)(f)*, *subsection (2)* shall, in addition to *section 13*, also apply to any such employed contributor.

(2) For the purposes of *subsection (1)*, the following shall apply in respect of an employed contributor referred to in that subsection—

(*a*) an employment contribution shall not be payable by that employed contributor in respect of reckonable earnings from the employment concerned in any contribution week referred to in *subsection (1)*, and

(*b*) an employment contribution shall be payable by the employer of that employed contributor at the rate of 0.5 per cent of any reckonable earnings paid to that employed contributor which are additional to the temporary wage subsidy.**]**

F314**[**Attribution of contributions: certain payments relating to Covid-19

38E. (1) A person—

(*a*) who was an employed contributor in the week immediately before his or her becoming a person referred to in *paragraph (a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)* of *section 38C(1)*, and

(*b*) to whom *section 13* applied in that week, shall be deemed to have made an employment contribution in accordance with *section 13* in respect of each week in which he or she is, or was, a person referred to in *paragraphs (a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)* of *section 38C(1)*.

(2) The amount of an employment contribution attributed under this section shall, notwithstanding any other enactment, be of the same amount of the contribution made by the employed contributor referred to in *subsection (1)* in the week immediately before his or her becoming a person referred to in *paragraph (a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)* of *section 38C(1)*.

(3) Notwithstanding *subsection (1)*, the Minister may, in respect of a person to whom *subsection (1)* applies, by regulation, with the consent of the Minister for Public Expenditure and Reform and having regard to the matters specified in *subsection (5)*, prescribe the maximum number of contribution weeks in respect of which employment contributions have been deemed, under *subsection (1)*, to have been made.

(4) The Minister may, with the consent of the Minister for Public Expenditure and Reform, and having regard to the matters specified in *subsection (5)*, by regulation prescribe the number of self-employment contributions to be attributed to a self-employed contributor and in respect of which such contributions shall be deemed

to have been made by the self-employed contributor in respect of any contribution week commencing on or after 13 March 2020.

(5) When making regulations under this section, the Minister shall have regard to the following:

(*a*) the potential impact of Covid-19 on the entitlements of employed contributors and self-employed contributors;

(*b*) the manner in which self-employed contributions are paid by self-employed contributors and employment contributions are paid by employed contributors;

(*c*) the impact, or potential impact of, Covid-19 and the attribution of any such employment contributions and self-employment contributions on the Social Insurance Fund;

(*d*) the policies and objectives of the Government to protect the health and welfare of members of the public;

(*e*) the need to ensure the most beneficial, effective and efficient use of resources.**]**

F315**[**Exchange of information in relation to Chapter

38F. (1) Notwithstanding *section 261* or any other enactment in relation to the confidentiality of information relating to employers and insured persons or other persons entitled to benefits or assistance under this Act, information relevant to a relevant subsidy, in so far as it relates to the effective operation of this Chapter, may be exchanged between the Minister and the Revenue Commissioners.

(2) In this section, 'relevant subsidy' means—

(*a*) the subsidy referred to in *section 38C(1)(f)* and commonly known as the Covid-19 employer refund scheme,

(*b*) the temporary wage subsidy, and

(*c*) the employment wage subsidy scheme within the meaning of section 28B of the Act of 2020.**]**

F316**[***Section 13*: additional supplemental provisions for purposes of Chapter

38G. (1) In any contribution week, where a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of the employed contributor, an employment contribution shall be payable by the employer of that employed contributor at the rate of 0.5 per cent of the amount of reckonable earnings paid to that employed contributor in that week.

F317**[**(1A) *Subsection (1)* shall cease to have effect on 28 February 2022 and, on and from 1 March 2022, the provisions of *section 13(2)(d)* shall accordingly apply to the employed contributor's employer.**]**

(2) In this section—

'employed contributor' means an employed contributor who is also a qualifying employee within the meaning of section 28B (inserted by section 2(2) of the Financial Provisions (Covid-19) (No. 2) Act 2020) of the Act of 2020;

'employer', in relation to an employed contributor, means an employer of the employed contributor who is also an employer within the meaning of section 28B of the Act of 2020.**]**

CHAPTER 7

Description of Benefits

Description of benefits.

[1993 s30(1); 2005 (SW&P) s26 & Sch 4]

39.—(1) Benefits under this Part shall be of the following descriptions and are so described in this Act—

(*a*) F318**[**illness benefit**]**,

F319**[**(*aa*) partial capacity benefit,**]**

(*b*) maternity benefit,

(*c*) health and safety benefit,

(*d*) adoptive benefit,

F320**[**(*da*) paternity benefit,**]**

F321**[**(*db*) parent's benefit,**]**

(*e*) F322**[**jobseeker's benefit**]**,

F323**[**(*ea*) jobseeker's benefit (self-employed),**]**

F324**[**(*eaa*) jobseeker's pay-related benefit,**]**

F325**[**(*eb*) Covid-19 pandemic unemployment payment,**]**

F326**[**(*f*) occupational injuries benefit comprising injury benefit, disablement benefit and death benefit,**]**

(*g*) carer's benefit,

(*h*) F327**[**State pension (contributory)**]**,

(*i*) F328**[**State pension (transition)**]**,

(*j*) invalidity pension,

F329**[**(*k*) bereaved partner's (contributory) pension,**]**

(*l*) F330**[**guardian's payment (contributory)**]**,

(*m*) bereavement grant,

F331**[**(*n*) bereaved parent grant (paid by virtue of receipt of a benefit under *Part 2*).**]**

[1993 s30(2)]

(2) Subject to *section 138* and so long as that section remains in force, benefit shall, in addition to including the benefits referred to in *subsection (1)*, also include treatment benefit under that section.

CHAPTER 8

Illness Benefit

(formerly Disability Benefit)

Entitlement to benefit.

[1993 s31(1)]

40.—F332**[**(1) Subject to this Act, a person shall only be entitled to illness benefit in respect of any day of incapacity for work (in this Act referred to as "a day of incapacity for work") which forms part of a period of interruption of insurable employment, where—

F333**[**(*a*) on the day for which the benefit is claimed—

(i) the person is under pensionable age, or

(ii) the person was born on or after 1 January 1958 and has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),**]**

(*aa*) he or she is incapable of work,

(*ab*) the reason for the period of interruption of employment is as a direct result of the person concerned being incapable of work and for no other reason, and

F334**[**(*b*) he or she satisfies the contribution conditions in *section 41*.**]]**

[1993 s31(2)] (2) A person shall not be entitled to F335**[**illness benefit**]** for the first F336**[**3**]** days of any period of incapacity for work.

F337**[**(2A) *Subsection (2)* shall not apply to a person who had an entitlement to F338**[**jobseeker's benefit, jobseeker's allowance or jobseeker's pay-related benefit**]** for any day or days in the period of 14 consecutive days ending on the day before the first day of incapacity for work.**]**

F339**[**(2B) Notwithstanding *subsections (2)* and *(2A)*, a person shall not be entitled to illness benefit—

(*a*) for any day in respect of which the person is entitled to statutory sick leave under the Act of 2022, or

(*b*) for any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022.

(2C) *Subsection (2B)* shall not apply in a case where an exemption is for the time being in force under section 10 of the Act of 2022 in respect of the employer of the person concerned.

(2D) Notwithstanding *subsections (2)*, *(2A)* and *(2B)*, a person shall not be entitled to illness benefit for the first day of any such entitlement, where in the immediately preceding 6 days the person is entitled to statutory sick leave under the Act of 2022 in respect of a Sunday.**]**

[1993 s31(3); 2003 s8] (3) For the purposes of any provision of this Act relating to F335**[**illness benefit**]**—

(*a*) a day shall not be treated in relation to an insured person as a day of incapacity for work unless on that day the person is incapable of work,

(*b*) "day of interruption of employment" means a day which is a day of incapacity for work or of unemployment,

(*c*) any 3 days of interruption of employment, whether consecutive or not, within a period of 6 consecutive days shall be treated as a period of interruption of employment and any 2 such periods not separated by a period of more than 26 weeks shall be treated as one period of interruption of employment,

(*d*) any 3 days of incapacity for work, whether consecutive or not, within a period of 6 consecutive days shall be treated as a period of incapacity for work and any two such periods not separated by more than 3 days shall be treated as one period of incapacity for work F340**[**...**]**,

(*e*) notwithstanding *paragraph (d)*, in the case of a person who, on or after 1 April 2002, has been in receipt of F335**[**illness benefit**]** for not less than 1,560 days in respect of a period of incapacity for work and who, within the same period of interruption of employment, has subsequent periods of incapacity for work, any 2 such subsequent periods of incapacity for work within that period of interruption of employment not separated by a period of more than 13 weeks shall be treated as one period of incapacity for work,

F341**[**(*ea*) notwithstanding *paragraph (d)*, in the case of a person who, on or after 1 May 2007, has been in receipt of illness benefit for not less than 624 days in respect of a period of incapacity for work and who, within the same period of interruption of employment, has subsequent periods of

incapacity for work, any 2 such subsequent periods of incapacity for work within that period of interruption of employment not separated by a period of more than 26 weeks shall be treated as one period of incapacity for work,**]**

F342**[**(*eb*) for the purpose of *paragraph (ea)*, in calculating the total of 624 days, the following days shall, in addition to any days in respect of which the person was in receipt of illness benefit, be included in the calculation:

(i) any statutory sick leave days under the Act of 2022, other than the first 3 days of such sick leave;

(ii) any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022, other than the first 3 days of payment under such scheme.**]**

(*f*) F343**[**other than for the purposes of *subsection (2A)*, Sunday**]** or any other day in each week that may be prescribed shall not be treated as a day of incapacity for work or of unemployment and shall be disregarded in computing any period of consecutive days,

(*g*) a day shall not be treated in relation to an insured person as a day of incapacity for work where, in respect of that day, the insured person is being paid by his or her employer in respect of holiday leave,

(*h*) any 2 periods of incapacity for work separated by a period in respect of which an insured person is being paid by his or her employer in respect of holiday leave shall be treated as one period of incapacity for work.

[1993 s31(4)] (4) Subject to *subsection (3)*, regulations may make provision as to the days which are or are not to be treated for the purposes of F335**[**illness benefit**]** as days of incapacity for work or of unemployment.

[1993 s31(5); 2001 s37 & Sch F] (5) The amount payable by way of benefit for any day of incapacity for work shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

[1993 s31(6)] (6) A person who was in receipt of maternity benefit under *section 47* on any of the 3 days before the day in respect of which a claim for F335**[**illness benefit**]** is made shall not be entitled to F335**[**illness benefit**]** for the first 3 days of incapacity for work in respect of that claim.

F347**[**(7) ...

(8) ...**]**

F344**[**(7) F345**[**...**]**

(8) F345**[**...**]**

(9) F345**[**...**]**

(10) F345**[**...**]**

(11) F345**[**...**]**

(12) F346**[**...**]]**

F348**[**Regulations in respect of persons to whom *section 40(7)* applies

40A. F349**[**...**]]**

Conditions for receipt.

41.—(1) The contribution conditions for F350**[**illness benefit**]** are—

[1993 s32(1); 2003 s9(1)]

F351**[**(*a*) that the claimant has qualifying contributions in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the day for which the benefit is claimed, and**]**

[2005 (SW&P) s11(*a*)]

(*b*) that the claimant—

(i) has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks, of which at least 13 must be qualifying contributions, in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed, or

(ii) has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

and

[1993 (No. 2) s7]

(*c*) that the claimant has—

(i) prescribed reckonable weekly earnings, or

F352**[**(i*a*) prescribed weekly earnings, in the case of a person who immediately before the week of incapacity for which illness benefit was claimed—

(I) was in receipt of F353**[**invalidity pension,**]** carer's benefit or carer's allowance, and

(II) was in receipt of illness benefit immediately before receiving a payment referred to in *subparagraph (I)*,

or**]**

(ii) in the case of a person who qualifies for F350**[**illness benefit**]** by virtue of having paid optional contributions, prescribed reckonable weekly income,

in excess of a prescribed amount in the prescribed period.

[1993 s32(2); 2005 (SW&P) s26 & Sch 4]

(2) In the case of a claim for F350**[**illness benefit**]** where the period of interruption of employment began before 6 April 1987, *subsection (1)(a)* shall be read as if "26" were substituted for "52".

[2003 s9(1)(*b*)]

(3) In the case of a claim for F350**[**illness benefit**]** where the period of interruption of employment began on or after 6 April 1987 and before 5 April 2004, *subsection (1)(a)* shall be read as if "39" were substituted for "52".

F354**[**(3A) In the case of a claim for illness benefit where the period of interruption of employment began on or after 5 April 2004 and before 5 January 2009, *subsection (1)(a)* shall be read as if '52' were substituted for '104'.**]**

[1993 s32(3); 2005 (SW&P) s11(*a*)]

(4) Regulations may provide for entitling to F350**[**illness benefit**]**, subject to the conditions that may be prescribed, the class or classes of persons who would be entitled to that benefit but for the fact that the requirement in *subsection (1)(b)* that there must be qualifying contributions in respect of at least 13 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed is not satisfied.

[1993 s32(4)]

(5) Where a person has been entitled to payment of F350**[**illness benefit**]** in respect of any day which is on or after 3 January 1981, or would but for *section 40(2)* or *46(1)* have been so entitled, then, in relation to F350**[**illness benefit**]**, the benefit year which includes the first such day in every period of incapacity for work which is, or is deemed to be, a separate period of incapacity shall, for the purpose of the F355**[**conditions contained in *subsections (1)(b)* and *(c)***]**, be regarded as continuing for each day of incapacity for work in that period in respect of which the person's right to that benefit has not been exhausted up to and including the 312th day in that period in respect of which the benefit has been paid.

F356**[**(5A) *Subsection (5)* shall not apply where a person has been entitled to illness benefit, and in the course of a period of incapacity for work, would be entitled to payment of such benefit at a higher rate than would be payable were that person a person to whom the said subsection applied.**]**

F357**[**(5B) For the purpose of *subsection (5)*, in calculating the total of 312 days, the following days shall, in addition to any days in respect of which the person was in receipt of illness benefit, be included in the calculation:

(*a*) any statutory sick leave days under the Act of 2022, other than the first 3 days of such sick leave;

(*b*) any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022.**]**

[1993 s32(5)] (6) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.

[1993 s32(6)] (7) Subject to *subsection (8)*, regulations may provide for entitling to F350**[**illness benefit**]** persons who would be entitled to that benefit but for the fact that the condition in *subsection (1)(c)* is not satisfied.

[1993 s32(7)] (8) Regulations under *subsection (7)* shall provide that benefit payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2* and the rate specified by the regulations may vary with the extent to which either of the conditions set out in *subsection (1)(c)* is satisfied.

[1993 s32(8)] (9) The requirement contained in *subsection (1)(b)(i)* that there must be qualifying contributions in respect of at least 13 contribution weeks in the relevant contribution year shall not apply to any period of incapacity for work beginning before 1 July 1992.

[1993 (No. 2) s12; 1999 s24(1)] (10) The requirement contained in *subsection (1)(c)* that the claimant must have prescribed reckonable weekly earnings in excess of a prescribed amount in the prescribed period shall not apply in the case of a claim for F350**[**illness benefit**]** made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

[2005 (SW&P) s4(1)] (11) In the case of any claim for F350**[**illness benefit**]**, where, at the time of application for that benefit, the claimant—

(*a*) is in receipt of or entitled to F358**[**jobseeker's allowance**]** under *section 142(1)(a)*, and

(*b*) has qualifying contributions in respect of not less than 260 weeks,

subsection (1)(b)(i) shall be read as if "39 contribution weeks" were substituted for "39 contribution weeks, of which at least 13 must be qualifying contributions" and subsection (1)(*c*) shall not apply.

[2005 (SW&P) s4(1)] (12) In the case of any claim for F350**[**illness benefit**]** F359**[**made before 1 July in any year**]** where, on the date immediately before the claim, a person was in receipt of or entitled to occupational injury benefit, *subsection (1)(b)(i)* shall be read as if "in the second last or third last complete contribution year" were substituted for "in the second last complete contribution year".

Rate of benefit. [1993 s33] **42.**—Subject to this Act, the weekly rate of F360**[**illness benefit**]** shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

Increases for qualified adult and qualified children.

[1993 s34(1); 1997 s28(4) & Sch F]

43.—(1) The weekly rate of F361**[**illness benefit**]** shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

[1993 s34(2); 1994 s32 & Sch F]

F362**[**(2) The weekly rate of illness benefit shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1993 s34(3); 2003 s10(1)(*a*)]

(3) Subject to *subsection (4)*, any increase of F361**[**illness benefit**]** payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F363**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F363**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

[2003 s10(1)(*a*)]

(4) *Subsection (3)* shall not apply and no increase of F361**[**illness benefit**]** payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F363**[**, civil partner or cohabitant**]** of a beneficiary shall be payable where the weekly income of that spouse F363**[**, civil partner or cohabitant**]**, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

Duration of payment.

[1993 s35(1)]

44.—(1) Where a person—

(*a*) has qualifying contributions in respect of less than 260 contribution weeks in the period between his or her entry into insurance and any day of incapacity for work, and

F364**[**(*b*) before that day was entitled, in respect of any period of interruption of employment (whether including that day or not), to illness benefit for 312 days,**]**

the person shall not be entitled to F365**[**illness benefit**]** for that day unless since the last of those 312 days and before that day he or she has requalified for benefit.

F366**[**(1A) Where a person—

(*a*) has qualifying contributions in respect of not less than 260 contribution weeks in the period between his or her entry into insurance and any day of incapacity for work, and

F367**[**(*b*) before that day was entitled, in respect of any period of interruption of employment (whether including that day or not) during the period beginning on 5 January 2009, to illness benefit for 624 days,**]**

the person shall not be entitled to illness benefit for that day unless since the last of those 624 days and before that day he or she has requalified for benefit.**]**

F366**[**(1B) *Subsection (1A)* shall not apply to any claim for illness benefit where the period of incapacity for work began on or before 4 January 2009.

(1C) In the case of a person to whom *section 41(1)(c)(ia)(I)* applies and—

(*a*) that person is in receipt of invalidity pension, carer's benefit or carer's allowance on 5 January 2009, and

(*b*) the period of incapacity for the illness benefit referred to in *section 41(1)(c)(ia)(II)* began on or before 4 January 2009,

subsection (1A) shall not apply to the illness benefit claim made immediately following the invalidity pension, carer's benefit or carer's allowance for the period of incapacity of that illness benefit claim.

(1D) *Subsection (1A)* shall not apply for the period of incapacity of any claim for illness benefit where, on the date immediately before the claim, a person was incapable of work and entitled to or in receipt of injury benefit in respect of a period on or before 4 January 2009.**]**

F368**[**(1E) For the purpose of *subsection (1)*, in calculating the total of 312 days the following days shall, in addition to any days in respect of which the person was in receipt of illness benefit, be included in the calculation:

(*a*) any statutory sick leave days under the Act of 2022, other than the first 3 days of such sick leave;

(*b*) any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022, other than the first 3 days of payment under such scheme.**]**

[1993 s35(2)] (2) In the case of a claim for F365**[**illness benefit**]** which was made before 5 April 1993 *subsection (1)(b)* shall be read as if "3 years" were substituted for "one year".

F369**[**(2A) Notwithstanding *subsection (1)*—

(*a*) where a period of incapacity for work commences before 3 January 2011 and continues on or after that date, *subsection (1)(b)* shall apply as if the words 'during the period beginning on the date one year immediately before that day' were inserted after '(whether including that day or not)', and

(*b*) where a period of incapacity for work commences on or after 3 January 2011 and forms part of a period of interruption of employment during which a previous period of incapacity for work commenced before 3 January 2011, the period for which illness benefit shall be paid in respect of the period of incapacity for work commencing on or after 3 January 2011 shall be 312 days less the cumulative number of days for which illness benefit was determined as having been paid at the end of the last period of incapacity for work that commenced before 3 January 2011.**]**

[1993 s35(3)] (3) F370**[**Notwithstanding *subsection (1)* or, as the case may be, *subsection (1A)***]**, where in any period a person has exhausted entitlement to F365**[**illness benefit**]** he or she shall not requalify for that benefit unless he or she satisfies the conditions set out in *subsection (4)*.

[1993 s35(4)] (4) Where a person has exhausted his or her right to F365**[**illness benefit**]**—

(*a*) he or she shall requalify for that benefit when he or she has qualifying contributions in respect of 13 contribution weeks begun or ended since the last day for which he or she was entitled to benefit, and

(*b*) on his or her requalifying for that benefit, F371**[***subsection (1)* or, as the case may be, *subsection (1A)* shall**]** again apply to the person but, in a case where the period of interruption of employment in which the person exhausted his or her right to benefit continues after his or her requalification, as if the part before and the part after his or her requalification were distinct periods of interruption of employment.

[1993 s35(5)] (5) For the purposes of this section, any period in respect of which a person is disqualified for receiving F365**[**illness benefit**]** by virtue of *section 46(1)* shall be treated as though it were a period in respect of which F365**[**illness benefit**]** was paid.

[1993 s35(6)] (6) Regulations may provide for treating a person for the purposes of this section as having been entitled to benefit for any day where he or she would have been so entitled but for any delay or failure on his or her part to make or prosecute a claim but a person shall not be so treated where he or she shows that he or she

did not intend, by failing to acquire or establish a right to benefit for that day, to avoid the necessity of requalifying for benefit under this section.

[1993 s35(7)] (7) Where a person has qualifying contributions in respect of not less than 260 contribution weeks on the 312th day on which benefit is paid in respect of a period of incapacity for work, and the person would be entitled to F365**[**illness benefit**]** but for the fact that the contribution condition F372**[**in *section 41(1)(b)* or *(c)*.**]** is not satisfied, the person is deemed to satisfy that contribution condition in respect of every subsequent day of incapacity in that period of incapacity for work.

F373**[**(7A) *Subsection (7)* shall not apply where a person has been entitled to illness benefit, and in the course of a period of incapacity for work, would be entitled to payment of such benefit at a higher rate than would be payable were that person a person to whom the said subsection applied.**]**

F374**[**(7B) for the purpose of *subsection (7)*, in calculating the 312th day, the following days shall, in addition to any days in respect of which the person was in receipt of illness benefit, be included in the calculation:

(*a*) any statutory sick leave days under the Act of 2022, other than the first 3 days of such sick leave;

(*b*) any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022, other than the first 3 days of payment under such scheme.**]**

[1993 s35(8)] (8) In the case of a claim for F365**[**illness benefit**]** where the period of interruption of employment in respect of incapacity for work beyond 312 days began before 6 April 1987, *subsection (1)(a)* shall be read as if "156" were substituted for "260".

[1993 s35(9)] (9) In the case of a claim for F365**[**illness benefit**]** where the period of interruption of employment in respect of incapacity for work beyond 312 days began on or after 6 April 1987 and before 4 January 1988, *subsection (1)(a)* shall be read as if "208" were substituted for "260".

[1993 s35(10)] (10) *Subsections (8)* and *(9)* shall not apply to any claim for F365**[**illness benefit**]** where the period of incapacity for work began on or after 4 July 1988.

F375**[**(11) Where a person is in receipt of illness benefit immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless he or she—

(*a*) was born on or after 1 January 1958, and

(*b*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving illness benefit after attaining pensionable age for any remaining period in which he or she is entitled to receive it.**]**

Duration of payment (optional contributors).

45.—(1) Notwithstanding *section 44*, where in any period of interruption of employment a person, having satisfied the contribution conditions contained in *section 41* by virtue of having paid optional contributions, has been entitled to F376**[**illness benefit**]** for 312 days, he or she shall not be entitled to that benefit for any subsequent day of incapacity for work unless before that day the person has requalified for benefit in accordance with *subsection (2)*.

[1993 (No.2) s7]

[1993 (No.2) s7] (2) Where a person to whom *subsection (1)* applies has paid optional contributions in the contribution year following the benefit year which includes that 312th day, he or she shall requalify for F376**[**illness benefit**]** in the benefit year after the contribution year in respect of which those optional contributions have been paid.

Disqualifications.

[1993 s36(1)]

46.—(1) Regulations may provide for disqualifying a person for receiving F377**[**illness benefit**]** for such period not exceeding 9 weeks as may be determined under this Part where—

(*a*) the person has become incapable of work through his or her own misconduct, or

F378**[**(*b*) the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(i) attending for or submitting to any medical or other examination or treatment;

(ii) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(iii) refraining from behaviour likely to hinder his or her recovery;

(iv) being available to meet with F379**[**an officer of the Minister or a medical assessor**]** regarding his or her claim for illness benefit.**]**

F380**[**(1A) Subject to *subsection (1B)*, a person in receipt of or entitled to illness benefit shall not engage in work.**]**

F381**[**(1B) A person shall not be disqualified for receipt of illness benefit while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.**]**

[1993 s36(2)] (2) Regulations may also provide for imposing in the case of any class of persons additional conditions in relation to the receipt of F377**[**illness benefit**]** and restrictions on the rate and duration of that benefit where, having regard to special circumstances, it appears to the Minister necessary so to do for the purpose of preventing inequalities or injustice.

[1993 s36(3)] (3) Regulations may also provide for disqualifying a person for the receipt of F377**[**illness benefit**]** where he or she fails, on becoming or again becoming incapable of work, to make a claim within the prescribed time, but those regulations may provide for extending, subject to any prescribed conditions, the time within which the claim may be made.

F382**[**CHAPTER 8A

*Partial Capacity Benefit***]**

F383**[**Entitlement to benefit.

46A.—(1) Subject to this Act, a person shall be entitled to partial capacity benefit where the person—

(*a*) has applied for that benefit,

F384**[**(*b*) has a profound restriction on his or her capacity for work in relation to the capacity for work of a person of the same age who has no restriction on his or her capacity for work, and the reason for which restriction is as a direct result of the person concerned being incapable of work and for no other reason,**]**

(*c*) on the day immediately before the day for which benefit is claimed—

(i) was in receipt of—

(I) illness benefit for at least 26 weeks in a period of interruption of employment, or

(II) invalidity pension, or

(ii) other than in the case of a person to whom *section 46C(3)(a)(ii)* applies, has exhausted the period of entitlement to partial capacity benefit provided for in *section 46C* or regulations made under that section,

and

F385**[**(*d*) (i) is under pensionable age, or

(ii) (I) was born on or after 1 January 1958 and has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory), and

(II) satisfies the requirement of clause (I) of subparagraph (i) of paragraph (*c*).**]**

(2) For the purposes of—

(*a*) F386**[**...**]** *subsection (1)(b)*, the Minister may prescribe the conditions for which a person shall be assessed as having a profound restriction on his or her capacity for work in relation to the capacity for work of a person of the same age who has no restriction on his or her capacity for work, and

(*b*) F386**[**...**]** *subsection (4)*, the Minister may prescribe the conditions for which a person shall be assessed as having a mild restriction on his or her capacity for work in relation to the capacity for work of a person of the same age who has no restriction on his or her capacity for work.

(3) Notwithstanding *subsection (1)*, where *subsection (1)(b)* is not satisfied a person may, subject to *subsections (4)* and *(5)*, be entitled to partial capacity benefit.

(4) A person who F387**[**has**]** a mild restriction on his or her capacity for work in relation to the capacity for work of a person of the same age who has no restriction on his or her capacity for work shall not be entitled to partial capacity benefit.

(5) Where partial capacity benefit is provided pursuant to *subsection (3)*—

(*a*) the rate of that benefit shall be payable at a rate, or rates, less than that provided for in *section 46B(1)(a)*, and

(*b*) the Minister may prescribe the reduced rate or rates.

(6) Regulations made by the Minister for the purposes of *subsection (5)* shall provide for the reduced rate, or rates, of partial capacity benefit pursuant to *subsection (3)*, and the reductions in the rate, or rates, of partial capacity benefit shall relate to the extent to which *subsection (1)(b)* is not satisfied, but such reduction shall not affect any entitlement to an increase in respect of a qualified adult or qualified children or an increase where the beneficiary is ordinarily resident on an island.

(7) Where a person qualifies for partial capacity benefit by virtue of *subsection (1)(c)(i)(I)*, each day for which that benefit is paid shall be—

(*a*) treated as a day of incapacity for work, and

(*b*) deemed to be a day for which illness benefit is paid for the purposes of Chapter 8.

(8) F388**[**...**]]**

F389**[**Rates of benefit.

46B.—(1) Subject to this Act, the weekly rate of partial capacity benefit payable shall—

(*a*) in the case of a person to whom *section 46A(1)(c)(i)* applies, be the weekly rate of illness benefit or invalidity pension that was being paid to that person on the day immediately before the day for which partial capacity benefit is awarded, including any increase in that benefit or pension, where payable, and

(*b*) in the case of a person to whom *section 46A(1)(c)(ii)* applies, be prescribed in regulations.

(2) Notwithstanding *subsection (1)*—

(*a*) any change in circumstances that would have resulted in a variation in the rate of illness benefit or invalidity pension payable, if that person had continued receiving the said benefit or pension, or

(*b*) any general variation in the weekly rates of benefits, pensions, allowances or supplements under this Act,

shall have similar effect in relation to the rate of partial capacity benefit payable in that case.

(3) For the purposes of *subsection (2)* a change in circumstances shall include a situation where a person, who initially qualifies for partial capacity benefit by virtue of *section 46A(1)(c)(i)(I)*, subsequently continues to qualify for partial capacity benefit by virtue of being deemed to satisfy the qualifying conditions for invalidity pension in accordance with *section 46C(3)(b)*.

(4) *Subsections (2)* and *(3)* shall apply to the weekly rate prescribed in regulations under *subsection (1)(b)*, and the regulations may provide for a change in circumstances referred to in *subsections (2)* and *(3)* and a general variation referred to in *subsection (2)*.**]**

F390**[**Duration.

46C.—(1) Subject to this Chapter, partial capacity benefit shall be paid for a maximum period of 156 weeks.

(2) Subject to *subsection (3)*, where partial capacity benefit is paid in accordance with regulations made under *section 46A(6)*, the Minister may by regulations provide that partial capacity benefit shall be paid for a period, or periods, less than that specified in *subsection (1)* and the duration of such lesser period, or periods, shall relate to the extent to which *section 46A(1)(b)* is not satisfied.

(3) Notwithstanding *subsections (1)* and *(2)*, where a person qualifies for partial capacity benefit by virtue of *section 46A(1)(c)(i)(I)*—

(*a*) the duration of partial capacity benefit shall be limited to—

(i) the period specified in *subsection (1)* or in regulations made under *subsection (2)* as appropriate to the circumstances, or

(ii) the remaining period of entitlement to illness benefit in the period of interruption of employment concerned that would have been paid if the person had continued to claim illness benefit,

whichever is the shorter period, and

(*b*) subject to *subsection (4)*, payment of partial capacity benefit may continue beyond the period specified in *paragraph (a)(ii)* where immediately on the termination of the entitlement of the person entitled to partial capacity benefit under *paragraph (a)(ii)* the person is deemed to satisfy the qualifying conditions for invalidity pension.

(4) Where a person is paid partial capacity benefit for a period referred to in *subsection (3)(a)(ii)* and such payment is continued in accordance with *subsection (3)(b)*, the total period for which partial capacity benefit shall be paid under *paragraphs (a)(ii)* and *(b)* of *subsection (3)* shall not exceed 156 weeks or such lesser period as may be provided for in regulations under *subsection (2)*.**]**

F391**[**(5) Where a person is in receipt of partial capacity benefit immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless he or she—

(*a*) was born on or after 1 January 1958,

(*b*) is in receipt of partial capacity benefit by reason of having satisfied the requirement of *section 46A(1)(c)(i)(I)*, and

(*c*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving partial capacity

benefit after attaining pensionable age for any remaining period in which he or she is entitled to receive it.**]**

F392**[**Regulations.

46D.—(1) The Minister may make regulations to provide for—

(*a*) disqualifying a person for receiving partial capacity benefit where the person fails without good cause to—

(i) attend for, or submit to, any medical or other examination or treatment,

(ii) comply with medical advice and instructions provided by a registered medical practitioner that relates to his or her incapacity, and

(iii) make himself or herself available to meet with F393**[**an officer of the Minister or a medical assessor**]** in respect of his or her claim for partial capacity benefit, and

(*b*) subject to *subsection (2)*, the circumstances and conditions in which a person may relinquish entitlement to partial capacity benefit and subsequently reclaim that benefit.

(2) Where a person has been paid partial capacity benefit and the person relinquishes entitlement to that benefit and subsequently reclaims that benefit, the total duration for which that benefit shall be paid in respect of both the period prior to the relinquishment and the period in which it is reclaimed shall not exceed 156 weeks or such lesser period as may be provided for in regulations under *section 46C(2)*.**]**

CHAPTER 9

Maternity Benefit

Entitlement to and duration of benefit.

[1997 s10(1)]

47.—(1) Subject to this Act, a woman shall be entitled to maternity benefit where—

(*a*) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that it is to be expected that the woman will be confined in a week specified in the certificate (hereafter in this section referred to as "the expected week of confinement") not being more than the prescribed number of weeks after that in which the certificate is given, F394**[**or it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that a woman has been confined,**]**

(*b*) in the case of an employed contributor, it is certified by the woman's employer that she is entitled to maternity leave under section 8 of the Maternity Protection Act 1994, and

(*c*) subject to *subsection (2)*, she satisfies the contribution conditions in *section 48*.

[1997 s10(1)] (2) The requirement in *subsection (1)(c)* shall not apply in the case of a claim for maternity benefit made by a woman who was in receipt of health and safety benefit under *section 52* at any time during the pregnancy as a result of which it is expected that she will be confined.

[1997 s10(1)] (3) Regulations may provide for entitling to maternity benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of women who would be entitled to that benefit but for the fact that the contribution conditions in *section 48* are not satisfied.

[1997 s10(1); 2001 s12(1)(*a*)] (4) F395**[**(*a*) Subject to this Act and *paragraph (b)*, where a woman, who has been delivered of a living child, dies at any time following the week of her confinement and before the expiry of the payment to her of the maternity benefit that would have been payable to her had she not died, the father of the child shall be entitled to benefit under this Chapter as if he were a woman and the provisions of this Chapter (other than *sections 48* and *50(b)*) apply in all respects in the case of that man.**]**

(*b*) *Paragraph (a)* applies in the case of an employed contributor where it is certified by his employer that he is entitled to leave under section 16 of the Maternity Protection Act 1994.

(*c*) In this Act, a reference to maternity benefit shall be read as including a reference to benefit payable to a man under this subsection.

[1997 s10(1); 2004 (MP) s8(1)]

(5) Subject to this Chapter, maternity benefit shall be payable to—

(*a*) a woman, who is an employed contributor, for the period of maternity leave to which she is entitled under section 8 of the Maternity Protection Act 1994 (including any extension of that period by virtue of section 12 of that Act),

(*b*) a woman, who is in insurable self-employment, for F396**[**26**]** weeks—

(i) beginning not later than 2 weeks before the end of the expected week of confinement, and

(ii) ending not earlier than 4 weeks after the end of the expected week of confinement,

but if the date of confinement occurs in a week after the expected week of confinement, the period in respect of which benefit shall be payable shall be extended by the number of consecutive weeks, subject to a maximum of 4 consecutive weeks, after the week in which the date of confinement occurs as ensures compliance with *subparagraph (ii)*,

F397**[**(*ba*) a woman referred to in *paragraph (b)*, for a further period—

(i) that is in addition to the period referred to in *paragraph (b)* if, on or after 1 October 2017, the date of confinement occurs more than two weeks before the end of the expected week of confinement, and

(ii) the duration of that further period shall be equal to the duration of the premature birth period,**]**

F398**[**(*c*) a man who—

(i) is an employed contributor, for the period of leave to which he is entitled under section 16 of the Maternity Protection Act 1994 or for 6 weeks, whichever is the longer period of time, or

(ii) is in insurable self-employment, for a period beginning on the day after the day on which the death of the mother occurs—

(I) where the mother dies before the expiry of the twenty-fourth week following the week of her confinement, to the end of the twenty-fourth week following the week of her confinement, or for 6 weeks, whichever is F399**[**the longer period of time,**]**

(II) where the mother dies after the expiry of the twenty-fourth week but before the expiry of the fortieth week following the week of her confinement, to the end of the fortieth week following the week of her confinement, or for 6 weeks, whichever is the longer period of time,

F400**[**(III) where, on or after 1 October 2017, the date of confinement is more than two weeks before the end of the expected week of confinement and the mother dies before the expiry of a combined period which comprises—

(A) twenty-six weeks following the week of her confinement, and

(B) the duration of the premature birth period,

to the end of that combined period, or for 6 weeks, whichever is the longer period of time, or

(IV) where, on or after 1 October 2017, the date of confinement is more than two weeks before the end of the expected week of confinement and the mother dies after the expiry of the twenty-sixth week following the week of her confinement but before the expiry of a further combined period which comprises—

(A) forty-two weeks following the week of her confinement, and

(B) the duration of the premature birth period,

to the end of that further combined period, or for 6 weeks, whichever is the longer period of time,**]**

but if the beneficiary dies, the benefit shall not be payable for any subsequent day.**]**

[1997 s10(1)] (6) Regulations may modify *subsections (1)* and *(5)* in relation to cases where—

(*a*) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that a woman has been confined, and

(*b*) a certificate referred to in *subsection (1)(a)* has not been given.

[2004 (MP) s8] (7) Regulations may provide for the postponement of the payment of maternity benefit in the event of the hospitalisation of the child in respect of whose birth the person is entitled to that benefit, subject to the conditions and in the circumstances that may be prescribed.

F401**[**(7A) Regulations may provide for the postponement of the payment of maternity benefit in the event of the person who is entitled to that benefit having a serious health condition within the meaning of section 14C of the Maternity Protection Act 1994, subject to the conditions and in the circumstances that may be prescribed.**]**

[1997 s10(1); 2001 s37 & Sch F] (8) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to maternity benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

[1997 s10(1)] (9) In the case of an employed contributor, where the employment ceases (whether due to the death of the employer or otherwise) during the period for which maternity benefit is payable under *subsection (5)*, the beneficiary shall continue to be treated as if the event which caused the cesser of employment had not occurred.

[1997 s10(1)] (10) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for maternity benefit.

Conditions for receipt.

48.—The contribution conditions for maternity benefit are—

[1997 s10(1); 2005 (SW&P) s11(*b*)]

(*a*) in the case of an employed contributor—

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with her entry into insurance and ending immediately before the relevant day, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and

third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self-employment, she satisfies the contribution conditions in *paragraph (b)*,

[1997 s10(1)]

(*b*) in the case of a person in insurable self-employment—

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs, or in a subsequent complete contribution year before the relevant day, or

(ii) where the claimant was previously an employed contributor, that she satisfies the contribution conditions in *paragraph (a)(i)* or that she has employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.

Rate of benefit.

[1997 s10(1); 2004 SWA s7]

49.—F402**[**(1) Subject to this Act, the weekly rate of maternity benefit shall be—

(*a*) in the case of a claim for maternity benefit where the first day in respect of which benefit is payable is before 6 January 2014, an amount equal to the greater of—

(i) 80 per cent of the reckonable weekly earnings, reckonable weekly emoluments or reckonable weekly income, as the case may be, of the woman to whom the benefit is payable in the income tax year prescribed for the purposes of this section, or

(ii) the amount of illness benefit, including any increases of that benefit, which the woman would otherwise receive if she was entitled to that benefit, or

(iii) any amount that shall be prescribed, for the purposes of this paragraph,

or

(*b*) in the case of a claim for maternity benefit where the first day in respect of which benefit is payable is on or after 6 January 2014, an amount equal to the greater of—

(i) the amount of illness benefit, including any increases of that benefit, which the woman would otherwise receive if she was entitled to that benefit, or

F403**[**(ii) €299.**]]**

[1997 s10(1)]

(2) In this section "reckonable weekly earnings", "reckonable weekly emoluments" and "reckonable weekly income" mean the average amount, calculated in accordance with regulations, of reckonable earnings, reckonable emoluments, reckonable income and any other income that may be prescribed, received in a week up to that limit that may be prescribed.

F404**[** Disqualifications.**]**

F404**[50.**—Regulations may provide for disqualifying a woman for receiving maternity benefit where—

[1997 s10(1)]

(*a*) during the period for which the benefit is payable, she engages in any form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in *paragraph 1*, *2*, *3* or *6* of *Part 2* of *Schedule 1* or any self-employment referred to in *paragraph 1* or *5* of *Part 3* of *Schedule 1*, or

(*b*) she fails, without good cause, to attend for or to submit herself to any medical examination that may be required in accordance with regulations made under this section.**]**

Supplementary provisions.

51.—(1) In this Chapter—

[1997 s10(1)]

(*a*) F405**[**'confinement' means—

(i) labour resulting in the issue of a living child, or

(ii) labour resulting in the issue of a stillborn child,

and 'confined' shall be construed accordingly;**]**

F406**[**'premature birth period' means a period which—

(*a*) commences on a date of confinement which occurs on or after 1 October 2017, and

(*b*) expires two weeks before the end of the expected week of confinement;**]**

F407**[**...**]**

"relevant day" means the first day for which maternity benefit is claimed;

F408**[**'stillborn child' has the same meaning as it has in the Civil Registration Act 2004.**]**

(*b*) references to the date of the confinement shall be taken as referring, where labour begun on one day results in the issue of a child on another day, to the date of the issue of the child or, where a woman is confined with twins or a greater number of children, to the date of the issue of the last child.

[1997 s10(1)]

(2) In deciding whether or not to make an order under section 21A (inserted by the Status of Children Act 1987) of the Family Law (Maintenance of Spouses and Children) Act 1976, in so far as any such order relates to the payment of expenses incidental to the birth of a child, the Circuit Court or the District Court, as the case may be, shall not take into consideration the fact that the mother of the child is entitled to maternity benefit.

CHAPTER 10

Health and Safety Benefit

Entitlement to benefit.

52.—(1) In this Chapter—

[SI 25/95 Art 6]

"confined" and "confinement" have the meanings given to them by *section 51*;

"relevant period" has the meaning given to it by section 18(6) of the Maternity Protection Act 1994.

[SI 25/95 Art 6]

(2) Subject to this Act, a woman shall be entitled to health and safety benefit, where—

(*a*) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that it is to be expected that she will be confined or that she has been confined, as the case may be, in a week specified in the certificate,

(*b*) it is certified by her employer, in accordance with section 18(2) of the Maternity Protection Act 1994, that she has been granted leave under section 18 of that Act (hereafter in this Chapter referred to as "health and safety leave"), and

(*c*) she satisfies the conditions in *section 53*.

[SI 25/96 Art 6; 2001 s37 & Sch F]

(3) For the purposes of this Chapter—

(*a*) any 2 periods of health and safety leave arising in a relevant period shall be treated as one period of health and safety leave, and

(*b*) a Sunday shall not in any week be treated as a day of entitlement to health and safety benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

Conditions for receipt.

[SI 25/96 Art 6; 2005 (SW&P) s11(*c*)]

53.—(1) The conditions for health and safety benefit are—

(*a*) (i) that the claimant has qualifying contributions in respect of not less than 13 contribution weeks in the 12 months immediately before the expected date of confinement or the actual date of confinement, as the case may be, or

(ii) F410**[**(I) that the claimant has qualifying contributions in respect of not less than 104 contribution weeks in the period beginning with her entry into insurance and ending immediately before the first day for which health and safety benefit is claimed, and**]**

(II) F411**[**(A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks, in the second last complete contribution year before the beginning of the benefit year or in a subsequent complete contribution year which includes the first day for which health and safety benefit is claimed, of which at least 13 must be qualifying contributions, or**]**

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the first day for which health and safety benefit is claimed,

and

(*b*) that the claimant has prescribed reckonable weekly earnings in excess of a prescribed amount in a prescribed period.

[2003 s9(2)(*b*)] (2) In the case of a claim for health and safety benefit where the period of health and safety leave began before 5 April 2004, *subsection (1)(a)(ii)(I)* shall be read as if "39" were substituted for "52".

F412**[**(2A) In the case of a claim for health and safety benefit where the period of health and safety leave began on or after 5 April 2004 and before 5 January 2009, *subsection (1)(a)(ii)(I)* shall be read as if '52' were substituted for '104'.**]**

[SI 25/95 Art 6] (3) The requirement in *subsection (1)(a)* shall not apply in the case of a claim for health and safety benefit which is made in a relevant period where the claimant was previously in receipt of maternity benefit under *section 47* in that relevant period.

[SI 25/95 Art 6] (4) Subject to *subsection (5)*, regulations may provide for entitling to health and safety benefit a woman who would be entitled to that benefit but for the fact that the condition in *subsection (1)(b)* is not satisfied.

[SI 25/95 Art 6] (5) Regulations for the purposes of *subsection (4)* shall provide that benefit payable by virtue of that subsection shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary with the extent to which the condition in *subsection (1)(b)* is satisfied.

[1999 s24(3)] (6) The requirement contained in *subsection (1)(b)* that the claimant must have prescribed reckonable weekly earnings in excess of a prescribed amount in the prescribed period shall not apply in the case of a claim for health and safety

benefit made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

Duration of payment.

[SI 25/95 Art 6]

54.—(1) Subject to this Chapter, health and safety benefit shall be payable from the day immediately following the last of the 21 days of health and safety leave in respect of which the claimant is entitled to receive remuneration from her employer under section 18(4) of the Maternity Protection Act 1994 and regulations made under that subsection and shall continue to be payable for the period of health and safety leave granted to the claimant under Part III of the Maternity Protection Act 1994.

[SI 25/95 Art 6]

(2) Health and safety benefit shall not be payable for any day in respect of which maternity benefit under *section 47* is payable.

[SI 25/95 Art 6]

(3) Where the woman who is entitled to health and safety benefit dies, the benefit shall not be payable for any subsequent day.

Rate of benefit.

[SI 25/95 Art 6]

55.—Subject to this Act, the weekly rate of health and safety benefit shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

Increases for qualified adult and qualified children.

[SI 25/95 Art 6; 1997 s28(4) & Sch F]

56.—(1) The weekly rate of health and safety benefit shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

[SI 25/95 Art 6]

F413**[**(2) The weekly rate of health and safety benefit shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[SI 25/95 Art 6; 2003 s10(1)(*b*)]

(3) Subject to *subsection (4)*, any increase of health and safety benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F414**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F414**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

[2003 s10(1)(*b*)]

(4) *Subsection (3)* shall not apply and no increase of health and safety benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F414**[**, civil partner or cohabitant**]** of a beneficiary shall be payable where the weekly income of that spouse F414**[**, civil partner or cohabitant**]**, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

Disqualifications.

[SI 25/95 Art 6]

57.—A woman shall be disqualified for receiving health and safety benefit during any period in which she engages in any occupation other than domestic activities in her own household.

CHAPTER 11

Adoptive Benefit

Entitlement to and duration of adoptive benefit.

58.—(1) In this Chapter—

[1997 s11(1)]

F415**[**'adopting parent' means—

(*a*) a qualifying adopter, or

(*b*) a surviving parent;**]**

"certificate of placement" has the meaning given to it by section 13 of the Adoptive Leave Act 1995;

"day of placement" has the meaning given to it by section 2(1) of the Adoptive Leave Act 1995;

F416**[**...**]**

F417**[**'qualifying adopter'—

(*a*) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Adoptive Leave Act 1995 (as amended by section 5 of the Family Leave and Miscellaneous Provisions Act 2021), or

(*b*) in the case of a person in insurable self-employment means—

(i) in the case of a child who is, or is to be, adopted jointly by a married couple, a couple who are civil partners of each other or a cohabiting couple, the member of the couple concerned, chosen by that couple to be the qualifying adopter for the purposes of this Act, and in whose care the child (of whom neither the qualifying adopter nor his or her spouse, civil partner or cohabitant, as the case may be, is the mother or father) has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption, or

(ii) in any other case, a person who is not a surviving parent in whose care a child has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption;

'surviving parent'—

(*a*) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Adoptive Leave Act 1995 (as amended by section 5 of the Family Leave and Miscellaneous Provisions Act 2021), or

(*b*) in the case of a person in insurable self-employment means a person who was the spouse, civil partner or cohabitant, as the case may be, of the qualifying adopter where the qualifying adopter concerned has died;**]**

[1997 s11(1)]

(2) Subject to this Act, an adopting parent shall be entitled to adoptive benefit where—

(*a*) (i) in the case of an employed contributor, it is certified by the adopting parent's employer that the adopting parent is entitled to adoptive leave under the Adoptive Leave Act 1995, or

(ii) in the case of a person in insurable self-employment, a certificate of placement is issued to the adopting parent,

and

(*b*) the adopting parent satisfies the contribution conditions in *section 59*.

[1997 s11(1)]

(3) Regulations may provide for entitling to adoptive benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of adopting parents who would be entitled to that benefit but for the fact that the contribution conditions in *section 59* are not satisfied.

[1997 s11(1); 2004 (MP) s9]

(4) Subject to this Chapter, adoptive benefit shall be payable—

F418**[**(*a*) in the case of an employed contributor—

(i) for the period of adoptive leave to which the adopting parent is entitled under section 6 of the Adoptive Leave Act 1995, or

(ii) for the period of adoptive leave to which the adopting parent is entitled under section 9 of the Adoptive Leave Act 1995 or for 6 weeks, whichever is the longer period of time, and the provisions of *section 59* shall not apply,**]**

(*b*) in the case of a person in insurable self-employment, being—

(i) F419**[**a qualifying adopter within the meaning of *paragraph (b)* of that definition**]**, for F420**[**24**]** consecutive weeks beginning on the day of placement, or

F421**[**(ii) F422**[**a surviving parent within the meaning of *paragraph (b)* of that definition**]**—

(I) before the day of placement, for 24 consecutive weeks beginning on the day of placement, or

(II) on or after the day of placement, for a period of 24 weeks less a period equivalent to the period beginning on the day of placement and ending on the F423**[**date of death of the qualifying adopter**]** or for 6 weeks, whichever is the longer period of time, and the provisions of *section 59* shall not apply,**]**

but where the beneficiary dies, the benefit shall not be payable for any subsequent day.

[1997 s11(1); 2001 s37 & Sch F]

(5) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to adoptive benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

[1997 s11(1)]

(6) In the case of an employed contributor, where the employment ceases (whether due to the death of the employer or otherwise) during the period for which adoptive benefit is payable in accordance with *subsection (4)*, the beneficiary shall continue to be treated as if the event which caused the cesser of employment had not occurred.

[1997 s11(1)]

(7) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for adoptive benefit.

F424**[**(8) Regulations may provide for the postponement of the payment of adoptive benefit in the event of the hospitalisation of the child in respect of whose adoption the person is entitled to that benefit, subject to the conditions and in the circumstances that may be prescribed.**]**

Conditions for receipt.

[1997 s11(1); 2005 (SW&P) s11(*d*)]

59.—(1) The contribution conditions for adoptive benefit are—

(*a*) in the case of an employed contributor—

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with the claimant's entry into insurance and ending immediately before the relevant day, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self-employment satisfies the contribution conditions in *paragraph (1)(b)*,

(*b*) in the case of a person in insurable self-employment—

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs, or in a subsequent complete contribution year before the relevant day, or

(ii) where the claimant was previously an employed contributor, that he or she satisfies the contribution conditions in *paragraph (a)(i)* or that he or she has employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.

Rates of adoptive benefit.

[1997 s11(1); 2004 SWA s7]

60.—F426**[**(1) Subject to this Act, the weekly rate of adoptive benefit shall be—

(*a*) in the case of a claim for adoptive benefit where the first day in respect of which benefit is payable is before 6 January 2014, an amount equal to the greater of—

(i) 80 per cent of the reckonable weekly earnings, reckonable weekly emoluments or reckonable weekly income, as the case may be, of the woman to whom the benefit is payable in the income tax year prescribed for the purposes of this section, or

(ii) the amount of illness benefit, including any increases of that benefit, which the woman would otherwise receive if she was entitled to that benefit, or

(iii) any amount that shall be prescribed, for the purposes of this paragraph,

or

(*b*) in the case of a claim for adoptive benefit where the first day in respect of which benefit is payable is on or after 6 January 2014, an amount equal to the greater of—

(i) the amount of illness benefit, including any increases of that benefit, F427**[**which the person would otherwise receive if he or she was entitled to that benefit**]**, or

F428**[**(ii) €299.**]]**

[1997 s11(1)] (2) In this section "reckonable weekly earnings", "reckonable weekly emoluments" and "reckonable weekly income" mean the average amount, calculated in accordance with regulations, of reckonable earnings, reckonable emoluments, reckonable income and any other income received in a week that may be prescribed up to the limit that may be prescribed.

F429**[** Disqualification.**]**

[1997 s11(1)]

F429**[61.**—Regulations may provide for disqualifying an adopting parent for receiving adoptive benefit where, during the period for which the benefit is payable, the adopting parent engages in any form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in *paragraph 1*, *2*, *3* or *6* of *Part 2* of *Schedule 1* or any self-employment referred to in *paragraph 1* or *5* of *Part 3* of *Schedule 1*.**]**

F430[CHAPTER 11A

Paternity Benefit]

F431[Interpretation

61A. (1) In this Chapter—

'Act of 1995' means the Adoptive Leave Act 1995;

'Act of 2010' means the Adoption Act 2010;

'Act of 2016' means the Paternity Leave and Benefit Act 2016;

F432[...]

'certificate of placement' has the meaning assigned to it by section 13 of the Act of 1995;

'confinement' has the same meaning as it has in *Chapter 9* and 'confined' shall be construed accordingly;

'date of confinement' shall be construed in accordance with *section 51(1)(b)*;

'day of placement' has the same meaning as it has in the Act of 2016;

'declaration of eligibility and suitability' has the same meaning as it has in the Act of 2010;

'expected week of confinement' has the meaning assigned to it by *section 61B(1)(b)(ii)(I)*;

'paternity leave' has the meaning assigned to it by section 6 of the Act of 2016;

'provides care in relation to a child' shall be construed in accordance with *section 61B(3)*;

F433['qualifying adopter'—

(*a*) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Act of 1995, or

(*b*) in the case of a person in insurable self-employment means—

(i) in the case of a child who is, or is to be, adopted jointly by a married couple, a couple who are civil partners of each other or a cohabiting couple, the member of the couple concerned, chosen by that couple to be the qualifying adopter for the purposes of this Act, and in whose care the child (of whom neither the qualifying adopter nor his or her spouse, civil partner or cohabitant, as the case may be, is the mother or father) has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption, or

(ii) in any other case, a person who is not a surviving parent in whose care a child has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption;]

F434[...]

'relevant day' means the first day for which paternity benefit is claimed;

'relevant parent', in relation to a child—

(*a*) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Act of 2016, and

(*b*) in the case of a person in insurable self-employment, means a person (other than the mother of the child) who is—

F435**[**(i) in the case of a child who is, or is to be, adopted jointly by a married couple, a couple who are civil partners of each other or a cohabiting couple, the member of the couple concerned, chosen by that couple to be the relevant parent for the purposes of this Chapter, or**]**

(ii) in any other case—

(I) the father of the child,

(II) the spouse, civil partner or cohabitant, as the case may be, of the mother of the child, or

F436**[**(III) a parent of the child under section 5 of the Children and Family Relationships Act 2015 where the child is a donor-conceived child within the meaning of Part 2 of that Act;**]**

F437**[**...**]**

'surviving parent' means, in relation to a child whose relevant parent has died—

(*a*) in the case of a child who is, or is to be, adopted, F438**[**the qualifying adopter**]** of the child, or

(*b*) in any other case, the mother of the child;

'transferred paternity leave' has the meaning assigned to it by section 15 of the Act of 2016.

(2) For the purpose of this Chapter, a reference to a child who is, or is to be, adopted is a reference to a child who is, or is to be, the subject of—

(*a*) an adoption order within the meaning of the Act of 2010, or

(*b*) an intercountry adoption effected outside the State within the meaning of that Act and recognised under that Act.

(3) In this Chapter, a reference to the mother of a child includes a reference to the expectant mother of a child, unless the context otherwise requires.**]**

F439**[**Entitlement to and duration of benefit

61B. (1) Subject to this Act, a relevant parent shall be entitled to paternity benefit in respect of a period during which the relevant parent provides care in relation to a child where—

(*a*) in the case of an employed contributor, it is certified by the employer of the relevant parent that he or she is entitled to paternity leave under the Act of 2016,

(*b*) in the case of a person in insurable self-employment, being—

(i) a relevant parent referred to in *paragraph (b)(i)* of the definition of 'relevant parent' in *section 61A(1)* —

(I) a certificate of placement is issued in relation to the child, or

(II) a declaration of eligibility and suitability is issued in relation to the child and particulars in writing are provided of the day of placement or expected day of placement,

or

(ii) a relevant parent referred to in *paragraph (b)(ii)* of the definition of 'relevant parent' in *section 61A(1)* —

(I) it is certified by a registered medical practitioner, or otherwise to the satisfaction of the Minister, that it is expected that the mother of the child will be confined in a week specified in the certificate (in this section referred to as the 'expected week of confinement') not being more than the prescribed number of weeks after that in which the certificate is given, or

(II) it is certified by a registered medical practitioner, or otherwise to the satisfaction of the Minister, that the mother of the child has been confined,

and

(*c*) subject to *subsection (2)*, the relevant parent satisfies the contribution conditions in *section 61C*.

(2) Regulations may provide for entitling to paternity benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of persons who would be entitled to that benefit but for the fact that the contribution conditions in *section 61C* are not satisfied.

(3) Paternity benefit shall be payable under this Chapter to a relevant parent in relation to a child for the purpose of enabling the relevant parent to provide, or assist in the provision of, care to the child or to provide support to F440**[**the qualifying adopter**]** or mother of the child, as the case may be, or both, and 'provides care in relation to a child' shall be construed accordingly.

(4) Subject to *subsections (5)* and *(7)(c)* —

(*a*) only one paternity benefit shall be payable in relation to a child, and

(*b*) where—

(i) the birth of the child is part of a multiple birth of 2 or more children, or

(ii) a person adopts 2 or more children at the same time,

only one paternity benefit shall be payable in relation to the children concerned.

(5) *Subsection (4)* shall not operate to prevent paternity benefit from being paid to a relevant parent referred to in *paragraph (b)(i)* of the definition of 'relevant parent' in *section 61A(1)* in relation to a child by reason only that paternity benefit has already been paid in relation to that child to a person other than the relevant parent concerned prior to the adoption of the child.

(6) The surviving parent of a child shall be entitled to benefit under this Chapter as if he or she were the relevant parent and the provisions of this Chapter (other than *section 61C)* shall apply in the case of the surviving parent where—

(*a*) in the case of a surviving parent who is an employed contributor, it is certified by the employer of the surviving parent that he or she is entitled to transferred paternity leave under the Act of 2016, or

(*b*) in any other case, the relevant parent entitled to paternity benefit in relation to the child dies before the expiry of the twenty-eighth week following the date of confinement or day of placement.

(7) Subject to this Chapter, paternity benefit shall be payable—

(*a*) in the case of an employed contributor—

(i) for the period of paternity leave to which the relevant parent is entitled under the Act of 2016, or

(ii) for the period of transferred paternity leave to which a surviving parent is entitled under the Act of 2016,

(*b*) in the case of a person in insurable self-employment, being—

(i) a relevant parent referred to in *paragraph (b)(i)* of the definition of 'relevant parent' in *section 61A(1)*, for 2 consecutive weeks—

(I) beginning on or after the day of placement, and

(II) ending not later than 28 weeks after the day of placement,

or

(ii) a relevant parent referred to in *paragraph (b)(ii)* of the definition of 'relevant parent' in *section 61A(1)*, for 2 consecutive weeks—

(I) beginning on or after the date of confinement, and

(II) ending not later than 28 weeks after the date of confinement,

or

(*c*) in the case of a surviving parent entitled to paternity benefit under *subsection (6)(b)*, being—

(i) F441**[**the qualifying adopter**]** of the child, for 2 consecutive weeks less any period for which paternity benefit has already been paid in relation to the child—

(I) where he or she is entitled to or is in receipt of adoptive benefit under *Chapter 11*, beginning on the day immediately after the last day for which adoptive benefit is claimed by the surviving parent, or

(II) in any other case, within the period specified in *paragraph (b)(i)(I)* and *(II)*,

or

(ii) the mother of the child, for 2 consecutive weeks less any period for which paternity benefit has already been paid in relation to the child—

(I) where she is entitled to or is in receipt of maternity benefit under *Chapter 9*, beginning on the day immediately after the last day for which maternity benefit is claimed by the surviving parent, or

(II) in any other case, within the period specified in *paragraph (b)(ii)(I)* and *(II)*,

but where the surviving parent dies, the benefit shall not be payable for any subsequent day.

(8) Where a relevant parent to whom paternity benefit is payable in accordance with *subsection (7)(b)* becomes entitled—

(*a*) pursuant to *section 47(4)*, to maternity benefit under *Chapter 9*, or

(*b*) pursuant to *section 58(4)(b)(ii)*, to adoptive benefit under *Chapter 11*,

the payment of the paternity benefit shall be postponed to the day immediately after the last day for which maternity benefit or adoptive benefit is claimed by the relevant parent.

(9) Where a relevant parent is entitled to paternity benefit in accordance with *subsection (1)(b)(ii)(I)*, the payment of the paternity benefit in accordance with this Chapter may be postponed in the event that the date of confinement occurs after the expected week of confinement and regulations may provide for the period of such postponement.

(10) In the event of the hospitalisation of the child in relation to whom the relevant parent is entitled to paternity benefit, the payment of the paternity benefit in accordance with this Chapter may be postponed and regulations may provide for the period of such postponement.

(11) Where provision is made under *subsection (10)* for the postponement of the payment of paternity benefit, the payment may be payable after the period specified in *subsection (7)(b)(i)* or *(ii)* but shall not be postponed to a day later than the day immediately after the day on which the child is discharged from hospital.

(12) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to paternity benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the

appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

(13) In the case of an employed contributor, where the employment ceases during the period for which paternity benefit is payable under this Chapter, the beneficiary shall continue to be treated as if the event which caused the cesser of employment had not occurred.

(14) Subject to *subsection (6)*, a person who is entitled to, or is in receipt of, adoptive benefit under *Chapter 11* in accordance with *section 58(4)(a)(i)* or *(b)(i)* shall not be entitled to benefit under this Chapter.

(15) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for paternity benefit.

(16) This section applies—

(*a*) in the case of a child who is, or is to be, adopted, where the day of placement in respect of the child falls on or after 1 September 2016, or

(*b*) in any other case, where the date of confinement in respect of the child falls on or after 1 September 2016.**]**

F442**[**Conditions for receipt

61C. The contribution conditions for paternity benefit are—

(*a*) in the case of an employed contributor—

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with his or her entry into insurance and ending immediately before the relevant day, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self- employment, he or she satisfies the contribution conditions in *paragraph (b)*,

and

(*b*) in the case of a person in insurable self-employment—

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs, or in a subsequent complete contribution year before the relevant day, or

(ii) where the claimant was previously an employed contributor, that he or she satisfies the contribution conditions in *paragraph (a)(i)* or that he or she has employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.**]**

F443[Rate of benefit

61D. Subject to this Act, the weekly rate of paternity benefit shall be an amount equal to the greater of—

(*a*) the amount of illness benefit, including any increases of that benefit, which the person would otherwise receive if he or she was entitled to that benefit, or

F444[(*b*) €299.]]

F445[Disqualification

61E. Regulations may provide for disqualifying a relevant parent or a surviving parent for receiving paternity benefit where, during the period for which the benefit is payable, the relevant parent or surviving parent engages in any form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in *paragraph 1*, *2*, *3* or *6* of *Part 2* of *Schedule 1* or any self-employment referred to in *paragraph 1*or *5* of *Part 3* of *Schedule 1*.]

F446[CHAPTER 11B

Parent's Benefit]

F447[Interpretation

61F.(1) In this Chapter—

'Act of 1995' means the Adoptive Leave Act 1995;

'Act of 2010' means the Adoption Act 2010;

'Act of 2019' means the Parent's Leave and Benefit Act 2019;

F448[...]

'certificate of placement' has the meaning assigned to it by section 13 of the Act of 1995;

'day of placement' has the same meaning as it has in the Act of 2019;

'declaration of eligibility and suitability' has the same meaning as it has in the Act of 2010;

'parent's leave' has the meaning assigned to it by section 5(1) of the Act of 2019;

F449['qualifying adopter'—

(*a*) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Act of 1995 (as amended by section 5 of the Family Leave and Miscellaneous Provisions Act 2021), and

(*b*) in the case of a person in insurable self-employment means—

(i) in the case of a child who is, or is to be, adopted jointly by a married couple, a couple who are civil partners of each other or a cohabiting couple, the member of the couple concerned, chosen by that couple to be the qualifying adopter for the purposes of this Act, and in whose care the child (of whom neither the qualifying adopter nor his or her spouse, civil partner or cohabitant, as the case may be, is the mother or father) has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption, or

(ii) in any other case, a person who is not a surviving parent in whose care a child has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption;]

'relevant day' means the first day for which parent's benefit is claimed;

'relevant parent', in relation to a child—

(*a*) in the case of an employed contributor, has the same meaning as it has in section 2(1) of the Act of 2019, and

(*b*) in the case of a person in insurable self-employment, means a person who is—

F450**[**(i) in the case of a child who is, or is to be, adopted—

(I) where the child is or is to be adopted jointly—

(A) the qualifying adopter of the child, and

(B) the spouse, civil partner or cohabitant, as the case may be, of the qualifying adopter of the child chosen by that couple to be the relevant parent for the purposes of this Chapter,

or

(II) in any other case, the person in whose care the child has been or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption,

and**]**

(ii) in any other case—

(I) a parent of the child,

(II) the spouse, civil partner or cohabitant, as the case may be, of a parent of the child, or

F451**[**(III) a parent of the child under section 5 of the Children and Family Relationships Act 2015 where the child is a donor-conceived child within the meaning of Part 2 of that Act;**]**

F452**[**...**]**

'surviving parent', in relation to a child whose relevant parent has died, means—

F453**[**(*a*) in the case of a child who is, or is to be, adopted, where the deceased relevant parent was a member of a couple referred to in *paragraph (b)(i)(I)* of the definition of relevant parent, the other member of that couple, and**]**

(*b*) in any other case—

(i) where the deceased relevant parent of the child was a parent referred to in *paragraph (b)(ii)(I)* or *(b)(ii)(III)*, as the case may be, of the definition of relevant parent, the other parent of the child or the spouse, civil partner or cohabitant, as the case may be, of the deceased relevant parent, and

(ii) where the deceased relevant parent of the child was the spouse, civil partner or cohabitant, as the case may be, of a parent referred to in *paragraph (b)(ii)(I)* or *(b)(ii)(III)*, as the case may be, of the definition of relevant parent, the parent concerned;

'transferred parent's leave' has the same meaning as it has in the Act of 2019.

(2) For the purpose of this Chapter, a reference to a child who is adopted is a reference to a child who is the subject of—

(*a*) an adoption order within the meaning of the Act of 2010, or

(*b*) an intercountry adoption effected outside the State and recognised under that Act.**]**

F454**[**Entitlement to and duration of benefit

61G.(1) Subject to this Act, a relevant parent shall be entitled to parent's benefit in respect of a period during which the relevant parent provides care and assistance in relation to a child, ending not later than F455**[**104 weeks**]** after the birth of the child or the day of placement of the child, where—

(*a*) the relevant parent—

(i) is an employed contributor and it is certified by his or her employer that the parent is entitled to parent's leave under Part 2 of the Act of 2019, or

(ii) is in insurable self-employment,

and

(*b*) subject to *subsection (2)*, the relevant parent satisfies the contribution conditions in *section 61H*.

(2) Regulations may provide for entitling to parent's benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of persons who would be entitled to that benefit but for the fact that the contribution conditions in *section 61H* are not satisfied.

(3) Parent's benefit shall be payable under this Chapter to a relevant parent in relation to a child for the purpose of enabling the relevant parent to provide, or assist in the provision of, care to the child.

(4) A person who is a relevant parent in more than one capacity in respect of a child shall not be entitled to parent's benefit in more than one such capacity in respect of the child.

(5) Subject to *subsections (6)* and *(10)(c)*, only one parent's benefit shall be payable to a relevant parent in relation to a child and where—

(*a*) the birth of the child is part of a multiple birth of 2 or more children, or

(*b*) a person adopts 2 or more children at the same time,

only one parent's benefit shall be payable to a relevant parent in relation to the children concerned.

(6) *Subsection (5)* shall not operate to prevent parent's benefit being paid to a relevant parent referred to in *paragraph (b)(i)* of the definition of relevant parent in *section 61F(1)*, in relation to a child by reason only that parent's benefit has already been paid in relation to that child to a person other than the relevant parent concerned prior to the adoption of the child.

(7) Subject to this Chapter, parent's benefit, for the period specified in *subsection (10)(b)(i)* or *(ii)*, may be paid in respect of—

(*a*) a continuous period of parent's leave, or

(*b*) periods of parent's leave each consisting of not less than 1 week.

(8) Where the parent's leave is taken in accordance with *subsection (7)(b)*, the employer must certify that the relevant parent is entitled to each period of leave under Part 2 of the Act of 2019.

(9) Subject to *section 61H(2)*, the relevant parent must, at the time of application, satisfy the conditions for receipt of parent's benefit, as set out in *section 61H(1)*.

(10) Subject to this Chapter, parent's benefit shall be payable—

(*a*) in the case of an employed contributor—

(i) for the period of parent's leave to which the relevant parent is entitled under Part 2 of the Act of 2019, or

(ii) for the period of transferred parent's leave to which a surviving parent is entitled under Part 2 of the Act of 2019,

F456**[**(*b*) in the case of a person in insurable self-employment, being—

(i) a relevant parent referred to in *paragraph (b)(i)* of the definition of relevant parent, for a continuous period of F458**[**9 consecutive weeks**]** or periods consisting of not less than one week—

(I) beginning on or after the day of placement of the child, and

(II) ending not later than 104 weeks after the day of placement of the child,

or

(ii) a relevant parent referred to in *paragraph (b)(ii)* of the definition of relevant parent, for a continuous period of F459**[**9 consecutive weeks**]** or periods consisting of not less than one week—

(I) beginning on or after the date of birth of the child, and

(II) ending not later than 104 weeks after the date of birth of the child,

or**]**

(*c*) in the case of a surviving parent entitled to parent's benefit under *subsection (11)(b)(ii)* being the relevant parent of the child, for F460**[**9 weeks**]** taken as a continuous period or periods consisting of not less than one week, less any period for which parent's benefit has already been paid in relation to the child but where the surviving parent dies, the benefit shall not be payable for any subsequent day.

(11) (*a*) Subject to *paragraph (b)*, parent's benefit shall not be transferable between relevant parents.

(*b*) The surviving parent of a child shall be entitled to benefit under this Chapter as if he or she were the relevant parent and the provisions of this Chapter (other than *section 61H*) shall apply in the case of the surviving parent where—

(i) in the case of a surviving parent who is an employed contributor, it is certified by the employer of the surviving parent that he or she is entitled to transferred parent's leave under Part 2 of the Act of 2019, or

(ii) in any other case, the relevant parent entitled to parent's benefit in relation to the child dies before the expiry of the F457**[**one hundredth and fourth week**]** following the date of birth or the day of placement.

(12) In the event of the hospitalisation of the child in relation to whom the relevant parent is entitled to parent's benefit, the payment of the parent's benefit in accordance with this Chapter may be postponed and regulations may provide for the period of such postponement.

(13) Where provision is made under *subsection (12)* for the postponement of the payment of parent's benefit, the payment may be payable after the period specified in *subsection (10)(b)(i)* or *(ii)* but shall not be postponed to a day later than 7 days immediately after the day on which the child is discharged from hospital.

(14) Where a child in relation to whom a relevant parent is entitled to parent's benefit dies on or before the expiration of the period of the entitlement concerned, the death of that child shall not affect the entitlement of the relevant parent to parent's benefit.

(15) Where a person referred to in *paragraph (b)* of the definition of relevant parent is effected by seasonal variations in the volume of work in his or her business, profession or occupation, and the relevant parent cannot receive the parent's benefit within the period referred to in *subsection (10)(b)(i)* or *(ii)*, the reference to the period in *subsection (10)(b)(i)* or *(ii)* shall be construed as if it were extended by a period of 12 weeks.

(16) Where—

(*a*) a relevant parent referred to in *paragraph (a)* of the definition of relevant parent has his or her leave postponed in accordance with section 7(3)(*a*) of the Act of 2019,

(*b*) a relevant parent referred to in *paragraph (a)* of the definition of relevant parent has his or her leave postponed in accordance with section 13 of the Act of 2019, or

(*c*) a relevant parent referred to in *paragraph (b)* of the definition of relevant parent cannot receive his or her parent's benefit by virtue of the application of *subsection (15)*,

the payment of parent's benefit in accordance with this Chapter may be postponed and regulations may provide for the period of such postponement.

(17) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to parent's benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

(18) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for parent's benefit.

(19) Subject to *subsections (20)* and *(21)*, this section applies—

(*a*) in the case of a child who is, or is to be, adopted, where the day of placement in respect of the child falls on or after 1 November 2019, or

(*b*) in any other case, where the date of birth of the child falls on or after 1 November 2019.

(20) Where a child is adopted and the day of placement in respect of the child falls on or after 1 November 2019 and before the coming into operation of this section, the reference in *subsections (1)* and *(10)(b)(i)(II)* to not later than 52 weeks after the day of placement shall be construed as a reference to not later than 52 weeks after the date on which this section comes into operation.

(21) Where the date of birth in respect of a child falls on or after 1 November 2019 and before the coming into operation of this section, the reference in *subsections (1)* and *(10)(b)(ii)(II)* to not later than 52 weeks after the birth of the child shall be construed as a reference to not later than 52 weeks after the date on which this section comes into operation.**]**

F461**[**Conditions for receipt

61H. (1) The contribution conditions for parent's benefit are—

(*a*) in the case of an employed contributor—

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with their entry into insurance and ending immediately before the relevant day, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day,

or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self-employment, satisfies the contribution conditions in *paragraph (b)*,

and

(*b*) in the case of a person in insurable self-employment—

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs, or in a subsequent complete contribution year before the relevant day, or

(ii) where the claimant was previously an employed contributor, that they satisfy the contribution conditions in *paragraph (a)(i)* or that they have employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.

(2) A person who has qualified for maternity benefit, paternity benefit or adoptive benefit in respect of a child shall, in respect of that child, be deemed to have satisfied the requirements of *subsection (1)*.**]**

F462**[**Rate of benefit

61I. Subject to this Act, the weekly rate of parent's benefit shall be an amount equal to the greater of—

(*a*) the amount of illness benefit, including any increases of that benefit, which the person would otherwise receive if he or she was entitled to that benefit, or

F463**[**(*b*) €299**]]**

F464**[** Disqualification

61J. Regulations may provide for disqualifying a relevant parent or a surviving parent from receiving parent's benefit where, during the period for which the benefit is payable, the relevant parent or surviving parent engages in any form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in *paragraph 1*, *2*, *3* or *6* of *Part 2* of *Schedule 1* or any self-employment referred to in *paragraph 1* or *5* of *Part 3* of *Schedule 1*.**]**

CHAPTER 12

Jobseeker's Benefit

(formerly Unemployment Benefit)

Entitlement to benefit.

[1993 s42(1); 1994 s19(1)(*a*)]

62.—(1) Subject to this Act, a person shall be entitled to F465**[**jobseeker's benefit**]** in respect of any day of unemployment (in this Part referred to as "a day of unemployment") which forms part of a period of interruption of employment, where—

F466**[**(*a*) on the day for which the benefit is claimed he or she—

(i) is under pensionable age, or

(ii) is a person born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),**]**

(*b*) he or she proves unemployment in the prescribed manner,

(*c*) he or she satisfies the contribution conditions in *section 64*, and

F467**[**(*d*) other than in the case of a person engaged in casual employment or a person employed as a retained fire fighter, he or she has sustained a substantial loss of employment in any period of 7 consecutive days.**]**

F468**[**(1A) Without prejudice to the generality of *subsection (1)(b)*, for the purposes of that subsection a person may prove unemployment and may make a declaration for that purpose, by means of an electronic communication, in the prescribed manner.**]**

[1994 s19(1)(*b*)] (2) The circumstances in which a person is to be regarded, for the purposes of *subsection (1)*, as being engaged in casual employment shall be specified in regulations.

[1993 s42(2)] (3) The circumstances in which a person is to be regarded, for the purposes of this Chapter, as having sustained a substantial loss of employment shall be specified in regulations, and different circumstances may be specified for different provisions of this Chapter.

[1993 s42(3)] F469**[**(4) A person shall not be entitled to F465**[**jobseekers benefit**]** for the first 3 days of any period of interruption of employment.**]**

[1993 s42(4); 2003 s8] (5) For the purposes of any provision of this Act relating to F465**[**jobseeker's benefit**]**—

F470**[**(*a*) a day shall not be treated in relation to an insured person as a day of unemployment unless on that day—

(i) he or she is capable of work,

(ii) he or she is, or by reason of his or her participation in an activity prescribed for the purposes of this subsection and subject to the conditions that may be prescribed, is deemed to be, or is exempted from being required to be, F471**[**available for employment, and**]**

(iii) he or she is genuinely seeking, but is unable to obtain, employment suitable for him or her having regard to his or her age, physique, education, normal occupation, place of residence and F472**[**family circumstances,**]**

(iv) F473**[**...**]]**

(*b*) "day of interruption of employment" means a day which is a day of unemployment or of incapacity for work,

(*c*) any F474**[**4 days**]** of interruption of employment, whether consecutive or not, within a period of F475**[**7 consecutive days**]** shall be treated as a period of interruption of employment and any 2 such periods not separated by a period of more than 26 weeks shall be treated as one period of interruption of employment,

(*d*) F476**[**...**]**

[1994 s19; 1997 s30(1)(*a*)] (6) Notwithstanding *subsection (5)(c)*, where in respect of any day of unemployment (referred to in this subsection as "the relevant day of unemployment") which forms part of a period of interruption of employment a person has not, before the relevant day of unemployment, been entitled, in that period of interruption of employment, to F465**[**jobseeker's benefit**]** in respect of a day of unemployment within the 2 years before the relevant day of unemployment, that day shall be treated as the first day of unemployment in a separate period of interruption of employment subject to *subsection (4)* not applying in relation to that separate period of interruption of employment.

[1997 s30(1)(*a*)] (7) For the purposes of this Chapter and *Chapter 2* of *Part 3*, the Minister shall make regulations specifying the circumstances in which a person is or is not to be regarded as being available for or genuinely seeking employment and these circumstances may vary in relation to—

(*a*) the person's previous work experience,

(*b*) the period for which he or she has been unemployed, and

(*c*) the prevailing employment conditions.

[1993 s42(5); 2005 (SW&P) s12(*a*)]

F477**[**(8) Notwithstanding anything contained in *subsection (5)*, any period—

(*a*) not exceeding 1 year in duration, of—

(i) employment under a F478**[**scheme provided by the Minister and known as Community Employment**]**,

(ii) employment under a F479**[**scheme provided by the Minister**]** and known as the Rural Social Scheme,

(iii) F480**[**...**]**

(iv) F481**[**...**]**

F482**[**(v) attendance at an approved course of training,**]**

(vi) participation in a scheme administered by the Commission of the European Union and known as the European Voluntary Service Initiative, or

(vii) participation in a scheme administered by the Minister and known as the Part-Time Job Incentive Scheme,

or

(*b*) not exceeding 2 years in duration, of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,

shall be disregarded in treating, under *subsection (5)(c)*, any 2 periods of interruption of employment not separated by more than 26 weeks as one period of interruption of employment.**]**

[1993 s42(6)]

(9) Regulations may make provision (subject to *subsection (5)*) as to the days which are or are not to be treated for the purposes of F465**[**jobseeker's benefit**]** as days of unemployment or of incapacity for work.

F483**[**(9A) In the case of a person to whom *subsection (11)* does not apply, the number of days of unemployment in respect of which that person shall be entitled to jobseeker's benefit in any payment week shall be limited so that the total of—

(*a*) the number of days in that payment week in respect of which jobseeker's benefit is paid, and

(*b*) the number of days in that payment week which are not days which form part of a period of interruption of employment,

shall not exceed 6.

(9B) In the case of a person to whom *subsection (9A)* applies, the amount payable by way of jobseeker's benefit for any day of unemployment in a payment week shall be determined in accordance with *subsections (10)* and *(10A)*.**]**

[1993 s42(7); 2001 s37 & Sch F]

F484**[**(10) F485**[**Subject to *subsections (10B)* and *(11)*,**]** the amount payable by way of jobseeker's benefit for any day of unemployment shall be—

(*a*) 16.67 per cent of the appropriate weekly rate where a person is entitled to jobseeker's benefit for 6 days of unemployment in any payment week,

(*b*) 16 per cent of the appropriate weekly rate where a person is entitled to jobseeker's benefit for 5 days of unemployment only in any payment week,

(*c*) 15 per cent of the appropriate weekly rate where a person is entitled to jobseeker's benefit for 4 days of unemployment only in any payment week,

(*d*) 13.33 per cent of the appropriate weekly rate where a person is entitled to jobseeker's benefit for 3 days of unemployment only in any payment week, and

(*e*) 10 per cent of the appropriate weekly rate where a person is entitled to jobseeker's benefit for 2 days of unemployment only in any payment week.**]**

F486**[**(10A) Notwithstanding *subsection (1)*, where a person, other than a person to whom *subsection (11)* applies, would, but for this subsection, be entitled to jobseeker's benefit for one day of unemployment only in any payment week, that person shall not be entitled to jobseeker's benefit in respect of that day of unemployment.

(10B) The total amount of jobseeker's benefit payable at any time by virtue of *subsection (10)* shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

(10C) F487**[**In this Chapter**]** 'payment week' means the period commencing on the Thursday of one week and ending on the Wednesday of the following week.**]**

[1993 s42(8); 2001 s37 & Sch F]

(11) Notwithstanding *subsection (1)*, the number of days of unemployment in respect of which a person engaged in short-time employment shall be entitled to F465**[**jobseeker's benefit**]** F488**[**in any payment week**]** shall be limited so that the total of the number of days in respect of which that benefit is paid and the number of days worked shall not exceed 5, and in that case the amount payable by way of that benefit for any day of unemployment in that week shall, notwithstanding *subsection (10)*, be one-fifth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

F489**[**(12) The Minister may, subject to *subsection (15)(b)*, prescribe a date or dates after which—

(*a*) an application for jobseeker's benefit shall not be made by a class or classes of person to whom regulations under *section 68KC(1)(a)* or *68KC(2)* apply, and

(*b*) jobseeker's benefit payments shall cease to be made to a class or classes of person to whom regulations under *section 68KC(1)(a)* or *68KC(2)* apply,

and, in each case, such date or dates shall not be before the relevant date (within the meaning of *Chapter 12AA*) that applies to such a class.

(13) Notwithstanding anything in this Chapter, an application for jobseeker's benefit shall not be made by a class of person to whom regulations under *subsection (12)(a)* apply after the date prescribed in relation to that person.

(14) Notwithstanding anything in this Chapter, a jobseeker's benefit payment shall not be made to a class of person to whom regulations under *subsection (12)(b)* apply after the date prescribed in relation to that person.

(15) When making regulations under *subsection (12)*, the Minister—

(*a*) may specify different dates in respect of different classes of person, different classes of employment, and different types of application, and

(*b*) shall have regard to—

(i) the age of the classes of person to whom the regulations relate,

(ii) the type, nature, duration or pattern of the employment or previous employment of the classes of person to whom the regulations relate,

(iii) the nature or identity of the employer or employers of the classes of person to whom the regulations relate,

(iv) typical employment patterns in the economic sector in which the classes of person to whom the regulations relate are employed, are normally employed or were previously employed,

(v) the extent to which the classes of person to whom the regulations relate have lost, or are expected to lose, earnings or income,

(vi) the extent to which the classes of person to whom the regulations relate are receiving, or have received, benefits under this Act,

(vii) the extent to which the classes of person to whom the regulations relate have retained, or are expected to retain, levels of employment, and

(viii) the reason for which, and circumstances in which, the persons or classes of person to whom the regulations relate have lost employment.**]**

F490**[**Refusal or failure to attend activation meetings relating to jobseeker's benefit

62A. (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's benefit requesting the person, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*.

(2) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (1)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 65(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 65A(2)*.

(3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—

(*a*) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information to that person which is intended to improve his or her knowledge of the employment, work experience, education, training and development opportunities available to that person, or

(*b*) attend for or submit to an assessment of that person's education, training or development needs.

(4) Where jobseeker's benefit is paid to a person at the weekly rate set out in *section 65(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 65A(2)* on account of a refusal or failure to comply with the requirement specified in the notice under *subsection (1)* for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

(5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (4)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for receiving jobseeker's benefit for any period of continued refusal or failure commencing on the date specified in the notice under *subsection (4)*, but such period of disqualification shall, subject to *subsection (6)*, not exceed 9 weeks.

(6) Nothing in this section shall prevent the provisions of *subsections (1)* to *(5)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (5)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (1)*, and

(*b*) that person continues, without good cause, to refuse or fail to comply with that requirement.

(7) Where, on the commencement of section 12 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013, jobseeker's benefit is being paid to a person at the weekly rate set out in *section 65(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 65A(2)* for a period of not less than 21 days—

(*a*) a notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*, and

(*b*) *subsections (4)* to *(6)* shall apply to that person where he or she refuses or fails, without good cause, to comply with that requirement at or after the time specified in the notice under *paragraph (a)*, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person.**]**

F491**[**Refusal or failure to participate in prescribed schemes, programmes or courses relating to jobseeker's benefit

62B. (1) Where—

(*a*) as a consequence of attendance for or submission to an assessment in accordance with *section 62A(3)(b)*, a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(*b*) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,

the weekly rate of jobseeker's benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 65(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 65A(2)*.

(2) Where jobseeker's benefit is paid to a person at the weekly rate set out in *section 65(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 65A(2)* on account of a refusal or failure referred to in *subsection (1)*—

(*a*) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or

(*b*) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

(3) Where a person refuses or fails, without good cause, to—

(*a*) comply with the requirement specified in the notice under *subsection (2)(a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(*b*) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

that person shall be disqualified for receiving jobseeker's benefit for any period of such refusal or failure commencing on—

(i) the date specified in the notice under *subsection (2)(a)*, or

(ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, but such period of disqualification shall, subject to *subsection (4)*, not exceed 9 weeks.

(4) Nothing in this section shall prevent the provisions of *subsections (1)* to *(3)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (3)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (2)(a)*, or

(*b*) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, and that person continues, without good cause, to refuse or fail to—

(i) comply with the requirement specified in the notice under *paragraph (a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *paragraph (b)*.**]**

F492**[**Giving of notice under *section 62A* or *62B*

62C. A notice under *section 62A* or *62B* shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

Condition for receipt (optional contributors).

[1993 (No. 2) s8(*a*)]

63.—(1) It shall be a condition for the receipt of F493**[**jobseeker's benefit**]** in respect of any day by a person engaged in share fishing that—

(*a*) it is not a day on which he or she is engaged in share fishing and it is a day in respect of which he or she makes reasonable efforts to obtain such work, and

(*b*) there was no work on, or in connection with, the fishing vessel of which he or she is a member of the crew available for him or her on that day because—

(i) as a consequence of weather conditions, the fishing vessel could not reasonably have put to sea for the purposes of fishing, or

(ii) the fishing vessel was undergoing repairs or maintenance, not being repairs or maintenance constituting work within the meaning of *subsection (2)*.

[1993 (No. 2) s8(*a*)]

(2) For the purposes of *subsection (1)*, work includes any work done to the fishing vessel or its nets or gear by way of repairs (including running repairs) or maintenance, or in connection with the laying up of nets and gear or their preparation for fishing which at the time of its performance is necessary for the safety or reasonable efficiency of the fishing vessel, or is likely to become so necessary in the near future, and which it is the duty of a person engaged in share fishing (whether by agreement, custom, practice or otherwise) to undertake without remuneration other than by way of a share in the profits or the gross earnings of the working of the

fishing vessel, but any other work done to the fishing vessel or its nets or gear, shall be disregarded.

Conditions for receipt.

[1993 s43(1); 2005 (SW&P) s11(*e*)]

64.—(1) The contribution conditions for F494**[**jobseeker's benefit**]** are that the claimant—

F495**[**(*a*) (i) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the day for which benefit is claimed, or

(ii) has self-employment contributions paid in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the day for which benefit is claimed,**]**

(*b*) F496**[**(i) has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks, of which at least 13 must be qualifying contributions, in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed, or**]**

(ii) has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

and

(*c*) has—

(i) F497**[**reckonable**]** weekly earnings, or

F498**[**(i*a*) F497**[**reckonable**]** weekly earnings, in the case of a person who immediately before the week of unemployment for which jobseeker's benefit was claimed—

(I) was in receipt of carer's benefit or carer's allowance and,

(II) was in receipt of jobseeker's benefit immediately before receiving a payment referred to in *subparagraph (I),*

or**]**

(ii) in the case of a person who qualifies for F494**[**jobseeker's benefit**]** by virtue of having paid optional contributions, F497**[**reckonable**]** weekly income,

F497**[**in excess of €300 in the governing contribution year or has reckonable weekly earnings specified in *paragraphs (a)* to *(c)*of *subsection (6)* or, as the case may be, has reckonable weekly income specified in *paragraphs (d)* to *(f)* of *subsection (6)* in the periods specified in respect of those earnings or that income in those paragraphs**]**.

[1993 s43(2); 2005 (SW&P) s26 & Sch 4]

(2) In the case of any claim for F494**[**jobseeker's benefit**]** where the period of interruption of employment began before 6 April 1987, *subsection (1)(a)* shall be read as if "26" were substituted for "F499**[**104**]**".

[2003 s9(3)(*b*)]

(3) In the case of any claim for F494**[**jobseeker's benefit**]** where the period of interruption of employment began on or after 6 April 1987 and before 5 April 2004 *subsection (1)(a)* shall be read as if "39" were substituted for "F500**[**104**]**".

F501**[**(3A) In the case of any claim for jobseeker's benefit where the period of interruption of employment began on or after 5 April 2004 and before 1 January 2009, *subsection (1)(a)* shall be read as if '52' were substituted for '104'.**]**

[1993 s43(3)]

(4) Where a person under F502**[**70 years of age**]** has been entitled to payment of F494**[**jobseeker's benefit**]** in respect of any day or would but for *section 62(4)*, F503**[***68(1), 68(6)* or *68(6A)***]** have been so entitled then, in relation to F494**[**jobseeker's benefit**]**, the benefit year which includes the first such day in every

period of interruption of employment, which is, or is deemed to be, a separate period of interruption of employment, shall, for the purpose of the condition contained in *subsection (1)(b)(i)* or *(ii)*, be regarded as continuing so long as the period of interruption of employment continues.

F504**[**(4A) Regulations may provide for entitling to jobseeker's benefit, subject to the conditions that may be prescribed, the class or classes of persons who would be entitled to that benefit but for the fact that the requirement, in *subsection (1)(b)(i)*, that there must be qualifying contributions in respect of at least 13 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the day for which benefit is claimed, is not satisfied.**]**

[1993 s43(4)] (5) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.

[1993 s43(5)] F505**[**(6) For the purposes of the requirements of *subsection (1)(c)* relating to reckonable weekly earnings or, as the case may be, reckonable weekly income, a claimant—

(*a*) has reckonable weekly earnings—

(i) which do not exceed €44.43,

(ii) which exceed €44.43 but do not exceed €63.48, or

(iii) which exceed €63.48 but do not exceed €88.87,

in respect of a period of interruption of employment which commenced before 25 December 2003,

(*b*) has reckonable weekly earnings—

(i) which do not exceed €79.99,

(ii) which exceed €79.99 but do not exceed €124.99, or

(iii) which exceed €124.99 but do not exceed €149.00,

in respect of a period of interruption of employment which commenced on or after 25 December 2003 and before 5 January 2009,

(*c*) has reckonable weekly earnings—

(i) which do not exceed €149.99,

(ii) which exceed €149.99 but do not exceed €219.99, or

(iii) which exceed €219.99 but do not exceed €299.99,

in respect of a period of interruption of employment which commenced on or after 5 January 2009,

(*d*) has reckonable weekly income—

(i) which does not exceed €44.43,

(ii) which exceeds €44.43 but does not exceed €63.48, or

(iii) which exceeds €63.48 but does not exceed €88.87,

in respect of a period of interruption of employment which commenced before 25 December 2003,

(*e*) has reckonable weekly income—

(i) which does not exceed €79.99,

(ii) which exceeds €79.99 but does not exceed €124.99, or

(iii) which exceeds €124.99 but does not exceed €149.00,

in respect of a period of interruption of employment which commenced on or after 25 December 2003 and before 5 January 2009, or

(*f*) has reckonable weekly income—

(i) which does not exceed €149.99,

(ii) which exceeds €149.99 but does not exceed €219.99, or

(iii) which exceeds €219.99 but does not exceed €299.99,

in respect of a period of interruption of employment which commenced on or after 5 January 2009.**]**

[1993 s43(6)] (7) F506**[**...**]**

[1993 (No. 2) s13; 1999 s24(2)] (8) The condition in *subsection (1)(c)* F507**[**...**]** shall not apply in the case of a claim for F494**[**jobseeker's benefit**]** made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

F508**[**(9) For the purposes of *subsection (1)(c)*—

(*a*) the reckonable weekly earnings referred to in *subparagraphs (i)* and *(ia)* of that subsection shall, subject to *paragraph (b)*, be calculated as the total reckonable earnings in the governing contribution year increased by the amount of—

(i) a payment, if any, referred to in *section 38*, and

(ii) an allowable contribution, if any, referred to in Regulation 41 or 42 of the Regulations of 2001,

divided by the number of qualifying contributions in that governing contribution year,

(*b*) without prejudice to *paragraph (a)*, the governing contribution year, for the purposes of the calculation, in accordance with *paragraph (a)*, of the reckonable weekly earnings referred to in *subparagraph (ia)* of *subsection (1)(c)* shall be—

(i) the governing contribution year, or

(ii) the governing contribution year that relates to the jobseeker's benefit claim referred to in *subsection (1)(c)(ia)(II)*,

whichever is the more favourable, and

(*c*) the reckonable weekly income referred to in *subparagraph (ii)* of that subsection shall be calculated as the total reckonable income in the governing contribution year increased by the amount of—

(i) a payment, if any, referred to in *section 38*, and

(ii) an allowable contribution, if any, referred to in Regulation 41 or 42 of the Regulations of 2001,

divided by the number of qualifying contributions in that governing contribution year.

(10) In the case of a claimant whose claim, by virtue of having been entitled to or in receipt of jobseeker's benefit or illness benefit in respect of any day in the 13 week period preceding 4 January 1993, forms part of a period of interruption of employment which commenced prior to that date, nothing in this section shall be construed as reducing the rate of jobseeker's benefit payable to him or her to a rate which is less than the rate to which he or she was entitled to before that date.

(11) In *subsection (9)*, 'Regulations of 2001' means the Income Tax (Employments) (Consolidation) Regulations 2001 (S.I. No. 559 of 2001).**]**

Rate of benefit. [1993 s44]

65.—F509**[**(1)**]** Subject to this Act, the weekly rate of F510**[**jobseeker's benefit**]** shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

F511**[**(2) Subject to this Act, notwithstanding *subsection (1)*, in the case of a person to whom F512**[***subsection (2)* or *(6)* of *section 62A* or *subsection (1)* or *(4)* of *section 62B***]** refers, the weekly rate of jobseeker's benefit shall be reduced and accordingly shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2* which shall be reduced in each week by F513**[**€90**]**.**]**

F514**[**Rates of jobseeker's benefit relating to certain reckonable weekly earnings, certain reckonable weekly income and certain periods.

65A.—(1) Subject to this Act, in the case of—

(*a*) a person with reckonable weekly earnings specified in *section 64(6)(a)(i)* or reckonable weekly income specified in *section 64(6)(d)(i)*, the weekly rate of jobseeker's benefit shall be F515**[**€114.00**]**,

(*b*) a person with reckonable weekly earnings specified in *section 64(6)(a)(ii)* or reckonable weekly income specified in *section 64(6)(d)(ii)*, the weekly rate of jobseeker's benefit shall be F516**[**€163.70**]**,

(*c*) a person with reckonable weekly earnings specified in *section 64(6)(a)(iii)* or reckonable weekly income specified in *section 64(6)(d)(iii)*, the weekly rate of jobseeker's benefit shall be F517**[**€198.90**]**,

(*d*) a person with reckonable weekly earnings specified in *section 64(6)(b)(i)* or reckonable weekly income specified in *section 64(6)(e)(i)*, the weekly rate of jobseeker's benefit shall be F515**[**€114.00**]**,

(*e*) a person with reckonable weekly earnings specified in *section 64(6)(b)(ii)* or reckonable weekly income specified in *section 64(6)(e)(ii)*, the weekly rate of jobseeker's benefit shall be F516**[**€163.70**]**,

(*f*) a person with reckonable weekly earnings specified in *section 64(6)(b)(iii)* or reckonable weekly income specified in *section 64(6)(e)(iii)*, the weekly rate of jobseeker's benefit shall be F517**[**€198.90**]**,

(*g*) a person with reckonable weekly earnings specified in section *64(6)(c)(i)* or reckonable weekly income specified in *section 64(6)(f)(i)*, the weekly rate of jobseeker's benefit shall be F515**[**€114.00**]**,

(*h*) a person with reckonable weekly earnings specified in *section 64(6)(c)(ii)* or reckonable weekly income specified in *section 64(6)(f)(ii)*, the weekly rate of jobseeker's benefit shall be F516**[**€163.70**]**, or

(*i*) a person with reckonable weekly earnings specified in *section 64(6)(c)(iii)* or reckonable weekly income specified in *section 64(6)(f)(iii)*, the weekly rate of jobseeker's benefit shall be F517**[**€198.90**]**.

(2) Subject to this Act, notwithstanding *subsection (1)*, in the case of a person to whom F518**[***subsection (2)* or *(6)* of *section 62A* or *subsection (1)* or *(4)* of *section 62B***]** refers, the weekly rate of jobseeker's benefit shall be reduced and accordingly—

(*a*) in the case of a person referred to in *subsection (1)(a)*, *(1)(d)* or *(1)(g)*, the weekly rate shall be F519**[**€69.10**]**,

(*b*) in the case of a person referred to in *subsection (1)(b)*, *(1)(e)* or *(1)(h)*, the weekly rate shall be F520**[**€99.30**]**, or

(*c*) in the case of a person referred to in *subsection (1)(c)*, *(1)(f)* or *(1)(i)*, the weekly rate shall be F521**[**€120.60**]**.**]**

Increases for qualified adult and qualified children.

[1993 s45(1); 1997 s28(4) & Sch F]

66.—(1) F522**[**Subject to *subsection (1A)*, the weekly rate**]** of F523**[**jobseeker's benefit**]** shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

F524**[**(1A) In the case of a person referred to in *section 65A*, the weekly rate of jobseeker's benefit shall be increased by F525**[**€109.20**]** for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.**]**

[1993 s45(2); 1994 s32 & Sch F]

F526**[**(2) The weekly rate of jobseeker's benefit shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1993 s45(3); 2003 s10(1)(*c*)]

(3) Subject to *subsection (4)*, any increase of F523**[**jobseeker's benefit**]** payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F527**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F527**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

[2003 s10(1)(*c*)]

(4) *Subsection (3)* shall not apply and no increase of F523**[**jobseeker's benefit**]** payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F527**[**, civil partner or cohabitant**]** of a beneficiary shall be payable where the weekly income of that spouse F527**[**, civil partner or cohabitant**]**, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

Duration of payment.

[1993 s46(1); 2003 s11(1)(*a*)]

67.—(1) A person who, in respect of any period of interruption of employment, has been entitled to F528**[**jobseeker's benefit**]** for 156 days shall not thereafter, subject to *subsection* F529**[***(3), (3A), (3C), (4A)* or *(4C)*]**, be entitled to that benefit for any day of unemployment (whether in the same or a subsequent period of interruption of employment) unless before that day he or she has requalified for benefit or unless, in the case of a person over 65 years of age F530**[**and under pensionable age**]**, he or she has qualifying contributions in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the day for which F528**[**jobseeker's benefit**]** is claimed.

[1993 s46(2)]

(2) Where a person entitled to F528**[**jobseeker's benefit**]** for 156 days has exhausted his or her right to F528**[**jobseeker's benefit**]**—

(*a*) he or she shall requalify for that benefit when he or she has qualifying contributions in respect of 13 contribution weeks begun or ended since the last day for which he or she was entitled to that benefit, and

(*b*) on his or her requalifying for that benefit, *subsection (1)* shall again apply to the person, but, in a case where the period of interruption of employment in which the person exhausted his or her right to that benefit continues after his or her requalification, as if the part before and the part after his or her requalification were distinct periods of interruption of employment.

[1993 s46(3); 2003 s11(1)(*b*)]

F531**[**(3) *Subsection (1)* shall, in respect of a person who is over the age of 18 years and who has qualifying contributions in respect of not less than 260 contribution weeks have effect as if 'F532**[**234**]** days' were substituted for '156 days'.**]**

F533**[**(3A) *Subsection (1)* shall, in respect of a person who, in any period of interruption of employment, has qualifying contributions in respect of not less than 260 contribution weeks in the period between his or her entry into insurance and any day of unemployment, and who has on 15 October 2008 been in receipt of

jobseeker's benefit for more than 156 days, have effect as if '390 days' were substituted for '156 days' for the remainder of such period of interruption of employment.

(3B) Where a person to whom *section 64(1)(c)(ia)(I)* applies is—

(*a*) in receipt of carer's benefit or carer's allowance on 15 October 2008, and

(*b*) the period of interruption of employment for the jobseeker's benefit referred to in *section 64(1)(c)(ia)(II)* began on or before 14 October 2008,

subsection (3) shall not apply to the jobseeker's benefit claim made immediately following the carer's benefit or carer's allowance for the remainder of such period of interruption of employment.**]**

F534**[**(3C) Where *subsection (3A)* does not apply to a person and that person has—

(*a*) in any period of interruption of employment, qualifying contributions in respect of not less than 260 contribution weeks in the period between his or her entry into insurance and any day of unemployment, and

(*b*) on 3 April 2013, been in receipt of jobseeker's benefit for more than 156 days,

subsection (1) shall have effect as if '312 days' were substituted for '156 days' for the remainder of such period of interruption of employment.**]**

[2003 s11(1)(*b*)] (4) F535**[**...**]**

F536**[**(4A) *Subsection (1)* shall, in respect of a person who, in any period of interruption of employment, has qualifying contributions in respect of less than 260 contribution weeks in the period between his or her entry into insurance and any day of unemployment, and who has on 15 October 2008 been in receipt of jobseeker's benefit for more than 78 days, have effect as if '312 days' were substituted for '156 days' for the remainder of such period of interruption of employment.

(4B) Where a person to whom *section 64(1)(c)(ia)(I)* applies is—

(*a*) in receipt of carer's benefit or carer's allowance on 15 October 2008, and

(*b*) the period of interruption of employment for the jobseeker's benefit referred to in *section 64(1)(c)(ia)(II)* began on or before 14 October 2008,

subsection (4) shall not apply to the jobseeker's benefit claim made immediately following the carer's benefit or carer's allowance for the remainder of such period of interruption of employment.**]**

F537**[**(4C) Where *subsection (4A)* does not apply to a person and that person has—

(*a*) in any period of interruption of employment, qualifying contributions in respect of less than 260 contribution weeks in the period between his or her entry into insurance and any day of unemployment, and

(*b*) on 3 April 2013, been in receipt of jobseeker's benefit for more than 78 days,

subsection (1) shall have effect as if '234 days' were substituted for '156 days' for the remainder of such period of interruption of employment.**]**

[1993 s46(4); 2003 s11(1)] (5) Where a person entitled to F528**[**jobseeker's benefit**]** F538**[**for 234 days, 312 days or 390 days**]** has exhausted his or her right to that benefit—

(*a*) the person shall requalify for that benefit when he or she has qualifying contributions (other than optional contributions) in respect of 13 contribution weeks begun or ended since the 156th day for which he or she was entitled to that benefit, and

(*b*) on his or her requalifying for that benefit, F539**[***subsections (1)* and *(3)***]** as the case may be, shall again apply to him or her, but, in a case where the period of interruption of employment in which the person exhausted his or her right to benefit continues after his or her requalification, as if the part before and the part after the exhaustion were distinct periods of interruption of employment.

[1993 (No.2) s8(*c*)] (6) Notwithstanding this Chapter, in the case of a person who satisfies the contribution conditions contained in *section 64* by virtue of having paid optional contributions—

(*a*) where he or she has been entitled to F528**[**jobseeker's benefit**]** for 78 days in any benefit year he or she shall not thereafter be entitled to that benefit in respect of any day of unemployment in that benefit year, and

(*b*) the first day of unemployment in any benefit year shall be treated as the beginning of a separate period of interruption of employment.

[1993 s46(5)] (7) Regulations may provide for treating a person for the purposes of this section as having been entitled to benefit for any day where the person would have been so entitled but for any delay or failure on his or her part to make or prosecute a claim but a person shall not be so treated where he or she shows that he or she did not intend, by failing to acquire or establish a right to benefit for that day, to avoid the necessity of requalifying for benefit under this section.

[1993 s46(6); 1996 s22(4)] (8) F540**[**Subject to *section 141(3C)*, for the purposes of this section,**]** where a person receives F541**[**jobseeker's allowance**]** in respect of any week of unemployment, within the meaning of *section 141(3)*, which includes any day in respect of which that person is entitled to F528**[**jobseeker's benefit**]**, any day of unemployment in that week shall be treated as though it were a day in respect of which F528**[**jobseeker's benefit**]** was paid.

F542**[**(8A) For the purposes of this section, where a person receives jobseeker's benefit (self-employed) in respect of any week of unemployment, and that person is entitled to jobseeker's benefit in respect of that week, any day of unemployment in that week shall be treated as though it were a day in respect of which jobseeker's benefit was paid.**]**

F543**[**(8B) For the purposes of this section, where a person receives jobseeker's pay-related benefit in respect of any full week of unemployment, that week shall be treated as though it were 6 days in respect of which jobseeker's benefit was paid.**]**

[1993 s46(7)] (9) For the purposes of this section, any period in respect of which a person is disqualified for receiving F528**[**jobseeker's benefit**]** by virtue of *section 68(6)* F544**[**or *68(6A)***]** shall be treated as though it were a period in respect of which F528**[**jobseeker's benefit**]** was paid.

F545**[**(10) For the purposes of this section, where a person receives a payment in respect of a scheme administered by the Minister and known as the Short Term Enterprise Allowance Scheme in respect of any week of unemployment, which includes any day in respect of which that person is entitled to jobseeker's benefit, any day of unemployment in that week shall be treated as though it were a day in respect of which jobseeker's benefit was paid.**]**

F546**[**(11) Where a person is in receipt of jobseeker's benefit immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless he or she—

(*a*) was born on or after 1 January 1958, and

(*b*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving jobseeker's benefit after attaining pensionable age for any remaining period in which he or she is entitled to receive it.**]**

Disqualifications. [1993 s47(1)] **68.**—(1) Subject to *subsection (2)*, a person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop,

farm or other premises or place at which he or she was employed shall be disqualified for receiving F547**[**jobseeker's benefit**]** so long as the stoppage of work continues, except in a case where the person has, during the stoppage of work, become bona fide employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation.

[1993 s47(1)] (2) *Subsection (1)* shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

[1993 s47(2)] (3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of *subsection (1)*, is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be.

[1993 s47(3); 1995 s18(*a*)] (4) A person shall be disqualified for receiving F547**[**jobseeker's benefit**]** during any week in which he or she is employed under a F548**[**scheme provided by the Minister and known as Community Employment**]**.

[2005 (SW&P) s13(*a*)] (5) A person shall be disqualified for receiving F547**[**jobseeker's benefit**]** during any week in which he or she is employed under a F549**[**scheme provided by the Minister**]** and known as the Rural Social Scheme.

[1993 s47(4)] (6) A person shall be disqualified for receiving F547**[**jobseeker's benefit**]** for a period not exceeding 9 weeks as may be determined under this Act where he or she—

(*a*) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,

F550**[**(*b*) has refused an offer of suitable employment,**]**

(*c*) F551**[**...**]**

(*d*) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment, or

(*e*) being a person under the age of 55 years who, in accordance with the Redundancy Payments Acts 1967 to 2003, has been dismissed by his or her employer by reason of redundancy, has received or is entitled to receive any moneys, in excess of a prescribed amount, in respect of that redundancy under those Acts or under an agreement with his or her employer,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure, neglect or redundancy, as the case may be, occurred.

(6A) F552**[**...**]**

[1993 s47(5)] (7) Regulations may also provide for imposing in the case of any class of persons additional conditions with respect to the receipt of F547**[**jobseeker's benefit**]** and restrictions on the rate and duration of that benefit, where, having regard to special circumstances, it appears to the Minister necessary so to do for the purpose of preventing inequalities or preventing injustice.

[1993 s47(6)] (8) For the purpose of this section, employment shall not be deemed to be suitable employment in the case of any person where it is—

(*a*) employment in a situation vacant in consequence of a stoppage of work due to a trade dispute,

(*b*) employment in the district where the person was last ordinarily employed at a rate of remuneration lower, or on conditions less favourable, than those which he or she habitually obtained in his or her usual employment in that district, or would have obtained had he or she continued to be so employed, or

(*c*) employment in any other district at a rate of remuneration lower, or on conditions less favourable, than those generally observed in that district by agreement between associations of employers and of employees or,

failing such agreement, than those generally recognised in that district by good employers.

F553**[**Jobseeker's benefit — disqualification for course of study.

68A.—(1) A person shall not be entitled to receive jobseeker's benefit while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

(2) In this section—

'academic year' has the meaning assigned to it by *section 148*;

'a course of study' has the meaning assigned to it by *section 148*;

'institution of education' has the meaning assigned to it by *section 148*.

(3) For the purposes of this section, a person shall be regarded, subject to regulations made under *subsection (1)*, as attending a course of study—

(*a*) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education and Skills, whichever is the later,

(*b*) for the duration of an academic year, or

(*c*) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following year.**]**

F554**[**CHAPTER 12A

*Jobseeker's Benefit (Self-Employed)***]**

F555**[**Interpretation

68B. In this Chapter, save where the context otherwise requires, "payment week" means the period commencing on the Thursday of one week and ending on the Wednesday of the following week.**]**

F556**[**Entitlement to benefit and qualifying conditions

68C. (1) Subject to this Act, a person shall be entitled to jobseeker's benefit (self-employed) in respect of any payment week where—

F557**[**(*a*) in the week for which the benefit is claimed he or she—

(i) is under pensionable age, or

(ii) is a person born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),**]**

(*b*) he or she satisfies the contribution conditions in *section 68D*,

(*c*) subject to *section 68K(3)*, he or she is not engaged in self-employment,

(*d*) he or she is capable of work,

(*e*) he or she is genuinely seeking, but is unable to obtain, employment suitable for him or her having regard to his or her age, physique, education, normal occupation, place of residence and family circumstances, and

(*f*) he or she proves unemployment in the prescribed manner.

(2) For the purposes of this Chapter, the Minister shall make regulations specifying the circumstances in which a person is or is not to be regarded as being available for and genuinely seeking employment and these circumstances may vary in relation to—

(*a*) the person's previous work experience,

(*b*) the period for which he or she has been unemployed, and

(*c*) the prevailing employment conditions.

(3) Without prejudice to the generality of *subsection (1)(f)*, for the purposes of that subsection a person may prove unemployment and may make a declaration for that purpose, by means of an electronic communication, in the prescribed manner.

(4) Notwithstanding any other provision of this Chapter, where a person has 4 days, whether consecutive or not, of insurable employment in any payment week (other than any day when the person is employed as a retained fire fighter) he or she shall not be entitled to jobseeker's benefit (self-employed) in respect of that week.**]**

F558**[**Conditions for receipt

68D. (1) The contribution conditions for jobseeker's benefit (self-employed) are that the claimant—

(*a*) (i) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the week for which benefit is claimed, or

(ii) has self-employment contributions paid in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the week for which benefit is claimed,

(*b*) has self-employment contributions paid in respect of not less than 52 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the claim is made, and

(*c*) has reckonable weekly income in excess of €300 in the governing contribution year or has average reckonable weekly income specified in *paragraphs (a)* to *(c)* of *subsection (4)* in that year.

(2) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.

(3) *Subsection (1)(c)* shall not apply in the case of a claim for jobseeker's benefit (self-employed) made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

(4) For the purposes of the requirements of *subsection (1)(c)*, a claimant—

(*a*) has average reckonable weekly income in the governing contribution year which does not exceed €149.99,

(*b*) has average reckonable weekly income in the governing contribution year which exceeds €149.99 but does not exceed €219.99, or

(*c*) has average reckonable weekly income in the governing contribution year which exceeds €219.99 but does not exceed €299.99.

(5) For the purposes of *subsection (1)(c)*, the reckonable weekly income shall be calculated as the total reckonable income in the governing contribution year divided by the number of qualifying contributions in that governing contribution year.**]**

F559**[**Rate of benefit

68E. (1) Subject to this Act, the weekly rate of jobseeker's benefit (self-employed) shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

(2) Subject to this Act, and notwithstanding *subsection (1)*, in the case of a person to whom *subsection (2)* or *(6)* of *section 68I* or *subsection (1)* or *(4)* of *section 68J* refers, the weekly rate of jobseeker's benefit (self-employed) shall be reduced and accordingly shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2* which shall be reduced in each week by F560**[**€90**]**.

(3) The weekly rate of payment of jobseeker's benefit (self-employed), as provided for under this Chapter, shall be reduced by 20 per cent for each day of insurable employment the person has in the payment week.

(4) The total amount of jobseeker's benefit (self-employed) payable under this section in any payment week shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.**]**

F561**[**Rate of jobseeker's benefit (self-employed) relating to certain average reckonable weekly earnings and certain periods

68F. (1) Subject to this Act, in the case of—

(*a*) a person with average reckonable weekly income specified in *section 68D(4)(a)*, the weekly rate of jobseeker's benefit (self-employed) shall be F562**[**€114.00**]**,

(*b*) a person with average reckonable weekly income specified in *section 68D(4)(b)*, the weekly rate of jobseeker's benefit (self-employed) shall be F563**[**€163.70**]**, and

(*c*) a person with average reckonable weekly income specified in *section 68D(4)(c)*, the weekly rate of jobseeker's benefit (self-employed) shall be F564**[**€198.90**]**.

(2) Subject to this Act, notwithstanding *subsection (1)*, in the case of a person to whom *subsection (2)* or *(5)* of *section 68I* or *subsection (1)* or *(3)* of *section 68J* refers, the weekly rate of jobseeker's benefit (self-employed) shall be reduced and accordingly—

(*a*) in the case of a person referred to in *subsection (1)(a)*, the weekly rate shall be F565**[**€73.60**]**,

(*b*) in the case of a person referred to in *subsection (1)(b)*, the weekly rate shall be F566**[**€105.70**]**, and

(c*)* in the case of a person referred to in *subsection (1)(c)*, the weekly rate shall be F567**[**€128.40**].]**

F568**[**Increases for qualified adult and qualified children

68G. (1) Subject to *subsection (2)*, the weekly rate of jobseeker's benefit (self-employed) shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

(2) In the case of a person referred to in *section 68F*, the weekly rate of jobseeker's benefit (self-employed) shall be increased by F569**[**€109.20**]** for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

(3) The weekly rate of jobseeker's benefit (self-employed) shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.

(4) Subject to *subsection (5)*, any increase of jobseeker's benefit (self-employed) payable under *subsection (3)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse, civil partner or cohabitant of the beneficiary is not a qualified adult and *subsection (3)* shall be read and have effect accordingly.

(5) *Subsection (4)* shall not apply and no increase of jobseeker's benefit (self-employed) payable under *subsection (3)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.**]**

F570**[**Duration of payment

68H. (1) Subject to this Chapter, jobseeker's benefit (self-employed) shall be payable for—

(*a*) 26 weeks to a person who has fewer than 260 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed, or

(*b*) 39 weeks to a person who has not less than 260 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed.

(2) Where a person entitled to jobseeker's benefit (self-employed) has exhausted their right to jobseeker's benefit (self-employed), he or she shall requalify for that benefit when—

(*a*) he or she has qualifying contributions in respect of 52 self-employment contribution weeks since the last week for which he or she was entitled to that benefit, and

(*b*) a minimum of 12 months has elapsed since the last week for which he or she was entitled to that benefit.

(3) Any week where a person is entitled to payment shall be treated as a week of unemployment and any 2 such weeks not separated by a period of more than 26 weeks shall be treated as the same claim.

(4) For the purposes of this Chapter, where a person receives—

(*a*) jobseeker's allowance in respect of any week of unemployment, within the meaning of *section* F571**[***141(3),***]**

(*b*) jobseeker's F572**[**benefit, or**]**

F573**[**(*c*) jobseeker's pay-related benefit,**]**

which includes any week in respect of which that person is entitled to jobseeker's benefit (self-employed), that week shall be treated as though it were a week in respect of which jobseeker's benefit (self-employed) was paid.

F574**[**(4A) For the purposes of this Chapter, where a person receives jobseeker's pay-related benefit for any week of unemployment, that week shall be treated as though it were 6 days in respect of which jobseeker's benefit (self-employed) was paid.**]**

(5) For the purposes of this section—

(*a*) any period in respect of which a person is disqualified for receiving jobseeker's benefit (self-employed) by virtue of *section 68I* or *68J* shall be treated as though it were a period in respect of which jobseeker's benefit (self-employed) was paid,

(*b*) where a person receives a payment in respect of a scheme administered by the Minister and known as the Short Term Enterprise Allowance Scheme in respect of any week of unemployment, which includes any day in respect of which that person is entitled to jobseeker's benefit (self-employed), any day of unemployment in that week shall be treated as though it were a day in respect of which jobseeker's benefit (self-employed) was paid, and

(*c*) any day or days to which *section 68E(3)* apply will be added to the relevant periods specified in *subsection (1)* and the rate of payment in respect of each such day shall be one fifth of the applicable weekly rate.

(6) Notwithstanding *subsection (2)(b)*, in the case of a person whose entitlement to jobseeker's benefit (self-employed) exhausts on or after the day on which the person attains the age of 65, that person shall continue to be entitled to that benefit F575**[**until he or she reaches pensionable age**]** for any week of unemployment provided that the person—

(*a*) has paid 52 qualifying self-employment contributions in the governing contribution year, and

(*b*) has qualifying contributions in respect of not less than 156 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed.**]**

F576**[**(7) Where a person is in receipt of jobseeker's benefit (self-employed) immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless he or she—

(*a*) was born on or after 1 January 1958, and

(*b*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving jobseeker's benefit (self-employed) after attaining pensionable age for any remaining period in which he or she is entitled to receive it.**]**

F577**[**Refusal or failure to attend activation meetings relating to jobseeker's benefit (self-employed)

68I. (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's benefit (self-employed) requesting the person, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*.

(2) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (1)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's benefit (self-employed) payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 68E(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 68F(2)*.

(3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—

(*a*) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information to that person which is intended to improve his or her knowledge of the employment, work experience, education, training and development opportunities available to that person, or

(*b*) attend for or submit to an assessment of that person's education, training or development needs.

(4) Where jobseeker's benefit (self-employed) is paid to a person at the weekly rate set out in *section 68E(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 68F(2)* on account of a refusal or failure to comply with the requirement specified in the notice under *subsection (1)* for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

(5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (4)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for receiving jobseeker's benefit (self-employed) for any period of continued refusal or failure commencing on the date specified in the notice under *subsection (4)*, but such period of disqualification shall, subject to *subsection (6)*, not exceed 9 weeks.

(6) Nothing in this section shall prevent *subsections (1)* to *(5)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (5)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (1)*, and

(*b*) that person continues, without good cause, to refuse or fail to comply with that requirement.

(7) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

F578**[**Refusal or failure to participate in prescribed schemes, programmes or courses relating to jobseeker's benefit (self-employed)

68J. F579**[**(1) Where—

(*a*) as a consequence of attendance for, or submission to, an assessment in accordance with *section 68I(3)(b)*, a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development, which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(*b*) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,

the weekly rate of jobseeker's benefit (self-employed) payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 68E(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 68F(2)*.**]**

(2) Where jobseeker's benefit (self-employed) is paid to a person at the weekly rate set out in *section 68E(2)* or, as the case may be, *paragraph (a)*, *(b)* or *(c)* of *section 68F(2)* on account of a refusal or failure referred to in *subsection (1)*—

(*a*) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or

(*b*) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development, which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

(3) Where a person refuses or fails, without good cause, to—

(*a*) comply with the requirement specified in the notice under *subsection (2)(a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(*b*) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*, that person shall be disqualified for receiving jobseeker's benefit (self-employed) for any period of such refusal or failure commencing on—

(i) the date specified in the notice under *subsection (2)(a)*, or

(ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any

scheme, programme or course referred to in *subsection (2)(b)*, as the case may be, but such period of disqualification shall, subject to *subsection (4)*, not exceed 9 weeks.

F580**[**(4) Nothing in this section shall prevent *subsections (1)* to *(3)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (3)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (2)(a)*, or

(*b*) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, and that person continues, without good cause, to refuse or fail to—

(i) comply with the requirement specified in the notice under *paragraph (a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *paragraph (b)*.**]**

(5) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

F581**[** Disqualifications

68K. (1) A person shall be disqualified for receiving jobseeker's benefit (self-employed) during any week in which he or she is employed under the schemes provided by the Minister and known as Community Employment or the Rural Social Scheme.

(2) A person shall not be entitled to receive jobseeker's benefit (self-employed) while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

(3) A person shall be disqualified for receiving jobseeker's benefit (self-employed) for a period not exceeding 9 weeks where he or she has received or is entitled to receive any moneys, in excess of a prescribed amount, in respect of the sale or disposal of his or her self-employment business.

(4) In this section—

'academic year', 'course of study' and 'institution of education' have the meanings assigned to them by *section 148*.

(5) For the purposes of this section, a person shall be regarded, subject to regulations made under *subsection (2)*, as attending a course of study—

(*a*) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education and Skills, whichever is the later,

(*b*) for the duration of an academic year, or

(*c*) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following year.**]**

F582**[**CHAPTER 12AA

Jobseeker's pay-related benefit**]**

F583[Definitions (Chapter 12AA)

68KA. In this Chapter—

'applicable period' means a period constituted by a number of consecutive applicable weeks;

'applicable week' has the meaning given to it by *section 68KB(1)*;

'relevant date', in relation to a person, means the later of—

(*a*) the date on which regulations under *subsection (1)(a)* or *(2)* of *section 68KC* are made in relation to the person, or

(*b*) such date after the making of regulations referred to in *paragraph (a)* as may be prescribed in such regulations, either generally or for one or more specific purposes.**]**

F584[Entitlement to benefit

68KB. (1) Subject to this Act, a person shall be entitled to jobseeker's pay related benefit in respect of a period beginning on a Monday and ending on the Sunday following that Monday where—

(*a*) at the beginning of that period, the person is—

(i) under pensionable age, or

(ii) a person born on or after 1 January 1958, who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory),

(*b*) the person satisfies the contribution conditions in or under *section 68KD*,

(*c*) subject to *subsection (2)*, the person—

(i) is unemployed for the entirety of that period and proves such unemployment in the prescribed manner, or

(ii) subject to regulations under *section 68KC(2)*, sustains a substantial loss of employment during that period and proves such loss in the prescribed manner,

and

(*d*) the unemployment or loss, as the case may be, referred to in *paragraph (c)* begins on or after the relevant date,

and where a person is so entitled in relation to such a period, the period shall be referred to in this Chapter as an 'applicable week'.

(2) For the purposes of *subsection (1)(c)*—

(*a*) a person shall not be considered to be unemployed or to have sustained a substantial loss of employment unless—

(i) the person is capable of work,

(ii) the person is, or by reason of participating in an activity prescribed for the purposes of this subsection and subject to the conditions that may be prescribed, is deemed to be, or is exempted from being required to be, available for employment, and

(iii) the person is genuinely seeking, but is unable to obtain, suitable employment having regard to the person's age, physique, education, normal occupation, place of residence and family circumstances,

and

(*b*) a person shall not be considered to be unemployed where the person, during a period referred to in *subsection (1)*—

(i) engages in work in circumstances prescribed under *section 68KC(1)(b)*, or

(ii) subject to regulations under *section 68KC(4)*, carries out work of a casual nature.

(3) For the purposes of *subsection (1)(c)*, a person may prove unemployment or loss, and may make a declaration for that purpose, by means of an electronic communication in the prescribed manner.**]**

F585**[**Regulations relevant to section 68KB

68KC. (1) The Minister shall, subject to *section 68KB(2)*, prescribe the circumstances in which—

(*a*) a class or classes of person are considered to be unemployed for the purposes of this Chapter,

(*b*) a class or classes of person are considered not to be unemployed for the purposes of this Chapter, and

(*c*) a class or classes of person are to be regarded, for the purposes of this Chapter, as carrying out work of a casual nature,

and in so prescribing the Minister may prescribe work, patterns of work, periods of work or types of work which, if engaged in by a person during a period, mean that the person shall be considered to be unemployed, or not to be unemployed, during that period.

(2) The Minister may, subject to *section 68KB(2)*, prescribe the circumstances in which a class or classes of person are considered to have sustained a substantial loss of employment for the purposes of *section 68KB(1)(c)(ii)*.**]**

F586**[**(3) The Minister may prescribe the circumstances in which a class or classes of person are to be regarded as being available for or genuinely seeking employment for the purpose of *section 68KB(2)(a)* and, without prejudice to *subsection (6)(b)*, these circumstances may vary in relation to—

(*a*) the previous work experience of persons within the class,

(*b*) the period for which persons within the class have been unemployed, and

(*c*) the prevailing employment conditions.

(4) When making regulations under *subsection (1)*, the Minister may prescribe the circumstances in which a class or classes of person shall, notwithstanding *section 68KB(2)(b)(ii)*, be considered to be unemployed despite carrying out work of a casual nature.

(5) The Minister may prescribe circumstances in which a person shall be entitled to jobseeker's pay-related benefit for a period that is less than the period referred to in *section 68KB(1)*.**]**

F585**[**(6) The Minister—

(*a*) shall, when making regulations under this section in relation to a class of persons have regard to—

(i) the age of persons within the class,

(ii) the type, nature, duration or pattern of the employment or previous employment of persons within the class,

(iii) the nature or identity of the employer or employers of persons within the class,

(iv) typical employment patterns in the economic sector in which persons within the class are employed, are normally employed or were previously employed,

(v) the extent to which the persons within the class have lost, or are expected to lose, earnings or income,

(vi) the extent to which persons within the class have retained, or are expected to retain, levels of employment, and

(vii) the reason for which, and circumstances in which, persons within the class have lost employment,

and

(*b*) may, when prescribing circumstances under this section, prescribe different circumstances for different types of employment and different classes of person.**]**

F587**[**Conditions for receipt**]**

68KD. F588**[**(1) The contribution conditions for jobseeker's pay-related benefit are that the claimant—

(*a*) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the beginning of an applicable period,

(*b*) has employment contributions paid in respect of not less than 4 contribution weeks in the period of 10 contribution weeks immediately prior to the week in which the application for benefit is made, and

(*c*) has employment contributions paid in respect of not less than 26 contribution weeks in the period of 52 contribution weeks immediately prior to the beginning of an applicable period.**]**

F587**[**(2) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.**]**

F589**[**Rate of benefit**]**

F590**[68KE.** (1) Subject to *subsections (2)* and *(3)*, the amount payable by way of jobseeker's pay-related benefit for any applicable week—

(*a*) in the case of a person who has no fewer than 260 contribution weeks in the period between his or her entry into insurance and the beginning of an applicable period, shall be as follows:

(i) for the first to the thirteenth applicable week (inclusive) in respect of which the benefit is claimed, 60 per cent of the person's weekly reckonable earnings;

(ii) for the fourteenth to the twenty-sixth applicable week (inclusive) in respect of which the benefit is claimed, 55 per cent of the person's weekly reckonable earnings;

(iii) for the twenty-seventh to the thirty-ninth applicable week (inclusive) in respect of which the benefit is claimed, 50 per cent of the person's weekly reckonable earnings,

and

(*b*) in the case of a person who has fewer than 260 contribution weeks in the period between his or her entry into insurance and the beginning of the applicable period, shall be 50 per cent of the person's weekly reckonable earnings.

(2) The amount payable to a person by way of jobseeker's pay-related benefit in respect of an applicable week—

(*a*) shall not be less than €125, and

(*b*) shall not exceed the following amounts:

(i) €450 in the case of person to whom *subsection (1)(a)(i)* applies;

(ii) €375 in the case of person to whom *subsection (1)(a)(ii)* applies;

(iii) €300 in the case of person to whom *subsection (1)(a)(iii)* applies;

(iv) €300 in the case of person to whom *subsection (1)(b)* applies.

(3) In the case of a person to whom *subsection (2)* or (*6)* of *section 68KG* or *subsection (1)* or *(4)* of *section 68KH* applies, the weekly rate of jobseeker's pay-related benefit shall be reduced and accordingly shall be 80 per cent of the jobseeker's pay-related benefit payment that would, but for this subsection, be payable to that person.

(4) Subject to *subsection (6)*, for the purpose of this section, a person's reckonable weekly earnings shall be calculated based on the person's reckonable earnings in the 52 week period ending 8 weeks before the first date of unemployment divided by the total number of qualifying contributions in that 52 week period.

(5) The total amount of jobseeker's pay-related benefit payable at any time shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and shall be rounded down to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.**]**

F589**[**(6) Notwithstanding anything in this Chapter, the Minister may, subject to *subsection (7)*, prescribe an amount of jobseeker's pay-related benefit other than an amount set out in this section that shall be payable to the following persons or classes of person:

(*a*) persons who are, or have been, in receipt of such benefit under this Act as the Minister may prescribe under such circumstances as the Minister may prescribe;

(*b*) persons to whom the Minister considers it appropriate, due to the type, nature, duration or pattern of the employment or previous employment of the persons or classes of person, for such amount to be payable.

(7) When making regulations under *subsection (6)*, the Minister—

(*a*) shall not prescribe a weekly amount that is—

(i) in the case of a person who is fully unemployed, less than the amount referred to in *subsection (2)(a)*, or

(ii) greater than—

(I) €450 in the case of person to whom *subsection (1)(a)(i)* applies;

(II) €375 in the case of person to whom *subsection (1)(a)(ii)* applies;

(III) €300 in the case of person to whom *subsection (1)(a)(iii)* applies;

IV) €300 in the case of person to whom *subsection (1)(b)* applies,

(*b*) may prescribe—

(i) an amount payable on a daily basis, a weekly basis or such other basis as the Minister considers appropriate, and

(ii) the manner in which an amount payable shall be calculated,

and

(*c*) shall have regard to—

(i) the age of the persons or classes of person to whom the regulations relate,

(ii) the type, nature, duration or pattern of the employment or previous employment of the persons or classes of person to whom the regulations relate,

(iii) the nature or identity of the employer or employers of the persons or classes of person to whom the regulations relate,

(iv) typical employment patterns in the economic sector in which the persons or classes of person to whom the regulations relate are employed, are normally employed or were previously employed,

(v) the extent to which the persons or classes of person to whom the regulations relate are receiving, or have received, benefits under this Act,

(vi) the extent to which persons or classes of person to whom the regulations relate have lost, or are expected to lose, earnings or income,

(vii) the extent to which persons or classes of person to whom the regulations relate have retained, or are expected to retain, levels of employment, and

(viii) the cost to the Exchequer of any matter to be prescribed under this section, and the need to ensure a balanced and effective use of financial resources.**]**

F591**[**Duration of payment**]**

F592**[68KF.** (1) Unless otherwise provided for in or under this Act—

(*a*) a person shall be entitled to jobseeker's pay-related benefit from the beginning of the first applicable week after the benefit is claimed, and

(*b*) jobseeker's pay-related benefit shall be payable for no more than—

(i) 39 applicable weeks (whether consecutive or non-consecutive) to a person who has no fewer than 260 employment contributions paid in the period between his or her entry into insurance and the beginning of an applicable period, and

(ii) 26 applicable weeks (whether consecutive or non-consecutive) to a person who has fewer than 260 employment contributions paid in the period between his or her entry into insurance and the beginning of an applicable period.

(2) Where—

(*a*) a person receives a payment that is of any of the following kinds:

(i) jobseeker's allowance in respect of any day in any week of unemployment within the meaning of *section 141(3)* where the person is entitled to jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit in respect of that week;

(ii) jobseeker's benefit in respect of any day in any week of unemployment within the meaning of *Chapter 12*;

(iii) jobseeker's benefit (self-employed) in respect of any week of unemployment within the meaning of *Chapter 12A*;

(iv) a payment for a period in respect of a scheme administered by the Minister and known as the Short Term Enterprise Allowance Scheme,

and

(*b*) the first day for which the payment referred to in any of *subparagraphs (i)* to *(iv)* of *paragraph (a)* is claimed by the person is on or after the relevant date,

the week of unemployment or period, as the case may be, referred to in any of *subparagraphs (i)* to *(iv)* of *paragraph (a)* shall be treated for the purposes of *subsection (1)(b)* as though it were an applicable week in respect of which jobseeker's pay-related benefit was paid to the person.

(3) In relation to a person entitled to payment, any 2 or more consecutive applicable weeks separated by such number of weeks as may be prescribed shall be treated as the same claim.

(4) Notwithstanding *subsection (1)(b)* or *(5)*, a person shall requalify for jobseeker's pay-related benefit when—

(*a*) the person satisfies the conditions set out in *sections 68KB* and *68KD*, and

(*b*) either—

(i) a prescribed period has elapsed since the last applicable period for which the person was entitled to jobseeker's pay-related benefit, jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's allowance in respect of any day in any week of unemployment (within the meaning of *section 141(3)*), or

(ii) jobseeker's pay-related benefit, jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's allowance in respect of any day in any week of unemployment (within the meaning of *section 141(3)*) has not been paid to the person for a period that—

(I) begins on or after the relevant date, and

(II) exceeds a prescribed number of weeks within a prescribed period of no more than 104 weeks.**]**

F591**[**(5) The Minister may, in relation to—

(*a*) a person who satisfies the contribution conditions set out in *section 68KD* by virtue of having paid optional contributions, or

(*b*) a class or classes of person carrying out work of such type, nature, duration or pattern as may be prescribed,

prescribe a period of applicable weeks less than the periods referred to in *subparagraph (i)* or *(ii)* of *subsection (1)(b)*.**]**

F592**[**(6) For the purposes of this Chapter, where a person is disqualified from receiving jobseeker's pay-related benefit by virtue of *section 68KI*, the period of such disqualification shall be treated as though it were a period in respect of which jobseeker's pay-related benefit was paid.

(7) Notwithstanding *subsection (1)*, in the case of a person whose entitlement to jobseeker's pay-related benefit expires on or after the day on which the person attains the age of 65, that person shall continue to be entitled to that benefit for any week of unemployment until attaining pensionable age provided that the person has qualifying contributions in respect of not less than 156 employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's pay-related benefit is claimed.

(8) Where a person is in receipt of jobseeker's pay-related benefit immediately prior to attaining pensionable age, payment of that benefit shall cease upon him or her attaining pensionable age unless the person—

(*a*) was born on or after 1 January 1958, and

(*b*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving jobseeker's pay-related benefit after attaining pensionable age for any remaining period in which he or she is entitled to receive it.

(9) Subject to *subsection (1)(b)*, or such period as stands prescribed under *subsection (5)*, as the case may be, where a person in receipt of jobseeker's pay-related benefit returns to employment or closes their jobseeker's pay-related benefit claim during a week prior to the expiry of the period set out in or under those subsections, the payment to the person shall continue for the entirety of that week.

(10) Except where otherwise provided, when calculating the number of days a person is in receipt of jobseeker's pay-related benefit, an applicable week shall be construed as a 6 day week beginning on the Monday of the week concerned and ending on the Sunday following that Monday.

(11) Notwithstanding *subsection (1)*, where the Minister prescribes a period under *section 68KC(5)* in relation to a class of person, and that period is prescribed other than in terms of weeks, the Minister may prescribe the period for which jobseeker's pay-related benefit shall be payable to such class, subject to such period not exceeding a number of days that is 6 times the number of weeks referred to in *subsection (1)(b)* that applies to that class.**]**

F591**[**(12) The Minister may, when prescribing a period under *subsection (3)*, *(4)(b)*, *(5)(b)* or *(8)*, prescribe different periods or numbers of weeks, as the case may be, in respect of different classes of person having regard to the type, nature, duration or pattern of the employment of such persons.**]**

F593**[**Refusal or failure to attend activation meetings relating to jobseeker's pay related benefit

68KG. (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's pay-related benefit requesting the person, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*.

(2) Where a person refuses or fails, without good cause, to comply with the requirement specified in a notice under *subsection (1)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's pay-related benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 68KE(3)*.

(3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—

(*a*) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information which is intended to improve the person's knowledge of the employment, work experience, education, training and development opportunities available to that person, or

(*b*) attend for or submit to an assessment of that person's education, training or development needs.

(4) Where jobseeker's pay-related benefit is paid to a person at the weekly rate set out in *section 68KE(3)* on account of a refusal or failure to comply with the requirement specified in the notice under *subsection (1)* for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

(5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (4)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for jobseeker's pay-related benefit for any period of continued refusal or failure commencing on the date specified in the notice under *subsection (4)*, but such period of disqualification shall, subject to *subsection (6)*, not exceed 9 weeks.

(6) Nothing in this section shall prevent *subsections (1)* to *(5)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with subsection (5)—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (1)*, and

(*b*) that person continues, without good cause, to refuse or fail to comply with that requirement.

(7) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

F594**[**Refusal or failure to participate in prescribed schemes, programmes or courses relating to jobseeker's pay-related benefit

68KH. (1) Where—

(*a*) as a consequence of attendance for, or submission to, an assessment in accordance with *section 68KG(3)(b)*, a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(*b*) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,

the weekly rate of jobseeker's pay-related benefit payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section 68KE(3)*.

(2) Where jobseeker's pay-related benefit is paid to a person at the weekly rate set out in *section 68KE(3)* on account of a refusal or failure referred to in *subsection (1)*—

(*a*) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or

(*b*) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

(3) Where a person refuses or fails, without good cause, to—

(*a*) comply with the requirement specified in the notice under *subsection (2)(a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(*b*) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

that person shall be disqualified for receiving jobseeker's pay-related benefit for any period of such refusal or failure commencing on—

(i) the date specified in the notice under *subsection (2)(a)*, or

(ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, but such period of disqualification shall, subject to *subsection (4)*, not exceed 9 weeks.

(4) Nothing in this section shall prevent *subsections (1)* to *(3)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (3)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (2)(a)*, or

(*b*) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, and that person continues, without good cause, to refuse or fail to—

(i) comply with the requirement specified in the notice under *paragraph (a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *paragraph (b)*.

(5) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

F595**[**Disqualifications (jobseeker's pay-related benefit)

68KI. (1) Subject to *subsection (2)*, a person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop, farm or other premises or place at which he or she was employed shall be disqualified for receiving jobseeker's pay related benefit so long as the stoppage of work continues, except in a case where the person has, during the stoppage of work, become *bona fide* employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation.

(2) *Subsection (1)* shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

(3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of *subsection (1)*, is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be.

(4) A person shall be disqualified for receiving jobseeker's pay-related benefit during any week in which he or she is employed under a scheme provided by the Minister and known as Community Employment.

(5) A person shall be disqualified for receiving jobseeker's pay-related benefit during any week in which he or she is employed under a scheme provided by the Minister and known as the Rural Social Scheme.

(6) A person shall be disqualified for receiving jobseeker's pay-related benefit, for a period not exceeding 9 weeks, where he or she—

(*a*) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,

(*b*) has refused an offer of suitable employment, or

(*c*) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure or neglect, as the case may be, occurred.**]**

F596[Jobseeker's pay-related benefit - disqualification for course of study

68KJ. (1) A person shall not be entitled to receive jobseeker's pay-related benefit while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

(2) For the purposes of this section, a person shall be regarded, subject to regulations made under *subsection (1)*, as attending a course of study—

(*a*) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education, whichever is the later,

(*b*) for the duration of an academic year, or

(*c*) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.

(3) In this section—

'academic year' has the meaning assigned to it by *section 148*;

'a course of study' has the meaning assigned to it by *section 148*.**]**

F597[CHAPTER 12B

Covid-19 pandemic unemployment payment**]**

F598[Covid-19 pandemic unemployment payment

68L. (1) Subject to this Act, a person shall be entitled to the Covid-19 pandemic unemployment payment in respect of any week where—

(*a*) the person has attained the age of 18 years and has not attained pensionable age,

(*b*) on or after 13 March 2020, the person was—

(i) an employed contributor in the week immediately before he or she ceased to earn an income from the employment concerned and lost his or her employment as a direct consequence of Covid-19 (including the adverse effects of Covid-19 on the business of his or her employer and the adverse effects of measures required to be taken by his or her employer in order to comply with, or as a consequence of, Government policy to prevent, limit, minimise or slow the spread of infection of Covid-19), or

(ii) in insurable self-employment in the week immediately before the date on which he or she can demonstrate to the Minister that the reckonable income or reckonable emoluments ceased, or reduced, as a direct consequence of Covid-19 (including the adverse effects of Covid-19 on such self-employment and the adverse effects of measures required to be taken by him or her in order to comply with, or as a consequence of, Government policy to prevent, limit, minimise or slow the spread of infection of Covid-19), to the extent that he or she would be available to take up full-time employment,

F599[(*ba*) in relation to a person in respect of whom *paragraph (b)(ii)* applies, the person's earnings from self-employment, calculated in accordance with regulations under *section 68P*, does not exceed €960 in relation to an eight week period,**]**

(*c*) the person is not—

(i) an employed contributor whose employer is, or was, in receipt of the temporary wage subsidy, or

(ii) an employed contributor referred to in *section 38C(1)(f)* whose employer was, before the coming into operation of Part 7 of the Act of 2020, in receipt of a subsidy referred to in *section 38C(1)(f)*,

(*d*) the person is not engaged in insurable employment,

(*e*) the person satisfies the contribution conditions in *section 68M*,

(*f*) he or she is capable of work,

(*g*) he or she is genuinely seeking, but is unable to obtain, employment suitable for him or her having regard to his or her age, physique, education, normal occupation, place of residence and family circumstances, and

(*h*) the person was not in receipt of the payment known as the pandemic unemployment payment paid under *section 202* in respect of that week.

(2) Entitlement to the Covid-19 pandemic unemployment payment shall, having regard to the date referred to in *subsection (1)*, take effect from the date on which the claimant was last in employment or self-employment referred to in *subsection (1)(b)*.

(3) The conditions specified in *subsection (1)(b)(i)* will not be satisfied where a claimant—

(*a*) has lost the employment concerned through his or her own misconduct or has voluntarily left his or her employment,

(*b*) refuses an offer to return to the employment concerned,

(*c*) has refused an offer of suitable employment,

(*d*) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment, or

(*e*) has failed or neglected to avail himself or herself of any offer of support from, or proposed by, the Minister to enable himself or herself to improve his or her prospects of obtaining employment.

(4) Subject to this Act, a person who was, immediately before the coming into operation of section 11 of the Social Welfare (Covid-19)(Amendment) Act 2020, in receipt of the payment known as the pandemic unemployment payment paid under *section 202*, shall, subject to this Chapter, be paid the Covid-19 pandemic unemployment payment.

(5) An employer or a self-employed contributor shall provide the Minister with such prescribed information for the purposes of determining entitlement to the Covid-19 pandemic unemployment payment.**]**

F600**[**Contribution conditions

68M. The contribution conditions for the Covid-19 pandemic unemployment payment are that—

(*a*) in the case of a person referred to in *section 68L(1)(b)(i)*, he or she has qualifying contributions in respect of not less than one contribution week in the 4 weeks immediately before claiming the Covid-19 pandemic unemployment payment, or

(*b*) in the case of a person referred to in *section 68L(1)(b)(ii)*, he or she is a self-employed contributor.**]**

F601**[**Duration of Covid-19 pandemic unemployment payment

68N. (1) The Covid-19 pandemic unemployment payment shall cease on a day as may be prescribed by the Minister under *subsection (2)*.

(2) For the purposes of *subsection (1)*, the Minister may, with the consent of the Minister for Public Expenditure and Reform, and having regard to the matters specified in *subsection (3)* make regulations—

(*a*) specifying a date on or after which an application for the Covid-19 pandemic unemployment payment shall not be made, and

(*b*) specifying a date on which the Covid-19 pandemic unemployment payments shall cease to be made.

(3) When making regulations under this section the Minister shall have regard to the following:

(*a*) the policies and objectives of the Government to mitigate the economic effects of the spread of the disease known as Covid-19 through the supports available to both individuals and businesses;

(*b*) the range of income support and in-work supports provided by the Government to protect and support the welfare of members of the public, including those affected by the adverse economic effects of the spread of the disease known as Covid-19;

(*c*) the need to ensure the long-term sustainability of the Social Insurance Fund;

(*d*) the need to ensure the most beneficial, effective and efficient use of resources.**]**

F602**[**Rate of payment

68O. (1) The weekly rates of the Covid-19 pandemic unemployment payment shall be the amounts corresponding to the amounts set out in *Part 6* of *Schedule 2* or such weekly rates as may be prescribed in regulations under this section.

(2) For the purposes of *subsection (1)*—

(*a*) the manner in which the average reckonable weekly income of a claimant is calculated shall be prescribed in regulations under this section, and

(*b*) the Minister may make regulations providing for the manner in which the average reckonable weekly income of a claimant shall be calculated.

(3) Notwithstanding anything in this Act, the Minister may, with the consent of the Minister for Public Expenditure and Reform, by regulation increase or decrease the weekly rates referred to in *subsection (1)* and may provide that different rates of payment shall be payable in line with the provision of any such regulations.

(4) When making regulations under this section the Minister shall have regard to the following:

(*a*) the policies and objectives of the Government to mitigate the adverse economic effects of the spread of the disease known as Covid-19 through the supports available to both individuals and businesses;

(*b*) the need to ensure that the rates of payment complement the range of income supports, activation measures, in-work and business supports provided by the Government to assist the recovery and sustainability of employment;

(*c*) the need to ensure the most beneficial, effective and efficient use of resources.**]**

F603**[**Regulations for purposes of Chapter

68P. (1) The Minister may, with the consent of the Minister for Public Expenditure and Reform, and having regard to the matters specified in *subsection (2)*, make regulations for the purposes of giving full effect to this Chapter and such regulations may, in particular, but without prejudice to the generality of the foregoing, provide for all or any of the foregoing—

(*a*) the matters referred to as prescribed in this Chapter,

(*b*) the manner in which entitlement to an increase in respect of a qualified adult paid with a benefit or assistance under this Act shall be treated where the qualified adult concerned has an entitlement in his or her own right to the Covid-19 pandemic unemployment payment,

(*c*) the manner in which entitlement to an increase in respect of a qualified child paid with a benefit or assistance under this Act shall be treated where the qualified child concerned has an entitlement in his or her own right to the Covid-19 pandemic unemployment payment,

(*d*) additional requirements in relation to the activation of persons in receipt of the Covid-19 pandemic unemployment payment as the Minister may consider appropriate, F604**[**...**]**

F605**[**(*da*) the manner in which the earnings, from self-employment, of a person in respect of whom *section 68L(1)(b)(ii)* applies shall be calculated, and**]**

(*e*) such additional, incidental, consequential or supplementary matters as the Minister considers necessary or expedient for the purposes of giving effect to the relevant provisions.

(2) When making regulations under this section, the Minister shall have regard to the following:

(*a*) the potential impact of Covid-19 on the entitlements of employed contributors and self-employed contributors;

(*b*) the policies and objectives of the Government to protect the health and welfare of members of the public;

(*c*) the policies and objectives of the Government to mitigate the economic effects of Covid-19;

(*d*) the need to ensure the most beneficial, effective and efficient use of resources.**]**

CHAPTER 13

Occupational Injuries Benefits

Interpretation. [1993 s48(1)]

69.—(1) In this Chapter, save where the context otherwise requires—

"apprentice" means a person undergoing full-time training for any trade, business, profession, office, employment or vocation;

"claimant" means a person claiming occupational injuries benefit and also includes an applicant for a declaration that an accident was or was not an occupational accident, and reference to a claim shall be read accordingly;

"the deceased" means, in relation to death benefit, the person in respect of whose death the benefit is claimed or payable;

"disablement gratuity" has the meaning given to it by *section 75(8)*;

"disablement pension" has the meaning given to it by *section 75(9)* or *(10)*;

"injury benefit period" means, in relation to any accident, the period of 156 days (Sundays being disregarded) beginning with the day of the accident, or the part of that period for which, under *section 75(3)*, disablement benefit in respect of the accident is not available to the insured person;

"medical examination" includes bacteriological and radiographical tests and similar investigations, and references to being medically examined shall be read accordingly;

"medical treatment" has the meaning given to it by *section 93(1)*;

"occupational accident" shall be read in accordance with *section 90*;

"relevant accident" and "relevant injury" mean respectively, in relation to any benefit, the accident and injury in respect of which the benefit is claimed or payable;

"relevant loss of faculty" means the loss of faculty resulting from the relevant injury;

"F606**[**incapacity supplement**]**" has the meaning given to it by *section 77(3)*.

F607**[**(1A) For the purpose of calculating the period of 156 days in the definition of 'injury benefit period' in relation to an accident, the following days shall, in addition to any period since the accident concerned, be included in the calculation:

(*a*) any statutory sick leave days under the Act of 2022;

(*b*) any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022.**]**

[1993 s48(2)] (2) References in this Chapter to loss of physical faculty shall be read as including references to disfigurement, whether or not accompanied by any actual loss of faculty.

Occupational injuries insurance.

70.—(1) Subject to this Part, every person, irrespective of age, who is employed in insurable (occupational injuries) employment shall be insured under this Part against personal injury caused by accident arising out of and in the course of that employment.

[1993 s49(1)]

[1993 s49(2)] (2) Any reference in this Act to occupational injuries insurance shall be read as a reference to the insurance provided for by this section.

[1994 s31(1)] (3) Notwithstanding *subsection (1)*, regulations may provide for entitling to such and so many of the benefits which comprise occupational injuries benefits, that may be prescribed, subject to the conditions and circumstances that may be prescribed, the class or classes of persons that may be prescribed.

Insurable (occupational injuries) employment.

71.—(1) Any reference in this Act to insurable (occupational injuries) employment shall, subject to *subsections (2)* to *(11)*, be read as a reference to any employment for the time being specified in *Part 1* of *Schedule 1*, not being an employment specified in *Part 2* of that Schedule.

[1993 s50(1)]

[1993 s50(2)] (2) (*a*) For the purposes of this section, the following employments shall be taken as being added to the employments specified in *Part 1* of *Schedule 1*—

(i) employment in the State in plying for hire with any vehicle, vessel, aircraft, machine or animal, the use of which is obtained under any contract of bailment (other than a hire purchase agreement) in consideration of the payment of a fixed sum or a share in the earnings or otherwise,

(ii) employment under any contract of service or apprenticeship entered into in the State (otherwise than as captain, master or a member of the crew) on board a ship or aircraft, being employment for the purpose of the ship or aircraft or of any passengers or cargo or mails carried by the ship or aircraft, and

(iii) employment in the State as a member or as a person training to become a member of any fire brigade, rescue brigade, first-aid party or salvage party at a factory, mine or works, that may be prescribed, or of any similar organisation that may be prescribed.

(*b*) In *paragraph (a)(ii)*—

"ship" means—

(i) any ship registered in the State, or

(ii) any other ship or vessel of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State;

"aircraft" means—

(i) any aircraft registered in the State, or

(ii) any other aircraft of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State.

[1993 s50(3)] (3) For the purposes of this section, the following employments shall be taken as being added to the employments specified in *Part 2* of *Schedule 1*—

(*a*) employment as a member of the Defence Forces,

(*b*) employment, which is neither wholetime as may be defined in regulations nor under contract of service, as a member of the crew of a fishing vessel where the employed person is wholly remunerated by a share in the profits or the gross earnings of the working of the vessel,

(*c*) employment under any local or other public authority in the execution of any contract for services,

(*d*) employment, otherwise than under contract of service, specified in *paragraph 10* of *Part 1* of *Schedule 1*.

[1993 s50(4)] (4) For the purposes of this section, *paragraph 2* of *Part 2* of *Schedule 1* shall be taken as not including employment of a casual nature for the purposes of any work in or about the residence of the employer.

[1993 s50(5)] (5) For the purposes of this section, a pilot to whom the Pilotage Act 1913 applies, when employed on any ship (within the meaning of *subsection (2)(b)*), is deemed to be a member of the crew of that ship.

[1993 s50(6)] (6) The Minister may, in relation to *paragraphs 4* and *5* of *Part 2* of *Schedule 1*, by regulations provide that an employment specified as being subsidiary employment or an employment specified as being of inconsiderable extent shall be taken for the purposes of this section as not being so specified.

[1993 s50(7)] (7) The Minister may by regulations provide that any specified employment under any local or other public authority shall be taken for the purposes of this section as being added to *Part 2* of *Schedule 1*.

[1993 s50(8)] (8) Where it appears to the Minister—

(*a*) that the nature or other circumstances of the service rendered or the work performed in any employment which, apart from this subsection, is insurable (occupational injuries) employment and in any employment which, apart from this subsection, is not such employment (whether by reason of the fact that it is an excepted employment or otherwise) are so similar as to result in anomalies in the operation of this Part, and

(*b*) that either—

(i) the first-mentioned employment can conveniently be included among the excepted employments, or

(ii) the second-mentioned employment can conveniently be included among the insurable (occupational injuries) employments,

the Minister may by regulations provide that the employment shall be so included.

[1993 s50(9)] (9) The Minister may by regulations modify this Part in its application in the case of persons employed in employments specified in *subsection (2)(a)(ii)*.

[1993 s50(10)] (10) A person who is unemployed, while in attendance at any course that may be prescribed and provided by any person who may be prescribed, is deemed, for the purposes of this Part, to be in insurable (occupational injuries) employment and to be employed by the person by whom the course is being provided.

[1993 s50(11); 1996 s12(1)(*c*)] (11) A person employed under a F608**[**scheme provided by the Minister and known as Community Employment**]** is deemed, for the purposes of this Part, to be in insurable (occupational injuries) employment, where the person's employment under that scheme began before 6 April 1996.

Extension of meaning of references to accidents arising out of and in course of employment.

72.—(1) An accident arising in the course of an insured person's employment is deemed for the purposes of this Part, in the absence of evidence to the contrary, also to have arisen out of that employment.

[1993 s51(1)]

(2) An accident shall be treated for the purposes of this Part, where it would not apart from this section be so treated, as arising out of an insured person's employment where—

[1993 s51(2)]

(*a*) the accident arises in the course of the employment,

(*b*) the accident—

(i) either is caused by another person's misconduct, negligence or misbehaviour, or by steps taken in consequence of any such misconduct, negligence or misbehaviour or by the behaviour or presence of an animal (including a bird, fish or insect), or

(ii) is caused by or consists in the insured person's being struck by any object or by lightning,

and

(*c*) the insured person did not directly or indirectly cause or contribute to the happening of the accident by his or her conduct outside the employment or by any act not incidental to the employment.

[1993 s51(3)]

(3) An accident is deemed for the purposes of this Part to arise out of and in the course of an insured person's employment, notwithstanding that the person is at the time of the accident acting in contravention of any statutory or other regulations applicable to his or her employment, or of any orders given by or on behalf of his or her employer, or that the person is acting without instructions from his or her employer, where—

(*a*) the accident would have been deemed for the purposes of this Part so to have arisen had the act not been done in contravention of any statutory or other regulations applicable to the person's employment, or of any orders given by or on behalf of his or her employer or without instructions from his or her employer, as the case may be, and

(*b*) the act is done for the purposes of and in connection with the employer's trade or business.

[1993 s51(4)]

(4) An accident happening to an insured person while travelling to or from his or her place of work, subject to the conditions that may be prescribed, is deemed for the purposes of this Part to arise out of and in the course of his or her employment.

[1993 s51(5)]

(5) An accident happening to an insured person in or about any premises at which the person is for the time being employed for the purposes of his or her employer's trade or business is deemed for the purposes of this Part to arise out of and in the course of his or her employment where it happens while the person is taking steps, in an actual or supposed emergency at those premises, to rescue, succour or protect persons who are, or are thought to be or possibly to be, injured or imperilled, or to avert or minimise serious damage to property.

[1993 s51(6)]

(6) An accident happening to an insured person who is an apprentice, while he or she is in attendance at a technical school or other place for training or instruction (whether during ordinary hours of employment or otherwise), is deemed for the purposes of this Part, in the absence of evidence to the contrary, to have arisen out of and in the course of his or her employment where his or her attendance at that school or place is with his or her employer's consent or is required by direction of his or her employer or under his or her contract of apprenticeship.

Accidents in illegal employment and accidents outside State.

73.—(1) Where a claim for occupational injuries benefit is made under this Part in respect of any accident or of any disease or injury prescribed for the purposes of *section 87*, or an application is made thereunder for a declaration that any accident was an occupational accident or for a corresponding declaration as to any such disease or injury, the Minister may direct that for the purposes of this Part the relevant employment shall, in relation to that accident, disease or injury, be

[1993 s52(1)]

treated as having been insurable (occupational injuries) employment, notwithstanding that, by reason of a contravention of or non-compliance with some provision contained in or having effect under any enactment passed for the protection of employed persons or of any class of employed persons—

(*a*) the contract purporting to govern the employment was void, or

(*b*) the employed person was not lawfully employed in that employment at the time when or in the place where the accident happened or the disease or injury was contracted or received.

[1993 s52(1)] (2) In *subsection (1)* "relevant employment" means—

(*a*) in relation to an accident, the employment out of and in the course of which the accident arises, and

(*b*) in relation to a disease or injury, the employment to the nature of which the disease or injury is due.

[1993 s52(3)] (3) Except where regulations otherwise provide, an occupational injuries benefit is not payable in respect of an accident happening while the insured person is outside of the State.

Injury benefit.

[1993 s53(1)] **74.**—(1) Subject to this Act, an insured person who suffers personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, shall be entitled to injury benefit in respect of any day on which, as the result of the injury, the person is incapable of work during the injury benefit period.

[1993 s53(1)] (2) An insured person shall not be entitled to injury benefit in respect of the first F609**[**3**]** days on which, as a result of the injury, he or she is incapable of work.

F610**[**(2A) *Subsection (2)* shall not apply to a person who had an entitlement to jobseeker's benefit or jobseeker's allowance for any day or days in the period of 14 consecutive days ending on the day before the first day on which, as a result of the injury, he or she is incapable of work.

(2B) *Subsection (2)* shall not apply to a person who had a period of incapacity for work immediately before, or not more than 3 days before the first day on which, as a result of the injury, he or she is incapable of work.**]**

F611**[**(2C) Notwithstanding *subsections (2)*, *(2A)* and *(2B)*, a person shall not be entitled to injury benefit—

(*a*) for any day in respect of which the person is entitled to statutory sick leave under the Act of 2022, or

(*b*) for any day in respect of which the person, where he or she is otherwise entitled to statutory sick leave under the Act of 2022 is, instead of and in substitution for that entitlement to the statutory sick leave days concerned, being provided by his or her employer with a sick leave scheme under the Act of 2022.

(2D) *Subsection (2C)* shall not apply in a case where an exemption is for the time being in force under section 10 of the Act of 2022 in respect of the employer of the person concerned.

(2E) Notwithstanding *subsections (2)*, *(2A)*, *(2B)* and *(2C)*, a person shall not be entitled to injury benefit for the first day of any such entitlement, where in the immediately preceding 6 days, the person is entitled to statutory sick leave under the Act of 2022 in respect of a Sunday.**]**

[1993 s53(2)] (3) For the purposes of this section, a day shall not be treated in relation to an insured person as a day of incapacity for work where, in respect of that day, the insured person is being paid by his or her employer in respect of holiday leave.

[1993 s53(3)] (4) In determining whether the insured person is incapable of work on the day of the accident, any part of that day before the happening of the accident shall be disregarded.

[1993 s53(4)] (5) Subject to this Part, injury benefit shall be an allowance payable at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*.

[1993 s53(5); 2001 s37 & Sch F] (6) The amount payable by way of injury benefit for any day of incapacity shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

[1993 s53(6)] (7) A person under the age of 16 years shall not be entitled to injury benefit except in so far as may be provided by regulations.

Disablement benefit.

[1993 s54(1)] **75.**—(1) Subject to this Act, an insured person who suffers personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, shall be entitled to disablement benefit where he or she suffers as a result of the accident from loss of physical or mental faculty such that the extent of the resulting disablement assessed in accordance with *subsections (3)* to *(11)* amounts to F612**[**not less than 15 per cent**]**.

F613**[**(1A) In the case of any assessment of disablement—

(*a*) where the period to be taken into account by the assessment began before 1 January 2012, or

(*b*) where there has been a provisional assessment, and—

(i) the initial period to be taken into account by the assessment began before 1 January 2012, and

(ii) any subsequent period to be taken into account by the assessment begins on or after 1 January 2012,

subsection (1) shall be read as if 'not less than 1 per cent' were substituted for 'not less than 15 per cent'.**]**

[1993 s54(1)] (2) For the purposes of *subsections (3)* to *(11)*, there is deemed not to be any relevant loss of faculty when the extent of the resulting disablement, if assessed in accordance with those provisions, F614**[**would amount to less than 15 per cent**]**.

F615**[**(2A) In the case of any assessment of disablement—

(*a*) where the period to be taken into account by the assessment began before 1 January 2012, or

(*b*) where there has been a provisional assessment, and—

(i) the initial period to be taken into account by the assessment began before 1 January 2012, and

(ii) any subsequent period to be taken into account by the assessment begins on or after 1 January 2012,

subsection (2) shall be read as if 'would not amount to 1 per cent' were substituted for 'would amount to less than 15 per cent'.**]**

[1993 s54(2)] (3) Disablement benefit shall not be available to an insured person until after the 3rd day of the period of 156 days (Sundays being disregarded) beginning with the day of the relevant accident, nor until after the last day, if any, of that period on which he or she is incapable of work as a result of the relevant accident but where the person is not so incapable on any day, being the 4th or a later day after the relevant accident, before the end of that period, he or she may claim, and if otherwise entitled, be awarded, disablement benefit as from that day, but in that event the fact that the person is or may be so incapable on a subsequent day of the period shall be disregarded for the purposes of this subsection.

[1993 s54(3)] (4) For the purposes of this section, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles:

(*a*) save as provided in this subsection, the disabilities to be taken into account shall be all disabilities (whether or not involving a loss of earning power or additional expense) to which the claimant may be expected, having regard to his or her physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;

(*b*) any such disability shall be treated as having been incurred as a result of the relevant loss of faculty except that, subject to any regulations made under *subsection (5)*, it shall not be so treated in so far as the claimant either—

(i) would in any case have been subject to that disability as the result of a congenital defect or of an injury or disease received or contracted before the relevant accident, or

(ii) would not have been subject to that disability but for some injury or disease received or contracted after, and not directly attributable to, that accident;

(*c*) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex and physical and mental condition;

(*d*) the disabilities resulting from any loss of faculty that may be prescribed shall be taken as amounting to 100 per cent disablement and other disabilities shall be assessed accordingly.

[1993 s54(4)] (5) (*a*) Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed, and those regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement.

(*b*) In relation to any direction in regulations made under *paragraph (a)*, nothing in *subsection (4)(c)* shall be taken as preventing the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.

[1993 s54(5)] (6) (*a*) Subject to *paragraph (b)*, the period to be taken into account by an assessment of the extent of a claimant's disablement shall be the period (beginning not earlier than the end of the injury benefit period, and limited by reference either to the claimant's life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty.

(*b*) If on any assessment the condition of the claimant is not such, having regard to the possibility of changes in that condition (whether predictable or not), as to allow of a final assessment being made up to the end of the period referred to in *paragraph (a)*—

(i) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his or her condition and that possibility, and

(ii) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.

[1993 s54(6)] (7) (*a*) Subject to *paragraph (b)*, an assessment shall state the degree of disablement in the form of a percentage and shall specify the period taken into account by the assessment and, where that is limited by reference to a definite date, whether the assessment is provisional or final.

(*b*) For the purposes of *paragraph (a)*—

(i) the percentage and period referred to in that paragraph shall not be specified more particularly than is necessary for the purpose of determining in accordance with this section the claimant's rights as to disablement benefit, and

(ii) a percentage between 20 and 100 which is not a multiple of 10 shall be treated—

(I) where it is a multiple of 5, as being the next higher percentage which is a multiple of 10, and

(II) where it is not a multiple of 5, as being the nearest percentage which is a multiple of 10.

[1993 s54(7)] (8) (*a*) Where the extent of the disablement is assessed for the period taken into account as amounting to less than 20 per cent, disablement benefit shall be a gratuity (in this Chapter referred to as "a disablement gratuity")—

(i) of an amount fixed, in accordance with the length of that period and the degree of disablement, by a prescribed scale, but not in any case exceeding the amount set out in *Part 2* of *Schedule 2*,

(ii) payable, if and in the cases provided by regulations, by instalments.

(*b*) The scale prescribed for the purposes of *paragraph (a)* shall be the same for all persons.

[1993 s54(8)] (9) (*a*) Subject to *paragraph (b)*, where the extent of the disablement is assessed for the period taken into account as amounting to 20 per cent or more, disablement benefit shall be a pension (in this Chapter referred to as "a disablement pension") for that period at the weekly rate set out in *column (2)* of *Part 3* of *Schedule 2* appropriate to the degree of disablement.

(*b*) Where the period referred to in *paragraph (a)* is limited by reference to a definite date, the pension shall cease on the death of the beneficiary before that date.

[1993 s54(9)] (10) (*a*) Where, apart from this subsection, a gratuity would be paid under *subsection (8)* in a case in which the period taken into account by the assessment of disablement is the period of the claimant's life or a period exceeding 7 years and the extent of disablement is assessed as amounting to F616**[**not less than 15 per cent**]** and not more than 19 per cent, *subparagraphs (i)* to *(iii)* apply where the claimant opts, before the gratuity is paid, for the substitution of a pension for the gratuity:

(i) the gratuity shall not be paid;

(ii) the disablement benefit shall be a pension (in this Chapter also referred to as "a disablement pension") at the weekly rate appropriate in accordance with a prescribed scale;

(iii) the disablement pension shall be for the period taken into account by the assessment of disablement but where that period is limited by reference to a definite date, the pension shall cease on the death of the beneficiary before that date.

(*b*) The following provisions apply in relation to the scale prescribed for the purposes of this subsection:

(i) the scale shall be the same for all persons;

(ii) different amounts may be specified in relation to the different percentages under 20 per cent, but each such amount shall not be less than the amount which bears to the appropriate amount of disablement pension (set out in *Part 3* of *Schedule 2*) for a degree of disablement of 20 per cent, the same proportion as the percentage with respect to which it is specified bears to 20 per cent.

[1993 s54(10)]

F617**[**(11) (*a*) In the case of any assessment of disablement where the period to be taken into account by the assessment began before 1 May 1990, *subsection (10)(a)* shall be read as if the reference to 'and the extent of disablement is assessed as amounting to not less than 15 per cent and not more than 19 per cent' were deleted.

(*b*) In the case of any assessment of disablement where the period to be taken into account by the assessment began on or after 1 May 1990 but before 1 January 2012, *subsection (10)(a)* shall be read as if a reference to 'and the extent of disablement is assessed as amounting to not less than 10 per cent and not more than 19 per cent' were substituted for the reference to 'and the extent of disablement is assessed as amounting to not less than 15 per cent and not more than 19 per cent'.**]**

Increase of injury benefit and disablement pension for qualified adult and qualified children.

76.—(1) The weekly rate of injury benefit shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of injury benefit under this subsection in respect of more than one person.

[1993 s55(1); 1997 s28(4) & Sch F]

F618**[**(2) The weekly rate of injury benefit shall be increased by the amount set out—

[1993 s55(2); 1994 s32 & Sch F]

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1993 s55(3); 2003 s10(1)(*d*)]

(3) Subject to *subsection (4)*, any increase of injury benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F619**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F619**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

[2003 s10(1)(*d*)]

(4) *Subsection (3)* shall not apply and no increase of injury benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse F619**[**, civil partner or cohabitant**]** of a beneficiary shall be payable where the weekly income of that spouse F619**[**, civil partner or cohabitant**]**, calculated or estimated in the manner that may be prescribed, exceeds any amount that may be prescribed.

[2003 s10(1)(*d*)]

(5) F620**[**...**]**

F621**[**Increase of disablement pension on account of incapacity.

77.—(1) Subject to this Act, the weekly rate of disablement pension shall be increased by the amount set out in *column (2)* of *Part 4* of *Schedule 2* where, as a result of the relevant loss of faculty, the beneficiary is incapable of work and likely to remain permanently so incapable.

(2) (*a*) For the purposes of this section, a person may be treated as being incapable of work, and likely to remain permanently incapable of work, notwithstanding that the loss of faculty is not such as to prevent the person being capable of work, where it is likely to restrict him or her to earning not more than the amount that may be prescribed.

(*b*) In *paragraph (a)* the reference to 'earning' includes a reference to receiving any remuneration or profit derived from gainful occupation.

(3) An increase of pension under this section (in this Chapter referred to as 'an incapacity supplement') shall be payable for the period that may be determined at the time it is granted, but may be renewed from time to time.**]**

F622**[**Increase in disablement pension for qualified adult, qualified children etc.

77A.—(1) Where a person qualifies for an incapacity supplement under *section 77*, disablement pension shall be increased for the period during which incapacity supplement is payable—

(*a*) by the amount set out in *column (3)* of *Part 4* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of disablement pension under this paragraph in respect of more than one person,

F623**[**(*b*) in *column (4)* of *Part 4* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary,**]**

F624**[**(*bb*) in *column (5)* of *Part 4* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,**]**

(*c*) by the amount set out in F625**[***column (6)***]** of *Part 4* of *Schedule 2* where the beneficiary is living alone, and

(*d*) by the amount set out in F626**[***column (7)***]** of *Part 4* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

F627**[**(2) Subject to *subsection (3)*, any increase of disablement pension payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse, civil partner or cohabitant of the beneficiary is not a qualified adult and *subsection (1)(b)* shall be read and have effect accordingly.**]**

F628**[**(3) *Subsection (2)* shall not apply and no increase of disablement pension payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.**]]**

Increase of disablement pension where constant attendance needed.

78.—(1) Where a disablement pension is payable in respect of an assessment of 50 per cent or more, then, where as a result of the relevant loss of faculty the beneficiary requires constant attendance, the weekly rate of the pension shall be increased by the amount set out in *Part 4* of Schedule 2.

[1993 s57(1); 2001 s19(1)]

(2) An increase of pension under this section shall be payable for the period that may be determined at the time it is granted, but may be renewed from time to time but no increase shall be payable in respect of any period during which the beneficiary is receiving medical treatment as an in-patient in a hospital or similar institution.

[1993 s57(2); 2001 s19(1)]

Adjustments for successive accidents.

79.—(1) Where a person suffers 2 or more successive accidents against which he or she is insured by occupational injuries insurance, regulations may provide for adjusting—

[1993 s58(1); 2005 (SW&P) s5]

(*a*) injury benefit or disablement benefit, or the conditions for the receipt of injury benefit or disablement benefit, in any case where the person has received, or may be entitled to, a disablement gratuity,

(*b*) any increase of benefit referred to in *subsection (2)*, or the conditions for the receipt of any such increase.

[1993 s58(2); 2005 (SW&P) s5(1)]

(2) An increase of benefit referred to in *subsection (1)* is an increase in the rate of injury benefit or of disablement pension under *sections 76, 77* and *78*.

Entitlement to death benefit.

[1993 s59; 1997 s14(1)]

80.—Subject to this Act, death benefit shall be payable as provided for in F629**[***sections 81, 83* and *84***]** where—

(*a*) an insured person dies as a result of personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, or

(*b*) an insured person dies and where immediately before the date of death he or she was entitled to a disablement pension in respect of disablement assessed at 50 per cent or more.

F630**[**Death benefit for bereaved partners and increases for qualified children, etc.

81. (1) Subject to *subsection (2)*, death benefit shall be payable to the bereaved partner of a deceased partner.

(2) Subject to *sections 241(2)* and *242*, a bereaved partner whose claim for death benefit is based on being a surviving qualified cohabitant shall, regardless of the date of death of his or her deceased partner, be entitled to a pension under this section from 22 January 2024 or the date of death of the deceased partner, whichever is the later date.

(3) Death benefit shall be a pension at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*, and where the beneficiary has attained pensionable age and is living alone, that rate shall be increased by the amount set out in *column (6)* of that Part.

(4) A bereaved partner shall be disqualified for receiving a pension under *subsection (3)* if and so long as he or she is a cohabitant.

(5) A pension under *subsection (3)* shall cease as and from—

(*a*) the date of marriage or remarriage of the beneficiary,

(*b*) the date of entry by the beneficiary into a civil partnership or a new civil partnership, or

(*c*) the date on which the beneficiary becomes a qualified cohabitant or again becomes a qualified cohabitant.

(6) The weekly rate of pension under *subsection (3)* shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary,

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,

(*c*) in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years, and

(*d*) in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

(7) (*a*) For the purpose of this section, and subject to any regulations under *section 123(3)*, where the death of the deceased partner occurred on or after the date of the passing of the Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025, a person shall not be considered a bereaved partner if the Minister is satisfied in all the circumstances that—

(i) in the case of a married couple, the spouses had lived apart and were not in an intimate and committed relationship for a period of at least 2 years immediately preceding the date of death of the deceased spouse, or

(ii) in the case of a civil partnership, the civil partners had lived apart and were not in an intimate and committed relationship for a period of at least 2 years immediately preceding the date of death of the deceased civil partner.

(*b*) For the purpose of *paragraph (a)*—

(i) spouses who live in the same dwelling as one another shall be considered as living apart from one another if the Minister is satisfied that, while so living in the same dwelling, the spouses do not live together as a couple in an intimate and committed relationship,

(ii) civil partners who live in the same dwelling as one another shall be considered as living apart from one another if the Minister is satisfied that, while so living in the same dwelling, the spouses do not live together as a couple in an intimate and committed relationship,

(iii) a relationship does not cease to be an intimate relationship merely because it is no longer sexual in nature.

(8) In this section, 'bereaved partner' and 'deceased partner' each have the meaning given to them in *section 123*.**]**

Death benefit — parents.

[1993 s61(1)]

82.—F631**[**...**]**

Death benefit — orphans.

[1993 s62(1)]

83.—(1) Death benefit shall be payable in respect of an orphan who is a child or step-child of the deceased and in respect of an orphan who was wholly or mainly maintained by the deceased at the date of his or her death.

[1993 s62(2)]

(2) In the case of an orphan death benefit shall be a pension at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*.

[1993 s62(3)]

(3) *Section 133* applies to a pension under this section as it applies to F632**[**a guardian's payment (contributory)**]**.

Death benefit — funeral expenses.

[1993 s63(1)]

84.—(1) Death benefit by way of a grant in respect of funeral expenses shall be payable in respect of the death of the deceased.

[1993 s63(2)]

(2) Subject to *subsection (3)*, the grant shall be the amount set out in *Part 2* of *Schedule 2*.

[1993 s63(3)]

(3) In any case that may be specified by regulations, the grant shall be any lesser amount that may be specified by the regulations for that case.

[1993 s63(4)]

(4) Except where regulations otherwise provide, a grant under this section shall not be payable in respect of a death occurring outside the State.

Supplements to workmen's compensation payments.

[1993 s64(1); 2005 (SW&P) s26 & Sch 4]

85.—(1) Regulations shall provide for conferring on persons who—

(*a*) are or have been on or after 1 October 1965 entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen's Compensation Acts, and

(*b*) as the result of the injury or disease are, or could for the purpose of the provisions of this Chapter relating to F633**[**incapacity supplement**]** be treated as being, incapable of work and likely to remain permanently so incapable,

the like right to payments under this Chapter by way of F633**[**incapacity supplement**]** and the like right to payments under this Chapter in respect of a qualified child or qualified adult as if the injury or disease were one in respect of which a disablement pension were for the time being payable.

[1993 s64(2)]

(2) Regulations shall also provide for conferring on persons who—

(*a*) are or have been on or after 1 October 1965 entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen's Compensation Acts, and

(*b*) as the result of that injury or disease require constant attendance,

the like right to payments under this Chapter in respect of the need of constant attendance as if the injury or disease were one in respect of which a disablement pension were for the time being payable in respect of an assessment of 100 per cent.

[1993 s64(3); 2005 (SW&P) s26 & Sch 4]

(3) Regulations referred to in *subsections (1)* and *(2)* may further provide for applying, in relation to payments under this section, the provisions of this Part relating to benefit and to the making of claims and the determination of claims and questions in so far as those provisions apply in relation to an F633**[**incapacity supplement**]**, to an increase of a disablement pension in respect of a qualified child or qualified adult, or to an increase of a disablement pension in respect of the need of constant attendance, as the case may be, subject to any additions or modifications.

[1993 s64(4)]

(4) All payments under this section shall be paid out of the Social Insurance Fund.

Cost of medical care.

[1993 s65(1); 2005 (SW&P) s23, 26 & Sch 1, 4]

86.—(1) Subject to this section, the cost of medical care which, in the opinion of the Minister, is reasonably and necessarily incurred by an insured person as a result of an injury or disease against which, when it was sustained or contracted, he or she was insured under this Part, shall be payable out of the Social Insurance Fund to the extent that the cost is not met under—

(*a*) the Health Acts 1947 to 2005, or

(*b*) the Mental Health Acts 1945 to 2001, or

(*c*) regulations made under *section 138*.

[1993 s65(2); 2005 (SW&P) s23, 26 & Sch 1, 4]

(2) Where an insured person is eligible to avail himself or herself of services provided under the Health Acts 1947 to 2005 or the Mental Health Acts 1945 to 2001 or treatment benefit under regulations made under *section 138* but does not do so, the amount payable under this section shall not exceed that which would have been payable had he or she availed himself or herself of those services or that benefit.

[1993 s65(3)]

(3) Where an insured person receives medical care during any period in which he or she is an in-patient in a hospital or similar institution, the amount payable under this section in respect of that care shall not exceed—

(*a*) the maximum amount which would be chargeable under section 53 of the Health Act 1970 to an insured person to whom the institutional services provided under that section are made available for that period, or

(*b*) the maximum amount which would be chargeable under section 231A of the Mental Treatment Act 1945 (inserted by section 71 of the Health Act 1953) to an insured person to whom mental hospital assistance is made available for that period,

as may be appropriate.

[1993 s65(4)]

(4) The amount payable under this section in respect of medical care provided otherwise than during a period in which the insured person is an in-patient in a hospital or similar institution shall be the sum that is, in the opinion of the Minister, reasonably appropriate to the care afforded, having regard to the reasonable necessity for that care and the customary charge for that care.

[1993 s65(5)]

(5) F634**[**...**]**

[1993 s65(6)]

(6) F635**[**Where a person makes a claim for the cost of medical care under this section**]**, the insured person may be required to submit himself or herself to medical examination for the purpose of establishing that the medical care is necessary as a result of the relevant accident or disease and that it is reasonable in his or her case, and no payment shall be made under this section where the person fails to comply with the requirement.

[1993 s65(7); 2005 (SW&P) s23 & Sch 1]

(7) Payments under this section shall be made to those persons that the Minister thinks fit and, in particular, where the cost of the medical care payable under this section is due to the Executive, payment may be made to the Executive.

[1993 s65(8)] (8) Regulations may provide for applying in relation to payments under this section any of the provisions of this Part relating to benefit and to the making of claims, subject to any additions or modifications.

[1993 s65(9)] (9) For the purposes of this section medical care shall comprise, subject to any additions which may be made by regulations—

(*a*) general practitioner and specialist care, including domiciliary visiting,

(*b*) nursing care at home except where the cost is met by an increase under *section 78* in respect of constant attendance, and nursing care and maintenance in hospitals, convalescent homes, sanatoria or other medical institutions,

(*c*) pharmaceutical and other medical or surgical supplies, including prosthetic and aural appliances, prescribed by a registered medical practitioner, kept in repair and replaced where necessary,

(*d*) dental and optical treatment and appliances,

(*e*) the care given, on the prescription of a registered medical practitioner, by members of professions allied to the medical profession, including physiotherapists and chiropodists, and

(*f*) conveyance to and from the place where medical care as specified in this subsection is provided.

Insurance against prescribed diseases and injuries not caused by accident.

87.—(1) Subject to this section, a person who is insured under this Part against personal injury caused by accident arising out of and in the course of his or her employment shall be insured also against any prescribed disease and against any prescribed personal injury not so caused, being a disease or injury due to the nature of that employment and developed on or after 1 May 1967.

[1993 s66(1)] (2) A disease or injury shall be prescribed for the purposes of this section in relation to any insured persons, where the Minister is satisfied that—

[1993 s66(2)]

(*a*) it ought to be treated, having regard to its causes and any other relevant considerations, as a risk of their occupations and not as a risk common to all persons, and

(*b*) it is such that, in the absence of special circumstances, the attribution of particular cases to the nature of the employment can be established or presumed with reasonable certainty.

[1993 s66(3)] (3) Regulations prescribing any disease or injury for the purposes of this section may provide that a person who developed the disease or injury on or at any time after a date specified in the regulations, being a date before the regulations came into force but not before 1 May 1967, shall be treated for the purposes of this section, subject to any prescribed modifications, as if the regulations had been in force when the person developed the disease or injury.

[1993 s66(4)] (4) Provision may be made by regulations for determining—

(*a*) the time at which a person is to be treated for the purposes of this Part as having developed any disease or injury prescribed for the purposes of this section, and

(*b*) the circumstances in which any such disease or injury is, where the person in question has previously suffered from that disease or injury, to be treated as having recrudesced or as having been contracted or received afresh.

[1993 s66(5)] (5) The benefit payable under this section in respect of a prescribed disease or injury, and the conditions for the receipt of that benefit, shall be the same as in the case of personal injury by accident arising out of and in the course of a person's employment, subject, however, to the power to make different provision by regulations in relation to any matter which is to be prescribed and to *subsections (6)* to *(8)*.

[1993 s66(6)] (6) Regulations may provide, in relation to prescribed diseases and injuries—

(*a*) for modifying the provisions of this Chapter relating to injury benefit and disablement benefit and for adapting references in this Chapter to accidents, and

(*b*) for modifying the provisions of this Part in their application in relation to claims for benefit and in relation to questions arising in connection with those claims or with an award of benefit on any such claim.

[1993 s66(7)] (7) Without prejudice to the generality of *subsection (6)*, regulations under that subsection may in particular include provision—

(*a*) for presuming any prescribed disease or injury—

(i) to be due, unless the contrary is proved, to the nature of a person's employment where he or she was employed in any prescribed occupation at the time when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, the person developed the disease or injury,

(ii) not to be due to the nature of a person's employment unless he or she was employed in some prescribed employment at the time when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, the person developed the disease or injury,

and

(*b*) for any matters that appear to the Minister to be incidental to or consequential on provisions included in the regulations by virtue of this section.

[1993 s66(8)] (8) Nothing in this section affects the right of any person to benefit in respect of a disease which is a personal injury by accident within the meaning of this Chapter except that a person shall not be entitled to benefit in respect of a disease as being an injury by accident arising out of and in the course of any employment where at the time of the accident the disease is in relation to the person a prescribed disease by virtue of the occupation in which he or she is engaged in that employment.

Notice of accidents.

[1993 s67(1)] **88.**—(1) Regulations may provide for requiring the prescribed notice of any accident in respect of which occupational injuries benefit or any amount under *section 86* may be payable to be given within the prescribed time by the insured person or, where within that time his or her death results from the accident, by any other person who may be prescribed, to the insured person's employer or another prescribed person.

[1993 s67(2)] (2) In a case of failure without good cause to give the prescribed notice referred to in *subsection (1)* (including, in the case of a claim for death benefit, a failure on the part of some other person to give the prescribed notice of the relevant accident), regulations may provide for disqualification for receipt of occupational injuries benefit or any amount under *section 86* for the period that may be determined in accordance with the regulations.

Reporting of accidents by employers.

[1993 s68] **89.**—Regulations may provide for requiring employers—

(*a*) to make reports, to the person and in the form and within the time that may be prescribed, of accidents in respect of which occupational injuries benefit or any amount under *section 86* may be payable,

(*b*) to give to the prescribed person any information required for the determination of claims for occupational injuries benefit or of questions arising in connection with claims for or awards of that benefit, and

(*c*) to take such other steps as may be prescribed to facilitate the giving of notices of accidents in respect of which occupational injuries benefit or any amount under *section 86* may be payable, the making of claims for

that benefit and the determination of claims for that benefit and of questions arising in connection with claims for or awards of that benefit.

Declaration that accident is an occupational accident.

[1993 s69(1)]

90.—(1) Where, in relation to any claim for occupational injuries benefit, it is decided that the relevant accident was or was not an occupational accident, an express declaration of that fact shall be made and recorded and, subject to *subsection (3)*, a claimant shall be entitled to have the question whether the relevant accident was an occupational accident decided notwithstanding that his or her claim is disallowed on other grounds.

[1993 s69(2)]

(2) Subject to *subsection (3)*, any person suffering personal injury by accident shall be entitled, where he or she claims that the accident was an occupational accident, to have that question decided, and a declaration made and recorded accordingly, notwithstanding that no claim for occupational injuries benefit has been made in connection with which the question arises, and this Act applies for that purpose as if the question had arisen in relation to a claim for occupational injuries benefit.

[1993 s69(3)]

(3) Notwithstanding anything contained in *subsections (1)* and *(2)*, the deciding officer or appeals officer, as the case may be, may refuse to determine the question whether an accident was an occupational accident where satisfied that it is unlikely that it will be necessary to decide the question for the purposes of any claim for occupational injuries benefit, but any such refusal of a deciding officer shall, on notice of appeal being given to the Chief Appeals Officer within the prescribed time, be referred to an appeals officer.

[1993 s69(4)]

(4) Subject to this Act as to appeal and revision, any declaration under this section that an accident was or was not an occupational accident shall be conclusive for the purposes of any claim for occupational injuries benefit in respect of that accident, whether or not the claimant is the person at whose instance the declaration was made.

[1993 s69(5)]

(5) For the purposes of this section, an accident whereby a person suffers personal injury is deemed, in relation to him or her, to be an occupational accident where—

(*a*) it arises out of and in the course of his or her employment,

(*b*) that employment is insurable (occupational injuries) employment, and

(*c*) payment of occupational injuries benefit is not precluded because the accident happened while the person was outside the State,

and reference in other sections of this Chapter to an occupational accident shall be read accordingly.

Disqualifications for injury benefit or disablement benefit and suspension of proceedings.

[1993 s70(1)]

91.—(1) Regulations may provide for disqualifying a person for receiving injury benefit or disablement benefit for any period not exceeding 9 weeks, or for suspending proceedings on any claim for, or on any payment of, injury benefit or disablement benefit, where the person fails without good cause—

(*a*) to submit himself or herself from time to time to medical examination for the purpose of determining—

(i) the effect of the relevant accident,

(ii) whether the accident has resulted in a loss of faculty,

(iii) at what degree the extent of disablement resulting from a loss of faculty is to be assessed and what period is to be taken into account by the assessment, or

(iv) the treatment appropriate to the relevant injury or loss of faculty,

(*b*) to submit himself or herself from time to time to appropriate medical treatment for the relevant injury or loss of faculty,

(*c*) to attend at the places and times that may be required for the purposes of that medical examination or treatment, or

F636**[**(*d*) to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(i) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(ii) refraining from behaviour likely to hinder his or her recovery;

(iii) being available to meet with F637**[**an officer of the Minister or a medical assessor**]** regarding his or her claim for injury benefit or disablement benefit.**]**

F638**[**(1A) Subject to *subsection (1B)*, a person in receipt of or entitled to injury benefit or an increase of disablement benefit under *section 77* shall not engage in work.**]**

F639**[**(1B) A person shall not be disqualified for receipt of injury benefit or an increase of disablement benefit under *section 77* while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.**]**

[1993 s70(2)] (2) Regulations under this section shall provide for payment to any person attending for medical examination or treatment referred to in *subsection (1)* of the amount that may be determined by the Minister as the amount of the reasonable and necessary travelling and other expenses (including any expense consisting of loss of remunerative time) incurred by the person in respect of the attendance.

Treating person as incapable of work, etc.

[1993 s71]

92.—Regulations may provide for treating a person for the purposes of this Chapter as incapable of work as the result of an accident or injury when he or she would not be so treated apart from the regulations, and may also make provision—

(*a*) as to the days which, in the case of a person who at any time is, or is to be treated as, incapable of work as the result of an accident or injury, are or are not to be treated for the purpose of occupational injuries benefit as days of incapacity for work, and

(*b*) as to the day which, in the case of night workers and other special cases, is to be treated for the purpose of occupational injuries benefit as the day of the accident.

Medical treatment.

[1993 s72(1)]

93.—(1) For the purposes of this Chapter "medical treatment" means medical, surgical or rehabilitative treatment (including any course of diet or other regimen), and references in this Chapter to "a person receiving or submitting himself or herself to medical treatment" shall be read accordingly.

[1993 s72(2)] (2) Regulations may provide that where a person receives medical treatment as an in-patient for 2 or more distinct periods separated by an interval or intervals of less than a specified duration, he or she shall be treated for the purposes of this Chapter as receiving it continuously from the beginning of the first period until the end of the last period.

Rehabilitation.

[1993 s73(1)]

94.—(1) The Minister may make any contributions that he or she may determine, with the consent of the Minister for Finance, towards the cost of rehabilitation services (including rehabilitation services provided under section 68 of the Health Act 1970) for persons entitled to disablement benefit.

[1993 s73(2)] (2) The amounts required for any contributions under this section shall be paid out of the Social Insurance Fund.

Research.

[1993 s74(1)]

95.—(1) The Minister may promote research into the causes, incidence and methods of prevention of—

(*a*) accidents and injuries against which occupational injuries insurance is provided, or

(*b*) diseases against which that insurance is provided or which it is contemplated may be prescribed for the purposes of *section 87*,

either by the Minister employing persons to conduct the research or by contributing to the expenses of, or otherwise assisting, other persons engaged in the research.

[1993 s74(2)] (2) The Minister may pay to persons employed for the purposes of *subsection (1)* the salaries or other remuneration, and travelling or other allowances, that he or she may, with the consent of the Minister for Finance, determine.

[1993 s74(3)] (3) The amounts required for any payments under this section shall be paid out of the Social Insurance Fund.

Taking account of benefit in assessing damages.

96.—(1) F640**[**...**]**

(2) F640**[**...**]**

[1993 s75(1)]

[1993 s75(2)] (3) Notwithstanding section 50 of the Civil Liability Act 1961, in assessing damages in respect of a person's death under Part IV of that Act, account may be taken of any death benefit, by way of grant under *section 84* in respect of funeral expenses,

[1993 s75(3)] resulting from that person's death.

[1993 s75(4)] (4) Notwithstanding the F641**[**Garda Síochána (Compensation) Act 2022, there shall in assessing compensation under that Act (including under the Personal Injuries Assessment Board Act 2003 as applied by that Act)**]** be taken into account, against—

(*a*) any loss of earnings or profits which has accrued or probably will accrue to the injured person from the injuries,

(*b*) the detrimental effect which the injuries might reasonably be expected to have on the future earning power generally of the injured person and in particular (where the injuries do not preclude the injured person from continuing to be a member of the Garda Síochána), on his or her future career in that force, and

(*c*) the pain and suffering occasioned by the injuries to the injured person and also to any disease or tendency to disease caused by the injuries,

the value of any rights which have accrued or will probably accrue to him or her therefrom in respect of disablement benefit (disregarding any increase of that benefit under *section 78* in respect of constant attendance) for 5 years beginning with the time when the cause of action accrued.

[1993 s75(5)] (5) Notwithstanding the F642**[**Garda Síochána (Compensation) Act 2022, in assessing compensation under that Act (including under the Personal Injuries Assessment Board Act 2003 as applied by that Act)**]** in respect of—

(*a*) a person's death, account may be taken of any death benefit by way of grant under *section 84* in respect of funeral expenses, resulting from that person's death, and

(*b*) any medical or surgical expenses incurred or likely to be incurred by the injured person in respect or in consequence of the injuries, account may be taken of any medical care payment under *section 86*, resulting from those injuries for 5 years beginning with the time when the cause of action accrued.

[1993 s75(6)] (6) *Subsections (4)* and *(5)* shall not apply to any proceedings instituted for compensation under the Garda Síochána (Compensation) Acts 1941 and 1945 before 6 April 1989.

Saver for repeal of Workmen's Compensation Acts.

[1993 s76]

97.—The Workmen's Compensation Acts, as amended by Part V of the Civil Liability Act 1961, shall continue to apply to cases to which they would have applied if the Social Welfare (Occupational Injuries) Act 1966 had not been passed, being cases where a right to compensation arose in respect of employment before 1 May 1967, except where, in the case of a disease or injury prescribed for the purposes of *section 87*, the right did not arise before that date and the workman, before it arose, has been insured under this Chapter against that disease or injury.

Construction of certain references in Local Government (Superannuation) Act 1956.

[1993 s77]

98.—The references to the Social Welfare (Occupational Injuries) Act 1966 in—

(*a*) the definitions of "service day" and "wages" in section 2 of the Local Government (Superannuation) Act 1956 as amended by section 42 of the first-mentioned Act, and

(*b*) section 43 of the Local Government (Superannuation) Act 1956, as so amended,

shall be read as references to this Chapter.

CHAPTER 14

Carer's Benefit

Interpretation.

[2000 s10; 2005 (SW&P) s6(*a*)]

99.—(1) Subject to this Act, in this Chapter—

"carer" means a person who has attained the age of 16 years and who—

(*a*) resides with and provides full-time care and attention to a relevant person, or

(*b*) subject to the conditions and in the circumstances that may be prescribed, does not reside with but provides full-time care and attention to a relevant person;

"relevant period" means the period of 26 weeks immediately before the first day in respect of which a claim to carer's benefit is made;

"relevant person" means a person who has such a disability that he or she requires full-time care and attention.

[2000 s10]

F643**[**(2) For the purposes of the definition of 'relevant person' in this Chapter, a person shall not be regarded as requiring full-time care and attention unless the person has such a disability that he or she requires from another person—

(*a*) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or

(*b*) continual supervision in order to avoid danger to himself or herself.**]**

[2000 s10]

(3) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person.

Entitlement to benefit.

[2000 s10; 2005 (SW&P) s6(*b*)]

100.—(1) Subject to this Act, a benefit (in this Act referred to as "carer's benefit") shall be payable to a carer where he or she—

F644**[**(*a*) was engaged in insurable full-time employment for not less than 8 weeks, whether consecutive or not, within the relevant period,**]**

(*b*) does not engage in F645**[**employment, self-employment, or any course of education or training**]**, and

(*c*) satisfies the contribution conditions in *section 101*.

[2000 s10; 2005 (SW&P) s6(*b*)] (2) *Subsection (1)(a)* shall not apply in respect of a claimant who was in receipt of carer's benefit within the relevant period.

[2000 s10] (3) Notwithstanding *subsection (1)(b)*, the Minister may make regulations to provide that a carer may engage in F645**[**employment, self-employment, or any course of education or training**]** subject to the limitations in relation to hours or remuneration that may be prescribed and subject to the conditions and in the circumstances that may be prescribed.

F646**[**(3A) Notwithstanding the generality of *subsection (3)*, the Minister may, by regulations, make provision in relation to the documentary proof, including the information or specific documentation to be provided by a self-employed person in support of his or her claim for carer's benefit, and, notwithstanding the generality of the foregoing, any such regulations may provide for—

(*a*) the provision by a person of documentary evidence of the nature, extent and duration of his or her self-employment, and

(*b*) such other matters as the Minister considers appropriate for the purposes of this Chapter.**]**

[2000 s10] (4) *Subsection (1)(c)* shall not apply in the case of a claimant who was previously in receipt of carer's benefit.

[2000 s10; 2005 (SW&P) s6(*b*)] F647**[**(5) In this section, 'engaged in insurable full-time employment' means engaged—

(*a*) in insurable employment as an employed contributor, or

(*b*) in insurable self-employment as a self-employed contributor,

for not less than 16 hours a week within the 8 weeks referred to in *subsection (1)(a)* or any period that may be prescribed under *subsection (6)*, provided that where any 2 of those weeks are consecutive, the requirement in relation to those 2 weeks may be satisfied by an aggregate of not less than 32 hours in that fortnight.**]**

[2001 s26(1)(*b*)(ii); 2005 (SW&P) s6(*b*)] F648**[**(6) Regulations may provide that, subject to the conditions and in the circumstances that may be prescribed, in the case of a person who was absent from his or her employment within the relevant period referred to in *subsection (1)(a)*, by reason of being on such leave from that employment as may be prescribed, the condition specified in *subsection (1)(a)* shall be regarded as being satisfied in respect of that person if he or she was engaged in insurable full-time employment for 8 weeks, whether consecutive or not, within the relevant period (other than the relevant period referred to in that subsection) that may be prescribed (and the period that may be so prescribed may comprise 2 or more periods which, taken together, amount to a period of 26 weeks).**]**

Conditions for receipt.

[2000 s10; 2005 (SW&P) s11(*f*)] **101.**—(1) The contribution conditions for carer's benefit are that the carer has qualifying contributions in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the first day for which the benefit is claimed, and qualifying contributions in respect of not less than—

(*a*) 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the first day for which the benefit is claimed, or

(*b*) 39 contribution weeks in the 12 months immediately before the first day for which the benefit is claimed, or

(*c*) 26 weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the first day for which the benefit is claimed.

[2000 s10] (2) Regulations may provide for modification of the contribution conditions set out in *subsection (1)*.

Rate of benefit.

[2000 s10; 2005 (SW&P) s26 & Sch 4]

102.—(1) Subject to this Act, the rate (in this Chapter referred to as the "scheduled rate") of carer's benefit shall be—

(*a*) in the case of a person who is a carer of more than one relevant person, the weekly rate set out in *column (2)* at *reference 7(b)* in *Part 1* of *Schedule 2*, and

(*b*) in any other case, the weekly rate set out in *column (2)* at *reference 7(a)* in *Part 1* of *Schedule 2*,

F649**[**increased by the appropriate amount set out in *column (4)* of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, or as the case may be, the appropriate amount set out in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary**]**

[2000 s10]

F650**[**(2) Subject to *subsections (3)* and *(4)*, any increase of carer's benefit payable under *subsection (1)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable at the rate of one-half of the appropriate amount and *subsection (1)* shall be read and have effect accordingly.**]**

F651**[**(3) *Subsection (2)* shall not apply and no increase of carer's benefit payable under *subsection (1)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

(4) *Subsection (3)* shall not apply in the case of any claim for carer's benefit which is made before 5 July 2012.**]**

Duration of payment.

[2000 s10]

103.—A carer who has been in receipt of carer's benefit for F652**[**104 weeks**]**, whether consecutive or not, in respect of the full-time care and attention being provided to a relevant person, shall not thereafter be entitled to that benefit in respect of the full-time care and attention being provided to the same relevant person.

Medical examination.

[2000 s10]

104.—(1) A relevant person, in respect of whose full-time care and attention a carer is entitled to or in receipt of carer's benefit, shall attend for or submit to any medical or other examination that may be required in accordance with regulations.

[2000 s10]

(2) Regulations under *subsection (1)* may also provide for disqualifying a person for receiving carer's benefit where the relevant person, in respect of whose full-time care and attention the benefit is payable, fails without good cause to attend for or to submit to any medical or other examination that may be required in accordance with those regulations.

Payment of benefit.

[2000 s10; 2005 (SW&P) s14(*a*)]

105.—Notwithstanding this Chapter—

(*a*) only one carer's benefit shall be payable to a carer, and only one carer's benefit shall be payable in any week in respect of the full-time care and attention being provided to a relevant person,

[2001 s26(1)]

(*b*) carer's benefit shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where the relevant person is in receipt of an increase of disablement pension under *section 78* in respect of F653**[**constant attendance, and**]**

(*c*) carer's benefit shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where a carer's allowance under *Part 3* is being paid to any person in respect of the full-time care and attention being provided to the same F654**[**relevant person**]**

(*d*) F655**[**...**]**

Disqualification.
[2000 s10]

106.—A person who, having been in receipt of carer's benefit for less than 6 weeks in respect of the full-time care and attention being provided to a relevant person, ceases to be entitled to that benefit, shall be disqualified for receipt of carer's benefit in respect of the full-time care and attention being provided to the same relevant person for 6 weeks from the last day for which he or she was entitled to the benefit.

Regulations.
[2000 s10]

107.—Regulations may provide for requiring an employer or any other person to give any information that may be required for the purpose of determining a claim to carer's benefit.

CHAPTER 15

State Pension (Contributory)

(formerly Old Age (Contributory) Pension)

Entitlement to pension.
[1993 s83(1)]

108.—F656**[**(1) Subject to this Act, a person shall be entitled to State pension (contributory) where he or she—

(*a*) has applied for that benefit in the prescribed manner,

(*b*) has attained pensionable age or deferred pensionable age, as the case may be, and

(*c*) satisfies the contribution conditions in *section 109*.**]**

F657**[**(1A) Subject to *subsection (1)*, a person who has attained the age of 66 years shall be entitled to State pension (contributory) payable at the age referenced rate of State pension (contributory) for age 66 years.

(1B) Subject to *subsections (1)* and *(1C)*, a person born on or after 1 January 1958—

(*a*) who has attained the age of 67 years, and has never been awarded a State pension (contributory), shall be entitled to State pension (contributory) payable at the age referenced rate of State pension (contributory) for age 67 years,

(*b*) who has attained the age of 68 years, and has never been awarded a State pension (contributory), shall be entitled to State pension (contributory) payable at the age referenced rate of State pension (contributory) for age 68 years,

(*c*) who has attained the age of 69 years, and has never been awarded a State pension (contributory), shall be entitled to State pension (contributory) payable at the age referenced rate of State pension (contributory) for age 69 years, and

(*d*) who has attained the age of 70 years, and has never been awarded a State pension (contributory), shall be entitled to State pension (contributory) payable at the age referenced rate of State pension (contributory) for age 70 years.

(1C) A person shall not be entitled to the age referenced rate of State pension (contributory) payable for his or her age at the date of his or her claim, except to the extent specified in *subsection (1B)* of *section 109* where, having attained pensionable age, the person is or has been in receipt of a specified weekly payment.**]**

[1993 s83(2); 2005 (SW&P) s22]

(2) In this Chapter—

F658**[**'age referenced rate of State pension (contributory)' means the rate of State pension (contributory) specified in *Part 1* of *Schedule 2* applicable for a claimant's age, which, on satisfying the contribution conditions set out in *section 109*, is payable to a claimant upon attaining pensionable age or deferred pensionable age, as the case may be, and once an age referenced rate of State pension (contributory)

has been so awarded to a claimant, that rate shall remain payable to the claimant concerned for the remaining period of his or her claim;**]**

F659**[**'aggregated contributions method', in relation to a claimant, has the meaning assigned to it by *section 109(6B)*;**]**

F658**[**'deferred pensionable age' means, in relation to a person born on or after 1 January 1958 who has attained pensionable age—

(*a*) the age at which he or she is awarded a State pension (contributory), or

(*b*) the age of 70 years,

whichever is the lesser age and, in any event, does not apply to a person born on or before 31 December 1957;**]**

F659**[**'home caring period' means, in the case of a person who attained pensionable age on F660**[**on or after 1 September 2012, or deferred pensionable age on or after 1 January 2024, as the case may be,**]** any contribution week during which—

(*a*) he or she was aged 16 or over but under F661**[**pensionable age or deferred pensionable age, as the case may be,**]** and was resident in the State, or was a person referred to in *paragraph (a)*, *(b)* or *(c)* of *section 219(2)*,

F662**[**(*b*) he or she was not engaged in remunerative employment, other than employment specified in *paragraph 5* of *Part 2* of *Schedule 1*, or he or she does not have a qualifying contribution or a credited or voluntary contribution reckonable ('contribution reckonable') for State pension (contributory) purposes,**]**

(*c*) he or she was not in receipt of a weekly payment under this Act, other than a payment under *section 100* or *180*, or a payment under *section 186F*, and

(*d*) he or she can, in accordance with regulations made under *subsection (2B)*, demonstrate that, due to the nature and extent of his or her home carer responsibilities, he or she was unable to engage in insurable employment or self-employment;

and "home carer" shall be construed accordingly,**]**

"homemaker" means a person who—

F663**[**(*a*) is resident in the State, or is a person referred to in *paragraph (a)*, *(b)* or *(c)* of *section 219(2)*, and is under pensionable age F664**[**or deferred pensionable age, as the case may be**]**,**]**

(*b*) is not engaged in remunerative employment, other than employment specified in *paragraph 5* of *Part 2* of *Schedule 1*,

(*c*) either—

(i) resides with and cares for a child under 12 years of age on a full-time basis, or

(ii) resides with and provides full-time care and attention to a person who is so incapacitated as to require full-time care and attention within the meaning of *section 179(4)*, or

(iii) subject to the conditions and in the circumstances that may be prescribed, does not reside with but provides full-time care and attention to a person who is so incapacitated as to require full-time care and attention within the meaning of *section 179(4)*,

and

(*d*) other than in the case of the class or classes of person that may be prescribed, makes application to be regarded as a homemaker in the prescribed manner and within the prescribed time;

F658**[**'qualifying contribution' other than in respect of a specified contribution week, includes a long-term carer's qualifying contribution;**]**

F658**[**'specified contribution week' means a contribution week where the claimant received employment contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 and was attributed with a long-term carer's qualifying contribution in respect of that contribution week;**]**

F658**[**'specified weekly payment' means a payment specified in *Schedule 5A*;**]**

"yearly average" means, subject to *subsection (3)*, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning—

(*a*) on 5 January 1953 in case the claimant is a man, or on 6 July 1953 in case the claimant is a woman, or

(*b*) at the beginning of the contribution year in which the claimant's entry into insurance occurred (where after 5 January 1953 in the case of a man, or 6 July 1953 in the case of a woman),

(whichever is the later) and ending at the end of the last complete contribution year before the date of his or her F665**[**attaining pensionable age F666**[**or deferred pensionable age, as the case may be**]** and where, in the case of a claim made on or after 13 July 1992, the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number;**]**

F658**[**'yearly average approach' means the rate of State pension (contributory) to which a claimant would be entitled to on the basis of the claimant's yearly average or alternative yearly average whichever is more favourable to him or her;**]**

"alternative yearly average" means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning on 6 April 1979 and ending at the end of the last complete contribution year before the date of his or her F667**[**attaining pensionable age F668**[**or deferred pensionable age, as the case may be,**]** and where, in the case of a claim made on or after 13 July 1992, the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number.**]**

F669**[**(2A) The question whether a person satisfies the criteria set out in the definition of 'homemaker' F670**[**or 'home caring period'**]** in *subsection (2)* is a question that may be decided by a deciding officer.**]**

F671**[**(2B) The Minister may by regulations make provision for the conditions required to be satisfied in order to qualify for home caring periods, and any such regulations may provide for—

(*a*) the class or classes of person who may be regarded as a home carer,

(*b*) the class or classes of person in respect of whom a home carer may provide care for the purpose of home caring periods,

(*c*) the evidence that may be offered by a person to demonstrate the nature, extent and duration of home caring.**]**

[1996 s24] (3) In the case of a claimant who was a homemaker for the duration of any complete contribution year, beginning on or after 6 April 1994, in which the claimant does not have any credited contributions or voluntary contributions, that contribution year shall be disregarded for the purposes of determining the yearly average of that claimant subject to the total number of contribution years so disregarded not exceeding 20.

[1993 s83(3); 1997 s35 & Sch G]

(4) In this Chapter, "relevant person" means—

(*a*) a person who first becomes—

(i) an insured person by virtue of *section 12(1)* insured for F672**[**State pension (contributory)**]** purposes, or

(ii) an insured person by virtue of *section 20*,

on or after 6 April F673**[**1991,**]**

(*b*) a person who fails to satisfy the contribution condition in *section 109(1)(c)* and had periods in which he or she had been—

(i) employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996 were paid, and

(ii) an employed contributor, a self-employed contributor or a voluntary contributor in respect of whom contributions, reckonable for the purposes of the contribution conditions for entitlement to F672**[**State pension (contributory)**]** were paid in respect of or credited to him or F674**[**her, or**]**

F675**[**(*c*) a person who is not a relevant person by virtue of *subparagraph (i)* or *(ii)* of *paragraph (a)* but who—

(i) in the case of a person who attains pensionable age or deferred pensionable age, as the case may be, on or after 1 January 2024, has long-term carer's qualifying contributions attributed in accordance with *section 108A* on the date of the person's claim, and

(ii) in the case of a person who attained pensionable age prior to 1 January 2024, had long-term carer's qualifying contributions attributed in accordance with *section 108A*.**]**

[1993 s83(4)]

F676**[**(5) For the purpose of this Chapter, in the case of a relevant person, 'entry into insurance' means, subject to *subsection (8)*—

(*a*) in relation to a person—

(i) the date on which the person becomes an insured person for the first time by virtue of *section 12(1)*, except where he or she becomes an insured person by virtue of *paragraph (b)* of *section 12(1)* only, or

(ii) the date on which he or she becomes an insured person for the first time by virtue of *section 20*,

whichever of *subparagraph (i)* or *(ii)* first occurs and, subject to *paragraph (b)*, that date shall be regarded as the date of entry into insurance for the purposes of section 109(1), and

(*b*) in relation to a person in relation to whom long-term carer's qualifying contributions were attributed in accordance with *section 108A*, the date of the first of such contributions or, if applicable to that person, the date on which he or she first becomes a person to whom *subparagraph (i)* or *(ii)* of *paragraph (a)* applies, whichever first occurs.**]**

[1993 s83(5)]

(6) Notwithstanding *subsection (5)*, regulations may provide that the date on which a relevant person first becomes an employed person or a self-employed person, insurable for F672**[**State pension (contributory)**]** purposes under the legislation of another Member State, or under the legislation of any other State with which the Minister has made a reciprocal arrangement under *section 287*, may be regarded as the date of entry into insurance.

[1993 s83(6)]

(7) Notwithstanding *subsections (5)* and *(6)*, regulations may provide that where a date of entry into insurance occurs before a date to be prescribed, that day may be regarded as the date of entry into insurance.

[1993 s83(7)]

(8) For the purposes of this Chapter, in the case of a person who became a self-employed contributor on 6 April 1988 and who at any time before that date was an employed contributor, the date on which the person first entered into insurance or 6 April 1988, whichever is the more favourable to him or her, shall be regarded as the date of entry into insurance but where a date other than that on which the claimant first entered into insurance is so regarded, that date shall be regarded as the date of entry into insurance for the purposes of F677**[***section 109(1)*]**.**

F678**[**(9) The amount payable by way of F672**[**State pension (contributory)**]** for any day on or after which a person has attained pensionable age but before the day on which the person first receives payment of F672**[**State pension (contributory)**]**, shall be one-seventh of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.**]**

F679**[**Long-term carer's qualifying contribution

108A. (1) A contribution (in this Act referred to as a 'long-term carer's qualifying contribution') shall be attributed to a person for State pension (contributory) purposes, where, in respect of not less than 1,040 contribution weeks—

(*a*) he or she had attained the age of 16 years but had not attained pensionable age or deferred pensionable age, as the case may be, and—

(i) was resident in the State, or

(ii) was a person referred to in *section 219(2)*,

(*b*) he or she was not engaged in insurable employment or self employment other than employment specified in *paragraph 5* of *Part 2* of *Schedule 1* for State pension (contributory) purposes,

(*c*) he or she—

(i) was residing with and providing full-time care and attention to a relevant person or a qualified child, or

(ii) subject to the conditions and in the circumstances that may be prescribed, was not residing with but was providing full-time care and attention to a relevant person,

(*d*) he or she was not in receipt of—

(i) a weekly payment under this Act disallowed for the purposes of this paragraph in accordance with regulations under *subsection (4)*, or

(ii) a weekly payment under this Act, other than a payment referred to in *subparagraph (i)*, unless he or she was also in receipt of carer's benefit or carer's allowance,

and

(*e*) he or she applies to have such contribution weeks attributed as long-term carer's qualifying contributions, whereby contributions may be attributed from 1 January 2024 to a person who complies with this section and—

(i) was born on or after 1 January 1958 and has attained pensionable age or deferred pensionable age, as the case may be, or

(ii) attained pensionable age prior to 1 January 2024, in which case contributions may be attributed only in respect of such periods as were completed before he or she attained pensionable age.

(2) For the purposes of *subsection (1)(b)*, a person who—

(*a*) engages in insurable employment,

(*b*) engages in self-employment, or

(*c*) undertakes such training or courses of education as the Minister may, from time to time determine,

shall not be regarded as engaging in insurable employment or self employment where the aggregate duration of the activities referred to in *paragraphs (a)*, *(b)* and *(c)* does not exceed 18 and a half hours in accordance with Regulations made under *section 100(3)*, *179(2)* or *186A(6)*.

(3) The question as to whether a person satisfies the criteria set out in *subsection (1)*, or regulations under *subsection (4)*, is a question that may be decided by a deciding officer.

(4) The Minister may, by regulations, make provision for the conditions required to be satisfied in order to qualify for long-term carer's qualifying contributions and, notwithstanding the generality of the foregoing, any such regulations may provide for—

(*a*) the circumstances in which a person may be regarded as providing full-time care and attention to a relevant person or a qualified child,

(*b*) the manner in which an application may be made under this section, including by electronic means,

(*c*) any additional evidence that may be offered by a person to demonstrate the nature, extent and duration of the care provided, including information or documentation to be provided by the person in support of the application,

(*d*) any weekly payments under this Act that shall be disallowed for the purposes of *subsection (1)(d)*, or

(*e*) such other matters as the Minister considers appropriate for the purposes of this section.

(5) Nothing in this section, or any other provision of this Act, shall be construed as attributing a long-term carer's qualifying contribution to a person where that person complied with *paragraphs (a)* to *(e)* of *subsection (1)* in respect of less than 1,040 contribution weeks.

(6) In this section—

'qualified child' means a qualified child within the meaning of *section 186C*;

'relevant person' means a relevant person within the meaning of *section 224(2)*.**]**

Conditions for receipt.

[1993 s84(1)]

109.—(1) The contribution conditions for F680**[**State pension (contributory)**]** are—

F681**[**(*a*) subject to *subsection (3)*, that the claimant has entered into insurance at least 10 years before attaining pensionable age or deferred pensionable age, as the case may be,**]**

F682**[**(*b*) that the claimant—

(i) has qualifying contributions in respect of at least 520 contribution weeks, or

(ii) in the case of a person who on or before 6 April 1997, is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks, of which not less than 156 are qualifying contributions, or

(iii) in any other case, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks of which not less than 260 are qualifying contributions,

since his or her entry into insurance,**]**

(*c*) F683**[**subject to *subsection (6D)*, that the claimant**]** has a yearly average or, in the case of a person who attains pensionable age on or after 6 April 1992, an alternative yearly average of not less than 48.

F684**[**(1A) In the case of a person who attained pensionable age before 6 April 2002, *subsection (1)* shall be read as if the following condition were substituted for the condition in *paragraph (b)*:

'(*b*) that the claimant has qualifying contributions in respect of not less than 156 contribution weeks since his or her entry into insurance,'.**]**

F685**[**(1B) (*a*) In the case of a claimant to whom *section 108(1C)* applies, who is, during the relevant period, in receipt of a specified weekly payment, the period or aggregate of periods during which he or she is in receipt of such a specified weekly payment shall be regarded as reducing his or her deferred pensionable age by the equivalent period or aggregate of periods, measured in days, that he or she was in receipt of such a specified weekly payment and the age referenced rate of State pension (contributory) shall be calculated accordingly.

(*b*) In this subsection, 'relevant period' means the period beginning on the date on which the claimant attains pensionable age and ending on the date on which he or she was first awarded State pension (contributory).**]**

[1997 s12(1)(*a*)] F686**[**(2) In the case of a person, other than a person who on or before 6 April 1997 is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, who attained pensionable age on or after 6 April 2002, but before 6 April 2012, *subsection (1)* shall be read as if the following condition were substituted for the condition in *paragraph (b)*:

'(*b*) that the claimant has qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance,'.**]**

[1993 s84(2)] (3) (*a*) In the case of a person who attained the age of 57 years before 1 July 1974, *subsection (1)(a)* shall be read as if "60" were substituted for "56".

(*b*) In the case of a person who attained the age of 57 years on or after 1 July 1974, *subsection (1)(a)* shall be read as if "58" were substituted for "56".

(*c*) In the case of a person who attained the age of 56 years on or after 1 April 1975, *subsection (1)(a)* shall be read as if "57" were substituted for "56" and *paragraph (b)* shall not apply on his or her attaining the age of 57 years.

(*d*) In the case of a person who attained the age of 55 years on or after 1 October 1977, *paragraph (c)* shall not apply on his or her attaining the age of 56 years and *paragraph (b)* shall not apply on his or her attaining the age of 57 years.

[1999 s21(*a*)] (*e*) In the case of a person who became a self-employed contributor for the first time on or after 6 April 1988 and was not previously an employed contributor under this Act or the National Health Insurance Acts 1911 to 1952 before becoming so insured, and who on or before 6 April 1988 had attained the age of 56 years but had not attained the age of 62 years, *subsection (1)(a)* shall be read as if "62" were substituted for "56" for the purposes of qualifying for a pension under *subsections (18)* and *(19)*.

[1993 s84(3)] (4) (*a*) A person who attained the age of 69 years on or after 1 July 1974 but before 5 January 1976 may have his or her entitlement to F680**[**State pension (contributory)**]** determined under the Acts relating to social welfare in operation before 1 July 1974 where that would be to the person's advantage.

(*b*) A person who attained the age of 69 years before 1 July 1974 and has been awarded F687**[**a State pension (contributory)**]** under the Acts relating to social welfare in operation before that date shall on and after that date have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

[1993 s84(4)] (5) (*a*) A person who attained the age of 68 years on or after 1 April 1975 but before 3 January 1977 may have his or her entitlement to F680**[**State pension (contributory)**]** determined under the Acts relating to social welfare in operation before 1 April 1975 where that would be to the person's advantage.

(*b*) A person who attained the age of 68 years before 1 April 1975 and has been awarded F687**[**a State pension (contributory)**]** under the Acts relating to social welfare in operation before that date shall on and after that date have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

[1993 s84(5)] (6) (*a*) A person who attained the age of 67 years on or after 1 October 1977 but before 1 January 1979 may have his or her entitlement to F680**[**State pension (contributory)**]** determined under the Acts relating to social welfare in operation before 1 October 1977 where that would be to the person's advantage.

(*b*) A person who attained the age of 67 years before 1 October 1977 and has been awarded F687**[**a State pension (contributory)**]** under the Acts relating to social welfare in operation before that date shall, on and after that date, have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

F688**[**(6A) F689**[**Subject to *subsection (6D)*, in the case of**]** a claimant who attained pensionable age on or after 1 September 2012 and who, on or after 30 March 2018, would be entitled to the rate of State pension (contributory) specified in *Schedule 2* but for the fact that the contribution condition set out in *subsection (1)(c)* is not satisfied, shall, on or after 30 March 2018, have a right to State pension (contributory) at a rate calculated in accordance with *subsection (6B)*.

(6B) (*a*) In the case of a claimant referred to in *subsection (6A)*, the rate in respect of that person shall, subject to *paragraph (b)*, be calculated by reference to the amount determined ('the aggregated contributions method') where the rate of State pension (contributory) specified in F690**[***Schedule 2* or, if having attained deferred pensionable age, the age referenced rate of State pension (contributory) appropriate to that deferred pensionable age, if eligible,**]** is multiplied by the percentage obtained when the aggregate number of—

(i) contributions reckonable for State pension (contributory), and

(ii) home caring periods,

is divided by 2080 and multiplied by 100, and where the amount so calculated is a multiple of 5 cent but not also a multiple of 10 cent, it shall be rounded up to the nearest 10 cent, and where the amount is not a multiple of 5 cent or 10 cent, be rounded to the nearest 10 cent.

(*b*) In calculating the rate referred to in *paragraph (a)*, the aggregate number of reckonable contributions and home caring periods shall not exceed 2080, and without prejudice to the generality of the foregoing, in so calculating such rate—

(i) the number of credited contributions shall not exceed 520,

(ii) the number of home caring periods shall not exceed 1040, and

(iii) the aggregate number of credited contributions referred to in *subparagraph (i)* and home caring periods referred to in *subparagraph (ii)* shall not in any event exceed 1040.

(6C) In the case of a State pension (contributory) calculated in accordance with the aggregated contributions method, any increase payable under *section 112(2)* shall be at 100 per cent of the rate specified in *column (4)* or *(5)*, as the case may be, of *Part 1* of *Schedule 2*.**]**

F691**[**(6D) Notwithstanding any other provision in this Chapter, the rate of State pension (contributory) payable to a claimant who attains pensionable age or deferred pensionable age, as the case may be, on or after 1 January 2025 shall be calculated as follows:

(*a*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2025 and 31 December 2025, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 90 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 10 per cent,

whichever is the more favourable to that claimant;

(*b*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2026 and 31 December 2026, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 80 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 20 per cent,

whichever is the more favourable to that claimant;

(*c*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2027 and 31 December 2027, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 70 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 30 per cent,

whichever is the more favourable to that claimant;

(*d*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2028 and 31 December 2028, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 60 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 40 per cent,

whichever is the more favourable to that claimant;

(*e*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2029 and 31 December 2029, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 50 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 50 per cent,

whichever is the more favourable to that claimant;

(*f*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2030 and 31 December 2030, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 40 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 60 per cent,

whichever is the more favourable to that claimant;

(*g*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2031 and 31 December 2031, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 30 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 70 per cent,

whichever is the more favourable to that claimant;

(*h*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2032 and 31 December 2032, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 20 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 80 per cent,

whichever is the more favourable to that claimant;

(*i*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, between 1 January 2033 and 31 December 2033, either—

(i) the age referenced rate of State pension (contributory) payable to the claimant calculated according to the aggregated contributions method, or

(ii) the aggregate of—

(I) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the yearly average approach multiplied by 10 per cent, and

(II) the age referenced rate of State pension (contributory) payable to the claimant, calculated in accordance with the aggregated contributions method multiplied by 90 per cent,

whichever is the more favourable to that claimant; and

(*j*) in the case of a claimant who attains pensionable age or deferred pensionable age, as the case may be, on or after 1 January 2034, solely in accordance with the aggregated contributions method.**]**

[1993 s84(6)] (7) Regulations may provide for modifications of the meaning of yearly average contained in *section 108(2)* or of the contribution conditions set out in this section.

[1993 s84(7); 1997 s12(1)(*b*)] F692**[**(8) Subject to *subsections (8A)* and *(9)*, regulations may provide for entitling to State pension (contributory) a claimant who would be entitled to that pension but for the fact that he or she has a yearly average of less than 48.**]**

F693**[**(8A) Where a claimant referred to in *subsection (8)* has—

(*a*) attained pensionable age before 1 January 2013, and

(*b*) a yearly average of less than 20,

he or she is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance.**]**

[1993 s84(8); 2001 s27(1)] (9) Regulations under *subsection (8)* shall provide, subject to *subsection (10)*, that F680**[**State pension (contributory)**]** payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary by reference to the yearly average so calculated, but any

increase of that pension payable under *section 112(2)* shall be the same as if the claimant had a yearly average of not less than 48.

[2001 s27(1)] (10) In the case of person who, on 5 April 2001, is entitled to or in receipt of a pension by virtue of regulations under *subsection (8)* which includes an increase under *section 112(1), subsection (9)* shall not operate so as to reduce the rate of the increase payable under *section 112(1)* below the rate that may be prescribed.

[1993 s84(9); 1997 s35 & Sch G] (11) Contributions paid or credited under this Part, or paid, excused or deemed to be or treated as paid under the National Health Insurance Acts 1911 to 1952 (other than, in the case of a person who is not a relevant person, contributions paid by or in respect of a person at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996), shall be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction of the contribution conditions for F680**[**State pension (contributory)**]**.

[1993 s84(10)] (12) Regulations under *subsection (11)* may also provide for modifications, in the case of persons who were insured under the National Health Insurance Acts 1911 to 1952 or who were absent from the State before 3 October 1960, of any of the contribution conditions for F680**[**State pension (contributory)**]**.

[1993 s84(11)] (13) Where a person, other than in the case of a relevant person, becomes an employed contributor by virtue of *paragraph (b)* of *section 12(1)* and would not, apart from that paragraph, be an employed contributor, his or her entry into insurance by virtue of that paragraph is deemed not to be an entry into insurance for the purposes of *subsection (1)* and for those purposes the person's entry into insurance is deemed to occur when he or she first becomes an employed contributor by virtue of *paragraph (a)* of *section 12(1)*.

[1993 s84(12)] F694**[**(14) Subject to *subsection (15)*, regulations may provide for entitling to State pension (contributory) a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(c)* is not satisfied, where that person—

(*a*) has attained pensionable age before 1 January 2013, and

(*b*) having earlier ceased to be an employed contributor became, as a consequence and at the time of the coming into operation of section 12 of the Social Welfare Act 1973, an employed contributor in respect of whom contributions reckonable for the purposes of the contribution conditions for entitlement to State pension (contributory) were payable.**]**

[1993 s84(13)] (15) Regulations for the purposes of *subsection (14)* shall provide that F680**[**State pension (contributory)**]** payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(c)* is satisfied.

[1993 s84(14); 1997 s35 & Sch G] F695**[**(16) (*a*) Subject to *paragraph (b)*, regulations may provide for entitling to F680**[**State pension (contributory)**]** a relevant person who would be entitled but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996 were paid.

(*b*) For the purposes of *paragraph (a)* the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and has an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996.**]**

[1993 s84(15); 2001 s37 & Sch F] (17) Regulations for the purposes of *subsection (16)* shall provide that F680**[**State pension (contributory)**]** payable by virtue of those regulations shall—

F696**[**(*a*) be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary in relation to the proportion to which the number of—

(i) employment contributions paid in respect of or credited to the insured person which are reckonable for State pension (contributory) purposes,

(ii) self-employment contributions paid by him or her which are reckonable for State pension (contributory) purposes,

(iii) voluntary contributions paid by him or her which are reckonable for State pension (contributory) F697**[**purposes,**]**

(iv) home caring periods to which he or she is entitled for the purpose of a calculation under F698**[***subsection (6A)*, and**]**,

F699**[**(v) long-term carer's qualifying contributions attributable to him or her which are reckonable for State pension (contributory),**]**

bears to the total number of those employment contributions, self-employment contributions, voluntary contributions and home caring periods, but any increase of pension in respect of a qualified child shall be paid at the rate specified in *Schedule 2*,**]**

and

F700**[**(*b*) where the amount calculated in accordance with *paragraph (a)* is a multiple of 5 cent but not also a multiple of 10 cent, be rounded up to the nearest 10 cent, and where the amount is not a multiple of 5 cent or 10 cent, be rounded to the nearest 10 cent.**]**

[1999 s21(*b*)] (18) Subject to *subsection (19)*, a pension shall be payable in the case of a person who—

(*a*) became a self-employed contributor for the first time on or after 6 April 1988 and who on or before that date had attained the age of 56 years and who fails to satisfy the contribution conditions in *subsection (1)(c)* or *(8)*, or

(*b*) satisfies the contribution condition in *section 109(1)(a)* by virtue of *subsection (3)(e)* and who, but for *subsection (3)(e)* fails to satisfy the contribution conditions in *subsection (1)* or *(8)*,

and who has qualifying contributions in respect of not less than 260 weeks since becoming a self-employed contributor.

[1999 s21(*b*)] (19) The rate of pension payable in accordance with *subsection (18)* shall be payable at half the rate specified in *column (2)* at *reference 3* of *Part 1* of *Schedule 2* and any increases payable under *section 112(1)* or *(2)* shall be payable at half the rate specified in F701**[***columns (3), (4)* and *(5)***]** at *reference 3* of *Part 1* of *Schedule 2*.

[1999 s21(*b*); 2001 s37 & Sch F] (20) The total amount payable by way of pension in accordance with *subsections (18)* and *(19)* shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

Disregard of self-employment contributions in certain cases.

[1993 s85(1); 1995 s19(2)]

110.—(1) In the case of a person who, having been a self-employed contributor, makes a claim for F702**[**State pension (contributory)**]** on or after 6 April 1995, the contribution conditions contained in *section 109* shall not be regarded as having been satisfied unless, in accordance with *section 21*—

(*a*) the person has paid self-employment contributions in respect of at least one contribution year before attaining F703**[**pensionable age or deferred pensionable age, as the case may be,**]**, and

(*b*) all self-employment contributions payable by him or her have been paid.

[1993 s85(2); 1995 s19(2)] F704**[**(2) A State pension (contributory) shall not be payable in respect of any period preceding the date on which all self-employment contributions, referred to in *subsection (1)(b)*, payable by the person concerned have been paid.**]**

F705**[**(3) Where the person has paid all contributions due under *subsection (1)(b)* other than contributions payable in respect of the last complete contribution year before the date such person attains pension age, *subsection (2)* shall not apply in respect of such person.

(4) *Subsection (2)* shall not apply to a claim for State pension (contributory) made on or before 31 December 2009.**]**

F706**[**Rate of pension.**]**

[1993 s86]

F706**[****111.** Subject to this Part, the weekly rate of State pension (contributory)—

(*a*) at the age referenced rate for age 66 years,

(*b*) at the age referenced rate for age 67 years,

(*c*) at the age referenced rate for age 68 years,

(*d*) at the age referenced rate for age 69 years, and

(*e*) at the age referenced rate for age 70 years,

shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.**]**

Increases (including increases for qualified adult and qualified children).

[1993 s87(1); 1999 s21(*c*)]

112.—(1) Subject to this Part, the weekly rate of F707**[**State pension (contributory)**]** shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person.

F708**[**(1A) The amount of the increase of pension referred to in *subsection (1)*, in respect of any claim for State pension (contributory) made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in *subsection (1)* on behalf of the qualified adult.

(1B) Where a beneficiary ceases to be entitled to State pension (contributory) the payment to a qualified adult of the increase of pension referred to in *subsection (1)* shall also cease.**]**

[1993 s87(2); 1999 s21(*c*)]

F709**[**(2) Subject to this Part, the weekly rate of State pension (contributory) shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1993 s87(3); 1997 s28(4) & Sch F]

(3) F710**[**Subject to *subsections (3A)* and *(3B)*, any increase of**]** F707**[**State pension (contributory)**]** payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse F711**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F711**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly.

F712**[**(3A) *Subsection (3)* shall not apply and no increase of State pension (contributory) payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

(3B) *Subsection (3A)* shall not apply in the case of any claim for State pension (contributory) which is made before 6 July 2012.**]**

[1993 s87(4); 1994 s32 & Sch F] (4) The weekly rate of F707**[**State pension (contributory)**]** shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary is living alone.

[1993 s87(5); 1994 s32 & Sch F] (5) The weekly rate of F707**[**State pension (contributory)**]** shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2001 s15(1)(*d*)] (6) The weekly rate of F707**[**State pension (contributory)**]** shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

Pre-1953 pension.

[2000 s16] **113.**—(1) Notwithstanding this Chapter and regulations made under this Chapter and subject to *subsection (2)*, a pension shall be payable in accordance with this section in the case of a person who—

(*a*) has attained pensionable age,

(*b*) was an employed contributor under the National Health Insurance Acts 1911 to 1952, and

(*c*) has paid—

(i) contributions as an employed contributor under the National Health Insurance Acts 1911 to 1952, or

(ii) a combination of those contributions and qualifying contributions,

in respect of not less than 260 contribution weeks since the person first became insured under the National Health Insurance Acts 1911 to 1952.

[2000 s16] (2) Only one pension shall be payable to or in respect of a person under this Chapter.

[2000 s16] (3) In taking into account under this section contributions paid by or in respect of an employed contributor under the National Health Insurance Acts 1911 to 1952, every 2 such contributions under those Acts shall be reckoned as 3 contributions paid in respect of 3 contribution weeks, with any odd contribution being reckoned as 2 contributions paid in respect of 2 contribution weeks.

[2000 s16] (4) A pension payable in accordance with this section shall be payable at half the rate specified in *column (2)* at *reference 3* of *Part 1* of *Schedule 2*.

[2000 s16; 2001 s15(1)(*e*)(ii)] (5) The weekly rate of F713**[**State pension (contributory)**]** payable in accordance with this section shall be increased by—

(*a*) half the amount set out in *column (3)* at *reference 3* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person,

F714**[**(*b*) half the amount set out—

(i) in *column (4)* at *reference 3* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(ii) in *column (5)* at *reference 3* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,**]**

(*c*) the amount set out in *column (6)* at *reference 3* of *Part 1* of *Schedule 2* where the beneficiary is living alone,

(*d*) the amount set out in *column (7)* at *reference 3* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years, and

(*e*) the amount set out in *column (8)* at *reference 3* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

F715**[**(6) The amount of the increase of pension referred to in *subsection (5)(a)*, in respect of any claim for pension under this section made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in *subsection (5)(a)* on behalf of the qualified adult.

(7) Where a beneficiary ceases to be entitled to a pension under this section the payment to a qualified adult of the increase of pension referred to in *subsection (5)(a)* shall also cease.**]**

F716**[**Entitlement for invalidity pension recipients.

113A.—(1) Notwithstanding this Chapter and regulations made under this Chapter F717**[**, and subject to subsection (1A),**]** F718**[**State pension (contributory)**]** shall be payable in accordance with this section in the case of a person who—

(*a*) has attained pensionable age, and

(*b*) immediately before attaining pensionable age is in receipt of a payment under *Chapter 17* of this Part.

F719**[**(1A) In the case of a person who, on the date of passing of the Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025, has attained pensionable age and is in receipt of a payment under Chapter 17 of this Part, the following shall apply on and after that date:

(*a*) invalidity pension shall cease to be payable, and

(*b*) State pension (contributory) shall be payable in accordance with this section.**]**

(2) Only one pension shall be payable to or in respect of a person under this Chapter.

(3) F720**[**Subject to *subsections (4)* F721**[**, *(4A)*, *(4B)***]**and *(6)*,**]** F718**[**State pension (contributory)**]** payable under this section shall be payable F722**[**in accordance with the age referenced rate for age 66 years specified in *section 111*.**]**

(4) Where a person in receipt of invalidity pension under *Chapter 17* of this Part attains pensionable age and becomes entitled to a pension under this section and to a pension from another Member State, the weekly rate of pension payable shall be the greater of—

(*a*) the amount of pension payable, calculated in accordance with Chapter 2 or 3, as the case may be, of Title III of Regulation (EEC) No. 1408/71[1] of the Council of the European Communities,

(*b*) the rate of invalidity pension otherwise payable in accordance with *Chapter 17* of this Part.

F723**[**(4A) Where a person in receipt of invalidity pension under *Chapter 17* of this Part attains pensionable age and becomes entitled to a pension under this section and to a pension from the United Kingdom, the weekly rate of pension payable shall be the greater of—

(*a*) the amount of pension payable, calculated in accordance with the arrangement made with the United Kingdom on 1 February 2019, or

(*b*) the rate of invalidity pension otherwise payable in accordance with *Chapter 17* of this Part.

[1] OJ No. L149, 05.07.1971, p. 2.

(4B) In the case of a person to whom both *subsections (4)* and *(4A)* applies, the weekly rate of pension payable shall be the greater of either of the amounts calculated under each such subsection.**]**

(5) The weekly rate of F718**[**State pension (contributory)**]** payable under this section shall be increased by—

(*a*) the amount set out in *column (3)* at *reference 3* in *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person,

F724**[**(*b*) the amount set out—

(i) in *column (4)* at *reference 3* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(ii) in *column (5)* at *reference 3* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,**]**

(*c*) the amount set out in *column (6)* at *reference 3* in *Part 1* of *Schedule 2* where the beneficiary is living alone,

(*d*) the amount set out in *column (7)* at *reference 3* in *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years, and

(*e*) the amount set out in *column (8)* at *reference 3* in *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.**]**

F725**[**(6) Where a person, who is in receipt of invalidity pension under *Chapter 17* of this Part at a reduced rate by virtue of a reciprocal arrangement under *section 287*, attains pensionable age and is not entitled to a pension under *section 108* by virtue of his or her contributions under this Act, the weekly rate of pension payable shall be the greater of—

(*a*) the amount of invalidity pension which would be payable but for this section, calculated in accordance with the relevant reciprocal arrangement, or

(*b*) the rate of State pension (contributory) payable in accordance with a relevant reciprocal arrangement.**]**

F726**[**Entitlement for retirement pension recipients.

113B.—(1) Notwithstanding this Chapter and regulations made under this Chapter and subject to *subsection (2)*, F727**[**State pension (contributory)**]** shall be payable in accordance with this section in the case of a person who—

(*a*) has attained pensionable age, and

(*b*) immediately before attaining pensionable age is in receipt of a payment under *Chapter 16* of this Part.

(2) Only one pension shall be payable to or in respect of a person under this Chapter.

(3) In the case of a person who is in receipt of retirement pension under *Chapter 16* of this Part, the weekly rate of pension payable shall be the greater of—

(*a*) the rate payable in accordance with this Chapter, or

(*b*) an amount equal to the rate of retirement pension payable in accordance with *Chapter 16* of this Part.**]**

CHAPTER 16

State Pension (Transition)

(formerly Retirement Pension)

Entitlement to pension.

[1993 s88(1)]

114.—(1) Subject to this Act, a person who has attained the age of 65 years shall be entitled to F728**[**State pension (transition)**]** for any period of retirement where he or she satisfies the contribution conditions in *section 115*.

[1993 s88(2)]

(2) The periods which shall be regarded for the purposes of this section as periods of retirement shall be specified by regulations.

[1993 s88(3)]

(3) In this Chapter—

"yearly average" means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning either—

(*a*) on 5 January 1953 in case the claimant is a man, or on 6 July 1953 in case the claimant is a woman, or

(*b*) at the beginning of the contribution year in which the claimant's entry into insurance occurred (where after 5 January 1953 in the case of a man, or 6 July 1953 in the case of a woman),

(whichever is the later) and ending at the end of the last complete contribution year before the date of the claimant F729**[**attaining the age of 65 years and where, in the case of a claim made on or after 13 July 1992, the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number;**]**

"alternative yearly average" means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning on 6 April 1979 and ending at the end of the last complete contribution year before the date of the claimant F730**[**attaining the age of 65 years and where, in the case of a claim made on or after 13 July 1992, the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number.**]**

[1993 s88(4); 1997 s35 & Sch G]

(4) In this Chapter, "relevant person" means—

(*a*) a person who first becomes—

(i) an insured person by virtue of *section 12(1)* insured for F731**[**State pension (contributory)**]** purposes, or

(ii) an insured person by virtue of *section 20*,

on or after 6 April 1991,

or

(*b*) a person who fails to satisfy the contribution condition in *section 115(1)(c)* and had periods in which he or she had been—

(i) employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996, and

(ii) an employed contributor, a self-employed contributor or a voluntary contributor, in respect of whom contributions, reckonable for the purposes of the contribution conditions for entitlement to F731**[**State pension (contributory)**]** were paid in respect of or credited to him or her.

[1993 s88(5)]

(5) For the purposes of this Chapter, in the case of a relevant person "entry into insurance" means in relation to any person the earlier of the following 2 dates—

(*a*) the date on which the person first becomes an insured person by virtue of *section 12(1)*, except where he or she becomes an insured person by virtue of *paragraph (b)* of *section 12(1)* only, or

(*b*) the date on which he or she first becomes an insured person by virtue of *section 20*,

and that that date shall be regarded as the date of entry into insurance for the purposes of *section 115(1)(a)* and *(c)*.

[1993 s88(6)] (6) Notwithstanding *subsection (5)*, regulations may provide that the date on which a relevant person first becomes an employed person or a self-employed person, insurable for F728**[**State pension (transition)**]** purposes under the legislation of another Member State, or under the legislation of any other state with which the Minister has made a reciprocal arrangement under *section 287*, may be regarded as the date of entry into insurance.

[1993 s88(7)] (7) Notwithstanding *subsections (5)* and *(6)*, regulations may provide that where a date of entry into insurance occurs before a date to be prescribed, that day may be regarded as the date of entry into insurance.

F732**[**(8) The amount payable by way of F728**[**State pension (transition)**]** for any day on or after which a person has attained the age of 65 years but before the day on which the person first receives payment of F728**[**State pension (transition)**]**, shall be one-seventh of the appropriate weekly rate, subject to the total amount being paid at any time under this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.**]**

F733**[**(9) Notwithstanding the provisions of this Chapter, State pension (transition) shall not be payable to a person who attains the age of 65 years on or after 1 January 2014.**]**

Conditions for receipt.

115.—(1) The contribution conditions for F734**[**State pension (transition)**]** are—

[1993 s89(1)] (*a*) that the claimant has entered into insurance before attaining the age of 55 years,

F735**[**(*b*) that the claimant—

(i) has qualifying contributions in respect of at least 520 contribution weeks, or

(ii) in the case of a person who on or before 6 April 1997, is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks, of which not less than 156 are qualifying contributions, or

(iii) in any other case, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks of which not less than 260 are qualifying contributions,

since his or her entry into insurance,**]**

(*c*) that the claimant has a yearly average or in the case of a person who attains the age of 65 years on or after 6 April 1992 an alternative yearly average of not less than 48.

F736**[**(1A) In the case of a person who attained the age of 65 years before 6 April 2002, *subsection (1)* shall be read as if the following condition were substituted for the condition in *paragraph (b)*:

'(*b*) that the claimant has qualifying contributions in respect of not less than 156 contribution weeks since his or her entry into insurance,'.**]**

[1997 s12(3)(*a*)] F737**[**(2) In the case of a person, other than a person who on or before 6 April 1997 is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, who

attained the age of 65 years on or after 6 April 2002, but before 6 April 2012, *subsection (1)* shall be read as if the following condition were substituted for the condition in *paragraph (b)*:

'(*b*) that the claimant has qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance,'.**]**

[1993 s89(2)] (3) Regulations may provide for modifications of the meaning of "yearly average" contained in *section 114(3)* or of the contribution conditions set out in this section.

[1993 s89(3)] (4) Contributions paid under the National Health Insurance Acts 1911 to 1952 by or in respect of an employed contributor may be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction by the employed contributor of the contribution conditions for F734**[**State pension (transition)**]**.

[1993 s89(4)] (5) Subject to *subsection (6)*, regulations may provide for entitling to F734**[**State pension (transition)**]** a claimant who would be entitled to that pension but for the fact that he or she has a yearly average of less than 48.

[1993 s89(5)] F738**[**(6) Regulations under *subsection (5)* shall provide that State pension (transition) payable by virtue of those regulations shall, subject to *subsection (6A)*, be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary by reference to the yearly average so calculated, but any increase of that pension payable under *section 117(2)* shall be the same as if the claimant had a yearly average of not less than 48.**]**

F739**[**(6A) In the case of person who, on 31 December 2012, is entitled to or in receipt of a pension by virtue of regulations under *subsection (5)* which includes an increase under *section 117(1)*, *subsection (6)* shall not operate so as to reduce the rate of the increase payable under *section 117(1)* below the rate that may be prescribed.**]**

[1993 s89(6); 1997 s35 & Sch G] F740**[**(7) (*a*) Regulations may provide, subject to *paragraph (b)* and *subsection (8)*, for entitling to F734**[**State pension (transition)**]** a relevant person who would be entitled to that pension but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been mainly employed in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996 were paid.

(*b*) For the purposes of *paragraph (a)*, the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996.**]**

[1993 s89(7); 2001 s37 & Sch F] (8) Regulations for the purposes of *subsection (7)* shall provide that F734**[**State pension (transition)**]** payable by virtue of those regulations shall—

(*a*) be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary in relation to the proportion to which the number of—

(i) employment contributions paid in respect of or credited to the insured person, and

(ii) voluntary contributions paid by the insured person,

reckonable for F734**[**State pension (transition)**]** purposes bears to the total number of those employment contributions, self-employment contributions and voluntary contributions, but any increase of pension in respect of a qualified child shall be paid at the rate specified in *Schedule 2*,

and

F741**[**(*b*) where the amount calculated in accordance with *paragraph (a)* is a multiple of 5 cent but not also a multiple of 10 cent, be rounded up to the

nearest 10 cent, and where the amount is not a multiple of 5 cent or 10 cent, be rounded to the nearest 10 cent.**]**

Rate of pension.

[1993 s90]

116.—Subject to this Part, the weekly rate of F742**[**State pension (transition)**]** shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

Increases (including increases for qualified adult and qualified children).

[1993 s91(1); 1997 s28(4) & Sch F]

117.—(1) The weekly rate of F743**[**State pension (transition)**]** shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person.

F744**[**(1A) The amount of the increase of pension referred to in *subsection (1)*, in respect of any claim for State pension (transition) made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in *subsection (1)* on behalf of the qualified adult.

(1B) Where a beneficiary ceases to be entitled to State pension (transition) the payment to a qualified adult of the increase of pension referred to in *subsection (1)* shall also cease.**]**

[1993 s91(2); 1994 s32 & Sch F]

(2) The weekly rate of F743**[**State pension (transition)**]** shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

[1993 s91(3); 1997 s28(4) & Sch F)]

(3) F745**[**Subject to *subsections (3A)* and *(3B)*, any increase of**]** F743**[**State pension (transition)**]** payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse F746**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F746**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly.

F747**[**(3A) *Subsection (3)* shall not apply and no increase of State pension (transition) payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

(3B) *Subsection (3A)* shall not apply in the case of any claim for State pension (transition) which is made before 5 July 2012.**]**

[1993 s91(4); 1994 s32 & Sch F]

(4) The weekly rate of retirement pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is living alone.

[1993 s91(5); 1994 s32 & Sch F]

(5) The weekly rate of retirement pension shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2001 s15(1)(*f*)]

(6) The weekly rate of retirement pension shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

CHAPTER 17

Invalidity Pension

Entitlement to pension.

[1993 s95(1)]

118.—F748**[**(1) Subject to this Act, a person shall be entitled to invalidity pension where he or she—

(*a*) is under pensionable age,

(*b*) is permanently incapable of working in insurable employment or insurable self-employment, and the reason for which incapacity is as a direct result of the person concerned being incapable of work and for no other reason,

(*c*) would be available to work in insurable employment or insurable self-employment were it not for this incapacity, and

(*d*) satisfies the contribution conditions in *section 119*.**]**

[1993 s95(2)] (2) The conditions under which a person shall be regarded for the purposes of this section as being permanently incapable of work shall be specified by regulations.

[1993 s95(3)] F749**[**(3) Regulations may provide for disqualifying a person for receiving invalidity pension where the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(*a*) attending for or submitting to any medical or other examination or treatment;

(*b*) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(*c*) refraining from behaviour likely to hinder his or her recovery;

(*d*) being available to meet with F750**[**an officer of the Minister or a medical assessor**]** regarding his or her claim for invalidity pension.**]**

F751**[**(3A) Subject to *subsection (4)*, a person in receipt of or entitled to invalidity pension shall not F752**[**engage in insurable employment or insurable self-employment**]**.**]**

F753**[**(4) A person shall not be disqualified for receipt of invalidity pension F754**[**while engaging in such class or classes of employment, self-employment or training**]** and subject to such circumstances and conditions as may be prescribed.**]**

Conditions for receipt.

[1993 s96(1)]

119.—(1) The contribution conditions for invalidity pension are that before the relevant date the claimant has—

(*a*) qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance, and

(*b*) qualifying contributions or credited contributions in respect of not less than 48 contribution weeks F755**[**in the last or second last complete contribution year before that date.**]**

[1993 s96(2)] (2) In this section "relevant date" means—

(*a*) any date after the completion of one year of continuous incapacity for work, or

(*b*) any lesser period that may be prescribed, subject to the conditions and in the circumstances that may be prescribed,

where the insured person has entered into a continuous period of incapacity for work and he or she is subsequently proved to be permanently incapable of work.

[1993 s96(3)] (3) In the case of a person who is in receipt of invalidity pension where—

(*a*) the period of entitlement to invalidity pension began before 6 April 1987, or

(*b*) the period of entitlement to invalidity pension began on or after 6 April 1987 but before 4 January 1988 and who, immediately before that date,

had been in receipt of F756**[**illness benefit**]** for a period greater than 312 days,

subsection (1)(a) shall be read as if "156" were substituted for "260".

[1993 s96(4)] (4) In the case of a person who is in receipt of invalidity pension where—

(*a*) the period of entitlement to invalidity pension began on or after 6 April 1987 and before 4 January 1988, or

(*b*) the period of entitlement to invalidity pension began on or after 4 January 1988 and who, immediately before that date, had been in receipt of F757**[**illness benefit**]** for a period greater than 312 days,

subsection (1)(a) shall be read as if "208" were substituted for "260".

[1993 s96(5)] (5) *Subsections (3)* and *(4)* shall not apply to any claim for invalidity pension where the period of incapacity for work begins on or after 7 July 1988.

[1993 s96(6)] (6) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.

Contributions paid under the National Health Insurance Acts.

[1993 s97]

120.—Contributions paid under the National Health Insurance Acts 1911 to 1952 by or in respect of an employed contributor may be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction by the employed contributor of the contribution conditions for invalidity pension.

Rate of pension.

[1993 s98]

121.—Subject to this Part, the weekly rate of invalidity pension shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

Increases (including increases for qualified adult and qualified children).

[1993 s99(1); 1997 s28(4) & Sch F]

122.—(1) The weekly rate of invalidity pension shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person.

F758**[**(2) The weekly rate of invalidity pension shall be increased by the amount set out—

[1993 s99(2); 1994 s32 & Sch F]

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1993 s99(3); 1997 s28(4) & Sch F]

(3) F759**[**Subject to *subsections (3A)* and *(3B)*, any increase of**]** invalidity pension payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse F760**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F760**[**, civil partner or cohabitant**]** of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly.

F761**[**(3A) *Subsection (3)* shall not apply and no increase of invalidity pension payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

(3B) *Subsection (3A)* shall not apply in the case of any claim for invalidity pension which is made before 5 July 2012.**]**

[1993 s99(4); 2001 s17(1)(*b*)] (4) The weekly rate of invalidity pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary is living alone.

[1993 s99(5); 1994 s32 & Sch F]

(5) F762**[**...**]**

[2001 s15(1)(*g*); 2003 (MP) s6(1)(*a*)]

(6) The weekly rate of invalidity pension shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

CHAPTER 18

Bereaved Partner's (Contributory) Pension

(formerly Widow's (Contributory) Pension or Widower's (Contributory) Pension)

F763**[**Chapter 18 - Interpretation.**]**

F763**[123.** (1) Subject to *subsection (2)*, in this Chapter—

[1994 s11; 1996 s27(2), 28(1) & Sch G]

'Act of 2025' means the Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025;

'bereaved partner' means a widow, a widower, a surviving civil partner or a surviving qualified cohabitant;

'civil partner'—

(*a*) shall not include a person who would otherwise be a civil partner but for the fact that his or her civil partnership has been dissolved, being a dissolution that is recognised as valid in the State, and

(*b*) in relation to a surviving civil partner who has been party to a civil partnership more than once, refers only to the surviving civil partner's last civil partner;

'deceased partner' means, in respect of a bereaved partner, the last deceased spouse, civil partner or qualified cohabitant, as the case may be, of the bereaved partner;

'medical institution' means—

(*a*) a hospital,

(*b*) a nursing home within the meaning of the Nursing Homes Support Scheme Act 2009, or

(*c*) such other medical institution as may be prescribed;

'pension' means a bereaved partner's (contributory) pension payable in respect of a deceased partner;

'relevant time' means—

(*a*) where the contribution conditions are being satisfied on the bereaved partner's insurance record—

(i) the date of death of the deceased partner,

(ii) where the bereaved partner attained pensionable age before the date of death of the deceased partner, the date on which he or she attained that age, or

(iii) where the bereaved partner is a person born on or after 1 January 1958, who has attained pensionable age and has paid qualifying contributions or voluntary contributions after attaining pensionable age and before the date of death of the deceased partner, the date upon which the last such qualifying contribution or voluntary contribution was paid,

or

(*b*) where the contribution conditions are being satisfied on the deceased partner's insurance record—

(i) the date on which the deceased partner attained pensionable age,

(ii) where the deceased partner died before attaining pensionable age, the date of his or her death, or

(iii) where the deceased partner was a person born on or after 1 January 1958, who had attained pensionable age and had paid qualifying contributions or voluntary contributions after attaining pensionable age, the date upon which the last such qualifying contribution or voluntary contribution was paid;

'spouse', in relation to a widow or widower who has been married more than once, refers only to the widow's or widower's last spouse;

'widow' shall not include a woman who would otherwise be a widow but for the fact that her marriage has been dissolved, being a dissolution that is recognised as valid in the State;

'widower' shall not include a man who would otherwise be a widower but for the fact that his marriage has been dissolved, being a dissolution that is recognised as valid in the State;

'yearly average' means the average per contribution year of contribution weeks in respect of which the bereaved partner or deceased partner, as the case may be, has qualifying contributions, voluntary contributions or credited contributions in the appropriate period specified in *section 125(1)(b)* and where the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number.

(2) (*a*) For the purposes of this Chapter, *Chapter 21* and *Chapter 6* of *Part 3* and subject to any regulations under *subsection (3)*, where the death of the deceased partner occurred on or after the date of the passing of the Act of 2025, a person shall not be considered a bereaved partner if the Minister is satisfied in all the circumstances that—

(i) in the case of a married couple, the spouses had lived apart and were not in an intimate and committed relationship for a period of at least 2 years immediately preceding the date of death of the deceased spouse, or

(ii) in the case of a civil partnership, the civil partners had lived apart and were not in an intimate and committed relationship for a period of at least 2 years immediately preceding the date of death of the deceased civil partner.

(*b*) For the purpose of *paragraph (a)*—

(i) spouses who live in the same dwelling as one another shall be considered as living apart from one another if the Minister is satisfied that, while so living in the same dwelling, the spouses do not live together as a couple in an intimate and committed relationship,

(ii) civil partners who live in the same dwelling as one another shall be considered as living apart from one another if the Minister is satisfied that, while so living in the same dwelling, the spouses do not live together as a couple in an intimate and committed relationship,

(iii) a relationship does not cease to be an intimate relationship merely because it is no longer sexual in nature.

(3) The Minister may by regulations—

(*a*) specify the circumstances (including residence in a medical institution) in which, and the periods during which (including periods longer than 2 years), spouses who are in an intimate and committed relationship but are living apart may, for the purpose of *subsection (2)(a)(i)* and *section 81*, be deemed to be periods when they are living together, and

(*b*) specify the circumstances (including residence in a medical institution) in which, and the periods during which (including periods longer than 2 years), civil partners who are in an intimate and committed relationship but are living apart may, for the purpose of *subsection (2)(a)(ii)* and *section 81*, be deemed to be periods when they are living together.**]**

F764**[**Qualified cohabitant.

123A. (1) For the purposes of this Act, and subject to *subsections (2)* to *(4)*, a person shall be a qualified cohabitant if—

(*a*) the person is one of 2 adults (whether of the same or the opposite sex) who are not related to each other within the prohibited degrees of relationship or married to each other or civil partners of each other and who have been living together in an intimate and committed relationship as a couple—

(i) for a period of 2 years or more, in a case where there are one or more children of the relationship, and

(ii) for a period of 5 years or more, in any other case,

or

(*b*) the person—

(i) is a person referred to in *paragraph (a)* on the date of death of his or her deceased partner, or

(ii) is a person referred to in *paragraph (a)* whose relationship ended not more than 2 years before the date of death of his or her deceased partner.

(2) For the purpose of this Act—

(*a*) 2 adults are within a prohibited degree of relationship if they would be prohibited from marrying each other in the State, or they are in a relationship referred to in the Third Schedule to the Civil Registration Act 2004,

(*b*) qualified cohabitants who live in the same dwelling as one another shall be considered as living apart from one another if the Minister is satisfied that, while so living in the same dwelling, the qualified cohabitants do not live together as a couple in an intimate and committed relationship,

(*c*) a relationship does not cease to be an intimate relationship merely because it is no longer sexual in nature,

(*d*) subject to any regulations under *subsection (4)(b)*, a person shall not be a qualified cohabitant if he or she had been living apart from the person in relation to whom a claim is based for more than 2 years before that person's death, and

(*e*) a reference to a 'qualified cohabitant' in relation to a person who has been a qualified cohabitant more than once, refers only to the last qualified cohabitant of the person concerned.

(3) In determining whether or not a person is a qualified cohabitant, the Minister shall take into account all the circumstances of the relationship in question and in particular shall have regard to the following:

(*a*) the duration of the relationship;

(*b*) the basis on which the couple lived together;

(*c*) the degree of financial dependence of either adult on the other and any agreements in respect of their finances;

(*d*) the degree and nature of any financial arrangements between the adults including any joint purchase of an estate or interest in land or joint acquisition of personal property;

(*e*) whether there are one or more children of the relationship;

(*f*) any payment under this Act payable to one or both of the adults and the conditions in relation to the payment;

(*g*) the degree to which the adults present themselves to others as a couple;

(*h*) whether one of the adults cares for and supports the children of the other.

(4) (*a*) The Minister may, for the purposes of *section 81*, this Chapter, *Chapter 21* of *Part 2* and *Chapter 6* of *Part 3*, by regulations, make provision in relation to the documentary proof, including information or specific documentation to be provided by a person in support of an application, where any of the matters specified in *subsection (3)* are relied on for a claim based on the person being a qualified cohabitant and, notwithstanding the generality of the foregoing, any such regulations may provide for—

(i) any additional evidence that may be offered by a person to demonstrate the nature, extent and duration of the relationship,

(ii) such other matters as the Minister considers appropriate for the purposes of *section 81*, this Chapter, *Chapter 21* of *Part 2* and *Chapter 6* of *Part 3*,

(*b*) The Minister may by regulations specify the circumstances (including residence in a medical institution) in which, and periods during which (including periods longer than 2 years), qualified cohabitants who are in an intimate and committed relationship but are living apart may, for the purpose of *subsection (2)(d)*, be deemed to be periods when they are living together.

(5) The question as to whether a person is a qualified cohabitant, there being no legal impediment, in accordance with *subsection (2)*, to such a determination, is a question that may be decided by a deciding officer having taken into account the matters specified in *subsection (3)*, including any information or documentation required in accordance with any regulations made under *subsection (4)*.

(6) In this section, 'child of the relationship' means any child of whom both of the qualified cohabitants are the parents.**]**

Entitlement to pension.

124.— F765**[**...**]**

F766**[**Entitlement to bereaved partner's pension.

124A. (1) Subject to this Act, a bereaved partner shall be entitled to a pension—

(*a*) where the contribution conditions set out in *section 125(1)* are satisfied on either the insurance record of the bereaved partner or that of his or her deceased partner,

(*b*) where the deceased partner was entitled to a State pension (contributory) which included an increase in respect of the bereaved partner by virtue of *section 112(1)* in respect of a period ending on the deceased partner's death, or

(*c*) where the deceased partner would have been entitled to a State pension (contributory) at an increased weekly rate by virtue of *section 112(1)*, in the deceased partner's own right, in respect of a period ending on his or her death, but for the receipt by the bereaved partner of a State pension (non-contributory), a blind pension or a carer's allowance.

(2) Subject to *sections 241(2)* and *242*, a bereaved partner whose claim is based on being a surviving qualified cohabitant shall, regardless of the date of death of his or her deceased partner, be entitled to a pension under this section from 22 January 2024 or the date of death of the deceased partner, whichever is the later date.

(3) A bereaved partner shall be disqualified for receiving a pension under this section if and so long as he or she is a cohabitant.

(4) A pension under this section shall cease as and from—

(*a*) the date of marriage or remarriage of the beneficiary,

(*b*) the date of entry by the beneficiary into a civil partnership or a new civil partnership, or

(*c*) the date on which the beneficiary becomes a qualified cohabitant or again becomes a qualified cohabitant.**]**

F767**[**Operation of *section 124A* and repeal of *section 124* — savers.

124B. (1) Notwithstanding anything in *section 124A*, a person who—

(*a*) by virtue of being a woman who would otherwise have been a widow but for the fact that her marriage was dissolved, being a dissolution that was recognised as valid in the State—

(i) was in receipt of a widow's (contributory) pension on the passing of the Act of 2025, or

(ii) would have been entitled to a widow's (contributory) pension immediately before the passing of the Act of 2025 by virtue of the date of death of her husband preceding such passing,

(*b*) by virtue of being a man who would otherwise have been a widower but for the fact that his marriage was dissolved, being a dissolution that was recognised as valid in the State—

(i) was in receipt of a widower's (contributory) pension on the passing of the Act of 2025, or

(ii) would have been entitled to a widower's (contributory) pension immediately before the passing of the Act of 2025 by virtue of the date of death of his wife preceding such passing,

or

(*c*) by virtue of being a person who would have been a surviving civil partner but for the fact that his or her civil partnership was dissolved, being a dissolution that was recognised as valid in the State, where he or she—

(i) was in receipt of a surviving civil partner's (contributory) pension on the passing of the Act of 2025, or

(ii) would have been entitled to a surviving civil partner's (contributory) pension immediately before the passing of the Act of 2025 by virtue of the date of death of his or her civil partner preceding such passing,shall, on the passing of the Act of 2025, having satisfied the conditions in *subsection (1)* of *section 124A*, be regarded as being entitled to a bereaved partner's pension.

(2) Notwithstanding the repeal of *section 124* by *section 7* of the Act of 2025, a person who immediately before the passing of that Act was entitled to a pension in accordance with *subsection (4)* of *section 124*, shall continue to be entitled to a pension as if that section was still in operation.

(3) In this section—

'civil partner's (contributory) pension', 'surviving civil partner', 'widow', 'widow's (contributory) pension', 'widower' and 'widower's (contributory) pension' each have the same meaning as they had in this Act before the passing of the Act of 2025.**]**

Conditions for receipt.

[1994 s11; 1996 s27(2) & Sch G]

125.—F768**[**(1) The contribution conditions for pension are—

(*a*) that the bereaved partner has qualifying contributions in respect of not less than 260 contribution weeks in the period beginning with his or her entry into insurance and ending immediately before the relevant time, and

(*b*) that, where at the relevant time, 4 years or longer has elapsed since the bereaved partner's entry into insurance—

(i) the yearly average for the 3 contribution years, or (where warranted by his or her insurance record) 5 contribution years, ending with the end of the last complete contribution year before the relevant time is not less than 39, or

(ii) the yearly average in respect of the period commencing at the beginning of the contribution year in which his or her entry into insurance occurred and ending at the end of the last complete contribution year before the relevant time is not less than 48,

but, where those conditions are not satisfied on the bereaved partner's insurance record, they may be satisfied on his or her deceased partner's insurance record, (the bereaved partner's insurance record being disregarded).**]**

F769**[**(1A) Where the date of death occurs before 27 December 2013, *subsection (1)(a)* shall be read as if '156' were substituted for '260'.**]**

[1994 s11] (2) Regulations may provide for modifications of the meaning of yearly average contained in *section 123* or of the contribution conditions set out in this section.

[1994 s11; 1996 s27(2) & Sch G] (3) Subject to *subsection (4)*, regulations may provide for entitling to pension a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(b)* is not satisfied.

[1994 s11] (4) Regulations for the purposes of *subsection (3)* shall provide that pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rates specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(b)* is satisfied, but any increase of pension payable under *section 127(1)* shall be the same as if that condition had been fully satisfied.

[1994 s11] (5) Subject to *subsection (6)*, regulations may provide for entitling to pension a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(b)* is not satisfied by reference to the insurance record of a person where that person, having earlier ceased to be an employed contributor, became an employed contributor as a consequence of the coming into operation of section 12 of the Social Welfare Act 1973.

[1994 s11] (6) Regulations for the purposes of *subsection (5)* shall provide that pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rates specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(b)* is satisfied.

[1994 s11] (7) Where a person becomes an employed contributor by virtue of *paragraph (b)* of *section 12(1)* and would not, apart from that paragraph, be an employed contributor, his or her entry into insurance by virtue of that paragraph is deemed not to be an entry into insurance for the purposes of *subsection (1)* and for those purposes the person's entry into insurance is deemed to occur when he or she first becomes an employed contributor by virtue of *paragraph (a)* of *section 12(1)*.

[1994 s11] (8) In the case of a person who became a self-employed contributor on 6 April 1988 and who at any time before that date was an employed contributor, the date on which the person first entered into insurance or 6 April 1988, whichever is more favourable, shall be regarded as the date of entry into insurance for the purposes of *subsection (1)(b)*.

Rate of pension.

[1994 s11; 1996 s27(2) & Sch G]

126.—Subject to this Act, the weekly rate of pension shall be as set out in *column (2)* of *Part 1* of *Schedule 2.*

Increases (including increases for qualified children).

[1994 s11; 1996 s27(2) & Sch G]

127.—F770**[**(1) The weekly rate of pension shall be increased by the amount set out—

(*a*) in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.**]**

[1994 s11; 1996 s27(2) & Sch G]

(2) The weekly rate of pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is living alone.

[1994 s11; 1996 s27(2) & Sch G]

(3) The weekly rate of pension shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2001 s15(1)(*h*)]

(4) The weekly rate of pension shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

Disregard of self-employment contributions in certain cases.

[1994 s11; 1996 s27(2) & Sch G]

128.—(1) In the case of any claim for pension made on or after 6 April 1995, where the insurance record of a person who, having been a self-employed contributor, is being used to establish entitlement to pension, the contribution conditions contained in *section 125* shall not be regarded as having been satisfied unless, in accordance with *section 21*—

(*a*) the person has paid self-employment contributions in respect of at least 1 contribution year before the relevant time, and

(*b*) all self-employment contributions payable by the person have been paid.

[1994 s11; 1995 s19(1)]

F771**[**(2) A pension shall not be payable in respect of any period preceding the date on which all self-employment contributions, referred to in *subsection (1)(b)*, payable by the person concerned have been paid.**]**

F772**[**(3) Where the person has paid all contributions due under *subsection (1)(b)* other than contributions payable in respect of the last complete contribution year before the relevant time, *subsection (2)* shall not apply in respect of such person.

(4) *Subsection (2)* shall not apply to a claim for pension made on or before 31 December 2009.**]**

Certain claims.

[1994 s11; 1996 s27(2) & Sch G]

129.—(1) (*a*) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 69 years before 5 January 1976 may be determined under the provisions of the Acts relating to social welfare in operation before 1 July 1974 where this would be to the advantage of the widow F773**[**or surviving civil partner**]**.

[1994 s11]

(*b*) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 July 1974, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 July 1974 have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

[1994 s11; 1996 s27 & Sch G]

(2) (*a*) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 68 years before 3 January 1977, may be determined under the provisions of the Acts relating to social welfare in operation before 1 April 1975 where this would be to the advantage of the widow F773**[**or surviving civil partner**]**.

[1994 s11]

(*b*) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 April 1975, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 April 1975 have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

[1994 s11; 1996 s27 & Sch G]

(3) (*a*) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 67 years before 1 January 1979 may be determined under the provisions of the Acts relating

to social welfare in operation before 1 October 1977 where this would be to the advantage of the widow F773**[**or surviving civil partner**]**.

[1994 s11]

(*b*) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 October 1977, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 October 1977 have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

CHAPTER 19

Guardian's Payment (Contributory)

(formerly Orphan's (Contributory) Allowance)

Entitlement to allowance.

[1993 s106; 2003 (MP) s9(1)(*a*)]

130.—(1) Subject to this Act, F774**[**guardian's payment (contributory)**]** shall be payable in respect of an orphan where the contribution condition in *section 131* is satisfied.

[2003 (MP) s9(1)(*a*)]

F775**[**(2) Guardian's payment (contributory) shall not be payable for any period during which a payment is made in respect of a child under Part VI of the Child Care Act 1991 and regulations made thereunder.**]**

Condition for receipt.

[1993 s107(1)]

131.—(1) The contribution condition for F776**[**guardian's payment (contributory)**]** is that one of the following persons has qualifying contributions for not less than 26 contribution weeks—

(*a*) a parent of the orphan,

(*b*) a step-parent of the orphan.

[1993 s107(2)]

(2) Regulations may provide for modifications of the contribution condition set out in this section.

Rate of allowance.

[1993 s108]

132.—Subject to this Part, the weekly rate of F777**[**guardian's payment (contributory)**]** shall be as set out in *Part 1* of *Schedule 2.*

Payment of allowance.

[1993 s109(1)]

133.—(1) Subject to *subsection (3),* F778**[**guardian's payment (contributory)**]** shall be paid to the guardian of the orphan in respect of whom the F779**[**payment**]** is payable.

[2005 (SW&P) s19(*a*)]

(2) In this Chapter "guardian" means the person in whose care an orphan normally resides.

[1993 s109(2); 2005 (SW&P) s19(*a*)]

(3) The Minister may, where he or she thinks fit, direct that a payment under this Chapter, payable to the guardian of an orphan, be paid to some other person for the benefit of the orphan or, subject to the conditions and in the circumstances that may be prescribed, directly to an orphan who has attained the age of 18 years where that orphan is not normally residing with a guardian.

CHAPTER 20

Bereavement Grant

Entitlement to grant.

[1999 s19(1)]

134.—F780**[**(1) Subject to this Act, a bereavement grant shall be payable to the person or persons that may be prescribed—

(*a*) on the death, before 1 January 2014, of—

(i) a pensioner,

(ii) a qualified adult,

(iii) a spouse, civil partner or cohabitant of a pensioner,

(iv) a qualified child in respect of whom an increase of pension specified in *paragraphs (a)* to *(f)* in the definition of 'pensioner' in *subsection (3)* was being paid at the time of death,

(v) an orphan, or

(vi) a person to whom a guardian's payment (contributory) is payable under *section 133*,

or

(*b*) where the contribution conditions in *section 135* are satisfied, on the death, before 1 January 2014, of—

(i) an insured person,

(ii) the spouse, civil partner or cohabitant of an insured person,

(iii) the widow, widower or surviving civil partner of a deceased insured person, or

(iv) a qualified child other than a qualified child referred to in *paragraph (a)(iv)*.**]**

[1999 s19(1)] (2) Only one bereavement grant shall be paid by virtue of this section on any one death.

[1999 s19(1)] (3) In this Chapter—

"orphan" means a person in respect of whom F781**[**a guardian's payment (contributory)**]** is payable under *Chapter 19*;

"pensioner" means a person who, at the time of his or her death, was in receipt of one of the following payments—

(*a*) F782**[**State pension (contributory)**]**,

(*b*) F783**[**State pension (transition)**]**,

(*c*) invalidity pension,

(*d*) widow's (contributory) pension,

(*e*) widower's (contributory) pension, F784**[**...**]**

(*f*) deserted wife's benefit, F785**[**or**]**

F786**[**(*g*) surviving civil partner's (contributory) pension**]**

or would have been in receipt of one of those payments but for receipt by the person of an F787**[**State pension (non-contributory)**]**, a blind pension, a widow's (non-contributory) pension or widower's (non-contributory) pension F788**[**a surviving civil partner's (non-contributory) pension or a carer's allowance at a higher rate**]**;

"qualified adult" means a person in respect of whom an increase of benefit specified in *paragraphs (a) to* (*c*) in the definition of "pensioner" was being paid at the time of death, or in respect of whom that increase would have been payable but for the receipt by the qualified adult of F787**[**a State pension (non-contributory)**]**, a blind pension or a carer's allowance in his or her own right;

F789**[**'qualified child', in *section 134(1)(b),* means—

(*a*) a person—

(i) who, at the date of death, is under the age of 18 years or over the age of 18 years and under the age of 22 years, and is receiving full-time education, the circumstances of which will be specified in regulations,

(ii) who is ordinarily resident in the State on that date, and

(iii) in respect of whose death the relevant contribution conditions for bereavement grant are not satisfied by the person's insurance or the insurance of that person's spouse F790**[**or civil partner**]**,

or

(*b*) a person who, at the date of death, is over the age of 16 years and under the age of 22 years and is in receipt of disability allowance.**]**

"relevant date" means the date of death of the deceased person or the date of death of the relevant insured person or the date of attainment of pensionable age of the relevant insured person, whichever occurs first, whether the deceased is the relevant insured person or not;

"relevant insured person" means—

(*a*) in case the deceased person was a qualified child—

(i) the father or mother of the deceased person,

(ii) the person with whom the deceased person at the date of death is determined, in accordance with regulations made under *section 3(5)*, to have been normally residing or with whom he or she would have been normally so residing if he or she had not been committed to a F791**[**children detention school**]**, or

(iii) the spouse F792**[**or, civil partner**]** of the person referred to in *subparagraph (ii)*,

or

(*b*) in any other case, the deceased person or the spouse F792**[**or, civil partner**]** of the deceased person;

"yearly average" means the average per contribution year of contribution weeks in respect of which the relevant insured person has qualifying contributions, voluntary contributions or credited contributions in the appropriate period specified in F793**[***section 135(1)(b)(ii)* and where the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number.**]**

Conditions for receipt.

[1999 s19(1); 2005 (SW&P) s11(g)]

135.—(1) The contribution conditions for a bereavement grant are that before the relevant date the relevant insured person has qualifying contributions in respect of not less than—

(*a*) 156 contribution weeks since his or her entry into insurance, or

(*b*) 26 contribution weeks since his or her entry into insurance, and

(i) has qualifying contributions, voluntary contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or

(ii) has a yearly average of 39 qualifying contributions, voluntary contributions or credited contributions for the 3 or 5 complete contribution years immediately before the last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or

(iii) has a yearly average of 26 qualifying contributions, voluntary contributions or credited contributions since his or her entry into insurance or the beginning of the contribution year beginning on 6 April 1979

(whichever is the later) and ending at the end of the last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or

(iv) has a yearly average of 26 qualifying contributions, voluntary contributions or credited contributions since his or her entry into insurance or the beginning of the contribution year next following 1 October 1970 (whichever is the later) and ending at the end of the last complete contribution year before the beginning of the benefit year in which the relevant date occurs.

[1999 s19(1)] (2) Regulations may provide for modifications of the contribution conditions for receipt of bereavement grant.

[1999 s19(1)] (3) Regulations may provide for modifications of the contribution conditions for bereavement grant in the case of a person who was an insured person on 1 October 1970 and who, during the year after that date, was absent from the State for any period or was credited with contributions in respect of any period of unemployment, incapacity for work or retirement or is or becomes a voluntary contributor paying contributions at the rate specified in *section 25(1)(b)(ii)*.

Amount of grant. [1999 s19(1)] **136.**—Subject to this Act, the amount of bereavement grant shall be as set out in *column (2)* of *Part 5* of *Schedule 2.*

F794[CHAPTER 21

Bereaved Parent Grant]

F795[Entitlement to bereaved parent grant **137.** (1) Subject to this Act, a grant (in this section referred to as a 'bereaved parent grant') of €8,000, or any higher amount that may be prescribed, shall be paid to a bereaved partner on the death, on or after the passing of the Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025, of his or her spouse, civil partner or qualified cohabitant, as the case may be, where the bereaved partner is entitled to or in receipt of—

(*a*) death benefit under *section 81*,

(*b*) bereaved partner's (contributory) pension under *Chapter 18* of *Part 2*,

(*c*) bereaved partner's (contributory) pension under *Chapter 18* of *Part 2* by virtue of Regulation (EC) No. 883/2004 of the European Parliament and of the Council of 29 April 2004[1] on the coordination of social security systems, or by virtue of a reciprocal arrangement under *section 287*,

(*d*) one-parent family payment,

(*e*) State pension (contributory), or

(*f*) State pension (non-contributory),

which includes an increase in respect of a qualified child.

(2) In this Chapter—

'spouse' has the meaning given to it in *section 123*;

'bereaved partner' means a bereaved partner (within the meaning of *Chapter 18*)—

(*a*) who has at least one qualified child who normally resides with him or her at the date of death of his or her spouse, civil partner (within the meaning of *Chapter 18*) or qualified cohabitant, as the case may be, or

(*b*) whose child is born within 10 months of the date of death of her spouse, civil partner or qualified cohabitant, as the case may be.]

[1]OJ No. L 166, 30.4.2004, p.1

CHAPTER 22

Treatment Benefit

General provisions as to benefit.

138.—(1) A person shall, subject to satisfaction of the prescribed conditions, be entitled to such treatment benefit as may be specified by regulations.

[1993 s117(1)]

F796**[**(2) The regulations, for the purposes of this section, may specify the payment of the whole or any part of the cost of any of the following:

[1993 s117(2)]

F797**[**(*a*) dental treatment;**]**

F798**[**(*b*) optical treatment and appliances;**]**

(*c*) appliances provided under the scheme commonly known as the Medical Appliances SchemeF799**[**;**]**

F800**[**(*d*) non-surgical hair replacement for persons suffering from hair loss (other than physiological hair loss) resulting from a disease, or treatment for a disease.**]]**

[1993 s117(3)]

(3) The payments referred to in *subsection* (2) shall not exceed in the aggregate such sums as may from time to time be agreed on between the Minister and the Minister for Finance.

[1993 s117(4)]

(4) This section shall remain in force until the day appointed under *subsection (5)* and shall then expire.

[1993 s117(5)]

(5) The Minister may by order appoint a day to be the day on which this section expires.

PART 3

SOCIAL ASSISTANCE

CHAPTER 1

Description of Social Assistance

Description of assistance.

139.—(1) Assistance under this Part shall be of the following descriptions and is, in each case, so described in this Act—

[1993 s118(1); 2000 s14 & Sch D]

(*a*) F801**[**jobseeker's allowance**]**,

(*b*) pre-retirement allowance,

(*c*) F802**[**State pension (non-contributory)**]**,

(*d*) blind pension,

F803**[**(*e*) bereaved partner's (non-contributory) pension and guardian's payment (non-contributory),**]**

F804**[**(*f*) bereaved parent grant (paid by virtue of one-parent family payment or State pension (non-contributory) under this Part),**]**

(*g*) one-parent family payment,

(*h*) carer's allowance,

F805**[**(*ha*) domiciliary care allowance.**]**

(*i*) supplementary welfare allowance,

(*j*) disability allowance, and

(*k*) farm assist.

[1993 s118(2)] (2) Assistance shall be paid out of moneys provided by the Oireachtas.

CHAPTER 2

Jobseeker's Allowance

(formerly Unemployment Assistance)

Interpretation.

140.—(1) In this Chapter—

[1993 s119(1); 2005 (SW&P) s25 & Sch 3]

"beneficiary" means a person entitled to F807**[**jobseeker's allowance**]**;

"weekly means", subject to *subsection (2)* and *Rule 1(1), (5), (6)* or *(7),* as the case may be, of *Part 2* of *Schedule 3* shall be the yearly means divided by 52 but the amount so calculated shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1993 s119(2); 2005 (SW&P) s25 & Sch 3]

(2) In this Chapter references to means shall be read as references to means as calculated in accordance with the Rules contained in *Part 2* of *Schedule 3.*

F808**[**(2A) Notwithstanding *subsection (2)* and *Rule 1(1)* of *Part 2* of *Schedule 3*, in this Chapter any amount of jobseeker's pay-related benefit payable under *Chapter 12AA* of *Part 2* to the spouse, civil partner or cohabitant of a claimant for jobseeker's allowance shall be treated as if it were means.**]**

[1993 s119(3)] (3) Where, immediately before 29 July 1992, a person was entitled to or in receipt of F807**[**jobseeker's allowance**]**, any decision by a deciding officer or an appeals officer in relation to the means of that person for the purposes of that person qualifying for a qualification certificate is deemed to be a decision under *section 141(1)(c)*.

Entitlement to assistance.

141.—(1) Subject to this Act, a person shall be entitled to F809**[**jobseeker's allowance**]** in respect of any week of unemployment where—

[1993 s120(1); 1996 s22(1)]

(*a*) the person has attained the age of 18 years and has not attained pensionable age,

(*b*) the person proves unemployment in the prescribed manner, and

(*c*) the person's weekly means, subject to *subsection (2)(d)*, do not exceed the amount of F809**[**jobseeker's allowance**]** (including any increases of F809**[**jobseeker's allowance**]**) that would be payable to the person under this Chapter if that person had no means.

F810**[**(1A) Without prejudice to the generality of *subsection (1)(b)*, for the purposes of that subsection a person may prove unemployment and may make a declaration for that purpose, by means of an electronic communication, in the prescribed manner.**]**

[1993 s120(2); 1997 s30(2)(*a*)]

F811**[**(2) (*a*) Otherwise than as provided for in regulations, a person shall not be entitled to F809**[**jobseeker's allowance**]** in respect of the first 3 days of unemployment in any continuous period of unemployment.**]**

(*b*) For the purpose of this section, any period before the relevant date of application for F809**[**jobseeker's allowance**]** shall not be reckoned as, or as part of, a continuous period of unemployment.

(*c*) Any period during which a person is disqualified for receiving F809**[**jobseeker's allowance**]** shall not be reckoned in the computation of any continuous period of unemployment of that person.

F812**[**(*ca*) Where the spouse F813**[**, civil partner or cohabitant**]** of a claimant for jobseeker's allowance is a spouse F813**[**, civil partner or cohabitant**]**

referred to in *Part 6*, and is in receipt of a payment under *Part 6*, the means of the claimant shall be taken to be one-half the means.**]**

[1997 s28(1)]

F814**[**(*d*) Subject to paragraph (*e*), where the spouse F813**[**, civil partner or cohabitant**]** of a claimant for jobseeker's allowance is a spouse F813**[**, civil partner or cohabitant**]** referred to in any of *subparagraphs (iii)* to *(vii)* of F815**[***section 2(2)(a)*, or where the spouse, civil partner or cohabitant is in receipt of jobseeker's pay-related benefit,**]** the means of the claimant shall be taken to be one-half the means.**]**

F816**[**(*e*) Notwithstanding *paragraph (d)*, where, in the 4 weeks immediately before the commencement of *section 9* of the *Social Welfare and Pensions Act 2007* a person was entitled to or in receipt of jobseeker's allowance in respect of any day of unemployment and the spouse of the claimant for jobseeker's allowance is not the claimant's qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means or the means calculated in accordance with *paragraph (d)*, whichever is the more favourable.

(*f*) Where the means of a claimant are calculated at any time in accordance with *paragraph (e)* and are subsequently calculated in accordance with *paragraph (d)*, *paragraph (e)* shall no longer apply to the claimant.

(*g*) Where for any period of not less than 4 consecutive weeks after the commencement of *section 9* of the *Social Welfare and Pensions Act 2007*, a claimant whose means were calculated in accordance with *paragraph (e)* ceases to be entitled to or in receipt of jobseeker's allowance, *paragraph (d)* shall apply to any subsequent claims.**]**

[1993 s120(3); 1996 s22(1)]

(3) F817**[**Subject to *subsection (3A)*, in this Chapter,**]**, any F818**[**4 days**]** of unemployment, whether consecutive or not, within a period of F819**[**7 consecutive days**]** shall be treated as a week of unemployment and any 2 such weeks not separated by more than 52 weeks shall be treated as one continuous period of unemployment, and references in this Chapter to being continuously unemployed or to continuous unemployment shall be read accordingly.

F820**[**(3A) For the purposes of this section—

(*a*) jobseeker's allowance shall be paid for the payment week in which the last day of unemployment, which forms a week of unemployment, falls,

(*b*) where in any payment week jobseeker's allowance is payable in respect of a week of unemployment—

(i) any day of unemployment which forms part of such week of unemployment, but which does not fall within that payment week, and

(ii) any other day of unemployment occurring in that payment week,

shall not be taken into account in establishing any other week of unemployment, and

F821**[**(*c*) where, in any payment week, jobseeker's allowance is payable in respect of a week of unemployment, the weekly means of that person derived from employment (other than employment as a retained fire fighter) under a contract of service, shall be determined by reference to the number of days worked in that payment week.**]]**

F822**[**(3B) Notwithstanding *subsection (3)*, for the purposes of payment of jobseeker's allowance, in *subsection (3A)*, 'payment week' shall be construed as a 6 day week commencing on the Wednesday of one week and ending on the Tuesday of the following week.**]**

F823**[**(3C) For the purposes of *section 67(8)*, where in any week of unemployment a person is entitled to jobseeker's allowance—

(*a*) in respect of 7 days of unemployment, the number of days of unemployment in respect of which jobseeker's allowance shall be treated as though it were a day in respect of which jobseeker's benefit was paid shall be 6, and

(*b*) in respect of less than 7 days of unemployment, the number of days of unemployment in respect of which jobseeker's allowance shall be treated as though it were a day in respect of which jobseeker's benefit was paid shall be 6, reduced by the number of days in that payment week which are not days which form part of a continuous period of unemployment.**]**

F824**[**(3D) Where, in any applicable week (within the meaning of *Chapter 12AA*)—

(*a*) a person is entitled to jobseeker's allowance in respect of 7 days of unemployment, the person shall be deemed for the purposes of *section 68KF(2)(a)(i)* to have been paid jobseeker's pay-related benefit in respect of 6 days of unemployment, and

(*b*) a person is entitled to jobseeker's allowance in respect of less than 7 days of unemployment, the person shall be deemed for the purposes of *section 68KF(2)(a)(i)* to have been paid jobseeker's pay-related benefit in respect of 6 days of unemployment, less the number of days in that applicable week that do not form part of a continuous period of unemployment.**]**

[1996 s22(1)] (4) For the purposes of this Chapter, a day shall not be treated in relation to any person as a day of unemployment unless on that day, the person—

(*a*) is capable of work,

F825**[**(*b*) is, or by reason of the person's participation in an activity prescribed for the purposes of this subsection and subject to any conditions that may be prescribed, is deemed to be, or is exempted from being required to be, available for employment, and**]**

F826**[**(*c*) is genuinely seeking, but is unable to obtain, suitable employment having regard to the person's age, physique, education, normal occupation, place of residence and F827**[**family circumstances.**]]**

F828**[**(*d*) F829**[**...**]]**

[1993 s120(4)] (5) F830**[**...**]**

[1993 s120(5); 2005 (SW&P) s12(*b*)] (6) Notwithstanding *subsection (3)*, any period of continuous—

(*a*) employment under a F831**[**scheme provided by the Minister and known as Community Employment**]**,

(*b*) employment under a F832**[**scheme provided by the Minister**]** and known as the Rural Social Scheme,

(*c*) F833**[**...**]**

(*d*) F833**[**...**]**

F834**[**(*e*) attendance at an approved course of training,**]**

(*f*) participation in a scheme administered by the Commission of the European Union and known as the European Voluntary Service Initiative,

(*g*) participation in a scheme administered by the Minister and known as the Part-Time Job Incentive Scheme,

(*h*) participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,

(*i*) participation in, employment under or attendance at a prescribed scheme or course, or

(*j*) receipt of or entitlement to pre-retirement allowance,

shall be disregarded in treating, under *subsection (3)*, any 2 continuous periods of unemployment not separated by more than 52 weeks as one continuous period of unemployment.

[1993 s120(6)]

(7) Regulations may make provision as to the days which are or are not to be treated for the purposes of F809**[**jobseeker's allowance**]** as days of unemployment.

[1993 s120(7)]

(8) *Subsection (2)(a)* shall not apply in relation to the payment of F809**[**jobseeker's allowance**]** to a person who ceased, not earlier than 52 weeks before the day in respect of which his or her application for F809**[**jobseeker's allowance**]** is made, to be entitled to F835**[**jobseeker's benefit, jobseeker's benefit (self-employed) or jobseeker's pay-related benefit**]**—

(*a*) by reason of having, by virtue of or *section* F836**[***67, 68H* or *68KF*, or regulations under *section 68KF*, exhausted his or her entitlement to that benefit, or

(*b*) where the person is of or over 65 years of age, by reason of having failed to satisfy the contribution condition in section F837**[***64(1)(b), 68D(1)(b)* or *68KD(1)(b)***]**.

[2004 (MP) s17 & Sch 1; 2005 (SW& P) s26 & Sch 4]

(9) A person shall not be entitled to F809**[**jobseeker's allowance**]** under this section unless he or she is habitually resident in the State F838**[**...**]**.

F839**[**Refusal or failure to attend activation meetings relating to jobseeker's allowance

141A. (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's allowance requesting the person, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*.

(2) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (1)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's allowance payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section* F840**[***142(1A)* or, as the case may be, *section 142A(1A)***]**.

(3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—

(*a*) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information to that person which is intended to improve his or her knowledge of the employment, work experience, education, training and development opportunities available to that person, or

(*b*) attend for or submit to an assessment of that person's education, training or development needs.

(4) Where jobseeker's allowance is paid to a person at the weekly rate set out in *section* F840**[***142(1A)* or, as the case may be, *section 142A(1A)***]** on account of a refusal or failure to comply with the requirement specified in the notice under *subsection (1)* for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

(5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (4)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for receiving jobseeker's allowance for any period of continued refusal or failure commencing on the date specified in the notice under *subsection (4)*, but such period of disqualification shall, subject to *subsection (6)*, not exceed 9 weeks.

(6) Nothing in this section shall prevent the provisions of *subsections (1)* to *(5)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (5)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (1)*, and

(*b*) that person continues, without good cause, to refuse or fail to comply with that requirement.

(7) Where, on the commencement of section 13 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013, jobseeker's allowance is being paid to a person at the weekly rate set out in *section* F840**[***142(1A)* or, as the case may be, *section 142A(1A)***]** for a period of not less than 21 days—

(*a*) a notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*, and

(*b*) *subsections (4)* to *(6)* shall apply to that person where he or she refuses or fails, without good cause, to comply with that requirement at or after the time specified in the notice under *paragraph (a)* of this subsection, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person.**]**

F841**[**Refusal or failure to participate in prescribed schemes, programmes or courses relating to jobseeker's allowance

141B. (1) Where—

(*a*) as a consequence of attendance for or submission to an assessment in accordance with *section 141A(3)(b)*, a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(*b*) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,

the weekly rate of jobseeker's allowance payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *section* F842**[***142(1A)* or, as the case may be, *section 142A(1A)***]**.

(2) Where jobseeker's allowance is paid to a person at the weekly rate set out in *section* F842**[***142(1A)* or, as the case may be, *section 142A(1A)***]** on account of a refusal or failure referred to in *subsection (1)*—

(*a*) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or

(*b*) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

(3) Where a person refuses or fails, without good cause, to—

(*a*) comply with the requirement specified in the notice under *subsection (2)(a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(*b*) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

that person shall be disqualified for receiving jobseeker's allowance for any period of such refusal or failure commencing on—

(i) the date specified in the notice under *subsection (2)(a)*, or

(ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, but such period of disqualification shall, subject to *subsection (4)*, not exceed 9 weeks.

(4) Nothing in this section shall prevent the provisions of *subsections (1)* to *(3)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (3)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (2)(a)*, or

(*b*) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, and that person continues, without good cause, to refuse or fail to—

(i) comply with the requirement specified in the notice under *paragraph (a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *paragraph (b)*.**]**

F843**[**Giving of notice under *section 141A* or *141B*

141C. A notice under *section 141A* or *141B* shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

Rates of assistance and effect of means on rates.

[1993 s121(1)]

[1995 s16]

142.—(1) Subject to this section and to F844**[***sections* F845**[***142A*, *144***]** and *146*,**]** the rate (in this Chapter referred to as "the scheduled rate") of F846**[**jobseeker's allowance**]** shall be—

(*a*) in the case of a person who—

(i) in any continuous period of unemployment, as read in accordance with *section 141(3)*, has been in receipt of F847**[**jobseeker's benefit, jobseeker's allowance or jobseeker's pay-related benefit**]** in respect of not less than 390 days of unemployment, or

(ii) immediately before the week of unemployment for which F846**[**jobseeker's allowance**]** is claimed, was in receipt of—

(I) one-parent family payment, but has ceased to be entitled to that allowance by virtue of no longer being regarded as a qualified parent within the meaning of *section 172(1)*, or

F848**[**(IA) widow's (non-contributory) pension, widower's (non-contributory) pension or surviving civil partner's (non-contributory) pension, but has ceased to be entitled to that pension by virtue of no longer being regarded as a widow, widower or surviving civil partner within the meaning of *section 162(1)*, or**]**

(II) carer's allowance, but has ceased to be entitled to that allowance by virtue of no longer being regarded as a carer within the meaning of *section 179(1)*,

the weekly rate set out in *column (2)* at *reference 1(a)* in *Part 1* of *Schedule 4*, F849**[**increased by the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this paragraph in respect of more than one person, and increased by the appropriate amount set out in *column (4)* of that Part opposite that reference in respect of each qualified child F850**[**who has not attained the age of 12 years who normally resides with the claimant or beneficiary, or as the case may be, increased by the appropriate amount set out in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary, or**]]**

(*b*) in any other case, the weekly rate set out in *column (2)* at *reference 1(b)* in *Part 1* of *Schedule 4*, increased by—

(i) the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of F851**[**allowance**]** under this subparagraph in respect of more than one person, and

F852**[**(ii) the appropriate amount set out—

(I) in *column (4)* of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(II) in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]**

F853**[**(1A) Subject to this Act and notwithstanding *subsection (1)*, in the case of a person to whom F854**[***subsection (2)* or *(6)* of *section 141A* or *subsection (1)* or *(4)* of *section 141B***]** refers, the scheduled rate of jobseeker's allowance shall be reduced and accordingly shall be the weekly rate as set out in *column (2)* at *reference 1(b)* of *Part 1* of *Schedule 4* which shall be reduced in each week by F855**[**€90**]**, increased by—

(*a*) the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this paragraph in respect of more than one person, and

F856**[**(*b*) the appropriate amount set out—

(i) in *column (4)* of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(ii) in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]]**

[1993 s121(2); 2001 s37(3)(*a*)]

(2) (*a*) Subject to *paragraph (b)*, F846**[**jobseeker's allowance**]** shall be payable where the weekly means of the claimant or beneficiary—

(i) are less than €1, at the scheduled rate,

(ii) are equal to €1, at the scheduled rate reduced by €1, and

(iii) exceed €1, at the scheduled rate, reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1.

(*b*) Where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no F846**[**jobseeker's allowance**]** shall be payable.

[1993 s121(3); 2005 (SW&P) s25 & Sch 3]

(3) Notwithstanding F857**[***subsection (2)(a)(iii)* and *section 142A(a)(iii),***]** where the sole means of a claimant for F846**[**jobseeker's allowance**]**, who is not one of a couple, are assessed under *Rule 1(10)* of *Part 2* of *Schedule 3* and where the rate of F851**[**allowance**]** payable to or in respect of the claimant, as calculated in accordance with *subsection (2)(a)(iii)*, F858**[***section 142A(2)(a)(iii)* or *section 142B(2)(a)(iii)***]** would be a weekly amount which is 10 cent or more, but less than €40, the claimant shall be entitled to payment of F846**[**jobseeker's allowance**]** at the weekly rate of €40.

[1993 s121(4)]

F859**[**(4) In *subsection (3)*, 'couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners of a civil partnership who are living together, or

(*c*) both cohabitants.**]**

[1993 s121(4); 2005 (SW&P) s25 & Sch 3]

(5) F860**[**...**]**

[1993 s121(5); 2001 s37 & Sch F]

(6) F860**[**...**]**

[1993 s121(6); 2001 s37 & Sch F]

(7) F860**[**...**]**

[1993 s121(7)]

F861**[**Rates of assistance — ages 18 and 19 years.

142A.—(1) Notwithstanding *section 142(1)*, in the case of a person who—

(*a*) has attained the age of 18 years and has not attained the age of F862**[**25**]** years,

(*b*) is not a person referred to in *section 142(1)(a)(ii)* (as amended by section 20 of the Social Welfare and Pensions Act 2007), and

(*c*) is not entitled to an increase in respect of a qualified child,

the scheduled rate of jobseeker's allowance shall be the weekly rate set out in *column (2)* at *reference 1(c)* in *Part 1* of *Schedule 4*, (as inserted by section 11(*a*) of the Social Welfare and Pensions Act 2009) increased by the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this subsection in respect of more than one person.

F863**[**(1A) Subject to this Act and notwithstanding *subsection (1)*, in the case of a person to whom F864**[***subsection (2)* or *(6)* of *section 141A* or *subsection (1)* or *(4)* of *section 141B***]** refers, the scheduled rate of jobseeker's allowance shall be reduced and accordingly shall be the weekly rate as set out in *column (2)* at *reference 1(c)* of *Part 1* of *Schedule 4* which shall be reduced in each week by F865**[**€50**]**, increased by the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this subsection in respect of more than one person.**]**

(2) (*a*) In the case of a person referred to in *subsection (1)* F863**[**or *subsection (1A)***]**, and subject to *paragraph (b)*, jobseeker's allowance shall be payable where the weekly means of the claimant or beneficiary—

(i) are less than €1, at the scheduled rate,

(ii) are equal to €1, at the scheduled rate reduced by €1, and

(iii) exceed €1, at the scheduled rate, reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1.

(*b*) Where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no jobseeker's allowance shall be payable.

(3) *Section 144* shall not apply to payments made in accordance with this section.

(4) This section shall not apply in the case of a claim for jobseeker's allowance where—

F866**[**(*a*) the F867**[**period of unemployment**]** commenced on or before 30 December 2009 and where, in the period prior to that date, the claimant was not a person to whom this section applied,**]**

F868**[**(*aa*) the period of unemployment commenced on or after 29 April 2009 and in the period commencing on 29 April 2009 and ending on 29 December 2009 the claimant attained the age of 20 years,**]**

F869**[**(*ab*) the period of unemployment commenced on or before 14 January 2014 and the claimant was a person—

(i) who, on or before that date, attained the age of 22 years and had not attained the age of 25 years, and

(ii) to whom, on or before 14 January 2014, *section 142B* applied,**]**

(*b*) F870**[**...**]**

(*c*) a claimant was in receipt of disability allowance immediately before he or she makes the claim under this section, F871**[**...**]**

(*d*) a claimant has attained the age of 18 years and has not attained the age of F872**[**25**]** years and at any time during the period of 12 months before he or she has so attained the age of 18 years—

(i) he or she was in or was placed in the care of the Executive pursuant to an order of the High Court, or

(ii) he or she was in or was placed in the care of the Executive—

(I) pursuant to an order of the District Court or the Circuit Court on appeal from the District Court made under Part III, IV, IVA, (inserted by section 16 of the Children Act 2001) or VI of the Child Care Act 1991,

(II) under a voluntary care arrangement pursuant to section 4 of the Child Care Act 1991, or

(III) under an accommodation arrangement pursuant to section 5 of the F873**[**Child Care Act 1991, or**]]**

F874**[**(*e*) a claimant is in receipt, in his or her own right, of—

(i) rent supplement payable in accordance with *section 198(3)*,

(ii) housing assistance, in accordance with Part 4 of the Housing (Miscellaneous Provisions) Act 2014, or

(iii) social housing support within the meaning of the Housing (Miscellaneous Provisions) Act 2009.**]**

F878[Rates of assistance — ages 22 to 24 years.

142B.— F879[...]]

Regulations.

[1996 s22(3)]

143.—Regulations may entitle a person to F880[jobseeker's allowance] in respect of a day of unemployment and the amount of F880[jobseeker's allowance] so payable for any such day shall be one-sixth of the appropriate weekly rate.

Total amount payable to a couple.

[1993 s122(1); 1999 s32(1)(*a*)]

144.—(1) In the case of a couple, where each of the couple is entitled to F881[jobseeker's allowance] or pre-retirement allowance, the total amount payable to them under this Chapter shall not exceed the amount which would be payable if only one of them was entitled to be paid F881[jobseeker's allowance] or pre-retirement allowance, as the case may be, (including any increases thereof, where appropriate) and each of them shall be entitled to be paid one-half of the amount (including any increases thereof, where appropriate) which would be payable to him or her if only one of them were in receipt of F881[jobseeker's allowance] or pre-retirement allowance as the case may be.

(2) (*a*) In this subsection "relevant benefit or pension" means F882[illness benefit], F883[jobseeker's benefit], F884[jobseeker's benefit (self-employed),] injury benefit, disablement pension, F885[State pension (contributory)], F886[State pension (non-contributory)], F887[State pension (transition)] or invalidity pension.

[1993 s122(4); 1999 s32(1)(*b*)]

(*b*) Where one of a couple is entitled to a relevant benefit or pension and the other is entitled to F881[jobseeker's allowance], the total of the amount payable to them by way of the relevant benefit or pension, as the case may be, and F881[jobseeker's allowance] (in this subsection referred to as "the relevant amount"), shall not exceed the total amount of the relevant benefit or pension, as the case may be, (including any increases thereof, where appropriate), or the total amount of F881[jobseeker's allowance] (including any increases thereof, where appropriate), whichever is the greater (in this subsection referred to as "the greater amount"), that would be payable if only one of the couple were in receipt of the relevant benefit or pension or F881[jobseeker's allowance], as the case may be, and, if the relevant amount would but for this subsection exceed the greater amount, the amount of F881[jobseeker's allowance] payable to the spouse F888[, civil partner or cohabitant] who is entitled to F881[jobseeker's allowance] shall be reduced by the amount of the excess.

F889[(*c*) Notwithstanding any other provision in this Chapter, where one of a couple is entitled to jobseeker's pay-related benefit and the other is entitled to jobseeker's allowance, the total of the amount payable to them by way of jobseeker's pay-related benefit and jobseeker's allowance combined shall not be less than the total amount of jobseeker's allowance (including any increases thereof, where appropriate) that would be payable if only one of the couple were in receipt of a payment in respect of jobseeker's allowance.

(*d*) Where means other than jobseeker's pay-related benefit are assessed for the purposes of this Chapter, *paragraph (c)* shall not apply in respect of such other means.]

[1995 s16(3)(*a*)] (3) In this section—

[1993 s122(5)] F890['couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners of the same civil partnership who are living together, or

(*c*) F891[both cohabitants;]]

[1993 s122(6)] "spouse" means each person of a couple in relation to the other.

F892[(3A) In this section—

(*a*) a reference to a civil partner is a reference to each civil partner of a couple in relation to the other, and

(*b*) a reference to a cohabitant is a reference to each cohabitant in relation to the other.**]**

F894**[**(4) For the purposes of this section, a reference to 'jobseeker's allowance' shall be read as including a reference to pre-retirement allowance.**]**

[1993 s122(7)] (4) For the purposes of this section, a reference to "F881**[**jobseeker's allowance**]**" shall be read as including a reference to pre-retirement allowance.

[1994 s27] (5) F895**[**...**]**

Certain claims.

[1993 s123(1)] **145.**—(1) A person who, on or after 9 May 1989, claims or has claimed, in respect of a period before 7 June 1989, F896**[**jobseeker's allowance**]** of an amount to which the person would not be entitled if *section 144* were applicable shall be entitled to be paid that F897**[**allowance**]** only in accordance with *section 144*.

[1993 s123(2)] (2) (*a*) A person who has not, before 9 May 1989, specifically claimed, in respect of a period before 7 June 1989, any additional amount for F896**[**jobseeker's allowance**]** being an amount to which the person would not be entitled if *section 144* were applicable shall not be entitled to be paid the additional amount.

(*b*) In *paragraph (a)* "claimed" means claimed in writing from the Minister or claimed in proceedings instituted against the Minister in any court.

[1993 s123(3)] (3) An amount properly paid to any person before 7 June 1989 by way of F896**[**jobseeker's allowance**]** which as a result of the Social Welfare (No. 2) Act 1989 would be recoverable by the Minister shall not be so recoverable.

F898**[**Amount of increases payable in respect of qualified child in certain cases.**]**

F898**[146.**—Any increase of jobseeker's allowance payable under *section 142(1)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse F899**[**, civil partner or cohabitant**]** of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F899**[**, civil partner or cohabitant**]** of the claimant or beneficiary—

[1993 s124; 1997 s28(4) & Sch F]

(*a*) is not a qualified adult, or

(*b*) is a spouse F899**[**, civil partner or cohabitant**]** referred to in *section 141(2)(d)*,

and *section 142(1)* shall be read and have effect accordingly.**]**

Disqualifications.

[1993 s125(1); 2005 (SW&P) s13(*b*)] **147.**—(1) A person shall be disqualified for receiving F900**[**jobseeker's allowance**]** while he or she is—

(*a*) an inmate of an institution maintained wholly or partly out of public moneys or by a local authority,

(*b*) employed during any week under a F901**[**scheme provided by the Minister and known as Community Employment**]**, or

(*c*) employed during any week under a F902**[**scheme provided by the Minister**]** and known as the Rural Social Scheme.

[1993 s125(3)] (2) A person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop, farm or other premises or place at which he or she was employed shall be disqualified for receiving F900**[**jobseeker's allowance**]** so long as the stoppage of work continues, except in the case where the person has, during the stoppage of work, become bona fide employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation but this subsection shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

[1993 s125(4)] (3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments of the same premises or at the same place, each of those departments, for the purposes of *subsection (2)*, is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be.

[1993 s125(5)] (4) A person shall be disqualified for receiving F900**[**jobseeker's allowance**]** for the period that may be determined by a deciding officer, but in any case not exceeding 9 weeks, where the person—

(*a*) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,

F903**[**(*b*) has refused an offer of suitable employment,**]**

(*c*) F904**[**...**]**

(*d*) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure or neglect, as the case may be, occurred.

F905**[**(4A) F906**[**...**]]**

[1993 s125(6)] (5) For the purpose of this section, employment is not deemed to be suitable employment in the case of any person where it is employment in a situation vacant in consequence of a stoppage of work due to a trade dispute.

[1993 s125(7)] F907**[**(6) Jobseeker's allowance shall not be payable in respect of the same day or days as any of the following benefits:

(*a*) jobseeker's benefit;

(*b*) jobseeker's benefit (self-employed);

(*c*) jobseeker's pay-related benefit.**]**

Disqualifications —attending a course of study.

148.—(1) A person shall not be entitled to receive F908**[**jobseeker's allowance**]** while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

[1993 s126(1)]

(2) In this section—

[1993 s126(2); 2005 (SW&P) s26 & Sch 4]

"academic year" means a period in which a course of study begins in one year and finishes in the following year and includes term vacations;

"a course of study" means F909**[**...**]** a full-time day course of study, instruction or training F910**[**which may take place over more than one academic year**]** at an institution of education;

"institution of education" means—

(*a*) a school,

(*b*) F911**[**...**]**

(*c*) F911**[**...**]**

F912**[**(*d*) a designated institution of higher education within the meaning of the Higher Education Authority Act 2022 that falls under paragraph (*a*) of section 53(1) of that Act,**]**

(*e*) F913**[**...**]**

(*f*) F911**[**...**]**

(*g*) F911**[**...**]**

F912**[**(*h*) any institution which is not an institution for the purposes of *paragraph (a)* or *(d)* and which is an 'approved institution' within the meaning of the Student Support Act 2011 and falls under paragraph (*d*), (*e*), (*f*) or (*g*) of section 7(1) of that Act, or**]**

(*i*) any other institution that may be prescribed.

[1993 s126(3)] (3) For the purposes of this section, a person shall be regarded, subject to regulations made under *subsection (1)*, as attending a course of study—

(*a*) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education and Science, whichever is the later,

(*b*) for the duration of an academic year, or

(*c*) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.

F914**[**Entitlement to jobseeker's allowance in certain circumstances

148A.F915**[**(1) This section applies—

(*a*) to a person who, during the period for which jobseeker's allowance is being claimed under this section—

(i) is not entitled to one-parent family payment, and

(ii) would be entitled to one-parent family payment but for the fact that the youngest child has attained the age specified in *paragraph (b)* of the definition of 'relevant age' in *section 172(1)*,

and

(*b*) where the youngest child, referred to in *paragraph (a)(ii)*, has not attained the age of 14 years.**]**

(2) Subject to this section, a person to whom this section applies shall be entitled to jobseeker's allowance in respect of any week of unemployment, as construed in accordance with *subsection (4)(b)*, where that person makes a declaration in such manner as may be prescribed that he or she—

(*a*) is the parent, step-parent, adoptive parent or legal guardian of at least one child who has not attained the age of 14 years and who normally resides, in accordance with Article 128 of the Social Welfare (Consolidated Claims, Payments and Control) Regulations 2007 (S.I. No. 142 of 2007), with that person, and

(*b*) is not a cohabitant.

(3) Without prejudice to the generality of *subsection (2)*, for the purposes of that subsection a person may make a declaration by means of an electronic communication, in such manner as may be prescribed.

(4) In the case of a person to whom this section applies, *Chapter 2* of *Part 3* shall be read as if—

(*a*) *sections 141(1)(b)*, *141(1A)*, *141(2)(a)*, *141(3)*, *141(3A)*, *141(3B)*, *141(4)(b)*, *141(4)(c)*, *141(8)*, *147(4)* and *148* do not apply,

(*b*) each period of 7 consecutive days were treated as a week of unemployment and any 2 such weeks not separated by more than 52 weeks shall be treated as one continuous period of unemployment and references in *Chapter 2* of *Part 3* to a week of unemployment, to being continuously unemployed or to continuous unemployment shall be read accordingly, and

(*c*) the reference to a day or days of unemployment in *sections 141(3C)*, *141(4)*, *141(7)* and *143* were to any day or days in a week of unemployment as construed in accordance with *paragraph (b)*.

(5) F916**[**...**]]**

CHAPTER 3

Pre-Retirement Allowance

Entitlement to allowance.

[1998 s18]

149.—(1) Subject to this Act, an allowance (in this Chapter referred to as "pre-retirement allowance") shall be payable in respect of any period of retirement to a person—

(*a*) who has attained the age specified by regulations but has not attained pensionable age,

(*b*) whose weekly means, subject to *subsection (4)*, do not exceed the amount of pre-retirement allowance (including any increases of that allowance) that would be payable to the person under this Chapter if that person had no means, and

(*c*) (i) who has been in receipt of F917**[**jobseeker's benefit**]** or F918**[**jobseeker's allowance**]** in respect of not less than 390 days of unemployment in any continuous period of unemployment in the immediately preceding period as read in accordance with *section 141(3)*,

(ii) being a separated spouse, has not engaged in remunerative employment or self-employment at any time in the preceding period that may be prescribed, or

F919**[**(ii*a*) being a civil partner who is not living with the other civil partner of the civil partnership and who has not engaged in remunerative employment or self-employment at any time in the preceding period that may be prescribed, or**]**

(iii) immediately before the week in respect of which pre-retirement allowance is claimed, was in receipt of—

(I) one-parent family payment, but has ceased to be entitled to that payment by virtue of no longer being regarded as a qualified parent within the meaning of *section 172(1)*, or

(II) carer's allowance, but has ceased to be entitled to that allowance, by virtue of no longer being regarded as a carer within the meaning of *section 179(1)*.

[1998 s18]

(2) (*a*) For the purposes of *subsection (1)(c)(ii)* and subject to *section 3(10)* a person who is separated from his or her spouse, shall continue to be regarded as a separated spouse where the marriage has been dissolved, being a dissolution that is recognised as valid in the State.

F920**[**(*aa*) For the purposes of *subsection (1)(c)(iia)* and subject to *section 3(10)*, a civil partner who is not living with his or her civil partner shall continue to be regarded as such where the civil partnership has been dissolved, being a dissolution that is recognised as valid in the State.**]**

F921**[**(*b*) Pre-retirement allowance shall, subject to this Chapter, continue to be payable to a person to whom *subsection (1)(c)(ii)* or *subsection (1)(c)(iia)* applies, unless that person marries, remarries, enters into a civil partnership or a new civil partnership or is a cohabitant.**]**

[1998 s18; 2005 (SW&P) s25 & Sch 3]

(3) (*a*) In this Chapter "weekly means" shall, subject to *paragraph (b)* and *Rule 1(1)* or *(7)* as the case may be of *Part 2* of *Schedule 3*, be the yearly means divided by 52 and means shall be calculated in accordance with the Rules contained in *Part 2* of *Schedule 3*.

(*b*) The amount calculated in accordance with *paragraph (a)* shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

F922**[**(3A) Where the spouse F923**[**, civil partner or cohabitant**]** of a claimant for pre-retirement allowance is a spouse F923**[**, civil partner or cohabitant**]** referred to in *Part 6*, and is in receipt of a payment under *Part 6*, the means of the claimant shall be taken to be one-half the means.**]**

[1998 s18]

F924**[**(4) Subject to *subsection (4A)*, where the spouse F923**[**, civil partner or cohabitant**]** of a claimant for pre-retirement allowance is a spouse F923**[**, civil partner or cohabitant**]** referred to in any of *subparagraphs (iii)* to *(vii)* of *section 2(2)(a)*, the means of the claimant shall be taken to be one-half the means.**]**

F925**[**(4A) Notwithstanding *subsection (4)*, where, in the 4 weeks immediately before the commencement of section 9 of the Social Welfare and Pensions Act 2007 a person was entitled to or in receipt of pre-retirement allowance in respect of any day of retirement and the spouse of the claimant for pre-retirement allowance is not the claimant's qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means or the means calculated in accordance with *subsection (4)*, whichever is the more favourable.

(4B) Where the means of a claimant are calculated at any time in accordance with *subsection (4A)* and are subsequently calculated in accordance with *subsection (4)*, *subsection (4A)* shall no longer apply to the claimant.

(4C) Where for any period of not less than 4 consecutive weeks after the commencement of section 9 of the Social Welfare and Pensions Act 2007, a claimant whose means were calculated in accordance with *subsection (4A)* ceases to be entitled to or in receipt of pre-retirement allowance, *subsection (4)* shall apply to any subsequent claims.**]**

[2002 (MP) s6(2)]

(5) For the purposes of F926**[***subsections (6)* and *(8)***]**, any 2 periods of retirement not separated by more than 52 weeks shall be treated as one continuous period of retirement.

[2002 (MP) s6(2)]

(6) *Subsection (1)(c)* shall not apply in the case of a claim to pre-retirement allowance made by a person in respect of a period of retirement which is a continuous period of retirement as read in accordance with *subsection (5)*.

F927**[**(7) Notwithstanding the provisions of this Chapter and subject to F928**[***subsections (8)* and *(9)***]**, pre-retirement allowance shall not be payable to a person in respect of any period of retirement which begins on or after such date as may be prescribed.

(8) *Subsection (7)* shall not apply where a continuous period of retirement, as read in accordance with *subsection (5)*, began before the date prescribed for the purposes of *subsection (7)*.**]**

F929**[**(9) *Subsection (7)* shall not apply to a person who—

(*a*) was in receipt of carer's allowance immediately before the date prescribed for the purposes of *subsection (7)*, and

(*b*) was in receipt of pre-retirement allowance immediately before receiving carer's allowance.**]**

Rate of allowance (including increases for qualified adult and qualified children).

[1998 s18]

150.—(1) Subject to this section and *section 144*, the rate of pre-retirement allowance (in this Chapter referred to as "the scheduled rate") shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4* increased by—

(*a*) the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled to an increase under this paragraph in respect of more than one person, and

(*b*) the appropriate amount set out in *column (4)* of that Part in respect of each qualified child who normally resides with the claimant or beneficiary.

[1998 s18; 2001 s37 & Sch F]

(2) (*a*) Subject to *paragraph (b)*, pre-retirement allowance shall be payable where the weekly means of the claimant or beneficiary—

(i) are less than €1, at the scheduled rate,

(ii) are equal to €1, at the scheduled rate reduced by €1, and

(iii) exceed €1, at the scheduled rate reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1.

(*b*) Where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no pre-retirement allowance shall be payable.

[1998 s18]

F931**[**(3) Any increase of pre-retirement allowance payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse F932**[**, civil partner or cohabitant**]** of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F932**[**, civil partner or cohabitant**]** of the claimant or beneficiary—

(*a*) is not a qualified adult, or

(*b*) is a spouse F932**[**, civil partner or cohabitant**]** referred to in *section 149(4)*,

and *subsection (1)(b)* shall be read and have effect accordingly.**]**

Regulations.
[1998 s18]

151.—The Minister may make regulations for the purpose of giving effect to this Chapter and those regulations may, in particular and without prejudice to the generality of the foregoing—

(*a*) specify the age for the purposes of *section 149(1)(a)*,

(*b*) specify the periods which shall be regarded as periods of retirement for the purposes of this Chapter,

(*c*) specify the circumstances in which a person is to be regarded as a separated spouse for the purposes of F933**[***section 149(1)(c)(ii)*,**]**

F934**[**(*ca*) specify the circumstances in which a person is to be regarded as a civil partner where he or she is not living with the other civil partner of the civil partnership for the purposes of *section 149(1)(c)(iia)*, and**]**

(*d*) vary the weekly rate of pre-retirement allowance under *section 150*, but any such variation shall not reduce the weekly rates applicable immediately before the commencement of the regulations.

CHAPTER 4

State Pension (Non-Contributory)

(formerly Old Age (Non-Contributory) Pension)

Interpretation.
[1993 s132]

152.—In this Chapter—

F935**[**'civil partner' includes a civil partner whose civil partnership has been dissolved, being a dissolution that is recognised as valid in the State;**]**

F936**[**'spouse' includes a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State;**]**

[2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3]

"weekly means" shall, subject to *Rule 1(1)* of *Part 3* of *Schedule 3*, be the yearly means divided by 52.

F937**[**Entitlement to pension.

153.—Subject to this Act, a person shall be entitled to State pension (non-contributory) where—

(*a*) the person has attained pensionable age,

(*b*) the means of the person as calculated in accordance with the Rules contained in *Part 3* of *Schedule 3* do not exceed the appropriate highest amount of means at which pension may be paid to that person in accordance with *section 156*, and

(*c*) the person is habitually resident in the State F938**[**...**]**.**]**

Statutory conditions.

154.—F939**[**...**]**

[1993 s134; 2004 (MP) s17 & Sch 1]

Special conditions for receipt of pension.

155.—F940**[**...**]**

[1993 s135; 1996 s19, 27 & Sch E, G]

F941**[**Rate of pension and increase for qualified child.

156.—F942**[**(1) Subject to *section 159*, the rate (in this Chapter referred to as 'the scheduled rate') of State pension (non-contributory) shall be the weekly rate set out in *column (2)* at *reference 4* in *Part 1* of *Schedule 4* increased by the appropriate amount set out—

(*a*) in *column (4)* of *Part 1* of F943**[***Schedule 4***]** in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(*b*) in *column (5)* of *Part 1* of F943**[***Schedule 4***]** in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]**

(2) (*a*) The pension shall be payable where the weekly means of the claimant or beneficiary—

(i) do not exceed F944**[**€30.00**]**, at the scheduled rate, and

(ii) subject to *paragraph (b)*, exceed F944**[**€30.00**]**, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed F944**[**€30.00**]**, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.**]**

Increases (including increase for one of a couple).

157.—(1) Subject to *subsection (2)* and *section 159*, the weekly rate of F945**[**State pension (non-contributory)**]** payable in accordance with *section 156* shall be increased—

[1993 s137]

(*a*) by the amount calculated in accordance with *Part 2* of *Schedule 4* where the beneficiary is living with, or is wholly or mainly maintaining, his or her spouse F946**[**, civil partner or cohabitant**]**, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this paragraph in respect of more than one person,

(*b*) by the amount set out in *column (6)* of *Part 1 of Schedule 4* where the beneficiary is living alone,

(*c*) by the amount set out in *column (7)* of *Part 1* of *Schedule 4* where the beneficiary has attained the age of 80 years, and

(*d*) by the amount set out in *column (8)* of *Part 1* of *Schedule 4* where the beneficiary is ordinarily resident on an island.

[2001 s24(2)(*b*)]

F947**[**(2) An increase under *subsection (1)(a)* shall not be payable where the spouse F946**[**, civil partner or cohabitant**]** is—

(*a*) in receipt of any benefit, pension, assistance or allowance under *Part 2* or this Part, or

(*b*) entitled to or in receipt of an allowance in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or

(*c*) entitled to or in receipt of an allowance in respect of participation in a scheme administered by the Minister and known as—

(i) Back to Education Allowance, or

(ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

(iv) Part-Time Job Incentive.**]**

F948**[**(3) The amount of the increase of pension referred to in *subsection (1)(a)*, in respect of any claim for State pension (non-contributory) made after 24 September 2007, shall be paid—

(*a*) directly to the spouse F946**[**, civil partner or cohabitant**]** concerned, or

(*b*) to such other person as may be nominated by the spouse F946**[**, civil partner or cohabitant**]** for the purpose of receiving the increase of pension referred to in *subsection (1)(a)* on behalf of the spouse F946**[**, civil partner or cohabitant**]**.**]**

F948**[**(4) Where a beneficiary ceases to be entitled to State pension (non-contributory) the payment to a spouse F946**[**, civil partner or cohabitant**]** of the increase of pension referred to in *subsection (1)(a)* shall also cease.**]**

Amount of increases payable in respect of qualified child normally resident with beneficiary.

[1993 s138; 1999 s17(2) & Sch D]

158.—Subject to *section 159*, the increase payable under *section 156(1)* in respect of a qualified child who normally resides with the beneficiary and the spouse F949**[**, civil partner or cohabitant**]** of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F949**[**, civil partner or cohabitant**]** of the beneficiary is entitled to any benefit, assistance, allowance (other than supplementary welfare allowance) or any other pension under this Act.

F950**[**Rate of pension for persons in receipt of other payments.

159.—In the case of a person who is in receipt of blind pension under *Chapter 5* of this Part, F951**[**bereaved partner's (non-contributory) pension**]** under *Chapter 6* of this Part, one-parent family payment under *Chapter 7* of this Part, a payment referred to in *paragraph (b)* or *(c)* of the definition of 'relevant payment' in *section 178* F952**[**, disability allowance under *Chapter 10* of this Part**]** or farm assist under *Chapter 11* of this Part, immediately before becoming entitled to State pension (non-contributory), the weekly rate of pension payable shall be the greater of—

(*a*) an amount equal to the rate of blind pension which was payable in accordance with *sections 161B*, *161C* and *161D* immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with *sections 156*, *157* and *158*, or

(*b*) an amount equal to the rate of F951**[**bereaved partner's (non-contributory) pension**]** which was payable in accordance with *section 164* immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with *sections 156*, *157* and *158*, or

(*c*) an amount equal to the rate of one-parent family payment which was payable in accordance with *section 174* immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with *sections 156*, *157* and *158*, or

F953**[**(*ca*) an amount equal to the rate of disability allowance which was payable in accordance with *section 211* immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with *sections 156*, *157* and *158*, or**]**

(*d*) an amount equal to the rate of farm assist which was payable in accordance with *sections 215* and *216* immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with *sections 156*, *157* and *158*.**]**

F954**[** Disqualifications.

160.—(1) Subject to *subsections (2)* and *(3)*, a person in receipt of or entitled to F955**[**bereaved partner's (contributory) pension**]** or F956**[**State pension (contributory)**]** or a person in respect of whom an increase of F956**[**State pension (contributory)**]** is payable by virtue of *section 112(1)* shall be disqualified for receipt of State pension (non-contributory).

(2) Notwithstanding *subsection (1)*, a person may be paid State pension (non-contributory) for any period during which the rate of pension payable would be greater than the rate of F955**[**bereaved partner's (contributory) pension**]** F956**[**State pension (contributory)**]** or the increase thereof, as the case may be, payable.

(3) Notwithstanding *subsection (1)*, in any case where State pension (non-contributory) is so paid, entitlement to F955**[**bereaved partner's (contributory) pension**]** F956**[**State pension (contributory)**]** or the increase thereof, as the case may be, shall continue but the amount of any such pension or increase payable during any such period shall not be paid to or in respect of the person.**]**

F958**[**CHAPTER 5

Blind Pension**]**

F959**[**Interpretation.

161.—In this Chapter—

F960**[**'civil partner' includes a civil partner whose civil partnership has been dissolved, being a dissolution that is recognised as valid in the State;**]**

'spouse' includes a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State;

'weekly means' shall, subject to *Rule 1(1)* of *Part 5* of *Schedule 3*, be the yearly means divided by 52.**]**

F961**[**Entitlement to pension.

161A.—Subject to this Act, a person shall be entitled to pension (in this Act referred to as 'blind pension') where—

(*a*) the person has attained the age of 18 years but has not attained pensionable age,

F962**[**(*b*) the reason for the person's incapacity to perform any insurable employment or insurable self-employment for which eyesight is essential or to continue his or her ordinary occupation is as a direct result of his or her blindness and for no other reason,**]**

F963**[**(*bb*) were it not for this incapacity he or she would be available to work in insurable employment or insurable self-employment,**]**

(*c*) the means of the person as calculated in accordance with the Rules contained in *Part 5* of *Schedule 3* do not exceed the appropriate highest amount of means at which pension may be paid to that person in accordance with *section 161B*, and

(*d*) the person is habitually resident in the State F964**[**...**]**.**]**

F965**[**Rate of pension.

161B.—F966**[**(1) The rate (in this Chapter referred to as 'the scheduled rate') of blind pension shall be the weekly rate set out in *column (2)* at *reference 5* in *Part 1* of *Schedule 4* increased by the appropriate amount set out—

(*a*) in *column (4)* of *Part 1* of F967**[***Schedule 4***]** in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(*b*) in *column (5)* of *Part 1* of F967**[***Schedule 4***]** in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]**

(2) (*a*) The pension shall be payable where the weekly means of the claimant or beneficiary—

(i) do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, exceed €7.60 at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.**]**

F968**[**Increases including increases for one of a couple.

161C.—(1) Subject to *subsection (2)*, the weekly rate of blind pension payable in accordance with *section 161B* shall be increased—

(*a*) by the amount calculated in accordance with *Part 3* of *Schedule 4* where the beneficiary is living with, or is wholly or mainly maintaining, his or her spouse F969**[**, civil partner or cohabitant**]**, where that spouse F969**[**, civil partner or cohabitant**]** has not attained pensionable age, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this paragraph in respect of more than one person,

(*b*) by the amount set out in *column (6)* of *Part 1* of *Schedule 4* where the beneficiary is living alone, and

(*c*) by the amount set out in *column (8)* of *Part 1* of *Schedule 4* where the beneficiary is ordinarily resident on an island.

(2) An increase under *subsection (1)(a)* shall not be payable where the spouse F969**[**, civil partner or cohabitant**]** is—

(*a*) in receipt of any benefit, pension, assistance or allowance under *Part 2* or this Part, or

(*b*) entitled to or in receipt of an allowance in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or

(*c*) entitled to or in receipt of an allowance in respect of participation in a scheme administered by the Minister and known as—

(i) Back to Education Allowance, or

(ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

(iv) Part-Time Job Incentive.**]**

F970**[**Amount of increases payable in respect of a qualified child normally residing with beneficiary.

161D.—The increase payable under *section 161B(1)* in respect of a qualified child who normally resides with the beneficiary and the spouse F971**[**, civil partner or cohabitant**]** of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F971**[**, civil partner or cohabitant**]** of the beneficiary is entitled to any benefit, assistance, allowance (other than supplementary welfare allowance) or any other pension under this Act.**]**

F972[Disqualifications.

161E.—(1) Subject to *subsections (2)* and *(3)*, a person in receipt of or entitled to F973[bereaved partner's (contributory) pension] or a person in respect of whom an increase of F974[State pension (contributory)] is payable by virtue of *section 112(1)* shall be disqualified for receipt of blind pension.

(2) Notwithstanding *subsection (1)*, a person may be paid blind pension for any period during which the rate of pension payable would be greater than the rate of F975[bereaved partner's (contributory) pension] or an increase of F974[State pension (contributory)] in respect of a qualified adult, as the case may be, payable.

(3) Notwithstanding *subsection (1)*, in any case where blind pension is so paid, entitlement to F976[bereaved partner's (contributory) pension] or an increase of F974[State pension (contributory)] in respect of a qualified adult, as the case may be, shall continue but the amount of any such pension or increase payable during any such period shall not be paid to or in respect of the person.

(4) A blind person in respect of whom a pension is payable under this Chapter shall not be a qualified child for the purposes of this Act.]

F977[CHAPTER 5A

Blind Welfare Allowance]

F978[Interpretation.

161F.— ...]

F979[Entitlement to payment.

161G.— ...]

F981[Rate of blind welfare allowance.

161H.— ...]

F982[Increases for a qualified child.

161I.— ...]

F983[Calculation of means—couples.

161J.— ...]

F984[Payment while in an institution.

161K.— ...]

F985[Disqualification.

161L.— ...]

CHAPTER 6

Bereaved Partner's (Non-Contributory) Pension and Guardian's Payment (Non-Contributory)

(formerly Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension and Orphan's (Non-Contributory) Pension)

Interpretation.

[1993 s142(1)]

162.—F986[(1) In this Chapter, save where the context otherwise requires—

'bereaved partner' has the meaning given to it in *section 123*;

'civil partner' has the meaning given to it in *section 123*;

'deceased partner' has the meaning given to it in *section 123*;

'pension' means a bereaved partner's (non-contributory) pension;]

[2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3]

F986**[**'weekly means' shall, subject to *Rule 1(1)* of *Part 5* of *Schedule 3*, be the yearly means divided by 52;

'widow' has the meaning given to it in *section 123*;

'widower' has the meaning given to it in section 123.**]**

[1993 s142(2); 2005 (SW&P) s25 & Sch 3]

(2) For the purposes of this Chapter—

(*a*) means shall be calculated in accordance with the Rules contained in F987**[***Part 5***]** of *Schedule 3*, F988**[**...**]**

F989**[**(*aa*) a bereaved partner who—

(i) has married or remarried,

(ii) has entered into a civil partnership or entered into a new civil partnership, or

(iii) becomes a qualified cohabitant or again becomes a qualified cohabitant,

shall not be regarded as the bereaved partner of his or her former spouse, civil partner or qualified cohabitant, as the case may be.**]**

(*b*) F990**[**...**]**

F991**[**(*c*) F990**[**...**]]**

Entitlement to pension.

F992**[163.**—(1) Subject to this Act, a pension shall be payable to a bereaved partner who has not attained pensionable age.**]**

[1993 s143(1); 1997 s19]

F992**[**(2) A pension shall cease as and from—

[1993 s143(3); 1997 s19]

(*a*) the date of marriage or remarriage of the beneficiary,

(*b*) the date of entry by the beneficiary into a civil partnership or a new civil partnership, or

(*c*) the date on which the beneficiary becomes a qualified cohabitant or again becomes a qualified cohabitant.**]**

[2004 (MP) s17 & Sch 1]

F992**[**(3) A person shall not be entitled to a pension under this section unless he or she is habitually resident in the State.

(4) A person whose claim is based on being a surviving qualified cohabitant shall be entitled to a pension under this section on the death, on or after the passing of the Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025, of his or her qualified cohabitant.**]**

Rate of pension.

164.—(1) The rate (in this Chapter referred to as "the scheduled rate") of pension shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4*.

[1993 s144(1); 1997 s19]

(2) (*a*) A pension shall be payable—

[1993 s144(2); 2001 s37(1)]

(i) where the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, where the weekly means of the claimant or beneficiary exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.

Increases.

[1993 s145; 2001 s15(1)(*j*)]

165.—F993[...]

F994[Disqualification.]

[1993 s146; 1997 s19]

F994[**166.** A bereaved partner shall be disqualified for receiving a pension if and so long as he or she is a cohabitant.]

Avoidance of double pension.

[1993 s147; 1997 s19]

F995[**167.** Where a bereaved partner would, but for this section, be entitled to both a bereaved partner's (contributory) pension and a pension under this Chapter, the latter pension shall not be payable except insofar as is provided by regulations under section 247.]

F996[Avoidance of double pensions in relation to surviving civil partner's (contributory) pension.

167A. F997[...]]

Entitlement to orphan's (non-contributory) pension.

[1993 s148(1)]

168.—(1) Subject to this Act, F998[a guardian's payment (non-contributory)] shall be payable in respect of an orphan.

(2) Not more than one F999[payment] shall be payable in respect of any one orphan.

[1993 s148(2)]

(3) A F999[payment] shall not be payable in respect of an orphan in respect of whom an increase under *section 127(1)* or *174(1)* is claimable.

[1993 s148(3)]

[2003 (MP) s9(1)(*b*)]

F1000[(4) Guardian's payment (non-contributory) shall not be payable for any period during which a payment is made in respect of a child under Part VI of the Child Care Act 1991 and regulations made thereunder.]

[2004 (MP) s17 & Sch 1]

(5) A person shall not be entitled to a F999[payment] under this section unless he or she is habitually resident in the State F1001[...].

Rate of pension.

[1993 s149(1)]

169.—(1) The weekly rate (in this Chapter referred to as "the scheduled rate") of F1002[guardian's payment (non-contributory)] shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4*.

[1993 s149(2); 2001 s37(1)]

(2) (*a*) F1003[A guardian's payment (non-contributory)] shall be payable where—

(i) the weekly means of the F1004[orphan] do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, those weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the F1005[payment] would be payable is less than €2.50, the F1005[payment] shall not be payable.

Civil proceedings.

[1993 s150; 1997 s20(3)]

170.—(1) Where, in any civil proceedings in any court, it is shown to the satisfaction of the court that pursuant to a claim of or on behalf of a person a pension was allowed or awarded or that the amount of a pension payable to or in respect of a person was varied and that the pension as so allowed or awarded or as so varied was at any time in course of payment to the person to whom the pension was payable, that person shall, in each case, be presumed, unless the contrary is shown, to have been in receipt of a pension of the amount so allowed or awarded or as so varied, as the case may be, from the date on which the pension of the amount so allowed or awarded or as so varied, as the case may be, became payable

until the date, if any, on which the amount of the pension is varied or further varied, as the case may be, or the date on which the pension ceases to be payable, whether by reason of the death of the person or otherwise, whichever should first occur.

[1997 s20(3)] (2) In this section "pension" means a widow's (non-contributory) pension, a widower's (non-contributory) pension F1006**[**, a surviving civil partner's (non-contributory) pension**]** or F1007**[**a guardian's payment (non-contributory)**]**, as the case may require.

Payment of pension.

[1993 S151(1)] **171.**—(1) Subject to this section, F1008**[**guardian's payment (non-contributory)**]** shall be paid to the guardian of the orphan in respect of whom that F1009**[**payment**]** is payable.

[2005 (SW&P) s19(*b*)] (2) In this Chapter "guardian" means the person in whose care the orphan normally resides.

[1993 s151(2); 2005 (SW&P) s19(*b*)] (3) The Minister may, where he or she thinks fit, direct that a payment under this Chapter, payable to the guardian of an orphan, be paid to some other person for the benefit of the orphan or, subject to the conditions and in the circumstances that may be prescribed, directly to an orphan who has attained the age of 18 years where that orphan is not normally residing with a guardian.

CHAPTER 7

One-Parent Family Payment

Interpretation.

[1996 s17(1)] **172.**—(1) In this Chapter—

F1010**[**'qualified parent' means, subject to regulations under *section 177*—

(*a*) a widow,

(*b*) a widower,

(*c*) a separated spouse,

(*d*) an unmarried person, F1011**[**...**]**

(*e*) a person whose spouse F1012**[**or civil partner**]** has been committed in custody to a prison or place of detention for not less than F1013**[**6 months,**]**

F1014**[**(*f*) a surviving civil partner,

(*g*) a civil partner who is not living with the other civil partner of the civil partnership, or

(*h*) a person who is not a party to a F1013**[**civil partnership,**]]**

who is the parent, step-parent, adoptive parent or legal guardian of at least one F1015**[**relevant child**]**, who normally resides with that person;**]**

F1016**[**'relevant age' means—

F1017**[**(*a)* 16 years where—

(i) the person in respect of whom the claim for one-parent family payment is being made is qualified for—

(I) a blind pension under *Chapter 5* of *Part 3*, or

(II) a carer's allowance under *Chapter 8* of *Part 3*, including a payment under *section 186A*, or

(ii) a payment under *Chapter 8A* of *Part 3* is being made in respect of a child,

and**]**

F1018**[**(*b*) in any other case—

(i) 12 years in respect of any claim for one-parent family payment relating to any day during the period beginning on 3 May 2012 and expiring on 3 July 2013,

(ii) 10 years in respect of any claim for one-parent family payment relating to any day during the period beginning on 4 July 2013 and expiring on 2 July 2014, and

(iii) 7 years in respect of any claim for one-parent family payment relating to any day occurring on or after 3 July 2014;**]]**

F1019**[**'relevant child' means a person who—

(*a*) is ordinarily resident in the State,

(*b*) is not detained in a children detention school, and

F1020**[**(*c*) has not attained the relevant age;**]**

'relevant date' means the date of death of—

(*a*) the spouse of the surviving spouse,

(*b*) the cohabitant of the surviving cohabitant, or

(*c*) the civil partner of the surviving civil partner;**]**

[2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3]

"weekly means" means, subject to *Rule 1(1)* and *(4)* of F1021**[***Part 5***]** of *Schedule 3*, the yearly means divided by 52.

(2) For the purposes of this Chapter—

[1996 s17(1); 2005 (SW&P) s25 & Sch 3]

(*a*) means shall be calculated in accordance with the Rules contained in F1021**[***Part 5***]** of *Schedule 3*,

F1022**[**(*b*) a widow who has remarried or entered into a civil partnership shall not be regarded as the widow of her former spouse and a widower who has remarried or entered into a civil partnership shall not be regarded as the widower of his former spouse,**]**

F1023**[**(*ba*) a surviving civil partner who has entered into a new civil partnership or who marries shall not be regarded as the surviving civil partner of his or her former civil partner, and**]**

[1996 s20(1)]

F1024**[**(*c*) a reference to a qualified parent shall include a reference to a person who would otherwise be a qualified parent but for the fact that—

(i) the person's marriage has been dissolved, being a dissolution that is recognised as valid in the State, or

(ii) the person's civil partnership has been dissolved, being a dissolution that is recognised as valid in the State.**]**

F1025**[**Qualified child for purposes of one-parent family payment.

172A.— F1026**[**...**]]**

Entitlement to payment.

[1996 s17(1)]

173.—F1027**[**(1) Subject to this Act and to regulations made under this Act, a payment (in this Act referred to as 'one-parent family payment') shall be payable to any of the following persons who has not attained pensionable age:

(*a*) a qualified parent;

(*b*) a person to whom *section 173A* or *173B* applies;

(*c*) a person to whom *section 178A(6)*, *178A(7)* or *178A(8)* applies.**]**

[1996 s17(1)] F1028**[**(2) A one-parent family payment payable to a F1029**[**person**]** shall, subject to this Act, continue to be payable unless the F1029**[**person**]** marries, remarries, enters into a civil partnership or enters into a new civil partnership, and in such a case the one-parent family payment shall cease as and from the date of marriage or remarriage or the date of entry into a civil partnership or new civil partnership, as the case may be.**]**

[1996 s17(1); 1999 s31(*a*)] (3) F1030**[**...**]**

(4) F1030**[**...**]**

[1996 s17(1); 2001 s21(1)] (5) F1030**[**...**]**

[1996 s17(1)] F1031**[**(5A) F1030**[**...**]**

(5B) F1030**[**...**]]**

F1032**[**(5C) F1030**[**...**]]**

[2004 (MP) s17(1) & Sch 1] (6) A one-parent family payment shall not be payable to a F1033**[**person**]** under this Chapter unless the F1033**[**person**]** is habitually resident in the State F1034**[**...**]**.

F1035**[**Entitlement to one-parent family payment where youngest child has attained relevant age.

173A.—(1) This section applies to—

(*a*) a surviving spouse where both spouses of a married couple are, on the relevant date, living together and one of them dies,

(*b*) a surviving cohabitant where both cohabitants are, on the relevant date, cohabiting and one of them dies, and

(*c*) a surviving civil partner where both civil partners of a civil partnership are, on the relevant date, living together and one of them dies,

and where the surviving spouse, surviving cohabitant or surviving civil partner is the parent, step-parent, adoptive parent or legal guardian of at least one child who normally resides with that surviving spouse, surviving cohabitant or surviving civil partner and the youngest child has, on the relevant date, attained the relevant age.

(2) Notwithstanding—

(*a*) that the youngest child has attained the relevant age, and

(*b*) *section 178C*,

one-parent family payment shall be payable to a surviving spouse, surviving cohabitant or surviving civil partner to whom this section applies for the shorter of—

(i) the period commencing on the relevant date and ending on the day that is 2 years after that date, or

(ii) the period commencing on the relevant date and ending on the date that the youngest child attains the age of 18 years.**]**

F1036**[**Entitlement to one-parent family payment in certain circumstances.

173B.—(1) This section applies to—

(*a*) a surviving spouse where both spouses of a married couple are, on the relevant date, living together and one of them dies,

(*b*) a surviving cohabitant where both cohabitants are, on the relevant date, cohabiting and one of them dies, and

(*c*) a surviving civil partner where both civil partners are, on the relevant date, living together and one of them dies,

and where the surviving spouse, surviving cohabitant or surviving civil partner is the parent, step-parent, adoptive parent or legal guardian of at least one relevant child who normally resides with that surviving spouse, surviving cohabitant or surviving civil partner and the youngest relevant child is, on the relevant date, within 2 years of attaining the relevant age.

(2) Notwithstanding *section 178C*, where one-parent family payment is payable to a qualified parent who is a surviving spouse, surviving cohabitant or surviving civil partner to whom this section applies, that payment shall continue to be payable for a period of 2 years commencing on the relevant date and if, during that period, the relevant child attains the relevant age, that payment shall continue to be paid for that period.**]**

Rate of allowance and increases for qualified children.

[1996 s17(1)]

174.—F1037**[**(1) The rate (in this section referred to as 'the scheduled rate') of one-parent family payment shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4* increased by the appropriate amount set out—

(*a*) in *column (4)* of *Part 1* of F1038**[***Schedule 4***]** in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(*b*) in *column (5)* of *Part 1* of F1038**[***Schedule 4***]** in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]**

[1996 s17(1); 2001 s37(1)]

(2) (*a*) A one-parent family payment shall be payable—

(i) where the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, where the weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the one-parent family payment would be payable is less than €2.50, the payment shall not be payable.

[1996 s17(1)]

(3) F1039**[**...**]**

[2001 s15(1)(*k*)]

(4) F1039**[**...**]**

F1040**[** Disqualification.**]**

[1996 s17(1)]

F1040**[175.**—A person referred to in *section 173(1)* shall not, if and so long as that person is a cohabitant, be entitled to and shall be disqualified for receiving payment of one-parent family payment.**]**

F1041**[**Continuation of payment — amendment.**]**

[1996 s17(1)]

F1041**[176.**—Where one-parent family payment is being paid to a person under this Chapter by virtue of that person's spouse or civil partner having been committed in custody to a prison or place of detention for not less than 6 months, one-parent family payment shall continue to be paid for 4 weeks after the release of such spouse or civil partner from the prison or place of detention.**]**

F1042**[**Regulations.**]**

[1996 s17(1)]

F1042**[177.**—The Minister shall make regulations in relation to one-parent family payment and the regulations may, in particular and without prejudice to the generality of the foregoing, specify the circumstances in which, for the purposes of this Chapter—

(*a*) a person is to be regarded as being a separated spouse,

(*b*) a civil partner is to be regarded as a civil partner who is not living with the other civil partner of the civil partnership,

(*c*) a person is to be regarded as being an unmarried person,

(*d*) a person is to be regarded as being a prisoner's spouse or civil partner.**]**

Transitional provisions — relevant payments.

178.—(1) In this section F1043**[**and *section 178A*****]**—

"*Act of 1993*" means the Social Welfare (Consolidation) Act 1993;

[1996 s18] "*Act of 1996*" means the Social Welfare Act 1996;

"relevant payment" means—

(*a*) deserted wife's benefit under Chapter 18 of Part II of the Act of 1993,

(*b*) deserted wife's allowance under Chapter 7 of Part III of the Act of 1993, or

(*c*) prisoner's wife's allowance under Chapter 8 of Part III of the Act of 1993,

as the case may require.

[1996 s18] (2) Notwithstanding the provisions of Part V (relating to one-parent family payment) of the Act of 1996, a woman who, immediately before the commencement of section 19 of that Act, is in receipt of a relevant payment, the said relevant payment shall be payable for the duration of the woman's continuous entitlement to the relevant payment in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993.

[1996 s18] (3) Where, immediately before the commencement of section 19 (relating to repeals) of the Act of 1996, a woman whose claim for a relevant payment has not been finally determined, and who would, but for the commencement of the said section, have become entitled to the said relevant payment, the relevant payment shall be payable for the duration of the woman's continuous entitlement to the relevant payment in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993.

[1996 s18; 1999 s23] (4) Notwithstanding the provisions of Part V of the Act of 1996, where a woman has ceased or ceases to be entitled to benefit under Chapter 18 of Part II of the Act of 1993 by virtue of no longer having at least one qualified child residing with her, she shall, on reaching the age of 40 years, where but for the said Part V she would be entitled to the said benefit, again become and continue to be entitled to the said benefit, for the duration of her continuous entitlement thereto, in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993.

[1999 s23] (5) In the case of a person to whom *subsection (2), (3)* or *(4)* applies and who is disqualified for receipt of a relevant payment by virtue of *section 249(1)(a)* or *(14)*, where but for that disqualification she would be entitled to the said relevant payment, she shall again become entitled to the said relevant payment at the expiration of the disqualification in any case where the period of disqualification does not exceed 12 months.

[2000 s24] (6) Notwithstanding the provisions of Part V of the Act of 1996, in the case of a woman who—

(*a*) was in receipt of deserted wife's allowance under Chapter 5 of Part III of the Social Welfare (Consolidation) Act 1981 and transferred from that scheme to the lone parent's allowance scheme under Chapter 5A (inserted by section 12 of the Social Welfare Act 1990) of Part III of the said Act following the commencement of that Chapter in 1990, and

(*b*) ceases or has ceased to be entitled to one-parent family payment under Chapter 9 of Part III of the Act of 1993 by virtue of no longer having at least one qualified child residing with her,

she shall, where but for Part V of the Act of 1996 she would be entitled to a relevant payment under *subsection (1)(b)*, become and continue to be entitled to the said payment, for the duration of her continuous entitlement thereto, in accordance with the Act of 1993 and regulations made under the Act of 1993.

F1044**[**(7) Notwithstanding the provisions of Part V of the Act of 1996, for the purposes of a relevant payment referred to in *subsection (1)(b)* or *(c)*, means shall be calculated in accordance with *Part 5* of *Schedule 3*.

(8) A person shall not be entitled to a relevant payment referred to in *subsection (1)(b)* or *(c)* where that person has attained pensionable age.**]**

F1045**[**Relevant payments — conditions for receipt.

178A.—(1) Notwithstanding the provisions of Part V of the Act of 1996—

(*a*) deserted wife's benefit under Chapter 18 of Part II of the Act of 1993 shall be payable to a woman who, in the case of a claim made on or after 31 August 1992 but before 2 January 1997, does not have an aggregate of reckonable income, reckonable earnings and reckonable emoluments in excess of a prescribed amount, in the last complete income tax year or in such subsequent period as a deciding officer or an appeals officer may consider appropriate,

(*b*) in the case of a woman who immediately before the commencement of section 19 of the Act of 1996 was in receipt of deserted wife's benefit under Chapter 18 of Part II of the Act of 1993, regulations may provide for the continued payment of deserted wife's benefit where—

(i) subject to *paragraph (c)*, the woman has an aggregate of reckonable income, reckonable earnings and reckonable emoluments in excess of an amount prescribed for the purposes of *paragraph (a)* in the last complete income tax year or in such subsequent tax year as a deciding officer or an appeals officer may consider appropriate, or

(ii) the contribution condition set out in *subsection (2)(b)* is not satisfied,

(*c*) regulations under *paragraph (b)* shall provide that deserted wife's benefit payable by virtue of that paragraph shall be payable at a rate less than that specified in *reference 5*of *Part 1* of *Schedule 2* and the rate specified by the regulations may vary with the extent to which—

(i) the claimant has an aggregate of reckonable income, reckonable earnings and reckonable emoluments in excess of the amount prescribed for the purposes of *paragraph (a)* but not in excess of the amount prescribed for the purposes of this paragraph, in the last complete income tax year or in such subsequent period as a deciding officer or an appeals officer may consider appropriate, and

(ii) the contribution condition set out in *subsection (2)(b)* is satisfied,

but any increase of the benefit payable in accordance with *subsection (3)* shall be the same as if the conditions set out in *paragraph (a)* and *subsection (2)(b)* had been fully satisfied,

(*d*) (i) subject to *subparagraph (ii)*, regulations may provide for entitling to deserted wife's benefit a person who would be entitled thereto but for the fact that the contribution condition set out in *subsection (2)(b)* is not satisfied by reference to the insurance record of a person where that person, having earlier ceased to be an employed contributor, became an employed contributor as a consequence of the coming into operation of section 12 of the Social Welfare Act 1973,

(ii) regulations for the purposes of *subparagraph (i)* shall provide that deserted wife's benefit payable by virtue of that paragraph shall be payable at a rate less than that specified in *reference 5* of *Part 1* of *Schedule 2*and the rate specified by the regulations may vary with the extent to which the contribution condition set out in *subsection (2)(b)(ii)* is satisfied.

(2) The contribution conditions for deserted wife's benefit under Chapter 18 of Part II of the Act of 1993 are—

(*a*) that the husband had qualifying contributions in respect of not less than 156 contribution weeks in the period beginning with his entry into insurance and ending immediately before the relevant time, and

(*b*) that, if at the relevant time, 4 years or longer has elapsed since the husband's entry into insurance—

(i) the yearly average for the 3 contribution years, or (if warranted by his insurance record) 5 contribution years, ending with the end of the last complete contribution year before the relevant time is not less than 39, or

(ii) the yearly average in respect of the period commencing at the beginning of the contribution year in which his entry into insurance occurred and ending at the end of the last complete contribution year before the relevant time is not less than 48,

but, if the foregoing conditions are not satisfied on the husband's insurance record, they may be satisfied on the woman's insurance record (the husband's insurance record being disregarded).

(3) For the purposes of a payment referred to in *paragraph (a)* of the definition of 'relevant payment' in *section 178*, the weekly rate of payment shall be increased by the appropriate amount set out—

F1046**[**(*a*) set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and**]**

F1047**[**(*aa*) set out in *column (5)* of *Part 1* of *Schedule 2* in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary,**]**

(*b*) in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is living alone,

(*c*) in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years, and

(*d*) in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.**]**

F1048**[**(3A) In this section 'yearly average' means the average per contribution year of contribution weeks in respect of which the husband or claimant has qualifying contributions, voluntary contributions or credited contributions in the appropriate period specified in *subsection (2)(b)* and where the average so calculated is a fraction of a whole number consisting of one-half or more it shall be rounded up to the nearest whole number and where it is a fraction of less than one-half it shall be rounded down to the nearest whole number.**]**

F1049**[**(4) Regulations may, subject to the conditions and in the circumstances and for the periods that may be prescribed, entitle to a payment a woman who ceases to be entitled to deserted wife's benefit by virtue of having earnings in excess of the amount prescribed for the purposes of *subsection (1)(a)*.

(5) Regulations under *subsection (4)* shall provide that a payment payable by virtue of those regulations shall be payable at a rate less than that specified in *column (2)* of *Part 1* of *Schedule 2* and the rate specified by regulations may vary by reference to the yearly average calculated in accordance with *subsection (2)(b)(ii)*.**]**

F1050**[**(6) F1051**[**...**]]**

F1052**[**(6A) F1051**[**...**]]**

F1050**[**(7) F1051**[**...**]]**

F1050**[**(8) F1051**[**...**]]**

F1053**[**(9) F1051**[**...**]]**

F1054**[**(10) F1051**[**...**]]**

F1055[One-parent family payment — transitional provisions in certain circumstances where child attains age of 14.

178B.—(1) This section applies to a person who—

(*a*) immediately before 27 April 2011 was in receipt of one-parent family payment, and

(*b*) would have continued to receive that payment—

(i) immediately after 26 April 2011 but for the fact that the youngest child attained the age of 14 years before 27 April 2011, or

(ii) on or after 27 April 2011 but for the fact that the youngest child has attained the age of 14 years on or after 27 April 2011.

F1056[(2) A person to whom this section applies shall, subject to *subsection (3)*, continue to be entitled to the payment referred to in *subsection (1)* as follows:

(*a*) during the period commencing on 27 April 2011 and ending on 3 July 2013, until the youngest child attains the age of 18 years;

(*b*) during the period commencing on 4 July 2013 and ending on 2 July 2014, until the youngest child attains the age of 17 years;

(*c*) during the period commencing on 3 July 2014 and ending on 1 July 2015, until the youngest child attains the age of 16 years.]

(3) For the purposes of this section one-parent family payment shall, subject to *subsection (4)*, continue to be paid to a person to whom this section applies where—

(*a*) the youngest child has attained the age of 18 years and has not attained the age of 22 years, and

(*b*) that youngest child is receiving full-time education as may be prescribed.

(4) For the purposes of *subsection (3)*, one-parent family payment shall be paid to a person to whom this section applies until the end of the academic year which commences in 2012 and which applies to such course of full-time education, as may be prescribed, which that youngest child is receiving.

F1057[(5) This section shall cease to have effect on 2 July 2015.]]

F1058[One-parent family payment — transitional provisions in certain circumstances where child attains relevant age.

178C.—(1) This section applies to a person who—

(*a*) becomes entitled to one-parent family payment during the period commencing on 27 April 2011 and ending on 2 May 2012,

(*b*) immediately before 3 May 2012 is in receipt of that payment, and

(*c*) would have continued to be entitled to receive that payment—

(i) immediately after 2 May 2012 until the date on which the youngest child attained the age of 14 years, but for the fact that the youngest child attained the age of 12 years before 3 May 2012, or

(ii) on or after 3 May 2012 until the date on which the youngest child attained the age of 14 years, but for the fact that the youngest child has attained the age of 12 years on or after 3 May 2012.

F1059[(2) A person to whom this section applies shall continue to be entitled to the payment referred to in *subsection (1)* as follows:

(*a*) during the period commencing on 3 May 2012 and ending on 3 July 2013, until the youngest child attains the age of 14 years;

(*b*) during the period commencing on 4 July 2013 and ending on 2 July 2014, until the youngest child attains the age of 12 years;

(*c*) during the period commencing on 3 July 2014 and ending on 1 July 2015, until the youngest child attains the age of 10 years.]

F1060**[**(3) For the purposes of this section nothing in *subsection (2)* shall affect the entitlement of a person to whom this section applies to continue to be entitled to one-parent family payment until the youngest child attains 16 years where—

(*a*) the person is qualified for a carer's allowance under *Chapter 8* of *Part 3*, including a payment under *section 186A*, or

(*b*) the youngest child is a child in respect of whom a payment under *Chapter 8A* of *Part 3* is being made.**]**

F1061**[**(4) This section shall cease to have effect on 2 July 2015.**]]**

F1062**[**One-parent family payment — continuation following certain disqualifications.

178D.—(1) Where a person has—

(*a*) been in receipt of one-parent family payment for a period of 52 consecutive weeks and is disqualified for receipt of that payment by virtue of—

(i) having gross weekly earnings in excess of the amount specified in *section 173(3)*, or

(ii) participation in a scheme administered by the Minister and known as Back to Education Allowance,

and

(*b*) but for that disqualification the person would be entitled to that one-parent family payment,

the person shall again become entitled to that payment at the expiration of the disqualification subject to, and in accordance with—

(i) *section 178B*, in the case of a person who first became entitled to one-parent family payment before 27 April 2011, or

(ii) *section 178C*, in the case of a person who first became entitled to one-parent family payment during the period commencing on 27 April 2011 and ending on 2 May 2012.

F1063**[**(2) This section shall cease to have effect on 2 July 2015.**]]**

F1064**[**One-parent family payments — miscellaneous provisions relating to claims made on certain dates.

178E.—(1) Where—

(*a*) a person made a claim for one-parent family payment before 27 April 2011 and the claim had not been fully determined by that date, and

(*b*) that person would have been entitled to that payment but for the fact that the youngest child had attained the age of 14 years before 27 April 2011,

the entitlement of that person to that payment shall be determined in accordance with *section 178B*.

(2) Where—

(*a*) a person made a claim for one-parent family payment before 3 May 2012 and the claim had not been fully determined by that date, and

(*b*) that person would have been entitled to that payment but for the fact that the youngest child attained the age of 12 years before 3 May 2012,

the entitlement of that person to that payment shall be determined in accordance with *section 178C*.**]**

F1065**[**Report on one-parent family payment changes

178F. (1) The Minister shall, not later than 3 months after the passing of the Act of 2016, cause to be prepared a report on the financial and social effects of the amendments to one-parent family payment made to this Act since 1 January 2012, taking into account the effects on welfare dependency and the poverty rates of those in receipt of one-parent family payment.

(2) The Minister shall, not later than 9 months after the passing of the Act of 2016, cause a copy of the report under *subsection (1)* to be laid before each House of the Oireachtas.

(3) In this section, "Act of 2016" means the Social Welfare Act 2016.**]**

CHAPTER 8

Carer's Allowance

Interpretation.

[1993 s163(1)]

179.—(1) Subject to this Act, in this Chapter—

"carer" means—

(*a*) a person who resides with and provides full-time care and attention to a relevant person, or

[1999 s10(*b*)]

(*b*) a person who, subject to the conditions and in the circumstances that may be prescribed, does not reside with but who provides full-time care and attention to a relevant person.

F1066**[**...**]**

F1066**[**...**]**

"relevant person" means a person (other than a person in receipt of an increase of disablement pension under *section 78* in respect of constant attendance) who has such a disability that he or she requires full-time care and attention, and who—

(*a*) has attained the age of 16 years, or

[1999 s10(*a*); 2005 (SW&P) s26 & Sch 4]

F1067**[**(*b*) is under the age of 16 years and is a person in respect of whom a payment under *Chapter 8A* of *Part 3* is being made;**]**

[2000 s17 & Sch E; 2005 (SW&P) s25 & Sch 3]

"weekly means" means, subject to *Rule 1(1)* of F1068**[***Part 5***]** of *Schedule 3*, the yearly means divided by 52.

[1997 s23(1); 1999 s13 & Sch C]

(2) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person.

[1993 s163(2); 2005 (SW&P) s25 & Sch 3]

(3) For the purposes of this Chapter, means shall be calculated in accordance with the Rules contained in F1068**[***Part 5***]** of *Schedule 3*.

[1993 s163(3); 2000 s28(1)(*b*)]

F1069**[**(4) For the purposes of the definition of 'relevant person' in this Chapter, a person shall not be regarded as requiring full-time care and attention unless the person has such a disability that he or she—

(*a*) requires from another person—

(i) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or

(ii) continual supervision in order to avoid danger to himself or herself,

and

(*b*) is likely to require such full-time care and attention for at least 12 consecutive months.**]**

Entitlement to allowance.

[1993 s164; 2004 (MP) s17 & Sch 1]

180.—(1) Subject to this Act, an allowance (in this Act referred to as "carer's allowance") shall, in the circumstances and subject to the conditions that may be prescribed, be payable to a carer.

[2004 (MP) s17 & Sch 1]

(2) A carer shall not be entitled to an allowance under this section unless he or she is habitually resident in the State F1070**[**...**]**.

Rate of allowance.

[1993 s165(1); 2001 s15(1)]

181.—(1) Subject to this Act, the rate (in this Chapter referred to as "the scheduled rate") of carer's allowance shall be—

(*a*) in the case of a person who is a carer of more than one relevant person, the weekly rate set out in *column (2)* at *reference 8(a)* in *Part 1* of *Schedule 4*, F1071**[**...**]**

F1072**[**(i*a*) the amount set out in *column (7)* of that Part opposite that reference where the beneficiary has attained the age of 80 years, and**]**

(*b*) in any other case, the weekly rate set out in *column (2)* at *reference 8(b)* in *Part 1* of *Schedule 4*,

increased by—

F1073**[**(i) the appropriate amount set out—

(I) in *column (4)* of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

(II) in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,**]**

(ii) the amount set out in *column (8)* of that Part opposite that reference where the beneficiary has attained pensionable age and is ordinarily resident on an island.

[1993 s165(2); 2001 s37(1)]

(2) (*a*) A carer's allowance shall be payable where—

(i) the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, the weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(*b*) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the carer's allowance would be payable is less than €2.50, the allowance shall not be payable.

[1993 s165(3)]

(3) F1074**[**...**]**

[1993 s165(4)]

(4) Any increase in carer's allowance payable under *subsection (1)* in respect of a qualified child who normally resides with a beneficiary and with the spouse F1075**[**, civil partner or cohabitant**]** of a beneficiary shall be payable at one-half of the appropriate amount.

Payment of allowance.

[1993 s166; 2005 (SW&P) s14(*b*)]

182.—Notwithstanding this Chapter—

F1076**[**(*a*) only one carer's allowance or a payment under *section 186A*, as the case may be, shall be payable to a carer, and only one carer's allowance or payment under *section 186A*, as the case may be, shall be payable in any week in respect of the full-time care and attention being provided to a relevant person, and**]**

(*b*) carer's allowance shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where a carer's benefit under *Part 2* is being paid to any person in respect of the full-time care and attention being provided to the same relevant person.

Prescribed relative allowance.

[1993 s167(1); 1994 s32 & Sch F]

183.—F1077**[**...**]**

Entitlement to prescribed relative allowance.

[1993 s168(1); 1999 s13 & Sch C]

184.—F1078**[**...**]**

Medical examination.

[2000 s11(1)(*c*)]

185.—(1) A relevant person in respect of whose full-time care and attention a carer is entitled to or in receipt of F1079**[**carer's allowance or a payment under *section 186A*F**]** shall attend for or submit to such medical or other examination as may be required in accordance with regulations.

[2000 s11(1)(*c*)]

(2) Regulations under *subsection (1)* may also provide for disqualifying a person for receiving F1079**[**carer's allowance or a payment under *section 186A*F**]** where the relevant person in respect of whose full-time care and attention F1079**[**the allowance or payment, as the case may be**]** is payable fails without good cause to attend for or submit to such medical or other examination as may be required in accordance with those regulations.

Regulations.

[1993 s169(1)]

186.—(1) The Minister shall make regulations for the purpose of giving effect to this Chapter.

[1993 s169(2); 2005 (SW&P) s25 & Sch 3]

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*—

(*a*) F1080**[**...**]**

(*b*) provide for—

(i) entitling to carer's allowance the class or classes of person that may be prescribed who would be entitled to that allowance but for the fact that the conditions as to means as calculated in accordance with the Rules contained in F1081**[***Part 5***]** of *Schedule 3* are not satisfied, or

(ii) entitling to carer's allowance at a rate higher than that calculated in accordance with *section 181(2)* the class or classes of person that may be prescribed, and the rate of allowance so payable may vary in accordance with the claimant's means.

F1082**[**Payment of carer's allowance in certain circumstances.

186A.—(1) Subject to this Act, a payment shall, in the circumstances and subject to the conditions that may be prescribed, be made to a carer.

(2) A carer shall not be entitled to a payment under this section unless the carer is habitually resident in the State F1083**[**...**]**.

(3) Subject to *subsection (5)*, the rate of payment under this section shall be calculated in accordance with *section 181* (other than *subparagraphs (i)*, *(ia)* and *(ii)* of *subsection (1)*).

(4) The amount payable under this section shall be half the amount calculated in accordance with *subsection (3)*.

(5) Notwithstanding this section—

(*a*) only one payment under this section shall be made to a carer, and only one such payment shall be made in any week in respect of the full-time care and attention being provided to a relevant person,

(*b*) a payment under this section shall not be made in respect of the full-time care and attention being provided to a relevant person in any case where a carer's benefit under *Part 2*is being paid to any person in respect of the full-time care and attention being provided to the same relevant person,

(*c*) a payment under this section shall not be made to a relevant person,

(*d*) a payment under this section shall not be made where the carer—

(i) engages in employment, self-employment, or any course of education or training,

(ii) is entitled to or in receipt of jobseeker's benefit, F1084**[**jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit,**]**

F1085**[**(ii*a*) is entitled to or in receipt of back to work family dividend,**]**

(iii) is a person to whom Article 58 of the Regulations of 1996 applies in respect of proven unemployment, or

(iv) is entitled to or in receipt of weekly supplementary welfare allowance under *section 197*.

(6) Notwithstanding *subsection (5)(d)(i)*, for the purposes of a payment under this section, the Minister may make regulations to provide that a carer may engage in employment, self-employment, or any course of education or training, subject to the conditions and in the circumstances that may be prescribed.**]**

F1086**[**CHAPTER 8A

*Domiciliary Care Allowance***]**

F1087**[**Interpretation.

186B.—In this Chapter—

'institution', means a hospital, convalescent home or home for children suffering from physical or mental disability or ancillary accommodation and any other similar establishment providing residence, maintenance or care where the cost of the child's maintenance in that institution is being met in whole or in part by or on behalf of the Executive or the Department of Education and Science;

'international organisation' means an international intergovernmental organisation, including, in particular and without limiting the generality of the foregoing—

(*a*) the United Nations Organization and its specialist agencies,

(*b*) the institutions and agencies of the European Communities,

(*c*) the Council of Europe, and

(*d*) the Organisation for Economic Co-operation and Development;

F1088**[**...**]**

'qualified child' has the meaning given by *section 186C*;

'qualified person' has the meaning given by *section 186D*. **]**

F1089**[**Qualified child.**]**

F1090**[****186C.**—(1) A person who has not attained the age of 16 years (in this section referred to as the 'child') is a qualified child for the purposes of the payment of domiciliary care allowance where—

(*a*) the child has a severe disability requiring continual or continuous care and attention substantially in excess of the care and attention normally required by a child of the same age,

(*b*) the level of disability caused by that severe disability is such that the child is likely to require full-time care and attention for at least 12 consecutive months,

(*c*) the child—

(i) is ordinarily resident in the State, or

(ii) satisfies the requirements of *section 219(2)*,

and

(*d*) the child is not detained in a children detention school.

(2) F1091**[**...**]**

(3) F1091**[**...**]]**

F1092**[**Qualified person.

186D.—(1) A person is a qualified person for the purpose of receiving domiciliary care allowance in respect of a qualified child if—

(*a*) the child normally resides with that person,

(*b*) that person provides for the care of the child, and

F1093**[**(*c*) the person—

(i) is habitually resident in the State, or

(ii) at the date of the making of the application for domiciliary care allowance, is a person to whom *paragraph (a)*, *(b)* or *(c)* of *section 219(2)* applies.**]**

(2) For the purposes of *subsection (1)(a)* the Minister may by regulation make rules for determining with whom a qualified child is to be regarded as normally residing.**]**

F1094**[**Payments while child is resident in an institution.

186E.—(1) Subject to *subsections (2)* and *(3)*, domiciliary care allowance is not payable for any period during which a child is resident in an institution.

(2) Subject to this Chapter, regulations may provide, subject to such conditions and in such circumstances as are prescribed, for payment of domiciliary care allowance at a rate less than the scheduled rate referred to in *section 186F* in respect of a qualified child in respect of whom the allowance would be payable but for the fact that the qualified child is resident in an institution, where the child is temporarily resident with the qualified person for a period of not less than two days in any one week.

(3) Where a qualified child in respect of whom a domiciliary care allowance is payable is admitted to an institution otherwise than in the circumstances referred to in *subsection (2)*, that allowance shall continue to be payable for such period, and in such circumstances as are prescribed.**]**

F1095**[**Rate of payment.

186F.—(1) Subject to this Act, a person shall, so long as he or she remains a qualified person, be paid out of moneys provided by the Oireachtas a monthly allowance at the rate (in this section referred to as 'the scheduled rate') set out in *Part 5* of *Schedule 4*.

(2) Regulations may provide for the payment of domiciliary care allowance at a rate lower than the scheduled rate in the case of a qualified child in respect of whom an allowance is payable in accordance with *section 186E(2)*.**]**

F1096**[**Medical examination.

186G.—(1) A qualified child in respect of whom domiciliary care allowance is in payment shall attend for or submit to such medical or other examinations as are required in accordance with regulations.

(2) Regulations made for the purposes of *subsection (1)* may also provide for disqualifying a person for receiving domiciliary care allowance where the qualified child in respect of whom the domiciliary care allowance is payable fails without good cause to attend for or submit to such medical or other examination as may be required in accordance with those regulations.**]**

F1097[Only one domiciliary care allowance payable.]

186H.—Not more than one domiciliary care allowance is payable in any month in respect of any one qualified child.**]**

CHAPTER 9

Supplementary Welfare Allowance

Interpretation.

[1993 s170; 2003 (MP) s5(1)(*b*)]

187.—In this Chapter—

"Act of 1939" means the Public Assistance Act 1939;

F1098**[**'qualified adult' means—

(*a*) in relation to a beneficiary—

(i) the spouse of the beneficiary who is being wholly or mainly maintained by the beneficiary,

(ii) the civil partner of the beneficiary who is being wholly or mainly maintained by the beneficiary, or

(iii) the cohabitant of the beneficiary who is being wholly or mainly maintained by the beneficiary,

where the spouse, civil partner or cohabitant concerned is resident in the State, or

(*b*) a person who has attained the age of 16 years, is resident in the State, is being wholly or mainly maintained by a beneficiary and has the care of one or more than one qualified child who normally resides with the beneficiary, where the beneficiary is—

(i) a single person,

(ii) a widow,

(iii) a widower,

(iv) a married person who is not living with and is neither wholly nor mainly maintaining, nor being wholly or mainly maintained by, his or her spouse,

(v) a surviving civil partner, or

(vi) a civil partner who is not living with and is neither wholly nor mainly maintaining, nor being wholly or mainly maintained by, his or her civil partner;**]**

"home assistance" means home assistance within the meaning of the Act of 1939;

F1099**[**'institution' means—

(*a*) a hospital, convalescent home or home for persons suffering from physical or mental disability or accommodation ancillary to such hospital or home,

(*b*) any premises providing residence, maintenance or care for the persons therein,

(*c*) a prison or place of detention, or

(*d*) a prescribed institution;**]**

F1100**[**'mortgage interest' means the proportion of any amount payable by a person to a mortgage lender which is for the time being attributable to interest payable under an agreement entered into by that person with the mortgage lender for the purpose of defraying money employed in the purchase, repair or essential

improvement of the sole or main residence of that person or to pay off another loan used for that purpose but does not include—

(*a*) interest payable in relation to such agreement by virtue of a delay or default in making a repayment under that agreement, or

(*b*) the aggregate of—

(i) any relief for interest due to the person under section 244 (as amended by section 3 of the Finance Act 2009) of the Act of 1997, and

(ii) any mortgage allowance or mortgage subsidy attributable to interest which may be payable by a local authority on behalf of the person under the F1101**[**Housing Acts 1966 to 2009;**]]**

F1102**[**'mortgage lender' has the meaning given to it by section 2(1) (as amended by section 2 of, and Schedule 3 to, the Central Bank and Financial Services Authority of Ireland Act 2004) of the Consumer Credit Act 1995;**]**

"public assistance authority" means a former public assistance authority referred to in section 8 of the Act of 1939 as extended by section 7 of the Health Authorities Act 1960 and section 84 of the Health Act 1970;

F1103**[**'social housing support' has the meaning given to it by section 19 of the Housing (Miscellaneous Provisions) Act 2009;**]**

"supplementary welfare allowance" means an allowance in cash or in kind granted under this Chapter.

Definition of qualified child.

[2003 (MP) s5(1)(*c*); 2005 (SW&P) s26 & Sch 4]

188.—(1) In this Chapter "qualified child" means, in relation to a beneficiary, F1104**[**any child who is ordinarily resident in the State,**]** not being a qualified adult, who is dependent on that beneficiary for support and—

(*a*) in the case of a beneficiary (other than a beneficiary referred to in *paragraph (b)*), is under the age of 18 years or is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*, or

(*b*) in the case of a beneficiary who has been in receipt of supplementary welfare allowance for not less than 26 weeks or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of supplementary welfare allowance and a relevant payment for not less than 156 days—

(i) is under the age of 18 years, or

(ii) is of or over the age of 18 years and under the age of 22 years and is receiving full-time education, the circumstances of which shall be specified in regulations, or

(iii) is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*.

[2003 (MP) s5(1)(*c*)]

(2) (*a*) Subject to *paragraph (b)* and notwithstanding *subsection (1)(a)*, a person who attains the age of 18 years while attending a full-time day course of study, instruction or training at an institution of education, shall continue to be regarded as a qualified child for the purposes of *subsection (1)(a)* until the earlier of the next following 30 June or until he or she completes the full-time day course.

(*b*) For the purposes of *paragraph (a)*, the Minister may prescribe the conditions subject to which a person shall be regarded as attending a full-time day course of study, instruction or training at an institution of education.

(*c*) In this subsection "institution of education" has the meaning given to it by *section 148(2)*.

Entitlement to supplementary welfare allowance.

189.—Subject to this Act, every person in the State whose means are insufficient to meet his or her needs and the needs of any qualified adult or qualified child of the person shall be entitled to supplementary welfare allowance.

[1993 s171; 2005 (SW&P) s26 & Sch 4]

Exclusion of persons receiving full-time education.

190.—(1) A person shall not be entitled to receive supplementary welfare allowance while attending a course of study within the meaning of *section 148*, other than in the circumstances and subject to the conditions that may be prescribed.

[1993 s172(1); 1994 s24]

(2) *Subsection (1)* is without prejudice to the entitlement of any person to receive supplementary welfare allowance in respect of a person referred to in that subsection who is a qualified adult or qualified child.

[1993 s172(2); 2005 (SW&P) s26 & Sch 4]

(3) Notwithstanding *subsection (1)*, supplementary welfare allowance may, in a case in which there are exceptional circumstances, be granted to a person who would be entitled to receive supplementary welfare allowance but for that subsection.

[1993 s172(3)]

Exclusion of persons in full-time employment.

191.—(1) Subject to *subsections (2)* and *(3)*, a person shall not, other than in the circumstances and subject to the conditions that may be prescribed, be entitled to supplementary welfare allowance in relation to any period during which he or she is engaged in remunerative full-time work.

[1993 s173(1); 1994 s25]

(2) The Minister may by regulations provide for the postponement of the operation of *subsection (1)* in respect of any class of persons becoming engaged in remunerative full-time work until such period after the beginning of the engagement as may be specified in the regulations.

[1993 s173(2)]

(3) *Subsection (1)* shall not apply in the case of any person engaged in remunerative full-time work where the earning power of the person is, by reason of any physical or mental disability, substantially reduced in comparison with the earning power of other persons engaged in similar work.

[1993 s173(3)]

Exclusion of persons not habitually resident in the State.

192.—A person shall not be entitled to an allowance (other than an allowance under *sections 201* and *202*) under this Chapter unless he or she is habitually resident in the State F1105**[**...**]**.

[2004 (MP) s17 & Sch 1]

Persons affected by trade disputes.

193.—(1) In any case where, by reason of a stoppage of work due to a trade dispute at his or her place of employment, a person is without employment for any period during which the stoppage continues, and the person has not, during that stoppage, become bona fide employed elsewhere in the occupation which he or she usually follows, or has not become regularly engaged in some other occupation, the person's needs for that period shall be disregarded for the purpose of ascertaining his or her entitlement to supplementary welfare allowance except in so far as those needs include the need to provide for a qualified adult or any qualified children.

[1993 s174(1); 2005 (SW&P) s26 & Sch 4]

(2) *Subsection (1)* shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

[1993 s174(2)]

(3) In this section "place of employment", in relation to any person, means the factory, workshop, farm or other premises or place at which he or she was employed, but, where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of this section, is deemed to be a separate factory or workshop or farm or separate premises or a separate place, as the case may be.

[1993 s174(3)]

Administration.

[1993 s175(1); 2005 (SW&P) s23 & Sch 1]

194.—F1106**[**...**]**

Conditions for grant of supplementary welfare allowance.

[1993 s176; 2005 (SW&P) s23 & Sch 1]

195.—F1107**[**A designated person**]** or deciding officer may, subject to regulations made by the Minister, determine or decide that a person shall not be entitled to supplementary welfare allowance unless the person—

(*a*) is registered for employment in the manner that the Minister may prescribe,

(*b*) satisfies the conditions set out in *section 141(1)(b)* and *(4)*, and

(*c*) makes application for any statutory or other benefits or assistance to which the person may be entitled including any benefits or assistance from countries other than the State.

F1108**[**Refusal or failure to attend activation meetings relating to supplementary welfare allowance

195A. (1) Notice may be given by or on behalf of the Minister to any person receiving supplementary welfare allowance requesting the person, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*.

(2) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (1)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of supplementary welfare allowance payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *subsection* F1109**[***(1A)* or, as the case may be, *(2A)* of *section 197***]**.

(3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—

(*a*) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information to that person which is intended to improve his or her knowledge of the employment, work experience, education, training and development opportunities available to that person, or

(*b*) attend for or submit to an assessment of that person's education, training or development needs.

(4) Where supplementary welfare allowance is paid to a person at the weekly rate set out in *subsection* F1109**[***(1A)* or, as the case may be, *(2A)* of *section 197***]** on account of a refusal or failure to comply with the requirement specified in the notice under *subsection (1)* for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

(5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under *subsection (4)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person may, subject to *subsection (6)*, be disqualified for receiving the weekly amount of supplementary welfare allowance as provided for in *sections 196* and *197* for any period of continued refusal or failure commencing on the date specified in the notice under *subsection (4)*, but such period of disqualification shall, subject to *subsection (7)*, not exceed 9 weeks.

(6) Where the weekly amount of supplementary welfare allowance payable to a person to whom *subsection (5)* applies includes an increase in respect of—

(*a*) a qualified adult in accordance with *section 197(1)(a)*, or

(*b*) a qualified child in accordance with *section 197(1)(b)*,

the disqualification provided for in *subsection (5)* shall not apply in respect of the receipt of such increase of supplementary welfare allowance.

(7) Nothing in this section shall prevent the provisions of *subsections (1)* to *(6)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (5)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (1)*, and

(*b*) that person continues, without good cause, to refuse or fail to comply with that requirement.

(8) Where, on the commencement of section 14 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013, supplementary welfare allowance is being paid to a person at the weekly rate set out in *subsection* F1109**[***(1A)* or, as the case may be, *(2A)* of *section 197***]** for a period of not less than 21 days—

(*a*) a notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement specified in *paragraph (a)* or *(b)* of *subsection (3)*, and

(*b*) *subsections (4)* to *(7)* shall apply to that person where he or she refuses or fails, without good cause, to comply with that requirement at or after the time specified in the notice under *paragraph (a)*, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person.**]**

F1110**[**Refusal or failure to participate in prescribed schemes, programmes or courses relating to supplementary welfare allowance

195B. (1) Where—

(*a*) as a consequence of attendance for or submission to an assessment in accordance with *section 195A(3)(b)*, a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(*b*) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be,

the weekly rate of supplementary welfare allowance payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in *subsection* F1111**[***(1A)* or, as the case may be, *(2A)* of *section 197***]**.

(2) Where supplementary welfare allowance is paid to a person at the weekly rate set out in *subsection* F1111**[***(1A)* or, as the case may be, *(2A)* of *section 197***]** on account of a refusal or failure referred to in *subsection (1)*—

(*a*) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or

(*b*) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—

(i) any scheme or programme of employment or work experience, or

(ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.

(3) Where a person refuses or fails, without good cause, to—

(*a*) comply with the requirement specified in the notice under *subsection (2)(a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(*b*) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

that person may, subject to *subsection (4)*, be disqualified for receiving the weekly amount of supplementary welfare allowance as provided for in *sections 196* and *197* for any period of such refusal or failure commencing on—

(i) the date specified in the notice under *subsection (2)(a)*, or

(ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, but such period of disqualification shall, subject to *subsection (5)*, not exceed 9 weeks.

(4) Where the weekly amount of supplementary welfare allowance payable to a person to whom *subsection (3)* applies includes an increase in respect of—

(*a*) a qualified adult in accordance with *section 197(1)(a)*, or

(*b*) a qualified child in accordance with *section 197(1)(b)*,

the disqualification provided for in *subsection (3)* shall not apply in respect of the receipt of such increase of supplementary welfare allowance.

(5) Nothing in this section shall prevent the provisions of *subsections (1)* to *(4)* being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with *subsection (3)*—

(*a*) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in *subsection (2)(a)*, or

(*b*) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *subsection (2)(b)*,

as the case may be, and that person continues, without good cause, to refuse or fail to—

(i) comply with the requirement specified in the notice under *paragraph (a)* at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or

(ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in *paragraph (b)*.**]**

F1112**[**Giving of notice under *section 195A* or *195B*

195C. A notice under *section 195A* or *195B* shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.**]**

Calculation of supplementary welfare allowance.

[1993 s177(1); 2005 (SW&P) s21(*a*), 25, 26 & Sch 3, 4]

196.—(1) Subject to F1113**[***sections 195A, 195B, section 341(7)* and *section 341(7C),***]** the amount of supplementary welfare allowance to which a person is entitled shall be the amount by which the person's means fall short of his or her needs, and for the purpose of ascertaining that amount—

(*a*) the weekly needs of a person shall, subject to any payment under *section 198*, be taken to be—

(i) in the case of a person who has no means, the amount calculated in accordance with *section 197*, or

(ii) in the case of a person who has means, the amount calculated in accordance with *section 197* which would be appropriate in the person's case if he or she had no means, reduced by €1 per week for every €1 of his or her weekly means,

and

(*b*) subject to *paragraph (c)*, the weekly means of any person for the purpose of ascertaining his or her entitlement to supplementary welfare allowance shall be calculated in accordance with the Rules contained in *Part 4* of *Schedule 3*.

(*c*) The amount calculated in accordance with *paragraph (b)* shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1993 s177(2)] (2) In calculating the amount of supplementary welfare allowance payable to any person, the following apply:

F1114**[**(*a*) where—

F1115**[**(i) both spouses of a married couple,**]**

(ii) both civil partners of a civil partnership, or

(iii) both cohabitants,

are members of the same household, their needs and means shall be aggregated and shall be regarded as the needs and means of the claimant;**]**

(*b*) in the case of a person with a qualified child his or her needs shall be taken to include the needs of that qualified child;

(*c*) where the needs of any person are taken into account in determining the entitlement of any other person to supplementary welfare allowance, only that other person shall be entitled to an allowance.

Weekly amounts of supplementary welfare allowance for persons of no means.

[1993 s178(1); 2005 (SW&P) s26 & Sch 4]

F1117**[197.**—(1) In the case of a person who has no means as determined by this Chapter and subject to a payment under *section 198*, the weekly amount of supplementary welfare allowance payable shall be as set out in *column (2)* at *reference 10(a)*of *Part 1* of *Schedule 4* (as inserted by section 11(*b*) of the Social Welfare and Pensions Act 2009), increased by—

(*a*) the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this paragraph in respect of more than one person, and

F1118**[**(*b*) the appropriate amount set out—

(i) in *column (4)* of that Part in respect of each qualified child who has not attained the age of 12 years, and

(ii) in *column (5)* of that Part in respect of each qualified child who has attained the age of 12 years.**]**

F1119**[**(1A) Subject to this Act and notwithstanding *subsection (1)*, in the case of a person to whom F1120**[***subsection (2)* or *(7)* of *section 195A* or *subsection (1)* or *(5)* of *section 195B***]** refers, the weekly amount of supplementary welfare allowance shall be reduced and accordingly shall be the weekly amount of supplementary welfare allowance as set out in *column (2)* at *reference 10(a)* of *Part 1* of *Schedule 4* which shall be reduced in each week by F1121**[**€88**]**, increased by—

(*a*) the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this paragraph in respect of more than one person, and

F1122**[**(*b*) the appropriate amount set out—

(i) in *column (4)* of that Part in respect of each qualified child who has not attained the age of 12 years, and

(ii) in *column (5)* of that Part in respect of each qualified child who has attained the age of 12 years.**]]**

(2) Notwithstanding *subsection (1)*, in the case of a person who has not attained the age of F1123**[**25**]** years who has no means as determined by this Chapter and who is not entitled to an increase in respect of a qualified child, subject to any payment under *section 198*, the weekly amount of supplementary welfare allowance payable shall be as set out in *column (2)* at *reference 10(b)* of *Part 1* of *Schedule 4* (as inserted by section 11(*b*) of the Social Welfare and Pensions Act 2009), increased by the amount set out in *column (3)* of that Part for any period during which the beneficiary has a qualified adult subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this subsection in respect of more than one person.

F1124**[**(2A) Subject to this Act and notwithstanding *subsection (2)*, in the case of a person to whom F1125**[***subsection (2)* or *(7)* of *section 195A* or *subsection (1)* or *(5)* of *section 195B***]** refers, the weekly amount of supplementary welfare allowance shall be reduced and accordingly shall be the weekly amount of supplementary welfare allowance as set out in *column (2)* at *reference 10(b)* of *Part 1* of *Schedule 4* which shall be reduced in each week by F1126**[**€50**]**, increased by the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of allowance under this subsection in respect of more than one person.**]**

(3) *Subsection (2)* shall not apply in the case of a claim for supplementary allowance where the claimant—

F1127**[**(*a*) has been in continuous receipt of the allowance from a date on or before 30 December 2009 and where, in the period prior to that date the claimant was not a person to whom *subsection (2)* applied,**]**

F1128**[**(*aa*) has been in continuous receipt of the allowance from a date on or before 8 January 2014 and where, in the period prior to that date, the claimant was not a person to whom *subsection (2)* F1129**[**applied,**]]**

F1130**[**(*ab*) is in receipt, in his or her own right, of—

(i) rent supplement payable in accordance with *section 198(3)*,

(ii) housing assistance in accordance with Part 4 of the Housing (Miscellaneous Provisions) Act 2014, or

(iii) social housing support within the meaning of the Housing (Miscellaneous Provisions) Act 2009, or**]**

(*b*) has attained the age of 18 years and has not attained the age of F1131**[**25**]** years and at any time during the period of 12 months before he or she has so attained the age of 18 years—

(i) he or she was in or was placed in the care of the Executive pursuant to an order of the High Court, or

(ii) he or she was in or was placed in the care of the Executive—

(I) pursuant to an order of the District Court or the Circuit Court on appeal from the District Court made under Part III, IV, IVA, (inserted by section 16 of the Children Act 2001) or VI of the Child Care Act 1991,

(II) under a voluntary care arrangement pursuant to section 4 of the Child Care Act 1991, or

(III) under an accommodation arrangement pursuant to section 5 of the Child Care Act 1991.**]**

F1132**[**(4) F1133**[**...**]]**

F1134**[**(4A) F1133**[**...**]]**

F1132**[**(5) F1133**[**...**]]**

F1135**[**(6) F1133**[**...**]]**

Weekly or monthly supplements.

198.—(1) Subject to this Chapter, in the case of a person whose means are insufficient to meet his or her needs, regulations may provide for a weekly or monthly payment to supplement that person's income.

[1993 s179(1); SI 381/1995]

F1138**[**(1A) Notwithstanding *section 196(1)(a)*, in determining entitlement to a supplement in accordance with this section, where the person has not attained the age of F1139**[**25 years**]** and is not in receipt of a payment under *section*F1140**[***142A*, *197(2)***]** or *197(4)*, the weekly needs of that person shall be taken to be—

(*a*) in the case of a person who has no means, the amount calculated in accordance with *section 197(1)*, or

(*b*) in the case of a person who has means, the amount calculated in accordance with *section 197(1)* which would be appropriate if that person had no means, reduced by €1 per week for every €1 of his or her weekly means.**]**

[1993 s179(2); SI 381/1995]

(2) Regulations under *subsection (1)* may prescribe the class or classes of persons to whom and the conditions and circumstances under which a payment under *subsection (1)* may be made F1141**[**and, subject to *subsection (3E)*, the amount of such a payment**]** (either generally or in relation to a particular class or classes of persons).

[2003 (MP) s13]

(3) Without prejudice to the generality of *subsection (1)* and subject to F1142**[***subsections (3B)*, *(3D)***]** F1143**[**,**]** F1144**[***(3E)*, *(4)*, *(4A)* and *(4B)* and *section 198A***]**, regulations under *subsection (1)* may provide for the payment of a supplement towards the amount of rent payable by a person in respect of his or her residence.

F1145**[**(3A) Notwithstanding *section 191(1)*, the payment of a supplement towards the amount of rent payable by a person in respect of his or her residence may continue to be made where the person—

(*a*) engages in remunerative full-time employment and, during the 12 month period immediately before his or her engagement in remunerative full-time employment, the person was not regarded, for the purposes of this Chapter, as being engaged in remunerative full-time employment, or

F1146**[**(*b*) is participating in—

(i) a scheme provided by the Minister and known as Community Employment, or

(ii) a scheme administered by the Minister and known as—

(I) Back to Work Enterprise Allowance (Self-Employed),

(II) Back to Work Allowance (Employees), or

(III) Back to Work Short Term Enterprise Allowance,**]**

and the person has been accepted as being in need of accommodation under a scheme funded by the Minister for the Environment, Heritage and Local Government and known as the Rental Accommodation Scheme.**]**

F1145**[**(3B) Subject to *subsection (3C)*, a payment referred to in *subsection (3)* shall not be payable in respect of a person's residence where his or her residence is situated in an area notified to the Minister by the Minister for the Environment, Heritage and Local Government as being an area of regeneration for the purpose of providing for greater social integration.**]**

F1145**[**(3C) Subject to the conditions and circumstances that may be prescribed, *subsection (3B)* shall not apply—

(*a*) to a person who is in receipt of rent supplement in respect of his or her residence immediately before the area in which his or her residence is situated is notified to the Minister as being an area of regeneration as referred to in *subsection (3B)*,

(*b*) to a person who is living in an area notified to the Minister as being an area of regeneration as referred to in *subsection (3B)* and becomes entitled to a payment under *subsection (3)* where, on the making of an application for a supplement under *subsection (3)*, F1147**[**a designated person**]** is satisfied that the person—

(i) in so far as was reasonable in all the circumstances, had, at the commencement of the tenancy, an expectation that he or she would continue to be able to pay the amount of the rent, and

(ii) has experienced a substantial change in his or her circumstances such that he or she is unable to pay the amount of the rent.**]**

F1145**[**(3D) F1147**[**A designated person**]** may determine that a payment referred to in *subsection (3)* is not payable where a notification is received F1147**[**by the designated person**]** from a housing authority (within the meaning of the Housing (Miscellaneous Provisions) Act 1992) regarding non-compliance with standards prescribed for the time being under section 18 of the Housing (Miscellaneous Provisions) Act 1992.**]**

F1148**[**(3E) Without prejudice to the generality of *subsections (1)*, *(2)* and *(3)*, and subject to *subsections (3A)*, *(3B)*, *(3D)* and *(4)*, where regulations under this section provide for the payment of a supplement towards the amount of rent payable by a person in respect of his or her residence, the regulations shall prescribe the maximum amount of rent in respect of which such supplement is payable having regard to the family circumstances of the person to whom such supplement is payable and the location of the residence of that person.**]**

F1149**[**(3F) F1150**[**Subject to *subsection (3FB)*, a person shall not be entitled to a payment**]** referred to in *subsection (3)* unless, on the making of the application, F1151**[**a designated person**]** is satisfied that the person is a *bona fide* tenant, and has been—

F1152**[**(*a*) determined to be qualified for social housing support by a housing authority under a social housing assessment pursuant to section 20 of the Housing (Miscellaneous Provisions) Act 2009,**]**

(*b*) residing, for the period that is prescribed, in rented accommodation in respect of which—

(i) there was at the commencement of the tenancy, an expectation that, in so far as was reasonable in all the circumstances, the person could pay the rent into the future, and

(ii) the person was in a position to pay the rent at the commencement of the tenancy,

and subsequent to the commencement of the tenancy the person has experienced a substantial change in his or her circumstances and is unable to pay the rent and such change in circumstances has not been caused by that person,

(*c*) residing, for the period that is prescribed, in accommodation for homeless persons as provided under section 10 of the Housing Act 1988, or

(*d*) residing, for the period that is prescribed, in an institution.**]**

F1153**[**(3FA) Subject to *subsection (3FB)*, a person shall not be entitled to a payment referred to in *subsection (3)* unless, and subject to *subsection (3H)*, on the making of the application, a designated person is satisfied that the person is a bona fide tenant, and—

(*a*) subject to *subsection (3G)* where applicable, was in receipt of a payment referred to in *subsection (3)* in respect of another tenancy immediately before the making of the application or was in receipt of the payment within a specified period as prescribed,

(*b*) has been residing, for the period that is prescribed, in rented accommodation in respect of which—

(i) there was at the commencement of the tenancy, an expectation that, in so far as was reasonable in all the circumstances, the person could pay the rent into the future, and

(ii) the person was in a position to pay the rent at the commencement of the tenancy,

and subsequent to the commencement of the tenancy the person has experienced a substantial change in his or her circumstances and is unable to pay the rent and such change in circumstances has not been caused by that person, or

(*c*) has been residing, for the period that is prescribed—

(i) in accommodation for homeless persons as provided under section 10 of the Housing Act 1988, or

(ii) in an institution,

except where the household of which the person is a member is determined to be qualified for social housing support by a housing authority under a social housing assessment pursuant to section 20 of the Housing (Miscellaneous Provisions) Act 2009.

(3FB) (*a*) *Subsection (3F)* shall apply, where appropriate, except in respect of a case to which *paragraph (b)* relates.

(*b*) *Subsection (3FA)* shall apply to a person where—

(i) regulations made under section 50 of the Housing (Miscellaneous Provisions) Act 2014 provide that a specified housing authority shall apply Part 4 of that Act in respect of a specified class of household, and

(ii) he or she is a member of a household within such a class of household and the specified authority is the housing authority for the household for the purposes of Part 4 of that Act.**]**

F1154**[**(3G) (*a*) (i) A person in receipt of a payment under *subsection (3)* in respect of a continuous period that is not shorter than a prescribed period shall—

(I) on being requested to do so in writing by a designated person, apply to the housing authority concerned for social housing support for his or her household and, as a consequence, for a social housing assessment to be carried out under section 20 of the Housing (Miscellaneous Provisions) Act 2009, and

(II) subject to *subparagraph (ii)*, within 6 weeks of that request by a designated person, provide to the designated person confirmation that the household has forwarded a duly completed application form for social housing support to that authority for the purpose of a social housing assessment being so carried out.

(ii) The designated person may, where he or she is satisfied that an extension of time is justified in a particular case, extend the period referred to in *subparagraph (i)(II)* for a further period that shall not, in any case, exceed 6 weeks.

(iii) Where a person to whom *subparagraph (i)* applies fails to duly provide the confirmation in accordance with *subparagraph (i)(II)* or with that subparagraph and *subparagraph (ii)*, then he or she shall cease to be entitled to a payment under *subsection (3)* when the period referred to in *subparagraph (i)(II)* or *subparagraph (ii)*, as the case may be, has expired.

(*b*) A person in receipt of a payment under *subsection (3)* shall cease to be entitled to such a payment where a housing authority notifies the Minister that the household of which the person is a member has failed to duly supply to the authority additional information that the authority requested for the purposes of verifying information, for the purposes of a social housing assessment under section 20 of the Housing (Miscellaneous Provisions) Act 2009, that relates to the household's application for social housing support.

(3H) A person in receipt of a payment under *subsection (3)* shall cease to be entitled to such a payment where a housing authority determines that the household of which the person is a member is qualified for social housing support and the authority notifies the Minister that—

(*a*) social housing support is being provided to that household,

(*b*) housing assistance under Part 4 of the Housing (Miscellaneous Provisions) Act 2014 is an appropriate form of support for that household and the household has done or failed to do anything in consequence of which the household has not taken up that form of social housing support, or

(*c*) by virtue of the operation of section 20(5B) of the Housing (Miscellaneous Provisions) Act 2009, the household is ineligible for social housing support for a period prescribed under that enactment.**]**

[2003 (MP) s13; 2003 s12(1)]

(4) (*a*) A person shall not be entitled to a payment referred to in *subsection (3)* where—

(i) the person is not lawfully in the State,

(ii) the person has made an application to the Minister for Justice, Equality and Law Reform for a declaration under section 8(1)(*a*) or (*c*) of the Refugee Act 1996, other than a person—

(I) in respect of whom a declaration within the meaning of section 17 of the Refugee Act 1996 is in force,

(II) who is entitled under section 18 of the Refugee Act 1996 to enter and reside in the State,

(III) who is entitled under section 24 of the Refugee Act 1996 to enter and remain in the State, or

(IV) who has the permission of the Minister for Justice, Equality and Law Reform to remain in the State under the Aliens Act 1935 or the Immigration Act 2004,

or

(iii) during any period that person, or his or her spouse F1155**[**, civil partner or cohabitant**]**, is engaged in remunerative full-time work.

(*b*) This subsection does not apply to persons who were in receipt of a payment referred to in *subsection (3)* before the coming into operation of this subsection.

F1156**[**(4A) Subject to *subsection (4B)*, the payment, referred to in *subsection (3)*, of a supplement towards the amount of rent payable by a person in respect of his or her residence shall not be made where, in respect of each tenancy for which a supplement is payable—

(*a*) the landlord of such residence has not provided F1151**[**a designated person**]** with his or her tax reference number in the prescribed form, or

(*b*) the landlord of such residence does not have a tax reference number and has not provided F1151**[**a designated person**]** with a notification, in the prescribed form, to that effect and the reasons for which he or she does not have a tax reference number.**]**

F1156**[**(4B) Notwithstanding *subsection (4A)*, where an application for the payment of a supplement towards the amount of rent is made on or after 1 January 2011 and the information specified in that subsection has not been provided by a landlord, F1151**[**a designated person**]**—

(*a*) may, for the purpose of the avoidance of undue hardship, pay the supplement referred to in *subsection (4A)* where it is satisfied that, having regard to all the circumstances of the person concerned, the payment is appropriate, and

(*b*) shall, where that payment is made, send a notification in writing to the landlord of the residence in respect of which the supplement was paid—

(i) requesting the landlord to provide F1151**[**a designated person**]**, in the prescribed form, on or before a date (in this section referred to as the 'information date') specified in the notification, with—

(I) his or her tax reference number, or

(II) where the landlord does not have a tax reference number, a statement in writing to that effect and the reasons for which he or she does not have a tax reference number,

and

(ii) stating that—

(I) the payment of a supplement under this section shall cease on a specified date (in this section referred to as the 'cessation date') unless the information is provided on or before the information date, and

(II) where rent supplement has been paid in respect of the residence, failure to provide the information is an offence.**]**

F1156**[**(4C) Where a notification referred to in *subsection (4B)(b)* or *section 198A(2)* is to be sent to a landlord it shall be addressed to the person concerned by name and may be sent or given—

(*a*) by delivering it to the person,

(*b*) by leaving it at the address at which the person ordinarily resided or, in a case where an address for service has been furnished, at that address, or

(*c*) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case where an address for service has been furnished, to that address.**]**

F1156**[**(4D) In this section, *sections 198A* and *198B*—

'landlord' means the person for the time being entitled to receive (otherwise than as agent for another person) the rent payable under a tenancy in respect of a

residence, referred to in *subsection (3)*, in respect of which a supplement, referred to in that subsection, is paid;

'tax reference number' has the same meaning as it has in subsection (3) (inserted by section 123 of the Finance Act 2007) of section 888 of the Act of 1997;

'tenancy' includes a periodic tenancy and a tenancy for a fixed term, whether oral or in writing or implied, and includes a sub-tenancy.**]**

[2003 s12(1)] (5) F1157**[**Subject to *subsections (10)* and *(11)* and without prejudice to**]** the generality of *subsection (1)* and subject to *subsection (6)*, regulations under *subsection (1)* may provide for the payment of a supplement towards the amount of mortgage interest payable by a person F1158**[**...**]**.

F1159**[**(5A) Without prejudice to *subsections (2)* and *(5)*, regulations under *subsection (1)* may prescribe the conditions and circumstances under which, and the periods for which, the supplement referred to in *subsection (5)*, is payable.**]**

F1160**[**(5AA) A person shall not be entitled to the supplement referred to in *subsection (5)* unless, at the time of making an application for that supplement, a designated person is satisfied that the person making the application has engaged with his or her mortgage lender in order to meet his or her mortgage repayment obligations, and

(*a*) has, arising from such engagement, entered into and, where required, is complying with an alternative repayment arrangement agreed between that person and his or her mortgage lender in respect of his or her mortgage repayment obligations for a period of not less than 12 months, or

(*b*) has—

(i) arising from such engagement, entered into and, where required, is complying with an alternative repayment arrangement agreed between that person and his or her mortgage lender in respect of his or her mortgage repayment obligations for a period of less than 12 months in respect of that alternative repayment arrangement, and

(ii) prior to entering into the alternative repayment arrangement referred to in *subparagraph (i)* the person had entered into and had complied with a different alternative repayment arrangement agreed between that person and his or her mortgage lender in respect of his or her mortgage repayment obligations,

and the total number of months in respect of which that person has complied with the alternative repayment arrangements referred to in *subparagraphs (i)* and *(ii)* is a period of not less than 12 months.**]**

F1160**[**(5AB) *Subsection (5AA)* shall apply to a person who makes an application for the supplement referred to in *subsection (5)* on or after the day on which section 12 of the Social Welfare and Pensions Act 2012 comes into operation.**]**

F1160**[**(5AC) In *subsection (5AA)*—

'alternative repayment arrangement' means any arrangement entered into by an applicant for the supplement referred to in *subsection (5)* with his or her mortgage lender—

(*a*) in respect of his or her mortgage that incorporates a change in any terms or conditions of the mortgage that applied when the mortgage took effect, and

(*b*) for the purpose of assisting that person to resolve any difficulties he or she may have in meeting his or her mortgage repayment obligations,

and, without prejudice to the generality of the foregoing, includes any practice, referred to in a code of practice drawn up under section 117 of the Central Bank Act 1989, that is specified for the purpose of resolving any difficulties with meeting mortgage repayment obligations.**]**

F1159**[**(5B) The amount of a supplement payable in accordance with *subsection (5)* shall be limited to the amount and duration determined by F1151**[**a designated person**]** to be appropriate, having regard to the family circumstances of the person concerned and subject to the conditions and circumstances and the period for which the supplement is payable, as may be prescribed.**]**

[2003 s12(1)] (6) A person shall not be entitled to a supplement referred to in *subsection (5)*, during any period, where that person or his or her spouse F1155**[**, civil partner or cohabitant**]**, is engaged in remunerative full-time work.

F1161**[**(7) As respects the supplement payable to a person under *subsection (3)* or any regulations made thereunder, the amount of the supplement payable on or after 1 June 2009 shall be calculated by—

(*a*) deducting the sum of €6 from the amount of that supplement that would be payable per week on 31 May 2009 to the person if they were being paid on a weekly basis (whether or not they were being so paid),

(*b*) multiplying the sum achieved by making the calculation referred to in *paragraph (a)* by 8 per cent subject to the total amount being rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and being rounded to the nearest €1 where it is not a multiple of 50 cent or €1,

(*c*) deducting the sum achieved by making the calculation referred to at *paragraph (b)* from the sum achieved by making the calculation referred to at *paragraph (a)*.

(8) As respects the supplement payable to a person under *subsection (5)* or any regulations made thereunder, the amount of the supplement payable on or after 1 June 2009 shall be calculated by deducting the sum of €6 from the amount of that supplement that would be payable per week on 31 May 2009 to the person if they were being paid on a weekly basis (whether or not they were being so paid).

(9) *Subsection (7)* or *(8)* shall not apply to a determination or a revised determination of F1162**[**...**]** F1151**[**a designated person**]** in relation to payment of supplement under *subsection (3)* or *(5)* or regulations made under either of them, as the case may be, on or after 1 June 2009.**]**

F1163**[**(10) The supplement referred to in *subsection (5)*, payable towards the amount of mortgage interest payable by a person shall not be paid to any person on or after 1 January 2018.

(11) An application for the supplement referred to in *subsection (5)* shall not be made on or after 1 January 2014.**]**

F1164**[**Payment of rent supplement in certain circumstances.

198A.—(1) Notwithstanding *section 198(4A)*, where a supplement towards the amount of rent payable by a person in respect of his or her residence is paid immediately before 1 January 2011 and continues to be paid immediately after 1 January 2011 in respect of that residence under the same tenancy and the information specified in *subsection (2)* has not been provided by a landlord, F1165**[**a designated person**]** may, in accordance with this Act, continue to pay the supplement for that residence under the same tenancy—

(*a*) for a period commencing on 1 January 2011 and ending on the cessation date specified in a request under *subsection (2)*, and

(*b*) where F1165**[**a designated person**]**, having regard to all the circumstances of the person, is satisfied that the payment is appropriate for the purpose of avoiding undue hardship, for a period commencing on the cessation date and ending not later than 31 March 2012.

(2) For the purposes of *subsection (1)*, F1165**[**a designated person**]** shall send a notification in writing to the landlord of a residence referred to in that subsection in respect of which a supplement was paid—

(*a*) requesting the landlord to provide F1165**[**a designated person**]**, in the prescribed form, on or before a date (in this section referred to as the 'information date') specified in the notification, with—

(i) his or her tax reference number, or

(ii) where the landlord does not have a tax reference number, a statement in writing to that effect and the reasons for which he or she does not have a tax reference number, and

(*b*) stating that—

(i) the payment of a supplement under this section shall cease on a specified date (in this section referred to as the 'cessation date') unless the information is provided on or before the information date, and

(ii) where rent supplement has been paid in respect of the residence, failure to provide the information is an offence.

(3) Where—

(*a*) rent supplement has been paid in respect of a residence referred to in *subsection (1)*,

(*b*) F1165**[**a designated person**]** has, in accordance with *subsection (2)*, sent a notification in writing to a landlord referred to in that subsection, and

(*c*) the landlord has, following that notification, failed to provide the tax reference number referred to in *subsection (2)(a)(i)* or the statement referred to in *subsection (2)(a)(ii)*, by the information date referred to in that notification,

he or she shall be guilty of an offence.**]**

F1166**[**Offence for failing to provide certain information following payment of rent supplement under *section 198*.

198B.—Where—

(*a*) rent supplement has been paid in respect of a residence referred to in *section 198(4B)*,

(*b*) F1167**[**a designated person**]** has, in accordance with *section 198(4B)*, sent a notification in writing to a landlord referred to in that section, and

(*c*) the landlord has, following that notification, failed to provide the tax reference number referred to in *section 198(4B)(b)(i)(I)* or the statement referred to in *section 198(4B)(b)(i)(II)*, by the information date referred to in that notification,

he or she shall be guilty of an offence.**]**

F1168**[**Determination of claims for rent supplement under *section 198*.

198C.—(1) A designated person may, for the purposes of determining entitlement to the payment of a supplement referred to in *section 198(3)* towards the amount of rent payable by a person in respect of his or her residence, request the landlord of such residence to provide, within the prescribed period, to the designated person—

(*a*) a statement in writing—

(i) confirming that the person in respect of whom that supplement has been, or is to be, paid is a person from whom the landlord is, under a tenancy, entitled to receive rent in respect of the residence of that person,

(ii) as to whether the landlord is receiving rent solely from the person referred to in *subparagraph (i)* or from any other person under that tenancy in respect of that residence,

(iii) specifying the period of the tenancy of the person referred to in *subparagraph (i)*, and

(iv) confirming that the person referred to in *subparagraph (i)* has resided, and, where appropriate, continues to reside, at that residence for the period for which that supplement has been, or is to be, paid,

and

(*b*) such other information, in writing, relating to the tenancy of the person referred to in *paragraph (a)(i)* as the designated person may require for the purposes of determining entitlement to that supplement.

(2) Where a request is to be made to a landlord by a designated person under *subsection (1)*, it shall be sent to the landlord in writing and addressed to the person concerned by name and may be sent or given—

(*a*) by delivering it to the person,

(*b*) by leaving it at the address at which the person ordinarily resides or, in the case where an address for service has been furnished, at that address, or

(*c*) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case where an address for service has been furnished, at that address.

(3) In this section—

'landlord' means the person for the time being entitled to receive (including as an agent for another person) the rent payable under a tenancy in respect of a residence, referred to in *section 198(3)*, in respect of which a supplement referred to in that section, is paid;

'tenancy' has the meaning assigned to it by *section 198(4D)*.

(4) A landlord who fails to comply with a request made by a designated person within the prescribed period in accordance with this section shall be guilty of an offence.**]**

Disqualifications.

199.—(1) For the purposes of this section—

[Housing (MP) Act 1997 s16]

"Act of 1997" means the Housing (Miscellaneous Provisions) Act 1997;

F1169**[**...**]**

F1169**[**...**]**

"rent" includes any periodic payment in the nature of rent made in return for a special possession of a dwelling or for the use, occupation or enjoyment of a dwelling.

[Housing (MP) Act 1997 s16]

(2) This section applies to a person who—

(*a*) has been required to deliver up possession of a dwelling provided by a housing authority or a body approved of for the purposes of section 6 of the Housing (Miscellaneous Provisions) Act 1992 and the reasons for that requirement include anti-social behaviour or the interests of good estate management, or

(*b*) is a person to whom F1170**[**an allocation of a dwelling**]** has been refused or deferred under section 14 of the Act of 1997, or

F1170**[**(*c*) is a respondent to an excluding order, a site excluding order or an interim excluding order made under section 3, 3A or 4 of the Act of 1997, or**]**

(*d*) is a person who has been directed to leave a house under section 20 of the Act of 1997.

[Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

(3) F1171**[**A designated person**]** may determine that, notwithstanding anything contained in any enactment, a person to whom this section applies shall not be entitled to a payment to supplement the person's income in respect of rent or mortgage interest, or may terminate or suspend the payment.

[Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

(4) Where a person to whom this section applies resides with another person who is in receipt of, or would but for this section be entitled to a supplement in respect of rent or mortgage interest, F1171**[**a designated person may**]**, notwithstanding anything contained in any enactment, determine that the amount of the supplement payable shall be reduced by the amount that, in the F1171**[**opinion of the designated person**]**, is reasonably attributable to the first mentioned person.

[Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

(5) In making a determination under *subsection (3)* or *(4)*, F1171**[**a designated person**]** shall have regard to any information provided by a housing authority or a specified person referred to in section 15 of the Act of 1997, in relation to a person to whom this section applies.

Allowances in kind.

[1993 s180(1); 2005 (SW&P) s23 & Sch 1]

200.—(1) Whenever it appears to F1172**[**a designated person or**]** deciding officer that by reason of exceptional circumstances the needs of a person can best be met by the provision of goods or services instead of the whole or part of any payment to which he or she would otherwise be entitled under this Chapter, F1172**[**a designated person or**]** deciding officer may determine or decide that the goods or services be provided for the person under arrangements made F1172**[**by a designated person**]**.

[1993 s180(2); 2005 (SW&P) s23 & Sch 1]

(2) In making a determination under this section to meet sudden and urgent need, F1172**[**a designated person**]** or deciding officer may dispense with inquiry into means or other circumstances and with compliance with any regulations made under this Chapter.

[1993 s180(3); 2005 (SW&P) s23 & Sch 1]

(3) In relation to any goods or services provided F1173**[**by a designated person**]** or deciding officer under *subsection (1)*, references in this Chapter to the amount of supplementary welfare allowance are deemed to be references to the value of the goods or services so provided.

Power to make single payment for exceptional need.

[1993 s181; 2005 (SW&P) s23 & Sch 1]

201.—F1174**[**A designated person or deciding officer may, in any case where the designated person**]** or deciding officer considers it reasonable, having regard to all the circumstances of the case, so to do, determine or decide that supplementary welfare allowance shall be paid to a person by way of a single payment to meet an exceptional need F1175**[**which is not necessarily unforeseen**]**.

Grant of supplementary welfare allowance in cases of urgency.

[1993 s182(1); 2005 (SW&P) s23, 25 & Sch 1, 3]

202.—(1) Nothing in *section 190, 191, 193* or *198* shall prevent the payment of supplementary welfare allowance in an urgent case and, in determining or deciding whether an allowance is payable by virtue of this section and the amount or nature of the allowance, F1176**[**a designated person**]** or deciding officer shall not be bound by anything contained in *sections 195* to *198* and *Part 4* of *Schedule 3* or in any regulations made under this Chapter which appears to F1176**[**the designated person**]** or deciding officer inappropriate in the circumstances of the case.

[1993 s182(2); 2005 (SW&P) s23 & Sch 1]

(2) Where under *subsection (1)* supplementary welfare allowance is paid to a person who is engaged in remunerative full-time work, F1176**[**a designated person**]** or deciding officer may, where F1176**[**the designated person**]** or deciding officer is satisfied that in all the circumstances of the case it would be equitable so to do, determine or decide that the whole or part of the allowance so paid shall be recoverable from the person to whom it is paid.

Supplementary welfare allowance granted to persons in receipt of certain Health Service Executive payments.

[1993 s183; 2005 (SW&P) s23 & Sch 1]

203.—F1177**[**...**]**

Recoupment of supplementary welfare allowance.

[1993 s184; 2005 (SW&P) s23 & Sch 1]

204.—Where—

(*a*) in respect of any period F1178**[**a designated person**]** or deciding officer has granted supplementary welfare allowance to or in respect of a person who, though entitled to any other benefit, pension, assistance, allowance or supplement under this Act (in this section referred to as "relevant payment"), is not in receipt of a relevant payment, and

(*b*) the supplementary welfare allowance is in excess of the amount which would have been granted to that person if he or she had been in receipt of a relevant payment, and

(*c*) the F1178**[**designated person or**]** deciding officer has certified to the Minister the amount (in this section referred to as "the excess") so paid in excess in respect of that period F1179**[**...**]**,

the Minister may reduce any such relevant payment which is or may become payable to the person during the relevant continuous period of entitlement to that relevant payment by the amount of the excess and the amount shall be treated as having been paid on account of the relevant payment.

Recoupment of supplementary welfare allowance (continued).

[1995 s21; 2005 (SW&P) s23 & Sch 1]

205.—Where—

(*a*) in respect of any period F1180**[**that a designated person**]** or deciding officer has granted supplementary welfare allowance to or in respect of a person who, though entitled under the legislation of a Member State (other than the State) F1181**[**or the United Kingdom**]** to a social security payment (in this section referred to as "the relevant payment"), is not in receipt of such payment, and

(*b*) the supplementary welfare allowance is in excess of the amount which would have been granted to that person if he or she had been in receipt of the relevant payment, and

(*c*) F1180**[**the designated person or**]** deciding officer has certified to the competent institution of the relevant Member State F1181**[**or the United Kingdom**]** the amount of supplementary welfare allowance in excess of which the person would have been entitled (in this section referred to as "the excess") in respect of that period F1182**[**...**]**,

F1180**[**the designated person**]** or deciding officer may request that competent institution to deduct the amount of the excess from the relevant payment.

F1183**[**Arrangements for burials.**]**

[1993 s185(1); 2005 (SW&P) s23 & Sch 1]

F1183**[****206.**—(1) A designated person may make arrangements for and provide assistance towards the burial of a person, where that person has—

(*a*) died in the State and suitable arrangements have not otherwise been made for the burial of that person, or

(*b*) (i) drowned and whose body has been cast ashore, or

(ii) otherwise perished and been found dead,

in the State and whose body has not been claimed for burial.**]**

[1993 s185(2); 2005 (SW&P) s23 & Sch 1]

F1183**[**(2) A designated person may, in any case in which he or she considers it appropriate, bring into and make arrangements for the burial in the State of the body of a person eligible for supplementary welfare allowance who has died outside the State.**]**

[1993 s185(3); 2005 (SW&P) s23 & Sch 1]

F1183**[**(3) A designated person may defray all expenses necessarily incurred in the burial of the body of a deceased person under this section.**]**

[1993 s185(4); 2005 (SW&P) s23 & Sch 1]

F1183**[**(4) A designated person may seek repayment of expenses incurred under this section in the burial of the body of a deceased person—

(*a*) from the estate of the deceased person, or

(*b*) from any person who was liable to maintain the deceased person immediately before his or her death.**]**

Financing of Health Service Executive expenditure on supplementary welfare allowance.

[1993 s187(8); 2005 (SW&P) s23 & Sch 1]

207.—F1184**[**...**]**

Transfer of certain property.

[1993 s189(1); 2005 (SW&P) s23 & Sch 1]

208.—(1) F1185**[**Subject to *subsection (4)*, all property**]** transferred by section 22 of the Social Welfare (Supplementary Welfare Allowances) Act 1975 to a health board and which immediately before 1 July 1977 was standing in the book of any bank or was registered in the books of any bank, corporation or company in the name of a public assistance authority shall, on the request of the Executive, be transferred in the books by the bank, corporation or company into the name of the Executive.

[1993 s189(2); 2005 (SW&P) s23 & Sch 1]

(2) F1186**[**Subject to *subsection (4)*, every chose-in-action**]** transferred by section 22 of the Social Welfare (Supplementary Welfare Allowances) Act 1975 to a health board may be sued on, recovered or enforced by the Executive in its own name and it shall not be necessary for the Executive to give notice to the person bound by the chose-in-action of the transfer effected by that section.

[1993 s189(3); 2005 (SW&P) s23 & Sch 1]

(3) F1187**[**Subject to *subsection (4)*, every bond**]**, guarantee or other security of a continuing character made or given by a public assistance authority in pursuance of its functions under the Act of 1939 to another person, or by any person to a public assistance authority in connection with those functions, which was in force immediately before 1 July 1977, and every contract or agreement in writing in connection with those functions made between a public assistance authority and another person which was not fully executed and completed before that date shall be read and have effect as if the name of the Executive were substituted therein for the name of the public assistance authority, and the security, contract or agreement shall be enforceable by or against the Executive accordingly.

F1188**[**(4) This section shall not apply to any property, chose-in-action, bond, guarantee or other security of a continuing character that is designated and transferred under Part 4 of the Social Welfare and Pensions Act 2010.**]**

CHAPTER 10

Disability Allowance

Interpretation.

[1996 s13; 2005 (SW&P) s25 & Sch 3]

209.—(1) In this Chapter—

"institution" means a hospital, convalescent home or home for people suffering from physical or mental disability or ancillary accommodation, nursing home for the care and maintenance of dependent elderly people and any other similar establishment providing residence, maintenance or care where the cost of a person's

maintenance in that institution is being met in whole or in part by or on behalf of the Executive;

"weekly means" means, subject to *Rule 1(1)* of *Part 2* of *Schedule 3*, the yearly means divided by 52 and the amount so calculated shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1996 s13; 2005 (SW&P) s25 & Sch 3]

(2) In this Chapter, references to means shall be read as references to means as calculated in accordance with the Rules contained in *Part 2* of *Schedule 3.*

Entitlement to allowance.

[1996 s13; 2005 (SW&P) s26 & Sch 4]

210.—(1) Subject to this Act, an allowance ("disability allowance") shall be payable to a person—

(*a*) who has attained the age of 16 years but has not attained pensionable age,

(*b*) who is by reason of a specified disability substantially restricted in undertaking employment (in this Chapter referred to as "suitable employment") of a kind which, if the person was not suffering from that disability, would be suited to that person's age, experience and qualifications, whether or not the person is availing of a service for the training of disabled persons under section 68 of the F1189**[**Health Act 1970,**]**

F1190**[**(*ba*) subject to *subsection (10)*, the reason for whose substantial restriction in undertaking suitable employment is as a direct result of the person concerned being incapable of work and for no other reason,

(*bb*) who, were it not for the substantial restriction, would be available to work in insurable employment or insurable self-employment, and**]**

(*c*) whose weekly means, subject to *subsection (2)*, do not exceed the amount of disability allowance (including any increases of that allowance) which would be payable to the person under this Chapter if that person had no means.

[1996 s13; 1997 s28(3)]

F1191**[**(2) Subject to *subsection (2A)*, where the spouse F1192**[**, civil partner or cohabitant**]** of a claimant for disability allowance is a spouse F1192**[**, civil partner or cohabitant**]** referred to in any of *subparagraphs (iii)* to *(vii)* of *section 2(2)(a)*, the means of the claimant shall be taken to be one-half the means.**]**

F1193**[**(2A) Notwithstanding *subsection (2)*, where, in the 4 weeks immediately before the commencement of section 9 of the Social Welfare and Pensions Act 2007 a person was entitled to or in receipt of disability allowance and the spouse of the claimant for disability allowance is not the claimant's qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means or the means calculated in accordance with *subsection (2)*, whichever is the more favourable.

(2B) Where the means of a claimant are calculated at any time in accordance with *subsection (2A)* and are subsequently calculated in accordance with *subsection (2)*, *subsection (2A)* shall no longer apply to the claimant.

(2C) Where for any period of not less than 4 consecutive weeks after the commencement of section 9 of the Social Welfare and Pensions Act 2007, a claimant whose means were calculated in accordance with *subsection (2A)* ceases to be entitled to or in receipt of disability allowance, *subsection (2)* shall apply to any subsequent claims.**]**

[1996 s13; 2005 (SW&P) s8(1)]

(3) F1194**[**...**]**

(4) F1194**[**...**]**

[1997 s22; 2000 s21(1)]

(5) F1194**[**...**]**

[1999 s20]

(6) F1194**[**...**]**

[2005 (SW&P) s8]

(7) F1194**[**...**]**

[2005 (SW&P) s8]

[1996 s13; 2005 (SW&P) s26 & Sch 4]

(8) The conditions under which a person shall be regarded for the purposes of this section as being substantially restricted in undertaking suitable employment by reason of a specified disability shall be specified by regulations.

[2004 (MP) s17 & Sch 1]

(9) A person shall not be entitled to disability allowance under this section unless he or she is habitually resident in the State F1195**[**...**]**.

F1196**[**(10) A person shall not be disqualified for receipt of a disability allowance while engaging in a prescribed course of education, training or development.**]**

Rate of allowance (including increases for qualified adult and qualified children).

[1996 s13]

211.—(1) The rate (in this Chapter referred to as "the scheduled rate") of disability allowance shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4* increased by—

(*a*) the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that, except where regulations otherwise provide, the claimant or beneficiary shall not be entitled to an increase under this paragraph in respect of more than one person,

F1197**[**(*b*) the appropriate amount set out—

(i) in *column (4)* of that Part in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(ii) in *column (5)* of that Part in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary,**]**

(*c*) the amount set out in *column (6)* of that Part where the claimant or beneficiary is living alone, and

[2003 (MP) s6(1)(*b*)]

(*d*) the amount set out in *column (8)* of *Part 1* of *Schedule 4* where the claimant or beneficiary is ordinarily resident on an island.

[1996 s13; 2001 s37(1)]

(2) (*a*) Disability allowance shall be payable—

(i) where the weekly means of the claimant or beneficiary do not exceed F1198**[**€7.60**]**, at the scheduled rate, and

F1199**[**(ii) where the weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.**]**

(*b*) F1200**[**...**]**

[1996 s13; 1997 s28(4) & Sch F]

F1201**[**(3) Any increase of disability allowance payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse F1202**[**, civil partner or cohabitant**]** of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F1202**[**, civil partner or cohabitant**]** of the claimant or beneficiary—

(*a*) is not a qualified adult, or

(*b*) is a spouse F1202**[**, civil partner or cohabitant**]** referred to in *section 210(2)*,

and *subsection (1)(b)* shall be read and have effect accordingly.**]**

F1203**[** Disqualification.

212.—(1) Regulations may provide for disqualifying a person for receiving disability allowance where the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(*a*) attending for or submitting to any medical or other examination or treatment;

(*b*) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(*c*) refraining from behaviour likely to hinder his or her recovery;

(*d*) being available to meet with F1204**[**an officer of the Minister or a medical assessor**]** regarding his or her claim for disability allowance.

(2) A person shall not be disqualified for receipt of disability allowance while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.**]**

CHAPTER 11

Farm Assist

Interpretation.

[1999 s15; 2005 (SW&P) s25 & Sch 3]

213.—(1) In this Chapter and in *Schedule 3*—

"farming" means farming farm land including commonage, which—

(*a*) is owned, and used for the purposes of husbandry,

(*b*) is leased, and used for the purposes of husbandry, or

(*c*) does not form part of a larger holding and is used for the purposes of husbandry,

by the claimant;

"farmer" means a person engaged in farming;

"husbandry" means the working of the land with the object of extracting the traditional produce of the land;

[2000 s17 & Sch E]

"weekly means" means, subject to *Rule 1(1)* of *Part 2* of *Schedule 3*, the yearly means divided by 52 and the amount so calculated shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1999 s15; 2005 (SW&P) s25 & Sch 3]

(2) For the purposes of this Chapter, means shall be calculated in accordance with the Rules contained in *Part 2* of *Schedule 3*.

F1205**[**(3) Notwithstanding *subsection (2)* and *Rule 1(1)* of *Part 2* of *Schedule 3*, in this Chapter any amount of jobseeker's pay-related benefit payable under *Chapter 12AA* of *Part 2* to the spouse, civil partner or cohabitant of a claimant for farm assist shall be treated as if it were means.**]**

Entitlement to allowance.

[1999 s15]

214.—(1) Subject to this Act and to regulations made under this Act, an allowance (in this Act referred to as "farm assist") shall be payable to a farmer where—

(*a*) he or she has attained the age of 18 years and is under pensionable age, and

(*b*) his or her weekly means, subject to *subsection (2)*, do not exceed the amount of farm assist (including any increases of farm assist) that would be payable to the farmer under this Chapter if he or she had no means.

[1999 s15]

F1206**[**(2) Subject to *subsection (3)*, where the spouse F1207**[**, civil partner or cohabitant**]** of a claimant for farm assist is a spouse F1207**[**, civil partner or cohabitant**]** referred to in any of *subparagraphs (iii)* to *(vii)* of F1208**[***section 2(2)(a)*, or where the spouse, civil partner or cohabitant is in receipt of jobseeker's pay related benefit,**]**, the means of the claimant shall be taken to be one-half the means.**]**

F1209**[**(3) Notwithstanding *subsection (2)*, where, in the 4 weeks immediately before the commencement of section 9 of the Social Welfare and Pensions Act 2007 a person was entitled to or in receipt of farm assist and the spouse of the claimant

for farm assist is not the claimant's qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means or the means calculated in accordance with *subsection (2)*, whichever is the more favourable.

(4) Where the means of a claimant are calculated at any time in accordance with *subsection (3)* and are subsequently calculated in accordance with *subsection (2)*, *subsection (3)* shall no longer apply to the claimant.

(5) Where for any period of not less than 4 consecutive weeks after the commencement of section 9 of the Social Welfare and Pensions Act 2007, a claimant whose means were calculated in accordance with *subsection (3)* ceases to be entitled to or in receipt of farm assist, *subsection (2)* shall apply to any subsequent claims.**]**

F1210**[**(6) Where the spouse F1207**[**, civil partner or cohabitant**]** of a claimant for farm assist is a spouse F1207**[**, civil partner or cohabitant**]** referred to in *Part 6*, and is in receipt of a payment under *Part 6*, the means of the claimant shall be taken to be one-half the means.**]**

Rate of allowance (including increases for qualified adult and qualified children).

[1999 s15]

215.—(1) Subject to this Chapter, the rate (in this Chapter referred to as "the scheduled rate") of farm assist shall be the weekly rate set out in *column (2)* at *reference 11* in *Part 1* of *Schedule 4*, increased by—

(*a*) the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that, except where regulations otherwise provide, the claimant or beneficiary shall not be entitled for the same period to an increase of the allowance under this subparagraph in respect of more than one person, and

F1211**[**(*b*) the appropriate amount set out—

(i) in *column (4)* of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

(ii) in *column (5)* of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.**]**

[1999 s15; 2001 s37(3)]

(2) Farm assist shall be payable—

(*a*) where the weekly means of the claimant or beneficiary are less than €1, at the scheduled rate,

(*b*) where the weekly means are equal to €1, at the scheduled rate reduced by €1, and

(*c*) where the weekly means exceed €1, at the scheduled rate, reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1 but, where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no farm assist shall be payable.

F1212**[**Amount of increases payable in respect of qualified child in certain cases.**]**

[1999 s15]

F1212**[216.**—Any increase of farm assist payable under *section 215(1)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse F1213**[**, civil partner or cohabitant**]** of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse F1213**[**, civil partner or cohabitant**]** of the claimant or beneficiary—

(*a*) is not a qualified adult, or

(*b*) is a spouse F1213**[**, civil partner or cohabitant**]** referred to in *section 214(2)*,

and *section 215(1)* shall be read and have effect accordingly.**]**

Total amount payable to a couple.

[1999 s15]

217.—(1) Where one of a couple is entitled to F1214**[**illness benefit**]**, F1215**[**jobseeker's benefit**]**, F1216**[**jobseeker's benefit (self-employed),**]** injury benefit, disablement pension, F1217**[**State pension (contributory)**]**, F1218**[**State pension (non-contributory)**]**, F1219**[**State pension (transition)**]** or invalidity pension and the other is entitled to farm assist, the total of the amount payable to them by way of that benefit or pension and farm assist (in this subsection referred to as "the relevant amount") shall not exceed the total amount of benefit or pension, as the case may be, (including any increases thereof, where appropriate), or the total amount of farm assist (including any increases thereof, where appropriate), whichever is the greater (in this subsection referred to as "the greater amount") that would be payable if only one of the couple were in receipt of benefit, pension or farm assist, as the case may be, and, if the relevant amount would but for this subsection exceed the greater amount, the amount of farm assist payable to the spouse F1220**[**, civil partner or cohabitant**]** who is entitled to such farm assist shall be reduced by the amount of the excess.

F1221**[**(1A) Notwithstanding any other provision in this Chapter, where one of a couple is entitled to jobseeker's pay related benefit and the other is entitled to farm assist, the total of the amount payable to them by way of jobseeker's pay-related benefit and farm assist combined shall not be less than the total amount of farm assist (including any increases thereof, where appropriate) that would be payable if only one of the couple were in receipt of a payment in respect of jobseeker's allowance.

(1B) Where means other than jobseeker's pay-related benefit are assessed for the purposes of this Chapter, *subsection (1A)* shall not apply in respect of such other means.**]**

[1999 s15; 2001 s16(1)(*b*)]

(2) Where one of a couple is entitled to F1222**[**jobseeker's allowance**]**, pre-retirement allowance or farm assist and the other is entitled to farm assist, the total amount payable to them under this Act shall not exceed the amount which would be payable if only one of them was entitled to be paid F1222**[**jobseeker's allowance**]**, pre-retirement allowance or farm assist, as the case may be, (including any increases thereof, where appropriate), and each of them shall be entitled to be paid one-half of the amount which would be payable to him or her if only one of the couple were in receipt of the assistance or allowance.

[1999 s15]

F1223**[**(3) In this section 'couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners of a civil partnership who are living together, or

(*c*) both cohabitants.**]**

Disqualifications.

[1999 s15; 2005 (SW&P) s13(*a*)]

218.—(1) A farmer shall be disqualified for receiving farm assist while he or she is—

(*a*) employed during any week under a F1224**[**scheme provided by the Minister and known as Community Employment**]**,

(*b*) employed during any week under a F1225**[**scheme provided by the Minister**]** and known as the Rural Social Scheme,

(*c*) participating in a scheme administered by the Minister and known as F1225**[**Back to Work Allowance, or**]**

(*d*) participating in a scheme administered by the Minister and known as F1225**[**Part-Time Job Incentive.**]**

(*e*) F1226**[**...**]**

[1999 s15]

(2) A farmer shall not be entitled to receive farm assist while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

[1999 s15]

(3) In *subsections (2)* and *(4)* "academic year", "a course of study" and "institution of education" have the meanings given by *section 148(2).*

[1999 s15]

(4) In this section, a farmer shall be regarded, subject to regulations made under *subsection (2)*, as attending a course of study—

(*a*) for 3 months immediately following the completion or the leaving by that person of second level education or the completion of the Leaving Certificate Examination of the Department of Education and Science (whichever is the later),

(*b*) for the duration of an academic year, or

(*c*) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.

PART 4

CHILD BENEFIT

Qualified child.

[1993 s192(1); 1995 s5(2)]

219.—F1227**[**(1) A child shall be a qualified child (in this Part referred to as a 'qualified child') for the purposes of child benefit where—

(*a*) he or she is under the age of 16 years, or

(*b*) having attained the age of 16 years, he or she is under the age of F1228**[**19 years**]** and is—

(i) receiving full-time education, the circumstances of which shall be specified in regulations, or

(ii) by reason of physical or mental infirmity, incapable of self-support and likely to remain so incapable for a prolonged period,

and

(*c*) he or she is ordinarily resident in the State, and

(*d*) he or she is not detained in a children detention school and is not undergoing imprisonment or detention in legal custody.**]**

[1993 s192(2); 1996 s5(5)]

(2) Notwithstanding F1229**[***subsection (1)(c)***]**, a child who resides with a qualified person and that person's spouse F1230**[**, civil partner or cohabitant**]** while the qualified person or that person's spouse F1230**[**, civil partner or cohabitant**]**—

(*a*) being a member of the Defence Forces or a civil servant in the civil service of the Government or the State, is in the service, outside the State, of the Government, the State or an international organisation,

(*b*) is a volunteer development worker, or

(*c*) is an insured person employed outside the State in respect of whom employment contributions under *Part 2* are payable in accordance with regulations made under *section 31*,

shall be a qualified child for the purposes of this Part.

Qualified person.

[1993 s193(1); 2004 (MP) s17 & Sch 1]

220.—(1) Subject to *subsection (3)*, a person with whom a qualified child normally resides shall be qualified for child benefit in respect of that child and is in this Part referred to as "a qualified person".

[1993 s193(2)]

(2) For the purpose of *subsection (1)*—

(*a*) the Minister may make rules for determining with whom a qualified child shall be regarded as normally residing,

(*b*) a qualified child shall not be regarded as normally residing with more than one person, and

(*c*) where a qualified child is resident in an institution and contributions are made towards the cost of his or her maintenance in that institution, that child shall be regarded as normally residing with the person with whom in accordance with the rules made under *paragraph (a)* he or she would be determined to be normally residing if he or she were not resident in an institution but, where the person with whom the child would thus be regarded as normally residing has abandoned or deserted the child, the child shall be regarded as normally residing with the head of the household of which he or she would normally be a member if he or she were not resident in an institution.

[2004 (MP) s17 & Sch 1]

(3) A qualified person, other than a person to whom *section 219(2)(a), (b)* or *(c)* applies, shall not be qualified for child benefit under this section unless he or she is habitually resident in the State F1231**[**...**]**.

F1235**[**Regulations

220A. Regulations may provide for requiring an employer to give such information to the Minister as he or she may require for the purposes of determining entitlement to child benefit.**]**

Amounts of child benefit.

221.—F1236**[**(1) Subject to this Act, a qualified person shall be paid a monthly benefit of F1237**[**€140**]** in respect of each qualified child.**]**

[1993 s194(1); 1994 s5(1)]

F1238**[**(1A) Notwithstanding *section 219(1)(b)*, for the purposes of *subsection (1B)* and *section 221A*, 'qualified child' shall include a child who, having attained the age of 18 years is under the age of 19 years and is—

(*a*) receiving full-time education, the circumstances of which shall be specified in regulations, or

(*b*) by reason of physical or mental infirmity, incapable of self-support and likely to remain so incapable for a prolonged period,

and

(*c*) ordinarily resident in the State, and

(*d*) not detained in a children detention school and is not undergoing imprisonment or detention in legal custody.

(1B) Payment of child benefit in respect of a child referred to in *subsection (1A)* shall be made to a person qualified for child benefit at half the appropriate amount set out in *column (1)* or *column (2)* of *Part 4* of *Schedule 4*, or at half the appropriate amount as determined in accordance with *subsection (2)(a)* or *(2)(b)*.

(1C) The payment referred to in *subsection (1B)* shall cease to be payable on 31 December 2009.**]**

[1993 s194(2); 1998 s6(2)]

F1239**[**(2) Notwithstanding anything in this Part, the monthly benefit payable to a qualified person in respect of a qualified child whose birth was part of—

(*a*) a multiple birth of 2 children, of whom 2 remain qualified, shall be 150 per cent of the amount specified in *subsection (1)*, or

(*b*) a multiple birth of 3 or more children, of whom—

(i) not less than 3 remain qualified, shall be 200 per cent of the amount specified in *subsection (1)*,

(ii) not less than 2 remain qualified, shall be 150 per cent of the amount specified in *subsection (1)*, or

(iii) one remains qualified, shall be payable at the amount specified in *subsection (1)*.**]**

[1993 s194(3)]

(3) F1240**[**...**]**

[1993 s194(4); 2001 s37 & Sch F]

(4) F1240**[**...**]**

[1993 s194(5)] (5) F1240**[**...**]**

[1993 s194(6)] (6) F1240**[**...**]**

[1996 s5; 2001 s37 & Sch F] (7) F1240**[**...**]**

[1993 s194(7); 1998 s6(2)] (8) F1240**[**...**]**

F1241**[**Compensatory payment.

221A.—(1) Subject to this Act, a person shall be entitled to a payment provided for in *subsection (2)* where a qualified child referred to in *section 221(1A)* normally resides with that person and in any week—

(*a*) an increase in respect of that child is being paid in accordance with *section 43(2), 43(3), 56(2), 56(3), 66(2), 66(3), 76(2), 76(3), 76(5), 81(5), 102(1), 102(2), 109(17), 112(2), 112(3), 113(5)(b), 113A(5)(b), 115(8)(a)(ii), 117(2), 117(3), 122(2), 122(3), 127(1), 142(1)(b)(ii), 146, 150(1)(b), 150(3), 156(1), 158, 161B(1), 161D, 174(1), 178A(3)(a), 181(1)(b)(i), 181(4), 197(b), 211(1)(b), 211(3), 215(1)(b)* or *216*, or

(*b*) F1242**[**working family payment**]** in accordance with *Part 6* is being paid in respect of a family which includes a child referred to in *section 221(1A)*.

(2) Subject to *subsection (5)*, an amount of €15 shall be payable in respect of a child referred to in *subsection (1)* for each week or part thereof in which the conditions in—

(*a*) *subsection (1)(a)*, or

(*b*) *subsection (1)(b)*,

are satisfied until the date on which that child attains the age of 19 years.

(3) Subject to this Act, a person shall be entitled to a payment provided for in *subsection (4)* where a qualified child referred to in *section 221(1A)* normally resides with that person and in any week that child is in receipt of disability allowance in accordance with *Chapter 10* of *Part 3*.

(4) Subject to *subsection (5)*, an amount of €15 shall be payable in respect of a child referred to in *subsection (3)* for each week or part thereof in which that child is in receipt of disability allowance until the date on which that child attains the age of 19 years.

(5) The amount payable under *subsection (2)* or *subsection (4)* in respect of a child whose birth was part of—

(*a*) a multiple birth of 2 children, of whom 2 remain qualified, shall be €22.50, or

(*b*) a multiple birth of 3 or more children, of whom—

(i) not less than 3 remain qualified, shall be €30,

(ii) not less than 2 remain qualified, shall be €22.50, or

(iii) one remains qualified, shall be €15.

(6) Only one weekly amount shall be payable pursuant to *subsection (2)(a), (2)(b)* or *(4)*.

(7) For the purposes of this section—

(*a*) the Minister may make rules for determining with whom a child referred to in *section 221(1A)* shall be regarded as normally residing,

(*b*) a child referred to in *section 221(1A)* shall not be regarded as normally residing with more than one person, and

(*c*) where a child referred to in *section 221(1A)* is resident in an institution and contributions are made towards the cost of his or her maintenance in that institution, that child shall be regarded as normally residing with the person with whom in accordance with the rules made under *paragraph (a)* he or she would be determined to be normally residing if he or she were not resident in an institution but, where the person with whom the child would thus be regarded as normally residing has abandoned or deserted the child, the child shall be regarded as normally residing with the head of the household of which he or she would normally be a member if he or she were not resident in an institution.

(8) *Section 221(1A)* and this section shall cease to have effect on 31 December 2010.**]**

F1243**[**Additional payment for newborn or adopted child.

221B. (1) Subject to *subsection (2)* and this Act, and notwithstanding any monthly benefit made or payable under *section 221(1)*, a qualified person shall become entitled to one, and only one, additional payment of €280.00 in respect of a qualified child where in respect of the qualified child—

(*a*) the date of birth of that qualified child falls on or after 1 December 2024, or

(*b*) the day of placement of that qualified child occurs on or after 1 December 2024.

(2) A qualified person shall not be entitled to a payment under *subsection (1)* where he or she becomes a qualified person on a date which is more than F1244**[**3 months**]** after the birth of the qualified child, or more than one month after the day of placement of the qualified child, as the case may be.

(3) In this section, 'day of placement' has the same meaning as it has in section 2(1) of the Parent's Leave and Benefit Act 2019.**]**

Exclusion of child benefit for superannuation or pension purposes.

222.—Income from child benefit shall not be reckoned for the purpose of any abatement provisions in any enactment relating to superannuation or pensions.

[1993 s195]

Payments to persons absent from State.

223.—Where a qualified person is for the time being absent from the State, an application on his or her behalf in respect of child benefit may be accepted from such person as the Minister thinks fit.

[1993 s196]

F1245**[**PART 4A

EARLY CHILDCARE SUPPLEMENT**]**

F1246**[**Entitlement to early childcare supplement.

223A.— F1247**[**...**]]**

F1248**[**Amount of early childcare supplement.

223B.— F1249**[**...**]]**

PART 5

RESPITE CARE GRANT

Interpretation.

224.—(1) In this Part—

[2005 (SW&P) s7(1)]

"carer" means a person ordinarily resident in the State who has attained the age of 16 years and—

(*a*) is in receipt of or entitled to F1250**[**carer's benefit, carer's allowance F1251**[**, domiciliary care allowance**]** or a payment under *section 186A*, or

(*b*) F1252**[**...**]**

(*c*) is providing full-time care and attention to a person who is in receipt of an increase of disablement pension under *section 78* in respect of the need for constant attendance, or

(*d*) resides with and has provided, is providing or is likely to provide full-time care and attention for such periods and on such date as may be prescribed to a relevant person, or

(*e*) subject to the conditions and in the circumstances that may be prescribed, does not reside with but has provided, is providing or is likely to provide full-time care and attention for such periods and on such date as may be prescribed to a relevant person;

"institution" means a hospital, convalescent home or home for people suffering from physical or mental disability or ancillary accommodation, nursing home for the care and maintenance of dependent elderly people or any other similar establishment providing residence, maintenance or care;

[2005 (SW&P) s7(1)]

"relevant person" means a person who is ordinarily resident in the State and is so incapacitated that he or she requires full-time care and attention within the meaning of *subsection (2)*.

[2005 (SW&P) s7(1)]

F1253**[**(2) For the purposes of the definition of 'relevant person' in this Part, a person shall not be regarded as requiring full-time care and attention unless the person is so incapacitated that he or she requires from another person—

(*a*) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or

(*b*) continual supervision in order to avoid danger to himself or herself.**]**

[2005 (SW&P) s7(1)]

(3) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person.

Entitlement to respite care grant.

225.—(1) Subject to *subsections (2)* and *(5)*, an annual grant (in this Act referred to as a "F1254**[**carer's support grant**]**") in the amount of F1255**[**€2,000**]** shall be payable to a carer in respect of each relevant person in his or her care and only one such annual grant shall be payable in respect of a relevant person.

[2005 (SW&P) s7(1)]

(2) Subject to *subsections (3)* and *(4)*, a grant shall not be payable to a carer where—

[2005 (SW&P) s7(1)]

(*a*) he or she engages in F1256**[**employment, self-employment, or any course of education or training**]**, or

(*b*) he or she is entitled to or in receipt of F1257**[**jobseeker's benefit**]** , F1258**[**jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay-related benefit**]**, or

(*c*) he or she is a person to whom article 58 of the Regulations of 1996 applies in respect of proven unemployment, or

(*d*) F1259**[**...**]**

(*e*) the relevant person is resident in an institution.

[2005 (SW&P) s7(1)]

(3) The Minister may by regulations provide that a carer may engage in F1256**[**employment, self-employment, or any course of education or training**]** subject

to the limitations in relation to the hours or remuneration that may be prescribed and subject to the conditions and in the circumstances that may be prescribed.

[2005 (SW&P) s7(1)]

(4) The Minister may by regulations provide for entitling to a F1254**[**carer's support grant**]** a carer who would be entitled to the grant but for the fact that the relevant person is temporarily resident in an institution or temporarily residing with another person.

[2005 (SW&P) s7(1)]

(5) Regulations made under this section may provide for the date in each year on which a F1254**[**carer's support grant**]** shall become payable to a carer.

Medical examination.

226.—(1) A relevant person in respect of whose full-time care and attention a carer is entitled to a F1260**[**carer's support grant**]** shall attend for or submit to any medical or other examination that may be required in accordance with regulations.

[2005 (SW&P) s7(1)]

[2005 (SW&P) s7(1)]

(2) Regulations under *subsection (1)* may provide for disqualifying a person from receiving a F1260**[**carer's support grant**]** where the relevant person, in respect of whose full-time care and attention the grant is payable, fails without good cause to attend for or to submit to any medical or other examination that may be required in accordance with those regulations.

PART 6

Family Income Supplement

Interpretation.

227.—In this Part—

[993 s197; 2005 (SW&P) s26 & Sch 4]

"child", in relation to a family, means a qualified child as defined in *section 2(3)* who normally resides with that family;

F1261**[**'civil partner' includes a civil partner whose civil partnership has been dissolved, being a dissolution that is recognised as valid in the State;**]**

"family" means—

(*a*) a person who is engaged in remunerative full-time employment as an employee,

F1262**[**(*b*) where that person is living with or wholly or mainly maintaining—

(i) his or her spouse,

(ii) his or her civil partner, or

(iii) his or her cohabitant,

that spouse, civil partner or cohabitant, and**]**

(*c*) a child or children;

"F1263**[**working family payment**]**" shall be read in accordance with *section 228*;

"spouse" includes—

(*a*) a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State, or

(*b*) F1264**[**...**]**;

"weekly family income" means, subject to regulations under *section 232*, the amount of income received in a week by a family, less—

(*a*) any allowable contribution referred to in Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001),

F1265**[**(*aa*) any allowable pension payment within the meaning of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2003 (S.I. No. 698 of 2003),**]**

F1266**[**(*ab*) any participant contribution deducted from emoluments (within the meaning of Part 3 of the Automatic Enrolment Retirement Savings System Act 2024) in accordance with section 59(1)(*b*) of that Act,**]**

(*b*) any income tax payable under the Income Tax Acts as defined in section 1 of the Act of 1997 applicable to Schedule E,

(*c*) any contributions payable under *section 13(2)(b)* or regulations under *section 14*,

(*d*) F1267**[**...**]**

(*e*) F1268**[**...**]**

F1269**[**(*f*) any income of a person who in respect of that family is a child, or**]**

F1270**[**(*g*) any contribution payable under Part 18D of the Act of 1997 and known as universal social charge.**]**

F1275**[**Working family payment

[1993 s198; 2004 s4(1)]

228. Subject to this Act, an allowance (in this Act referred to as 'working family payment') shall be payable out of moneys provided by the Oireachtas in respect of a family where the weekly family income is less than—

(*a*) in the case of a family which includes only 1 child, €765,

(*b*) in the case of a family which includes 2 children, €866,

(*c*) in the case of a family which includes 3 children, €967,

(*d*) in the case of a family which includes 4 children, €1,058,

(*e*) in the case of a family which includes 5 children, €1,184,

(*f*) in the case of a family which includes 6 children, €1,300,

(*g*) in the case of a family which includes 7 children, €1,436, or

(*h*) in the case of a family which includes 8 or more children, €1,532.**]**

Rate of supplement.

[1993 s199(1)]

229.—(1) Subject to this Part, the weekly rate of F1276**[**working family payment**]** shall be 60 per cent of the amount by which the weekly family income is less than the amount appropriate in the particular case under *section 228*.

[1993 s199(2); 2001 s37 & Sch F]

(2) In calculating the weekly rate of F1276**[**working family payment**]** under *subsection (1)*, any fraction of €1 shall be treated as €1 and where the weekly rate so calculated is below a prescribed amount, the supplement shall be payable at the prescribed amount.

Period of payment.

[1993 s200(1)]

230.—(1) F1278**[**Working family payment**]** shall be payable for a period of 52 weeks (or such other period as may be prescribed) beginning on the date on which it is receivable in accordance with regulations and, except where regulations otherwise provide, the weekly rate of F1278**[**working family payment**]** payable shall not be affected by any change of circumstances during that period.

[1993 s200(2)]

(2) Where F1278**[**working family payment**]** is payable in respect of a particular family for any period, no person who was included in that family at the beginning of that period shall be regarded as a member of any other family during that period.

F1280**[**Person to be regarded as member of one family only

230A.... **]**

Person to whom supplement is payable.

[1993 s201]

231.—F1281**[**Working family payment**]** shall be payable to the member of the family (other than a child) who is engaged in remunerative full-time employment as an employee or, where there are 2 members of the family so engaged, to the member whose weekly income as calculated for the purposes of F1281**[**working family payment**]** forms the greater part of the weekly family income as so calculated.

Regulations.

[1993 s202(1)]

232.—(1) The Minister may make regulations for the purpose of giving effect to this Part.

[1993 s202(2)]

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*:

(*a*) provide for the manner of calculation or estimation of weekly family income;

(*b*) provide, in calculating or estimating weekly family income, for the disregarding in whole or in part of any amount of that income from any source specified in the regulations;

(*c*) determine the circumstances in which a person shall be regarded as being engaged in remunerative full-time employment as an employee;

(*d*) require employers to give such information as the Minister may require for the purpose of determining a claim for F1282**[**working family payment**]**.

[1993 s202(3)]

(3) The Minister may by regulations vary—

(*a*) the amounts specified in *section 228*, and

(*b*) the percentage rate specified in *section 229(1)*,

but any such variation shall not reduce the amounts or the percentage rate applicable immediately before the commencement of those regulations.

Receipt of claims.

[1993 s203(1)]

233.—(1) Regulations may provide for treating a claim for F1284**[**working family payment**]** as having been made on a date earlier than the date on which it is received, where it appears to the Minister that the claimant would have satisfied the conditions for entitlement to F1284**[**working family payment**]** during that period, but for the receipt by that person of F1285**[**jobseeker's benefit**]**, F1286**[**jobseeker's benefit (self-employed), jobseeker's allowance or jobseeker's pay related benefit**]**.

[1993 s203(2)]

(2) Where—

(*a*) in respect of any period any F1285**[**jobseeker's benefit**]**, F1286**[**jobseeker's benefit (self employed), jobseeker's allowance or jobseeker's pay-related benefit**]** has been paid to or in respect of a person who, though entitled to F1284**[**working family payment**]** by virtue of *subsection (1)*, is not in receipt of that supplement, and

(*b*) that benefit or F1287**[**allowance**]** is in excess of the amount which would have been granted to that person if he or she had been in receipt of F1284**[**working family payment**]**,

the Minister may reduce any such supplement which is or may become payable to that person by the amount of the excess and that amount shall be treated as having been paid on account of the F1284**[**working family payment**]**.

PART 7

CONTINUED PAYMENT FOR QUALIFIED CHILDREN

Entitlement to payment.

[1996 s7(1), 22 & Sch C; 1997 s7]

234.—(1) Subject to this Act, a continued payment for qualified children (in this Part referred to as a "continued payment") shall be payable out of moneys provided by the Oireachtas to a person—

(*a*) (i) other than a person who is engaged in short-time employment, who—

(I) has been in receipt of F1288**[**jobseeker's benefit**]**, F1289**[**jobseeker's allowance**]**, or F1288**[**jobseeker's benefit**]** and F1289**[**jobseeker's allowance**]** in respect of not less than 312 days of unemployment in—

(A) a period of interruption of employment, within the meaning of *section 62(5)(c)*, where the person is in receipt of F1288**[**jobseeker's benefit**]**, or

(B) a continuous period of unemployment, within the meaning of *section 141(3)*, where the person is in receipt of F1289**[**jobseeker's allowance**]**,

in the immediately preceding period, and

(II) is in receipt of F1288**[**jobseeker's benefit**]** or F1289**[**jobseeker's allowance**]** which includes an increase in respect of at least one qualified child who normally resides with the person and is not a person to whom *section 66(3)*, *146* or *297* (as the case may require) applies,

or

(ii) who is engaged in employment under a F1290**[**scheme provided by the Minister and known as Community Employment**]** and who, if he or she were in receipt of F1288**[**jobseeker's benefit**]** or F1289**[**jobseeker's allowance**]** would be entitled to an increase in respect of at least one qualified child who normally resides with the person and would not be a person to whom *section 66(3)*, *146* or *297* (as the case may require) applies,

and

(*b*) who, in the case of a person to whom *paragraph (a)(i)* or *(ii)* applies, ceases, by virtue of having become engaged in employment which is expected to continue for a minimum of 4 weeks, to be entitled to F1288**[**jobseeker's benefit**]** or F1289**[**jobseeker's allowance**]** or ceases to be engaged in Community Employment.

F1291**[**(1A) Notwithstanding the provisions of this Part, a continued payment shall not be payable to a person for any period on or after the enactment of the Social Welfare (Miscellaneous Provisions) Act 2015.**]**

[1996 s7(1); 1997 s7]

(2) In this Part, "employment" means insurable employment or insurable self-employment, other than—

(*a*) employment under a F1290**[**scheme provided by the Minister and known as Community Employment**]**,

(*b*) employment under any scheme which is F1290**[**provided by the Minister**]**, other than a scheme known as the Jobs Initiatives Scheme, or

(*c*) employment of a seasonal nature.

Weekly rate of payment.

[1996 s7(1)]

235.—(1) Subject to *subsection (2)*, the weekly rate of continued payment shall be the amount payable to the person by way of an increase in F1292**[**jobseeker's benefit**]** or F1293**[**jobseeker's allowance**]** (as the case may require) in respect of each qualified child normally residing with the person immediately before that person takes up employment.

[1996 s7(1)]

(2) In the case of a person who immediately before he or she takes up employment was in receipt of F1293**[**jobseeker's allowance**]**, where the rate calculated under this section exceeds the rate of F1293**[**jobseeker's allowance**]** which was payable

to the person, the continued payment shall be payable at that rate of F1293**[**jobseeker's allowance**]**.

Period of payment.
[1996 s7(1)]

236.—A continued payment shall be payable for the period during which the person is engaged in employment, up to a maximum of 13 weeks, beginning on the date on which it is receivable in accordance with regulations and the weekly rate of continued payment shall not be affected by any change of circumstances during that period.

Disqualification.
[1996 s7(1)]

237.—(1) Except as provided for in *subsection (2)*, receipt of a continued payment by a person shall be a disqualification for the receipt by that person of F1294**[**working family payment**]**.

[1996 s7(1)]

(2) Where a person is in receipt of or entitled to a continued payment and would but for *subsection (1)* be qualified for the receipt of F1294**[**working family payment**]**, the person may be paid the F1294**[**working family payment**]** for any period during which the rate of supplement payable would be greater than the rate of continued payment and the Minister may reduce any such supplement which is or may become payable to that person by the amount of the continued payment which shall be treated as having been paid on account of the F1294**[**working family payment**]**.

Regulations.
[1996 s7(1)]

238.—(1) The Minister may make regulations for the purpose of giving effect to this Part.

[1996 s7(1)]

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*, require employers to give such information as the Minister may require for the purpose of determining a claim for a continued payment.

F1295**[**PART 7A

BACK TO WORK FAMILY DIVIDEND**]**

F1296**[**Definitions

238A. In this Part—

'employment' means insurable employment but does not include participation in a qualifying scheme;

'qualifying payment' means an allowance payable to a person participating in a qualifying scheme where, immediately before such participation commenced, the person was in receipt of—

(*a*) jobseeker's benefit, F1297**[**...**]**

F1298**[**(*aa*) jobseeker's benefit (self-employed), or**]**

(*b*) jobseeker's allowance, other than jobseeker's allowance payable in accordance with *section 148A*;

'qualifying scheme' means—

(*a*) a scheme administered by the Minister and known as—

(i) Community Employment,

(ii) Tús,

(iii) Rural Social Scheme,

(iv) Gateway, or

(v) the national internship scheme,

(*b*) an approved course of training, or

(*c*) any other prescribed—

(i) scheme or programme of employment or work experience, or

(ii) course of education, training or development;

'relevant payment' means an allowance payable to a person participating in a qualifying scheme where, immediately before such participation commenced, the person was in receipt of—

(*a*) one-parent family F1299**[**payment,**]**

(*b*) jobseeker's allowance payable in accordance with F1300**[***section 148A*,**]**

F1301**[**(*c*) blind pension, or

(*d*) disability allowance;**]**

'self-employment' means insurable self-employment.**]**

F1302**[**Entitlement to dividend

238B. (1) Subject to this Act, a person F1303**[**...**]** shall be entitled to a dividend (in this Act referred to as 'back to work family dividend') where—

(*a*) on or after 5 January 2015 F1304**[**...**]**, the person ceases to claim or ceases to be entitled to—

(i) jobseeker's benefit, F1305**[**jobseeker's benefit (self-employed),**]** jobseeker's allowance, F1306**[**blind pension, disability allowance,**]** a qualifying payment or a relevant payment, by reason of that person or, where appropriate, that person's spouse, civil partner or cohabitant—

(I) being in employment or self-employment, or

(II) commencing employment or self-employment within 4 weeks of the date on which that person ceased to claim or ceased to be entitled to the benefit, allowance or payment concerned,

or

(ii) one-parent family payment by reason of—

(I) that person being in employment or self-employment,

(II) that person commencing employment or self-employment within 4 weeks of the date on which he or she ceased to claim or ceased to be entitled to that payment,

(III) the youngest child having attained the age specified in *paragraph (b)* of the definition of 'relevant age' in *section 172(1)* and that person being in employment or self-employment at the date on which he or she ceased to claim or ceased to be entitled to that payment, or

(IV) *section 178B*, *178C* or *178D* no longer applying to that person and that person being in employment or self- employment on the date on which he or she ceased to claim or ceased to be entitled to that payment,

(*b*) immediately before the date on which the person ceased to claim or ceased to be entitled to a benefit, allowance or payment specified in *paragraph (a)*, the person was in receipt of—

(i) an increase in jobseeker's benefit, F1307**[**jobseekers benefit (self-employed),**]** jobseeker's allowance F1308**[**, blind pension, disability allowance**]** or one-parent family payment in respect of at least one qualified child who normally resides with that person, or

(ii) an increase in a qualifying payment or a relevant payment in respect of a child which corresponds to an increase referred to in F1309**[***subparagraph (i)*,**]**

(*c*) in the case of—

(i) jobseeker's benefit,

F1310**[**(i*a*) jobseekers benefit (self-employed),**]**

(ii) jobseeker's allowance, other than jobseeker's allowance payable in accordance with *section 148A*, or

(iii) a qualifying payment,

F1311**[**the person has, immediately before the date on which he or she ceased to claim or ceased to be entitled to the benefit, allowance or payment concerned, in any continuous period of unemployment been in receipt of such benefit, allowance or payment in respect of—

(i) not less than 312 days of unemployment, of which not less than 156 days of unemployment have occurred in the 12 month period commencing F1312**[**immediately before that date,**]**

(ii) a number of days such that when combined with days spent in receipt of the Covid-19 pandemic unemployment payment the total shall not be less than 312 days, of which not less than 156 days of unemployment have occurred in the 12 month period commencing F1313**[**immediately before that date, or**]]**

F1314**[**(iii) a number of days such that when combined with days spent in receipt of jobseeker's pay-related benefit the total shall not be less than 312 days, of which not less than 156 days of unemployment have occurred in the 12 month period commencing immediately before that date, and**]**

F1315**[**(*d*) he or she—

(i) is under pensionable age, or

(ii) is a person born on or after 1 January 1958 who has attained pensionable age but has neither attained the age of 70 years nor been awarded a State pension (contributory).**]**

(2) Not more than one back to work family dividend shall be paid in respect of a couple.

(3) Subject to *subsection (4)*, a person shall not be entitled to back to work family dividend where that person or, where appropriate, that person's spouse, civil partner or cohabitant—

(*a*) is in receipt of—

F1316**[**(i) any benefit specified in *paragraphs (a)* to *(k)* of *section 39(1)*, other than maternity benefit payable in accordance with *Chapter 9* of *Part 2*, health and safety benefit payable in accordance with *Chapter 10* of *Part 2*, adoptive benefit payable in accordance with *Chapter 11* of *Part 2*, paternity benefit payable in accordance with F1317**[***Chapter 11A* of *Part 2*, parent's benefit payable in accordance with *Chapter 11B* of *Part 2***]**, disablement benefit payable in accordance with *section 75* and death benefit by way of a grant in respect of funeral expenses payable in accordance with *section 84*,**]**

(ii) any assistance specified in *section 139(1)*, other than guardian's payment (non-contributory) payable in accordance with *section 168*, F1318**[**bereaved parent grant**]**, domiciliary care allowance, a weekly or monthly payment payable in accordance with *section 198* and supplementary welfare allowance in so far as it relates to the payment of that allowance in accordance with *section 200*, *201*, *202* or *206*, or

(iii) a continued payment for qualified children payable in accordance with *Part 7*,

(*b*) participates in a qualifying scheme, or

(*c*) ceases to be employed or self-employed.

(4) Where, but for *subsection (3)*, back to work family dividend would be payable to a person in a period of incapacity for work in respect of which illness benefit or injury benefit would also be payable to that person or, where appropriate, to his or her spouse, civil partner or cohabitant, the dividend shall be payable to that person for that part of the period of incapacity for work which does not exceed 36 days.

(5) A person shall not be entitled to back to work family dividend under this Part unless he or she is habitually resident in the State.

(6) In this section—

'continuous period of unemployment' shall—

(*a*) in relation to jobseeker's benefit F1319**[**,jobseekers benefit (self-employed),**]** and jobseeker's allowance, be construed in accordance with section 141(3), and

(*b*) in relation to a qualifying payment, be construed in accordance with *section 141(3)*, subject to the modification that a reference to unemployment shall be construed as a reference to participation in a qualifying scheme;

'couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners of the same civil partnership who are living together, or

(*c*) both cohabitants.**]**

F1320**[**Duration of dividend

238C. (1) Subject to this Act, back to work family dividend shall be paid for a maximum period of 104 weeks.

(2) Where back to work family dividend ceases to be paid to a person before the end of the period specified in *subsection (1)*, the dividend may, subject to *subsection (3)* F1321**[**...**]**, be paid to the person for any part of the unexpired portion of that period where—

(*a*) that person satisfies the conditions specified in *section 238B(1)*, and

(*b*) *sections 238B(3)* and *238D(3)* do not apply.

(3) Back to work family dividend may be paid to a person in accordance with *section 238B(1)* and *subsection (2)* in respect of separate periods, subject to—

(*a*) the aggregate of such periods not exceeding the period specified in *subsection (1)*, and

(*b*) the dividend being paid in respect of not more than 3 such separate periods.**]**

F1322**[**(4) Where a person was in receipt of back to work family dividend immediately prior to attaining pensionable age, payment of that dividend shall cease upon him or her attaining pensionable age unless he or she—

(*a*) was born on or after 1 January 1958, and

(*b*) has, in the prescribed manner and within the prescribed period, notified the Minister of his or her desire to continue receiving back to work family dividend after attaining pensionable age for any remaining period in which he or she is entitled to receive it.**]**

F1323**[**Rate of dividend

238D. (1) Subject to this Act, the weekly rate of back to work family dividend payable shall—

F1324**[**(*a*) in respect of the first 52 weeks, beginning on the date on which it is receivable in accordance with regulations made under this Act, be an amount corresponding to the amount set out—

(i) in *column (4)* of *Part 1* of *Schedule 4*, opposite *reference 1(a)* in *column (1)* of that Part in respect of each child who has not attained the age of 12 years, and

(ii) in *column (5)* of *Part 1* of *Schedule 4*, opposite *reference 1(a)* in *column (1)* of that Part in respect of each child who has attained the age of 12 years,

to whom *section 238B(1)(b)* refers, subject to the maximum weekly dividend payable corresponding to the weekly rate payable in respect of 4 such qualified children, and**]**

(*b*) in respect of any week, occurring after the first 52 weeks, and not exceeding an aggregate of 104 weeks, be half the amount calculated in accordance with *paragraph (a)*, subject to the maximum weekly dividend payable corresponding to half the weekly rate payable in respect of 4 such children.

(2) The weekly rate of back to work family dividend payable shall not include an amount in respect of a child to whom *section 238B(1)(b)* refers for any period during which that child—

(*a*) is treated as a qualified child for the purposes of an increase in any benefit specified in *section 39(1)*, an increase in any assistance specified in *section 139(1)* or a continued payment for qualified children payable in accordance with *Part 7*,

(*b*) is treated as a child for the purposes of an increase in any qualifying payment or any relevant payment which corresponds to an increase in benefit or assistance referred to in *paragraph (a)*,

(*c*) is treated as a qualified adult for the purposes of an increase in any benefit specified in *section 39(1)* or an increase in any assistance specified in *section 139(1)*,

(*d*) is treated as an adult for the purposes of an increase in any qualifying payment or any relevant payment which corresponds to an increase in benefit or assistance referred to in *paragraph (c)*,

(*e*) is in receipt of any benefit to which *section 238B(3)(a)(i)* refers or any assistance to which *section 238B(3)(a)(ii)* refers in his or her own right, or

(*f*) participates in a qualifying scheme.

(3) A person shall not be entitled to back to work family dividend during any period in respect of which—

(*a*) *subsection (2)* applies, and

(*b*) there is no child to whom *section 238B(1)(b)* refers in respect of whom the dividend is payable.**]**

F1325**[**Regulations

238E. (1) The Minister may make regulations in relation to the back to work family dividend.

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)* —

(*a*) require employers to give such information to the Minister as he or she may require for the purposes of determining entitlement to the back to work family dividend, and

(*b*) prescribe—

(i) schemes or programmes of employment or work experience, and

(ii) courses of education, training or development,

for the purposes of *paragraph (c)* of the definition of 'qualifying scheme' in *section 238A* and different schemes, programmes or courses may be prescribed for different provisions of this Part.**]**

F1326**[**Cessation of *Part 7A*

238F. F1327**[**...**]]**

PART 8

EU PAYMENTS

Certain EU payments — entitlement to island allowance.

[2005 (SW&P) s10(*b*)]

239.—Where a person is ordinarily resident on an island and entitled to or in receipt of a payment from another Member State corresponding to a payment under—

(*a*) *section 81, 82, 111, 113, 116, 126, 156, 164 or 174* and he or she has attained pensionable age, or

(*b*) *section 77, 121* or *211*,

he or she shall be entitled to a weekly allowance of €12.70 or any amount that may be prescribed.

F1328**[**PART 8A

CERTAIN PAYMENTS — ENTITLEMENT TO ISLAND ALLOWANCE**]**

F1329**[**Certain payments - entitlement to Island Allowance

239A. Where a person is ordinarily resident on an island and is entitled to or in receipt of a payment from the United Kingdom corresponding to a payment under—

(*a*) *section 81*, *111*, *113*, *116*, *126*, *156*, *164* or *174* and he or she has attained pensionable age, or

(*b*) *section 77*, *121* or *211*,

he or she shall be entitled to a weekly allowance of €12.70 or any amount that may be prescribed.**]**

PART 9

GENERAL PROVISIONS RELATING TO SOCIAL INSURANCE, SOCIAL ASSISTANCE AND INSURABILITY

Preliminary

F1330**[** Definition.

240.—Except where otherwise provided, in this Part—

'benefit' means—

(*a*) any benefit described in *section 39(1)*,

F1331**[**(*aa*) the cost of medical care under *section 86*,**]**

(*b*) any assistance described in *section 139(1)*,

(*c*) child benefit,

(*d*) F1332**[**...**]**

(*e*) F1333**[**carer's support grant**]**,

(*f*) F1334**[**working family payment**]**,

(*g*) continued payment for F1335**[**qualified children,**]**

F1336**[**(*ga*) back to work family dividend, or**]**

(*h*) EU payments within the meaning of *Part 8*.**]**

CHAPTER 1

Claims and Payments

Claims.
[1993 s205(1)]

241.—(1) It shall be a condition of any person's right to any benefit F1337**[**that he or she—

(*a*) makes a claim for that benefit in the prescribed manner, and

(*b*) satisfies the Minister as to his or her identity.**]**

F1338**[**(1A) F1339**[**...**]**

(1B) F1339**[**...**]]**

F1340**[**(1C) For the purposes of satisfying himself or herself as to the identity of a person who makes a claim for benefit, the Minister may, without prejudice to any other method of authenticating the identity of that person, request that person—

(*a*) to attend at an office of the Minister or such other place as the Minister may designate as appropriate,

(*b*) to provide to the Minister, at that office or other designated place, such information and to produce any document to the Minister as the Minister may reasonably require for the purposes of authenticating the identity of that person,

(*c*) to allow a photograph or other record of an image of that person to be taken, at that office or other designated place, in electronic form, for the purposes of the authentication, by the Minister, at any time, of the identity of that person, and

(*d*) to provide, at that office or other designated place, a sample of his or her signature in electronic form for the purposes of the authentication, by the Minister, at any time, of the identity of that person.

(1D) The Minister shall retain in electronic form—

(*a*) any photograph or other record of an image of a person taken pursuant to *subsection (1C)(c)*, and

(*b*) any signature provided pursuant to *subsection (1C)(d)*,

in such manner that allows such photograph, other record or signature to be reproduced by electronic means.**]**

[1997 s32; 2005 (SW&P) s26 & Sch 4]

(2) Where a person fails to make a claim for benefit (including any increases of that benefit) within the prescribed time, he or she shall be disqualified for payment—

(*a*) in the case of F1341**[**State pension (contributory)**]**, F1342**[**State pension (transition)**]**, F1343**[**bereaved partner's (contributory) pension**]** or F1344**[**guardian's payment (contributory)**]**, in respect of any period more than F1345**[**6 months**]** before the date on which the claim is made,

F1346**[**(*aa*) in the case of medical care, in respect of any period more than 12 months before the date on which the claim is made,**]**

(*b*) in the case of invalidity pension, in respect of any period more than 6 months before the date on which the claim is made,

F1347**[**(*ba*) in the case of partial capacity benefit—

(i) where the claim is made before the person commences employment, in respect of any period more than 13 weeks before such commencement, or

(ii) where the claim is made after the person commences employment, in respect of any period more than 3 weeks after such commencement,**]**

F1348**[**(*c*) in the case of jobseeker's benefit, jobseeker's benefit (self-employed), jobseeker's pay-related benefit, Covid-19 pandemic unemployment payment, health and safety benefit, adoptive benefit, paternity benefit, parent's benefit, occupational injuries benefit (other than disablement benefit under *section 75*, an increase in disablement benefit under *sections 77* and *78* or death benefit by way of pension under *sections 81* and *83*), carer's benefit, bereavement grant, bereaved parent grant, jobseeker's allowance, pre-retirement allowance, State pension (non-contributory), blind pension, bereaved partner's (non-contributory) pension, guardian's payment (non-contributory), one-parent family payment, carer's allowance, farm assist, working family payment and back to work family dividend, in respect of any period before the date on which the claim is made,**]**

(*d*) in the case of F1349**[**illness benefit**]**, or disability allowance, in respect of any period more than 7 days before the date on which the claim is made,

(*e*) in the case of maternity benefit—

(i) where the claim is made before the end of the week of confinement, in respect of any period before the beginning of the week in which the claim is made,

(ii) where the claim is made after the end of the week of confinement, in respect of any period before the beginning of the 7th week before the week in which the claim is made not being earlier than the beginning of the week of confinement,

and

(*f*) in the case of disablement benefit under *section* 75, an increase in disablement benefit under *section 77* or *78* or death benefit by way of pension under F1350**[***section 81* or *83***]**, in respect of any period more than 3 months before the date on which the claim is made.

F1351**[**(2A) In the case of a claim for—

(*a*) State pension (transition) made before 5 April 2012, or

(*b*) State pension (contributory), F1352**[**bereaved partner's (contributory) pension**]** and guardian's payment (contributory) made before 6 April 2012,

subsection (2)(a) shall be read as if '12 months' were substituted for '6 months'.**]**

[1998 s21(*b*)] (3) Notwithstanding *paragraphs (c), (d), (e)* and *(f)* of *subsection (2)*, in the case of a benefit to which those paragraphs apply, where a claimant proves to the satisfaction of a deciding officer or an appeals officer that—

(*a*) on a date earlier than the date on which his or her claim for benefit (including any increase of benefit) was made, apart from satisfying the condition of making a claim, the claimant was entitled to benefit, and

(*b*) throughout the period between the earlier date and the date on which his or her claim was made there was good cause for the delay in making a claim,

he or she shall not be disqualified for receiving payment in respect of any such period referred to in *paragraph (a)* which does not exceed 6 months before the date on which the claim is made.

[1997 s32] (4) A person who fails to make a claim for child benefit within the prescribed time shall be disqualified for payment in respect of any day before the date on

which the claim is made unless a deciding officer or appeals officer is satisfied that there was good cause for delay in making the claim, in which case, child benefit shall be payable from the first day of the month following that in which the claimant became a qualified person within the meaning of *section 220*.

F1353**[**(4A) (*a*) A person who fails to make a claim for domiciliary care allowance within the prescribed time shall be disqualified for payment in respect of any day before the first day of the month following the day on which the claim is made.

(*b*) Notwithstanding *paragraph (a)*, where a deciding officer or an appeals officer is satisfied that—

(i) on a date earlier than the first day of the month following the day on which the claim was made, apart from satisfying the condition of making a claim, the person became a qualified person within the meaning of *section 186D(1)* (inserted by section 15 of the Social Welfare and Pensions Act 2008), and

(ii) throughout the period between the earlier date and the date on which the claim was made there was good cause for the delay in making the claim,

the person shall not be disqualified for receiving payment of domiciliary care allowance in respect of any such period referred to in *subparagraph (i)* which does not exceed 6 months before the first day of the month following the date on which the claim is made.**]**

[1997 s32] (5) A claimant for F1349**[**illness benefit**]** or injury benefit, who fails or neglects for a period exceeding 6 months to submit or to continue to submit medical or other satisfactory evidence of the incapacity, shall be disqualified for receiving benefit in respect of any such period but where a deciding officer or an appeals officer is satisfied that there was good cause for delay in submitting or continuing to submit evidence of incapacity, the deciding officer or appeals officer may extend the period of 6 months to the date on which the evidence is submitted.

[1997 s32] (6) Where a person fails to make a claim for F1354**[**F1355**[**carer's support grant**]** or**]** continued payment for qualified children within the prescribed time, he or she shall be disqualified for receiving that payment.

[1997 s32; 1998 s21(*c*)] (7) Notwithstanding *subsection (2)*, the periods specified in that subsection in respect of which payment may be made before the date on which a claim is made may, subject to the conditions and in the circumstances that may be prescribed, be extended by a deciding officer or an appeals officer, as the case may be.

[1993 s205(3)] (8) Regulations may provide for provisionally allowing a claim for benefit before the date on which the claimant will actually become entitled to that benefit, in the manner and subject to the conditions that may be prescribed.

[1993 s205(4)] (9) For the purposes of this Act, any claim or notice made or sent by post or by any other method is deemed to have been made or given on the date of receipt of the claim or notice by an officer of the Minister.

Payments. [1993 s206(1)] **242.**—(1) Regulations may provide for—

(*a*) the time and manner of payment of benefit,

F1357**[**(*b*) the information and evidence to be given by a claimant or beneficiary—

(i) when applying for payment of benefit, or

(ii) when there has been a change in the circumstances of the claimant or beneficiary which may affect the payment of the benefit concerned,

and,**]**

F1358**[**(*c*) the payment of specified benefits through a payment service provider.**]**

[1993 s206(2)] (2) Regulations made under this section as to the time of payment of benefit may provide—

(*a*) notwithstanding anything contained in this Act—

(i) in the case of specified benefits (other than child benefit), for adjusting the commencement and termination of that benefit, or for changes in the rate of that benefit, so that payments shall not be made in respect of periods less than a week or at different rates for different parts of a week,

(ii) in the case of child benefit, for adjusting the commencement and termination of that benefit, or for changes in the rate of that benefit, so that payments shall not be made at different rates for different parts of a month,

(*b*) for extinguishing the right to any sum payable by way of benefit where payment of that benefit is not obtained within 6 months or any shorter period that may be prescribed from the time at which that sum is receivable in accordance with regulations.

[1996 s35] (3) Notwithstanding this Act, regulations may provide for payment of benefit, in the circumstances and subject to the conditions and for the periods that may be prescribed, to a claimant or beneficiary who has attained pensionable age.

F1359**[**(4) Subject to *subsection (5)*, a person presenting for payment of benefit on his or her own behalf shall satisfy the Minister, an officer of the Minister or a payment service provider, as the case may be, as to his or her identity by furnishing—

(*a*) his or her public services card, or

(*b*) a card that has been issued to the person by the Minister under *section 264* and such other information or documentation as the Minister, an officer of the Minister or a payment service provider, as the case may be, may reasonably require for the purposes of authenticating the identity of that person.**]**

F1360**[**(5) The Minister may make arrangements with a payment service provider in respect of the payment of benefit to such class of persons as the Minister may determine and such arrangements may include the furnishing by the Minister of information or documentation to the payment service provider for the purposes of authenticating the identity of any such persons presenting to the payment service provider pursuant to the arrangement.**]**

F1361**[**(6) A person presenting for payment of benefit on behalf of another person (in this section referred to as the 'other person') shall furnish to the Minister, an officer of the Minister or a payment service provider, as the case may be—

(*a*) where the person has been nominated in that behalf in accordance with regulations made under *section 244(1)(a)*—

(i) evidence that he or she has been so nominated by the other person to receive the benefit on behalf of the other person,

(ii) the public services card issued to the other person or a card issued to the other person by the Minister under *section 264*, and

(iii) such other information or documentation as the Minister, an officer of the Minister or a payment service provider, as the case may be, may reasonably require for the purposes of authenticating the identity of the nominated person,

or

(*b*) where the person has been appointed in that behalf in accordance with regulations made under *section 244(1)(b)*—

(i) the public services card issued to the other person or a card issued to the other person by the Minister under *section 264*, and

(ii) such other information or documentation as the Minster, an officer of the Minister or a payment service provider, as the case may be, may reasonably require for the purposes of authenticating the identity of the appointed person.

(7) Where a person fails to comply with *subsection (4)* or *(6)*, payment of benefit may be withheld until such time as the identity of the person is authenticated.

(8) The information or documentation provided by the Minister under *subsection (5)* may be recorded or retained by a payment service provider for the purposes of this section.

(9) The information or documentation furnished by a person under *subsection (4)* or *(6)* may be recorded or retained by the Minister, an officer of the Minister or a payment service provider.**]**

Payment in respect of loss of purchasing power.

[1998 s11]

243.—(1) Where a person makes a claim for any benefit in accordance with *section 241* and the payment of that claim is delayed for a period exceeding 12 months due solely or mainly to circumstances within the control of the Department of Social and Family Affairs and the person has not contributed to the delay, regulations may provide for a payment to be made in respect of the loss of purchasing power, subject to the conditions and in the circumstances that may be prescribed.

[1998 s11]

(2) In the case of a person to whom *subsection (1)* applies, the Minister may make regulations to provide for payment of an amount of costs, subject to the minimum and maximum limits that may be prescribed, actually and necessarily incurred by that person.

Payment to persons other than claimant or beneficiary.

[1993 s207(1); 1999 s17 & Sch D]

244.—(1) Regulations may provide—

(*a*) for enabling a person to whom benefit is payable to nominate another person to receive that benefit on his or her F1362**[**behalf, subject to such conditions and in such circumstances as are prescribed,**]**

F1363**[**(*b*) for—

(i) enabling a person to be appointed to exercise, on behalf of a claimant or beneficiary who—

(I) is under 16 years of age, or

(II) is certified by a F1364**[**registered medical practitioner**]** to be a person who is or is likely soon to become unable for the time being to manage his or her own financial affairs,

any right or power otherwise exercisable under this Act by the claimant or beneficiary, and

(ii) subject to such conditions and in such circumstances as are prescribed for assuring the personal welfare of the claimant or beneficiary, authorising a person so appointed to receive and deal with any sum payable by way of benefit on behalf, and for the benefit, of the claimant or beneficiary,**]**

(*c*) where it appears to the Minister that the circumstances so warrant, for enabling F1365**[**, subject to such conditions and in such circumstances as are prescribed,**]** a person to be appointed to receive and deal with on behalf of a claimant or beneficiary—

(i) in respect of F1366**[**illness benefit**]**, F1367**[**jobseeker's benefit**]**, F1368**[**jobseeker's benefit (self-employed),**]** F1369**[**jobseeker's pay-related benefit,**]** injury benefit, F1370**[**State pension (contributory)**]**, F1371**[**State pension (transition)**]**, invalidity pension, F1372**[**jobseeker's allowance**]**, farm assist, pre-retirement allowance, F1373**[**State pension (non-

contributory)**]**, blind pension or disability allowance, so much of the benefit, pension, assistance or allowance, as the Minister considers reasonable in the circumstances but in no case shall the amount to be received and dealt with as provided for in this subparagraph exceed the total amount payable less the amount payable by virtue of *section 43(1), 66(1), 76(1), 112(1), 117(1), 122(1), 142(1)(b)(i), 150(1)(a), 157(1)(a), 211(1)(a)* or *215(1)(a)*, as appropriate,

(ii) in respect of F1374**[**bereaved partner's (contributory) pension**]** so much of the pension as is payable by virtue of *section 127(1)*, or in respect of one-parent family payment, so much of the payment as is payable in respect of a qualified child by virtue of *section 174(1)*,

(iii) in respect of disablement pension, F1375**[**domiciliary care allowance,**]** F1376**[**child benefit or F1377**[**working family payment**],]** so much of F1378**[**the pension, allowance, benefit or supplement**]** as the Minister considers reasonable in the circumstances,

F1379**[**(iv) in respect of supplementary welfare allowance, so much of the allowance as the Minister considers reasonable F1380**[**in the circumstances, and**]]**

(*d*) in connection with the death of any person, for enabling a claim for benefit to be made or proceeded with in the person's name, subject to the conditions that may be prescribed.

[1993 s207(2)] (2) Regulations may also provide that probate or other proof of title of the personal representative of any deceased person may be dispensed with in the case of payment of any sum representing benefit, and that in any such case the sum may be paid to or distributed among the persons appearing in the manner provided by the regulations to be entitled to receive that sum or any part of that sum, either as being persons beneficially entitled to that sum under any testamentary instrument or as next of kin, or as being creditors of the deceased person, or to or among any one or more of those persons excluding the others.

F1381**[**(3) Regulations under this section may make provision for the powers exercisable by, and the obligations of, persons appointed to receive and deal with sums payable by way of benefit, including, in particular, an obligation to account for sums so received.**]**

F1384**[**Information to be supplied by claimants and beneficiaries for profiling and activation purposes.

244A.—(1) The Minister may prescribe information and the nature and form of such information to be furnished by a claimant or beneficiary where the Minister forms the opinion that the furnishing of that information would assist—

(*a*) a deciding officer, bureau officer, F1385**[**a designated person**]** or any other person who makes a decision in relation to a claim for, or the payment of, benefit in deciding whether—

(i) a claimant is entitled to make a claim for benefit or to receive any benefit, or

(ii) a beneficiary is entitled to continue to receive any benefit, or

(*b*) in assessing the training, education or development needs appropriate to the circumstances of the claimant or beneficiary.

(2) For the purposes of the information to be furnished by a claimant or beneficiary under *subsection (1)*, different types and forms of information may be prescribed in relation to—

(*a*) different classes of claimants or beneficiaries, or

(*b*) different benefits.**]**

Statutory declarations.

[1993 s208]

245.—Regulations prescribing a form of application for any purpose may require that all or any of the statements made by the claimant in the form be verified by a statutory declaration and that the statutory declaration may be taken and received

by a deciding officer or by any other officer of the Minister or any other person authorised by the Minister in that behalf.

Provision with respect to habitual residence.

[2004 (MP) s17 & Sch 1]

246.—F1386**[**(1) A requirement, in any of the provisions specified in *subsection (3)*, for a person to be habitually resident in the State means that—

(*a*) the person must be habitually resident in the State at the date of the making of the application, and the person must remain habitually resident in the State after the making of that application in order for any entitlement to subsist,

(*b*) the person is a worker or a self-employed person, residing in the State pursuant to article 7 of Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004[2], from—

(i) a Member State, or

(ii) a member state of the European Economic Area,

(*c*) the person is a family member of a person referred to in *paragraph (b)*,

(*d*) where a person referred to in *paragraph (b)* ceases to be such a worker or such a self-employed person, the person must be habitually resident in the State immediately after the date of such cessation, and must remain habitually resident in the State in order for any entitlement to subsist, or

(*e*) where a person referred to in *paragraph (b)* ceases to be such a worker or such a self-employed person, a family member of such a person must be habitually resident in the State immediately after the date of such cessation, and the family member must remain habitually resident in the State in order for any entitlement to subsist.**]**

[2004 (MP) s17 & Sch 1]

(2) F1387**[**...**]**

[2004 (MP) s17 & Sch 1]

(3) The provisions of this Act referred to in *subsection (1)* are *sections 141(9)*, F1388**[***153(c)***]**, F1389**[***161A(d)*, **]** *163(3)*, *168(5)*, *173(6)*, F1390**[***180(2)***]**, F1391**[***186A(2)*,**]** F1392**[**186D(1)**]**, *192*, F1393**[***210(9)*, *220(3)* and *238B(5)*.**]**

F1394**[**(4) F1395**[**A**]** deciding officer or F1396**[**a designated person**]**, when determining whether a person is habitually F1395**[**resident in the State for the purposes of this Act**]**, shall take into consideration all the circumstances of the case including, in particular, the following:

(*a*) the length and continuity of residence in the State or in any other particular country;

(*b*) the length and purpose of any absence from the State;

(*c*) the nature and pattern of the person's employment;

(*d*) the person's main centre of interest; and

(*e*) the future intentions of the person concerned as they appear from all the circumstances.**]**

F1397**[**(5) Notwithstanding *subsections (1)* to *(4)* and subject to *subsection (9)*, a person who does not have a right to reside in the State shall not, for the purposes of this Act, be regarded as being habitually resident in the State.**]**

F1397**[**(6) The following persons shall, for the purpose of *subsection (5)*, be taken to have a right to reside in the State:

(*a*) an Irish citizen under the Irish Nationality and Citizenship Acts 1956 to 2004;

F1398**[**(*b*) a person who has the right under the European Communities (Free Movement of Persons) Regulations 2015 (S.I. No. 548 of 2015) to enter and

[2]O.J. No. L. 158, 30.4.2004, p. 77.

reside in the State or is deemed under those Regulations to be lawfully resident in the State;**]**

F1399**[**(*c*) a person in relation to whom a refugee declaration within the meaning of the Act of 2015 is in force, or is deemed under that Act to be in force;**]**

F1400**[**(*ca*) a person in relation to whom a subsidiary protection declaration within the meaning of the Act of 2015 is in force, or is deemed under that Act to be in force;**]**

F1401**[**(*d*) a person who has been given, or is deemed under the Act of 2015 to have been given, a permission to enter and reside in the State under section 56 of that Act, where the permission concerned is in force;**]**

F1402**[**(*da*) a person who has been given, or is deemed under the Act of 2015 to have been given, a permission to reside in the State under section 57 of that Act, where the permission concerned is in force;**]**

F1403**[**(*e*) a person who is a programme refugee within the meaning of section 59 of the Act of 2015 or is deemed to be a programme refugee under subsection (4) of that section;**]**

F1404**[**(*f*) a person who has been given, or is deemed under the Act of 2015 to have been given, a permission to reside in the State under section 54 of that Act, where the permission concerned is in force;**]**

(*g*) F1405**[**...**]**

(*h*) a person whose presence in the State is in accordance with a permission to be in the State given by or on behalf of the Minister for Justice, Equality and Law Reform under and in accordance with section 4 or 5 of F1406**[**the Immigration Act 2004;**]**

F1407**[**(*i*) a person who has been given a permission to reside in the State under section 60(6) of the Act of 2015, where the permission concerned is in force.**]]**

F1397**[**(7) The following persons shall not be regarded as being habitually resident in the State for the purpose of this Act:

(*a*) a person who has made an application under section 8 of the Act of 1996 and where the Minister for Justice, Equality and Law Reform has not yet made a decision as to whether a declaration under section 17 of the Act of 1996 will be given in respect of such application;

F1408**[**(*aa*) an applicant within the meaning of section 16 of the Act of 2015, or a person deemed to have made an application under that Act;**]**

F1409**[**(*b*) an applicant within the meaning of the Regulations of 2013, or any other person awaiting a grant of permission to reside in the State under Regulation 23, 25 or 26 of the Regulations of 2013;**]**

(*c*) a person who has been notified under section 3(3)(*a*) of the Immigration Act 1999 that the Minister for Justice, Equality and Law Reform proposes to make a deportation order, whether or not that person has made representations under section 3(3)(*b*) of that Act, and where the Minister for Justice, Equality and Law Reform has not yet made a decision as to whether a deportation order is to be made in respect of such person;

(*d*) a person who has made an application under section 8 of the Act of 1996 which has been refused by the Minister for Justice, Equality and Law Reform;

F1410**[**(*da*) a person who has made, or is deemed under the Act of 2015 to have made, an application under section 15 of that Act which has been refused by the Minister for Justice and Equality;**]**

F1411**[**(*e*) a person—

(i) whose application for subsidiary protection under Regulation 4 or 16 of the Regulations of 2006 has been refused, or whose permission under Regulation 4 or 16 of the Regulations of 2006 has been revoked,

(ii) whose application under Regulation 3 of the Regulations of 2013 for a subsidiary protection declaration has been refused, or whose subsidiary protection declaration has been revoked, under the Regulations of 2013, or

(iii) whose application under Regulation 25 or 26 of the Regulations of 2013 has been refused, or whose permission under Regulation 25 or 26 of the Regulations of 2013 has been revoked;**]**

F1412**[**(*f*) a person in relation to whom a deportation order has been made, or has been deemed under section 51 of the Act of 2015 to have been made, under section 3(1) of the Immigration Act 1999.**]]**

F1397**[**(8) For the purpose of this Act, where a person—

F1413**[**(*a*) is given, or deemed under the Act of 2015 to be given, a refugee declaration under that Act,**]**

F1414**[**(*b*) is given, or deemed under the Act of 2015 to be given, a permission to enter and reside in the State under section 56 of that Act,**]**

F1415**[**(*ba*) is given, or deemed under the Act of 2015 to be given, a permission to reside in the State under section 57 of that Act,**]**

F1416**[**(*c*) is given, or deemed under the Act of 2015 to be given, a subsidiary protection declaration under that Act, or**]**

(*d*) F1417**[**...**]**

(*e*) is granted permission to remain in the State under and in accordance with F1418**[**...**]** the Immigration Act 2004,

he or she shall not be regarded as being habitually resident in the State for any period before the date on which the F1419**[**declaration or permission concerned was given or granted as the case may be and, in the case of a declaration or permission deemed to be given, for any period before the date on which the declaration or permission concerned was originally given.**]]**

F1397**[**(9) Notwithstanding that a person has, or is taken to have in accordance with *subsection (6)*, a right to reside in the State the determination as to whether that person is habitually resident in the State shall be made in accordance with *subsections (1)* and *(4)*.**]**

F1397**[**(10) In this section—

'Act of 1996' means the Refugee Act 1996;

F1420**[** 'Act of 2015' means the International Protection Act 2015;**]**

'Regulations of 2006' means the European Communities (Eligibility for Protection) Regulations 2006 (S.I. No. 518 of F1421**[**2006);**]**

F1422**[**'Regulations of 2013' means the European Union (Subsidiary Protection) Regulations 2013 (S.I. No. 426 of 2013).**]]**

CHAPTER 2

Provisions Relating to Entitlement

Avoidance of multiple payments.

[1993 s209(1); 2005 (SW&P) s26 &Sch 4]

247.—F1425**[**(1) Where, but for this subsection, more than one of the following would be payable to or in respect of a person in respect of the same period, only one shall be paid—

(*a*) any benefit specified in *section 39(1)* other than death benefit by way of a grant in respect of funeral expenses, bereavement grant or F1426**[**bereaved parent grant**]**, or

(*b*) any assistance specified in *section 139(1)* other than a payment under *section 186A*, domiciliary care allowance, supplementary welfare allowance or F1426**[**bereaved parent grant**]**.**]**

[1993 s209(2); 2005 (SW&P) s26 & Sch 4]

(2) Where, but for this subsection, more than one of the following would be payable to or in respect of a qualified child in respect of the same period, only one shall be paid—

(*a*) any benefit specified in *section 39(1)* other than death benefit by way of a grant in respect of funeral expenses, bereavement grant or F1426**[**bereaved parent grant**]**,

F1425**[**(*b*) any assistance specified in *section 139(1)* other than domiciliary care allowance, supplementary welfare allowance or F1426**[**bereaved parent grant**]**,**]**

(*c*) F1427**[**...**]**

(*d*) any increase in a benefit referred to in *paragraph (a)* in respect of a qualified adult,

(*e*) any increase in assistance referred to in *paragraph (b)* in respect of a qualified adult,

(*f*) any increase in a benefit referred to in *paragraph (a)* in respect of a qualified child, or

(*g*) any increase in assistance referred to in *paragraph (b)* in respect of a qualified child.

F1428**[**(2A) For the purposes of this Act, where—

(*a*) a payment is made to or in respect of a person and in respect of a benefit referred to in *subsection (1)(a)* or any assistance referred to in *subsection (1)(b)* (whether *subsection (1)* applies to the payment of such benefit or assistance or otherwise), and

(*b*) during the same period, the person referred to in *paragraph (a)* is a person to whom a payment specified in *subsection (2B)* would be payable to or in respect of an orphan,

nothing in this Act shall prevent the payment of the benefit or assistance referred to in *paragraph (a)* being paid to a person referred to in that paragraph where, during the same period, that person is a person referred to in *paragraph (b)* to whom a payment referred to in that paragraph would also be made.

(2B) The payments referred to in *subsection (2A)(b)* are—

(*a*) guardian's payment (contributory),

(*b*) guardian's payment (non-contributory), or

(*c*) death benefit by way of pension under *section 83*.**]**

[1993 s209(3); 1996 s15(4) & Sch D]

F1425**[**(3) for the purposes of this section any payment specified in *subsection (1)(a)* or *(b)* payable in respect of a person shall be regarded as such specified payment payable to that person.**]**

F1429**[**(3A) Notwithstanding *subsections (1)* and *(2)* and subject to *subsection (3B)*, where disablement benefit and any benefit described in *section 39(1)* (including any increase thereof) or assistance described in *section 139(1)* (including a228.ny increase thereof) would be payable to or in respect of a person in respect of the

same period, both such payments may be paid to or in respect of that person in respect of that period.

(3B) For the purposes of *subsection (3A)*, disablement benefit shall not include an increase—

(*a*) on account of incapacity by virtue of *section 77*,

(*b*) in respect of a qualified adult or a qualified child, by virtue of *section 76*,

(*c*) in respect of constant attendance by virtue of *section 78*, other than where a benefit, as described in *section 39(1)*, is payable.**]**

[1993 s209(4)] (4) Notwithstanding *subsections (1)* and *(2)*, the Minister may make regulations enabling more than one of the payments specified in those subsections to be paid to or in respect of a person in respect of the same period.

[1993 s209(5)] (5) Regulations made under *subsection (4)* may provide for reducing the amount of any payments specified in *subsections (1)* and *(2)* (including the partial payment of any such payments).

F1430**[**(5A) A payment under *section 186A* shall not be payable where a person is in receipt of more than one payment by virtue of regulations made under *subsection (4)*.**]**

[1993 s209(6); 1999 s17(2) & Sch D] F1431**[**(6) Where, but for this subsection, working family payment and—

(*a*) partial capacity benefit,

(*b*) jobseeker's benefit,

(*c*) jobseeker's benefit (self-employed),

F1432**[**(*ca*) jobseeker's pay-related benefit,**]**

(*d*) carer's benefit,

(*e*) jobseeker's allowance,

(*f*) carer's allowance, or

(*g*) farm assist,

would be payable to or in respect of a person in respect of the same period, only one shall be paid.**]**

[1993 s209(7)] (7) Where, but for this subsection, F1433**[**working family payment**]** would be payable to a person in a period of incapacity for work in respect of which F1434**[**illness benefit**]** or injury benefit is also payable to that person, F1433**[**working family payment**]** shall not be payable to that person for that part of the period of incapacity for work which exceeds 6 weeks.

[1996 s7(2)] (8) Where a continued payment for qualified children under *Part 7* is payable to a person for any period, any child who is regarded as a qualified child of that person shall not, for that period, be regarded as a qualified child for the purposes of entitling any person to an increase in benefit or assistance under this Act.

[1996 s7(2)] (9) In the case of a person who is participating in an initiative administered by the Minister and known as Back to Work Allowance and who is not entitled to, or in receipt of, F1433**[**working family payment**]**, any sums paid by way of a continued payment for qualified children under *Part 7* shall be treated as paid on account of the allowance payable under the Back to Work Allowance initiative.

[1993 s209(8); 1999 s19 & Sch E] (10) Where in respect of the death of a person, a bereavement grant and death benefit by way of a grant in respect of funeral expenses would, but for this subsection, be payable, only one such grant shall be payable.

[1993 s209(9)] (11) Regulations may provide for treating any payment specified in *subsection (1)* or *(2)*, which it is subsequently decided was not payable, as paid on account of any other payment specified in those subsections which it is decided was payable.

F1435**[**(12) Where a person is in receipt of an invalidity pension under this Act by virtue of the application of Articles 38 and 39 of Regulation (EEC) No. 1408/71 of the Council of the European Communities and subsequently becomes entitled to a survivor's pension or old age pension from another Member State under Chapter 3 of that Regulation, the person's entitlement to invalidity pension under this Act shall, notwithstanding anything contained in that Regulation, be reduced only within the limit of the amount of that survivor's pension or old age pension.**]**

F1437**[** Disqualification for benefit while participating in certain employment programmes.

247A.—A person shall be disqualified for receiving—

(*a*) any benefit specified in *section 39(1)*, other than death benefit by way of a grant in respect of funeral expenses, bereavement grant or F1438**[**F1439**[**bereaved parent grant,**]**, or**]**

(*b*) any assistance specified in *section 139(1)*, other than a **[**bereaved parent grant,**]**

(*c*) F1440**[**...**]**

F1441**[**during any week or part of a week**]** while he or she is engaged by another person to carry out work or perform any duty or service pursuant to a placement under F1442**[**the scheme referred to in *section 298A(1)(b)* (inserted by section 16 of the Social Welfare and Pensions Act 2011)**]**.**]**

F1443**[** Disqualification from certain payments while participating in Community Employment.

247B.—(1) A person shall be disqualified from receiving—

(*a*) any benefit specified in *section 39(1)*, other than—

(i) disablement benefit payable in accordance with *section 75*,

(ii) death benefit by way of a grant in respect of funeral expenses,

(iii) bereavement grant, and

F1444**[**(iv) bereaved parent grant,**]**

(*b*) an increase, payable under *section 77*, in disablement pension F1445**[**on account of incapacity, and**]**

(*c*) any assistance specified in *section 139(1)*, other than—

F1446**[**(i) a weekly or monthly payment payable in accordance with *section 198*,**]**

(ii) supplementary welfare allowance in so far as it relates to the payment of that allowance in accordance with *section 200*, *201*, *202* or *206*, and

F1447**[**(iii) a bereaved parent grant,**]**

(*d*) F1448**[**...**]**

for any week or part of a week during which he or she is employed under a scheme provided by the Minister and known as Community Employment.

(2) *Subsection (1)* shall not apply to a person receiving any benefit, increase, assistance or allowance specified in F1449**[***paragraphs (a)* to *(c)***]** of *subsection (1)* while he or she is employed under a Community Employment scheme where the period of employment under that Community Employment scheme commenced before 16 January 2012.**]**

F1450**[** Disqualification from receipt of benefit where identity not authenticated

247C. (1) The Minister may give notice to any person receiving a benefit requesting the person, at the time specified in the notice, to satisfy the Minister as to his or her identity.

(2) A person shall be disqualified from receiving any benefit, including any increase in that benefit, for any week or part of a week, commencing after the time specified in the notice under *subsection (1)*, or any time thereafter as may be determined

by the Minister and notified to the person, during which that person fails to satisfy the Minister as to his or her identity.

(3) A notice under *subsection (1)* may require the person to whom it is given to do one or more than one of the following, as the Minister considers appropriate, at the time specified in the notice, or at any time thereafter as may be determined by the Minister and notified to the person:

(*a*) attend at an office of the Minister or such other place as the Minister may designate as appropriate;

(*b*) provide to the Minister, at that office or other designated place, such information and to produce any document to the Minister as the Minister may reasonably require for the purposes of authenticating the identity of that person;

(*c*) allow a photograph or other record of an image of that person to be taken, at that office or other designated place, in electronic form, for the purposes of the authentication, by the Minister, at any time, of the identity of that person;

(*d*) provide, at that office or other designated place, a sample of his or her signature in electronic form for the purposes of the authentication, by the Minister, at any time, of the identity of that person.

(4) The Minister shall retain in electronic form—

(*a*) any photograph or other record of an image of a person taken under *subsection (3)(c)*, and

(*b*) any signature provided under *subsection (3)(d)*,

in such manner that allows such photograph, other record or signature to be reproduced by electronic means.

(5) This section shall not be construed as preventing the Minister from using a method of authentication of the identity of a person in receipt of benefit, other than a method referred to in this section, which the Minister considers appropriate to use.**]**

F1451**[** Disqualification from certain payments where person is resident in designated accommodation centre

247D. (1) A person who has been given a permission to reside in the State under section 60(6) of the Act of 2015, which permission is valid, shall be disqualified from receiving any assistance specified in section 139(1), other than supplementary welfare allowance, in so far as it relates to the payment of that allowance in accordance with section 201 or 202, for any week or part of a week during which he or she is resident in a designated accommodation centre.

(2) In this section—

'Act of 2015' means the International Protection Act 2015;

'designated accommodation centre' has the same meaning as it has in section 60 of the Act of 2015.**]**

Payments after death.

[1993 s210(1); 2005 (SW&P) s26 & Sch 4]

248.—(1) In this section—

"benefit" means—

(*a*) F1452**[**illness benefit**]**,

(*b*) F1453**[**jobseeker's benefit**]**,

F1454**[**(*ba*) jobseeker's benefit (self-employed),**]**

F1455**[**(*baa*) jobseeker's pay-related benefit,**]**

F1456**[**(*bb*) Covid-19 pandemic unemployment payment,**]**

(*c*) injury benefit,

(*d*) carer's benefit,

(*e*) F1457**[**State pension (contributory)**]**,

(*f*) F1458**[**State pension (transition)**]**,

(*g*) invalidity pension,

(*h*) F1459**[**jobseeker's allowance**]**,

(*i*) F1460**[**State pension (non-contributory)**]**,

(*j*) blind pension,

(*k*) F1461**[**incapacity supplement**]**,

(*l*) supplementary welfare allowance,

(*m*) pre-retirement allowance,

(*n*) disability allowance,

(*o*) farm assist,

F1462**[**(*p*) bereaved partner's (contributory) pension,**]**

(*q*) one-parent family payment,

(*r*) death benefit under *section 81*

(*s*) carer's F1463**[**allowance,**]**

F1464**[**(*t*) working family payment,

(*u*) back to work family dividend;**]**

"relevant person" has the meaning given to it by *section 99(1)* or, as appropriate, *section 179(1)*.

[1993 s210(2); 2004 (MP) s5(1)]

(2) Notwithstanding any provisions to the contrary in this Act—

F1465**[**(*a*) where a person who is in receipt of a benefit dies, and—

(i) he or she was receiving an increase in respect of a qualified adult, or

(ii) his or her spouse, civil partner or cohabitant is in receipt of a benefit in his or her own right,

payment of the deceased person's benefit shall, subject to such conditions as may be prescribed, continue to be made for 6 weeks after his or her death and shall be paid, as the case may be, to the deceased person's qualified adult, spouse, civil partner or cohabitant,**]**

(*b*) where a qualified child, in respect of whom an increase of a benefit is being paid, dies, the amount of the increase shall continue to be made for 6 weeks after the date of death,

(*c*) where a person is in receipt of one-parent family payment by virtue of having not more than one qualified child and that qualified child dies, payment of the one-parent family payment including the increase in respect of that child shall continue to be made for 6 weeks after the date of death of the qualified child,

(*d*) where a qualified adult in respect of whom an increase of benefit is being paid, dies, payment of the increase shall continue to be made for 6 weeks after the date of death,

(*e*) where a person is in receipt of carer's benefit F1466**[**...**]** and the relevant person in respect of whom that carer is providing full-time care and

attention dies, payment of the carer's benefit F1466**[**...**]** shall continue to be made for 6 weeks after the death of the relevant person,

F1467**[**(*ea*) where a person is in receipt of carer's allowance and the relevant person in respect of whom that carer is providing full-time care and attention dies, payment of the carer's allowance shall continue to be made for 12 weeks after the death of the relevant person,**]**

F1468**[**(*eb*) where a person is in receipt of domiciliary care allowance and the qualified child for the purpose of the payment of that allowance dies, payment of the domiciliary care allowance shall continue to be made for 3 months after the death of the child,**]**

F1469**[**(*ec*) F1470**[**...**]]**

F1469**[**(*ed*) F1470**[**...**]]**

F1471**[**(*ec*) where a person is in receipt of parent's benefit and the child in respect of whom that person is providing or assisting with his or her care dies, payment of the parent's benefit shall continue to be made,**]**

F1472**[**(*ed*) where a person who is in receipt of working family payment dies, that payment shall continue to be paid, as the case may be, to his or her spouse, civil partner or cohabitant for 6 weeks (or for the remainder of the 52 week period provided for in accordance with *section 230*, whichever is the lesser) after the date of death of the deceased person,

(*ee*) where a person who is in receipt of back to work family dividend dies, that payment shall continue to be paid, as the case may be, to his or her spouse, civil partner or cohabitant for 6 weeks (or for the remainder of the 104 week period provided for in accordance with *section 238C*, whichever is the lesser) after the date of death of the deceased person,**]**

(*f*) in any case where payment is made by virtue of F1473**[***paragraph (a)*, *(d)*, F1474**[**(*ed*) or (*ee*)**]]**, entitlement to F1475**[**bereaved partner's (contributory) pension, bereaved partner's (non-contributory) pension**]**, F1476**[**guardian's payment (contributory)**]**, F1477**[**guardian's payment (non-contributory)**]**, death benefit under *section 81* or *83* or entitlement to one-parent family payment by virtue of F1478**[**being a bereaved partner,**]** shall not begin until after the end of the period of 6 weeks mentioned in F1473**[***paragraph (a)*, *(d)*, F1474**[**(*ed*) or (*ee*)**]]** except and to the extent that regulations otherwise provide.

Absence from State or imprisonment.

[1993 s211(1)]

249.—(1) Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit under *Part 2* (including any increase of benefit) for any period during which that person—

(*a*) is absent from the State, or

(*b*) is undergoing F1479**[**...**]** imprisonment or detention in legal custody.

F1480**[**(1A) A person shall not be regarded as undergoing detention in legal custody for the purposes of entitlement to disability allowance while the person is detained for treatment pursuant to—

(*a*) an admission order or renewal order made under the Mental Health Act 2001,

(*b*) an order made under section 38 of the Health Act 1947,

(*c*) an order made under section 4 or section 5 of the Criminal Law (Insanity) Act 2006,

(*d*) an order made under section 17 of the Lunacy (Ireland) Act 1821, or

(*e*) an order made under section 2 of the Trial of Lunatics Act 1883.**]**

[1993 s211(2)]

F1481**[**(2) Except where regulations otherwise provide, where any benefit under *Part 2* to which a person is entitled includes an increase in respect of a qualified

adult, that increase shall not be payable for any period during which the qualified adult—

(*a*) is absent from the State, or

(*b*) is undergoing imprisonment or detention in legal custody.**]**

[1993 s211(3)] (3) Regulations may provide for the suspension of payment to or in respect of any person during any period mentioned in *subsection (1)* or *(2)* which is excepted from the operation of that subsection or which is payable otherwise than in respect of that period.

[1993 s211(4)] (4) Notwithstanding a disqualification by virtue of *subsection (1)* for receiving a benefit which includes an increase, the increase shall, in the cases that may be prescribed, be paid to the prescribed person.

[1993 s211(5); 2000 s14 & Sch D] (5) Regulations for the purposes of this section may be so framed as to make payment of bereavement grant, invalidity pension, F1482**[**State pension (transition)**]** F1483**[**and bereaved parent grant,**]** subject to any specified conditions, limitations or restrictions and, in particular, in the case of persons absent from the State, may modify the periods which may be regarded for the purposes of *section 114* as periods of retirement.

[1993 s211(6); 1999 s17 & Sch D] (6) A person shall be disqualified for receipt of F1484**[**jobseeker's allowance**]**, pre-retirement allowance F1485**[**supplementary welfare allowance,**]**, disability allowance or farm assist F1486**[**(including any increase in such allowance or assistance)**]** while he or she is—

(*a*) resident, whether temporarily or permanently, outside the State, or

(*b*) undergoing F1479**[**...**]**, imprisonment or detention in legal custody.

F1487**[**(6A) Where a person is entitled to jobseeker's allowance, pre-retirement allowance, supplementary welfare allowance, disability allowance or farm assist and such allowance or assistance includes an increase in respect of a qualified adult, that increase shall not be payable for any period during which the qualified adult is—

(*a*) resident, whether temporarily or permanently, outside the State, or

(*b*) undergoing imprisonment or detention in legal custody.**]**

[1993 s211(7)] (7) Subject to *subsection (8)*, a sum shall not be paid on account of F1488**[**a State pension (non-contributory)**]** or blind pension to any person while absent from the State.

[1993 s211(8)] (8) Where a person who takes up or has taken up residence in Northern Ireland was, immediately before the commencement of that residence, in receipt of F1488**[**State pension (non-contributory)**]** or blind pension, payment of the pension may, notwithstanding anything contained in *subsection (7)*, be made until the earlier of—

(*a*) the expiration of 5 years from the beginning of that residence during which the person was continuously resident in Northern Ireland, or

(*b*) the receipt by the person of a payment by way of old age pension or public assistance from the appropriate authority in Northern Ireland.

[1993 s211(9)] (9) Where a person has been convicted of any offence and ordered to be imprisoned without the option of a fine or to suffer any greater punishment, the person shall be disqualified for receiving or continuing to receive F1488**[**State pension (non-contributory)**]** or blind pension while he or she is detained in prison in consequence of the order.

[1993 s211(10); 1996 s19(3)] (10) Except where regulations otherwise provide, a person shall be disqualified for receiving F1489**[**bereaved partner's (non-contributory) pension,**]** deserted wife's allowance, prisoner's wife's allowance or one-parent family payment, (including, in the case of one-parent family payment, any increase for a qualified child) for any

period during which he or she is undergoing F1479**[**...**]** imprisonment or detention in legal custody.

[1993 s211(11)] (11) Regulations may provide for the suspension of payment of pension or allowance, as the case may be, to or in respect of any beneficiary during any period mentioned in *subsection (10)* which is excepted from the operation of that subsection or which is payable otherwise than in respect of that period.

[1993 s211(12)] (12) Notwithstanding a disqualification by virtue of *subsection (10)* for receiving a one-parent family payment, an increase in respect of a qualified child, shall, in the cases that may be prescribed, be paid to the prescribed person.

[1993 s211(13)] (13) (*a*) Where during any period a person is resident outside the State:

(i) a pension shall not be granted to or in respect of that person;

(ii) if a pension has been granted to or in respect of that person, no sum shall be payable during that period on account of that pension.

(*b*) Nothing in *paragraph (a)* shall operate to prevent, in the case of a person resident for any period outside the State—

(i) a pension being granted to or in respect of that person where a claim for that pension was made before that person became so resident, or

(ii) a pension granted by virtue of *paragraph (a)* being paid for any period before (but not after) that person became so resident, or

(iii) any arrears of a pension granted to or in respect of that person (being arrears due for a period before that person became so resident) being paid.

F1490**[**(*c*) In this subsection, 'pension' means a bereaved partner's (non-contributory) pension or guardian's payment (non-contributory).**]**

[1993 s211(14); 1996 s19(3)] (14) A person shall be disqualified for receiving one-parent family payment, deserted wife's allowance and prisoner's wife's allowance while he or she is resident, whether temporarily or permanently, outside the State.

[1993 s211(15)] (15) Child benefit shall be paid only within the State.

F1491**[**(16) ...**]**

F1492**[**(17) A person is disqualified for receipt of domiciliary care allowance—

(*a*) while the person is undergoing a period of imprisonment or detention in legal custody, and

(*b*) except where regulations otherwise provide, while the person is resident, whether temporarily or permanently, outside the State.**]**

CHAPTER 3

Appointment and Duties of Social Welfare Inspectors

Social welfare inspectors.

[1993 s212(1); 2005 (SW&P) s7(*c*) & 10(*b*)]

250.—(1) The Minister, or an officer authorised in that behalf by special or general directions of the Minister, may appoint such and so many officers as is appropriate to be social welfare inspectors for the purposes of those provisions of *Parts 2*, *3*, F1493**[***4*,**]** F1494**[**...**]** *5*, *6*, F1495**[***7*, F1496**[***7A* and *8***]]** F1497**[**...**]** and this Part as he or she may determine in the case of those appointments F1498**[**and the Minister may at any time terminate an appointment under this subsection whether or not the appointment was for a fixed period**]**.

F1499**[**(1A) An appointment as a social welfare inspector shall cease—

(*a*) if the Minister terminates the appointment,

(*b*) if it is made for a fixed period, on the expiry of that period, or

(*c*) if the person ceases to be an officer of the Minister.

(1B) A member of the Garda Síochána seconded F1500**[**to the Minister**]** for a purpose referred to in *subsection (1)* has conferred on him or her all the powers and duties conferred on a social welfare inspector by this section and may exercise those powers and duties under and in accordance with this Act.

(1C) A member of the Garda Síochána exercising a power or duty of a social welfare inspector shall continue to be under the general direction and control of the Commissioner of the Garda Síochána.

(1D) A member of the Garda Síochána exercising a power or duty of a social welfare inspector shall continue to have conferred on him or her and may exercise the powers and duties of a member of the Garda Síochána for purposes other than the purposes of this Act, as well as for the purposes of this Act.**]**

[1993 s212(2)] (2) Every social welfare inspector shall investigate and report to the Minister on any claim for or in respect of benefit and any question arising on or in relation to that benefit F1501**[**, or an application for, or the use of, a personal public service number in accordance with *sections 262* to *271* and any question arising on or in relation to that application or use,**]** which may be referred to him or her by the Minister, and may, for the purpose of the investigation and report require—

(*a*) a claimant or a beneficiary,

(*b*) the spouse F1502**[**, civil partner or cohabitant**]** or any employer of the claimant or beneficiary,

(*c*) in the case of F1493**[**child benefit F1494**[**...**]]**, any person in charge of a child in respect of whom the claim is made,

(*d*) F1503**[**...**]**

(*e*) the personal representative of a person who was at any time in receipt of any benefit, F1501**[**and**]**

F1501**[**(*f*) a person who has sought the allocation of a personal public service number within the meaning of *section 262* or a person to whom such a number has been allocated,**]**

to give to the social welfare inspector the information and to produce to him or her the documents, within the period that may be prescribed, as he or she may reasonably require.

F1504**[**(2A) A social welfare inspector may, for the purposes of investigating and reporting to the Minister on any claim for, or in respect of, and any question arising on or in relation to, the payment of a supplement referred to in *section 198(3)* towards the amount of rent payable by a person in respect of his or her residence, request the landlord of such residence to provide, within the prescribed period, to the social welfare inspector—

(*a*) a statement in writing—

(i) confirming that the person in respect of whom that supplement has been, or is to be, paid is a person from whom the landlord is, under a tenancy, entitled to receive rent in respect of the residence of that person,

(ii) as to whether the landlord is receiving rent solely from the person referred to in *subparagraph (i)* or from any other person under that tenancy in respect of that residence,

(iii) specifying the period of the tenancy of the person referred to in *subparagraph (i)*, and

(iv) confirming that the person referred to in *subparagraph (i)* has resided, and where appropriate, continues to reside, at that residence for the period for which that supplement has been, or is to be, paid,

and

(*b*) such other information, in writing, relating to the tenancy of the person referred to in *paragraph (a)(i)* as the social welfare inspector may reasonably require for the purposes of the investigation concerned.

(2B) Where a request is to be made to a landlord by a social welfare inspector under *subsection (2A)*, it shall be sent to the landlord in writing and addressed to the person concerned by name and may be sent or given—

(*a*) by delivering it to the person,

(*b*) by leaving it at the address at which the person ordinarily resides or, in the case where an address for service has been furnished, at that address, or

(*c*) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case where an address for service has been furnished, at that address.

(2C) In *subsections (2A)* and *(2B)*—

'landlord' has the meaning assigned to it by *section 198C(3)*; and

'tenancy' has the meaning assigned to it by *section 198(4D)*.**]**

[1993 s212(3); 2004 (MP) s12(*a*)] (3) A social welfare inspector shall, for the purposes of this Act or section 121(1)(*a*) of the Pensions Act 1990, have power to do all or any of the following:

(*a*) to enter, without prior notification, at all reasonable times, any premises or place liable to inspection under this section;

(*b*) in that premises or place—

(i) to make such examination or enquiry,

(ii) to inspect and take copies of or extracts from any records (including, in the case of information in a non-legible form, a copy of or extract from that information in permanent legible form), found there, and

(iii) to remove and retain those records for such period as may be reasonable for further examination,

as may be necessary to ascertain whether this Act is being complied with and while making any examination or enquiry to ascertain whether *Chapter 2* of *Part 2* is being complied with shall also have power to examine or enquire as to whether section 121(1)(*a*) of the Pensions Act 1990 is being complied with and to report, where necessary, to the Pensions Board;

(*c*) to secure for later inspection any such records;

(*d*) to examine, either alone or in the presence of any other person, as the social welfare inspector thinks fit in relation to any matters on which he or she may reasonably require information for the purposes of this Act, every person whom he or she finds in that premises or place, or whom he or she has reasonable cause to believe to be or to have been an insured person, and to require every such person to be so examined and to sign a declaration of the truth of the matters in respect of which the person is so examined; and

F1505**[**(*e*) for the purposes of answering or clarifying any questions that the social welfare inspector may have consequent on the inspection of the premises or place, to summon—

(i) the occupier of the premises or place,

(ii) any person who is or has been employing persons there,

(iii) such person as may be designated by the occupier or employer as competent to answer or clarify any such questions,

(iv) any employee of a person referred to in *subparagraph (i)* or *(ii)*, or

(v) any person found in the premises or place who the social welfare inspector has reasonable cause to believe to be or to have been an insured person,

to attend at that premises or place or at an office of the Minister, at any reasonable time specified, by written notice, and sent or given to him or her by—

(I) delivering it to the person,

(II) leaving it at the said premises or place,

(III) leaving it at the address at which the person ordinarily resides,

(IV) sending it by post in a prepaid registered letter to the said premises or place, or

(V) sending it by post in a prepaid registered letter to the address at which the person ordinarily resides.**]**

[1993 s212(4); 2004 (MP) s12(*b*)]

(4) The occupier of any premises or place liable to inspection under this section, and any other person who—

(*a*) is or has been employing—

(i) any person in insurable employment or insurable (occupational injuries) employment, or

(ii) any claimant or beneficiary,

or

(*b*) engages or has engaged a person under a contract for service to perform a service,

and the employees of, or any other person providing bookkeeping, clerical or other administrative services to, any such occupier or other person and any insured person, claimant or beneficiary, or any person in respect of whom such a benefit is claimed, shall give to a social welfare inspector all such information and produce for inspection all such registers, cards, wages sheets, records of wages and other documents as the social welfare inspector may reasonably require for the purposes of ascertaining whether contributions are or have been payable, or have been duly paid in respect of any person, or whether any benefit is or was payable to or in respect of any person or whether section 121(1)(*a*) of the Pensions Act 1990 is being complied with.

F1506**[**(4A) A social welfare inspector shall—

(*a*) for the purposes of answering or clarifying any questions that the social welfare inspector may have in relation to the payment of employment contributions by employed contributors for the purposes of *section 13(4B)*, and

(*b*) for the purposes of estimating the amount due in respect of employment contributions by employed contributors for the purposes of *section 13(4B)*,

have the power to request that employed contributor to—

(i) produce for inspection all records of share-based remuneration realised, acquired or appropriated, as the case may be, by that employed contributor, and

(ii) provide details of the employer who granted the shares (including stock) which gave rise to that share-based remuneration,

at the address at which the person ordinarily resides or at an office of the Minister.**]**

[1993 s212(5)] (5) Any person who holds a certificate of authorisation under Chapter 2 of Part 18 of the Act of 1997 shall, on the request of a social welfare inspector, furnish that certificate for inspection by him or her.

[1993 s212(6); 1999 s26(1)(*b*)] (6) A person who—

(*a*) wilfully delays or obstructs a social welfare inspector in the exercise of any duty or power under this section, or

(*b*) refuses or neglects to answer any question or to give any information or to produce any record when required to do so under this section, or

(*c*) conceals or prevents or attempts to conceal or prevent any person from appearing before or being examined by a social welfare inspector or any other person appointed under this section,

is guilty of an offence.

[1993 s212(8); 2005 (SW&P) s7(*c*) & 10(*c*)] (7) Every social welfare inspector shall be given a certificate of his or her appointment, and on entering any premises or place for the purposes of *Parts 2*, *3*, F1493**[***4,***]** F1494**[**...**]** *5*, *6*, F1495**[***7,* F1507**[***7A* and *8***]]** F1508**[**...**]** and this Part shall, if so requested, produce that certificate.

F1509**[**(7A) A member of the Garda Síochána seconded F1510**[**to the Minister**]** for a purpose referred to in *subsection (1)* shall be given a certificate of his or her secondment, and on entering any premises or place for the purposes of *Parts 2*, *3*, *4*, *5*, *6*, F1495**[***7,* F1511**[***7A* and *8***]]** F1512**[**...**]** and this Part shall, if so requested, produce that certificate.**]**

[1993 s212(9)] (8) The premises or places liable to inspection under this section are any premises or places where a social welfare inspector has reasonable grounds for believing that—

(*a*) persons are, or have been, employed, or

(*b*) there are, or have been, self-employed persons,

and any premises or place where a social welfare inspector has reasonable grounds for believing that any documents relating to persons in employment or to self-employed persons are kept.

[1993 s212(10)] (9) Where any premises or place is liable to be inspected by an inspector or by an officer appointed, employed by, or under the control of, another Minister of the Government, the Minister may make arrangements with that other Minister for any of the powers or duties of a social welfare inspector appointed under this section to be vested in the inspector or officer employed by that other Minister and, where such an arrangement is made, that inspector or officer shall have all the powers of a social welfare inspector appointed under this section for the purposes of the inspection.

[1994 s28(*b*)] (10) A social welfare inspector may exercise any of the powers or duties conferred on him or her by this section to investigate, at the request of the competent authority of another Member State or any other country with which the Minister has made a reciprocal arrangement under the provisions of *section 287*, any claim, by a person resident in the State, for or in respect of any social security payment under the legislation of another Member State, or under the legislation of any other country with which the Minister has made a reciprocal arrangement under those provisions.

[1993 s212(11)] F1513**[**(11) Where a person is required by *subsection (4)* to produce records required under regulations made under *section 17(5)*, he or she shall, on the request of a social welfare inspector, produce those records at—

(*a*) the person's principal place of business,

(*b*) the address at which the person ordinarily resides, or

(*c*) an office of the Minister.

[1993 s212(12)] (12) If a person fails to comply with a request to produce records under *subsection (11)*, a social welfare inspector may issue a written request for those records, addressed to the person concerned, by sending it by post in a prepaid registered letter to—

(*a*) the person's principal place of business, or

(*b*) the address at which the person ordinarily resides.**]**

F1514**[**(12A) A person who fails to comply with a written request to produce records under *subsection (12)* within 21 days following the date of issue of that request is guilty of an offence.

(12B) For the purposes of this section, a company registered under the Companies Acts is deemed to be ordinarily resident at its registered office, and every other body corporate and every unincorporated body is deemed to be ordinarily resident at its principal office or place of business.**]**

[1993 s212(13)] (13) Records of persons employed which an employer is obliged to maintain under regulations made under *section 17(5)* which are produced to a social welfare inspector shall be prima facie evidence that those persons were employed by that employer and of the earnings of those persons and of the periods during which those persons were employed by the employer.

[1993 s212(14); 1996 s43] (14) Where an employer issues to an employee a statement containing the particulars specified in section 3 of the Terms of Employment (Information) Act 1994, he or she shall retain a copy of the statement for 2 years from the date on which that statement was issued and shall give that copy on demand to a social welfare inspector for inspection under this section.

[1999 s26(1)(*c*)] (15) A social welfare inspector may, where he or she considers it necessary, be accompanied by a member of the Garda Síochána when performing any power conferred on a social welfare inspector under this section.

[1999 s26(1)(*c*)] F1515**[**(16) For the purposes of ensuring compliance with this Act, a social welfare inspector may, if accompanied by a member of the Garda Síochána F1516**[**...**]**, or an officer of the Customs and Excise F1516**[**...**]**—

(*a*) stop any vehicle, and

(*b*) on production of his or her certificate of appointment where so requested—

(i) question and make enquiries of any person in the vehicle or in the vicinity of the vehicle, and

(ii) require such person, where the social welfare inspector reasonably suspects that the vehicle is being used in the course of employment or self-employment, to give to the social welfare inspector any record relating to the employment or self-employment of such person which such person has possession of in the vehicle.**]**

F1517**[**(16A) For the purposes of ensuring compliance with this Act, a social welfare inspector may attend at any port.

(16B) Where, while attending at any port for the purposes of ensuring compliance with this Act, a social welfare inspector—

(*a*) has reasonable grounds to believe that there has been a contravention of this Act, and

(*b*) is accompanied by—

(i) a member of the Garda Síochána,

(ii) an officer of Customs and Excise, or

(iii) an immigration officer,

the social welfare inspector concerned may, on production of his or her certificate of appointment—

(i) question and make enquiries of a person who is a passenger at the port and is preparing to embark, or is embarking, from, or has landed in, the State in relation to any matter that concerns compliance with this Act, and

(ii) request such person to produce to that inspector any documents or other information as that inspector may reasonably require for the purposes of establishing the identity, and, where appropriate, the habitual residence, of that person.**]**

F1518**[**(17) In this section—

'immigration officer' shall be construed in accordance with section 3(1) of the Immigration Act 2004;

'officer of Customs and Excise' has the meaning assigned to it by the Customs Act 1956;

'passenger' means any person, other than a member of a crew, travelling or seeking to travel on board a ship or aircraft;

'port' has the meaning assigned to it by section 1(1) of the Immigration Act 2004.**]**

F1523**[**Information to be furnished by financial institutions.

250A.—(1) In this section—

'authorised officer' means an officer appointed by the Minister under *section 250B* to exercise the powers conferred on him or her by and under this section;

'books, records or other documents' includes—

(*a*) any records used in the business of a financial institution, or used in the transfer department of a financial institution acting as registrar of securities, whether—

(i) comprised in bound volume, loose-leaf binders or other loose-leaf filing system, loose-leaf ledger sheets, pages, folios or cards, or

(ii) kept on microfilm, magnetic tape or in any non-legible form (by the use of electronics or otherwise) which is capable of being reproduced in a legible form,

(*b*) every electronic or other automatic means, if any, by which any such thing in non-legible form is capable of being reproduced,

(*c*) documents in manuscript, documents which are typed, printed, stencilled or created by any other mechanical or partly mechanical process in use from time to time and documents which are produced by any photographic or photostatic process, and

(*d*) correspondence and records of other communications between a financial institution and its customers;

'financial institution' means—

(*a*) a person who holds or has held a licence under section 9 of the Central Bank Act 1971, or a person who holds or has held a licence or other similar authorisation under the law of any other Member State which corresponds to a licence granted under that section,

(*b*) a person referred to in section 7(4) of the Central Bank Act 1971, or

(*c*) a credit institution (within the meaning of the European Communities (Licensing and Supervision of Credit Institutions) Regulations 1992 (S.I. No. 395 of 1992)) which has been authorised by the Central Bank and Financial Services Authority of Ireland to carry on business of a credit institution in accordance with the provisions of the supervisory enactments (within the meaning of those Regulations).

(2) Notwithstanding any obligation as to secrecy or other restriction upon disclosure of information imposed by or under statute or otherwise, and subject to

this section, an authorised officer, for the purpose of ensuring compliance with this Act, who has reasonable grounds to believe that there has been a contravention of this Act by a claimant or beneficiary may serve on a financial institution a notice in writing requiring the financial institution, within such period as may be specified in the notice, not being less than 30 days from the date of the service of the notice to do either or both of the following:

(*a*) to make available for inspection by the authorised officer such books, records, or other documents specified in the notice as are in the power, possession or procurement of the financial institution and as contain, or may, in the opinion of the authorised officer formed on reasonable grounds, contain information relevant to such contravention;

(*b*) to furnish to the authorised officer, in writing or otherwise, such information, explanations and particulars specified in the notice as the authorised officer may reasonably require, being information, explanations and particulars that are relevant to such contravention.

(3) Where, in compliance with the requirements of a notice under *subsection (2)*, a financial institution makes available for inspection by an authorised officer, books, records or other documents, it shall afford the authorised officer reasonable assistance, including information, explanations and particulars, in relation to the use of all the electronic or other automatic means, if any, by which the books, records or other documents, in so far as they are in a non-legible form, are capable of being reproduced in a legible form and any data equipment or any associated apparatus or material.

(4) An authorised officer shall not serve a notice on a financial institution under *subsection (2)*—

(*a*) without the consent in writing of a person designated by the Minister under this section, and

(*b*) without having reasonable grounds to believe that the financial institution is likely to have information relevant to the claimant or beneficiary concerned and the contravention referred to in *subsection (2)*.

(5) A notice served under *subsection (2)* shall name the claimant or beneficiary in respect of whom the authorised officer is enquiring.

(6) Where an authorised officer serves a notice under *subsection (2)*, the authorised officer shall give the claimant or beneficiary concerned a copy of the notice.

(7) Where, in compliance with a notice served under *subsection (2)*, a financial institution makes books, records or other documents available for inspection by an authorised officer, the authorised officer may make extracts from or copies of all or any part of the books, records or other documents.

(8) The Minister may designate in writing such and so many officers of the Minister as the Minister considers appropriate to consent to the service of a notice under this section.

(9) Where a notice—

(*a*) is to be served on a financial institution under this section it may be served—

(i) by leaving it at or sending it by post to the registered office of the body corporate,

(ii) by leaving it at or sending it by post to any place in the State at which the body corporate conducts its business, or

(iii) by sending it by post to any person who is a director, manager, secretary or other officer of the financial institution or is purporting to act in any such capacity, at the place where that person resides,

and

(*b*) is to be given to a claimant or beneficiary it shall be addressed to the person concerned by name and may be sent or given—

(i) by delivering it to the person,

(ii) by leaving it at the address at which the person ordinarily resides or, in a case where an address for service has been furnished, at that address, or

(iii) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case where an address for service has been furnished, to that address.

(10) A person who fails or refuses to comply with a notice under *subsection (2)* shall be guilty of an offence and shall be liable—

(*a*) on summary conviction to a fine not exceeding €5,000 or imprisonment for a term not exceeding 6 months or both, or

(*b*) on conviction on indictment, to a fine not exceeding €20,000 or imprisonment for a term not exceeding 2 years or both.**]**

F1524**[**Authorised officers.

250B.—(1) The Minister may appoint such and so many officers of the Minister as the Minister considers appropriate to be authorised officers for the purposes of *section 250A*.

(2) An authorised officer appointed under this section shall be furnished with a certificate of his or her appointment by the Minister.

(3) When exercising a power conferred on him or her by this section, an authorised officer shall, if requested by a person thereby affected, produce the certificate of his or her appointment to that person.

(4) An appointment under this section shall cease when—

(*a*) the Minister revokes the appointment,

(*b*) the person ceases to be an officer of the Minister, or

(*c*) if it is made for a fixed period, on the expiry of that period.**]**

F1525**[**Attendance at, and participation in, questioning of detained person by relevant officers during interview by member of An Garda Síochána.

250C. (1) Where a member of An Garda Síochána arrests, whether in a Garda Síochána station or elsewhere, a person whom he or she, with reasonable cause, suspects of committing or of having committed an offence under *section 262A* and the person has been taken to and detained in a Garda Síochána station, or if the person is arrested in a Garda Síochána station, has been detained pursuant to section 4 of the Act of 1984, a relevant officer or officers (but not more than 2 such officers) may, if and for so long as the officer or officers is, or are, accompanied by a member of An Garda Síochána, attend at, and participate in, the questioning of a person so detained in connection with the investigation of the offence, but only if the member of An Garda Síochána requests the relevant officer or officers to do so and the member is satisfied that the attendance at, and participation in, such questioning of the relevant officer or officers is necessary for the proper investigation of the offence concerned.

(2) A relevant officer who attends at, and participates in, the questioning of a person in accordance with *subsection (1)* may not commit any act or make any omission which, if committed or made by a member of An Garda Síochána, would be a contravention of any regulation made under section 7 of the Act of 1984.

(3) An act committed, or omission made, by a relevant officer who attends at, and participates in, the questioning of a person in accordance with *subsection (1)* which, if committed or made by a member of An Garda Síochána, would be a contravention of any regulation made under section 7 of the Act of 1984 shall not of itself render the relevant officer liable to any criminal or civil proceedings or of itself affect the lawfulness of the custody of the detained person or the admissibility in evidence of any statement made by him or her.

(4) Where a person is before a court charged with an offence under *section 262A*, a copy of any recording of the questioning of the person by a member of An Garda Síochána or relevant officer while he or she was detained in a Garda Síochána station, or such questioning elsewhere, in connection with the investigation of the offence shall be given to the person or his or her legal representative only if the court so directs and subject to such conditions (if any) as the court may specify.

(5) A recording referred to in *subsection (4)* of the questioning of a person shall not be given to the person by An Garda Síochána except in accordance with a direction or order of a court made under that subsection or otherwise.

(6) A court may admit in evidence at the trial of a person in respect of an offence under *section 262A*—

(*a*) a recording by electronic or similar means, or

(*b*) a transcript of such a recording,

or both, of the questioning of the person by a member of An Garda Síochána or relevant officer at a Garda Síochána station or elsewhere in connection with the investigation of the offence.

(7) Any statement made by the person concerned that is recorded in a recording which is admitted in evidence under subsection (6) may be admissible in evidence at the trial concerned notwithstanding the fact that—

(*a*) it was not taken down in writing at the time it was made, or

(*b*) that statement is not in writing and signed by the person who made it,

or both.

(8) *Subsections (6)* and *(7)* shall not affect the admissibility in evidence at the trial of a person in respect of an offence of any statement that is recorded in writing made by the person during questioning by a member of An Garda Síochána or relevant officer at a Garda Síochána station or elsewhere in connection with the investigation of the offence (whether or not that statement is signed by the person) and irrespective of whether the making of that statement is recorded by electronic or similar means.

(9) In this section—

'Act of 1984' means the Criminal Justice Act 1984;

'recording' means a recording on tape of—

(*a*) an oral communication, statement or utterance, or

(*b*) a series of visual images which, when reproduced on tape, appear as a moving picture,

or both;

'relevant officer' means—

(*a*) a social welfare inspector, or

(*b*) an authorised officer within the meaning of *section 250A*;

'tape' includes—

(*a*) a disc, magnetic tape, soundtrack or other device in which sounds or signals may be embodied for the purpose of being reproduced (with or without the aid of some other instrument) in audible form, and

(*b*) a film, disc, magnetic tape or other device in which visual images may be embodied for the purpose of being reproduced (with or without the aid of some other instrument) in visual form.**]**

CHAPTER 4

Offences, Miscellaneous Control Provisions and Proceedings

False statements and offences, including offences relating to bodies corporate.

251.—(1) Where, for the purpose of—

[1993 s213(1)]

(*a*) obtaining or establishing entitlement to payment of any benefit for himself or herself or for any other person, or

(*b*) obtaining or establishing entitlement to payment of any benefit for himself or herself or for any other person which is in excess of that to which he or she was entitled, or

(*c*) avoiding the making by himself or herself or any other person of any repayment under this Act,

or for any other purpose connected with this Act, any person—

(i) knowingly makes any statement or representation (whether written or verbal) which is to his or her knowledge false or misleading in any material respect, or knowingly conceals any material fact, or

(ii) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he or she knows to be false in a material particular,

he or she is guilty of an offence.

[1993 s213(2)] (2) An employer or any servant or agent of an employer who aids, abets, counsels or procures an employee in the employment of that employer to commit any offence under *subsection (1)* is guilty of an offence.

[1993 s213(3)] (3) A person convicted of an offence under this section in relation to child benefit shall be disqualified for the receipt of child benefit for 3 months immediately following the date of the conviction.

[1993 s213(4)] (4) Where a person is convicted of an offence under *subsection (1)* or *(2)* and by reason of that offence any benefit (other than F1526**[**child benefit F1527**[**...**]]**) was received by the person's employee which he or she was not entitled to receive, that person shall be liable to pay to the Minister on demand a sum not exceeding the amount of that benefit which by reason of that offence was paid to that employee while in his or her employment and that sum, if not so repaid, may be recovered by the Minister as a debt under statute in any court of competent jurisdiction.

[1993 s213(5)] (5) Notwithstanding *subsection (4)* or any other provisions of this Act under which amounts of benefit (other than F1526**[**child benefit F1527**[**...**]]**) may be recovered, the amount recovered by the Minister in any case may not exceed the amount of benefit received by the employee which he or she was not entitled to receive.

[1993 s213(6)] (6) Regulations under this Act may provide for offences consisting of contraventions of or failures to comply with those regulations and, where those offences are provided for, a person guilty of any such offence is liable on summary conviction to the penalties provided for in *section 257(a)*.

[1993 s213(7)] (7) Where an offence under this Act is committed by a body corporate and, in the case of an offence under *subsection (1)*, where the offence is committed by an employee or officer of the body corporate, and is proved to have been so committed with the consent, connivance or approval of or to have been attributable to any wilful neglect on the part of any person, being a director, manager, secretary or any other officer of the body corporate or a person who was purporting to act in any such capacity, that person, as well as the body corporate, is guilty of an offence and is liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

[1993 s213(8)] (8) It shall be a defence to a prosecution for an offence under *subsection (7)* for a person to show that the offence was committed without his or her knowledge and that the person exercised all such diligence to prevent the commission of the offence as he or she ought to have exercised, having regard to the nature of his or

her position as director, manager, secretary or other officer and to all the circumstances.

[1993 s213(9)] (9) Any summons or other document required to be served for the purpose of proceedings under this Act on a body corporate may be served—

(*a*) by leaving it at or sending it by post to the registered office of the body corporate,

(*b*) by leaving it at or sending it by post to any place in the State at which the body corporate conducts business, or

(*c*) by sending it by post to any person who is a director, manager, secretary or other officer of the body corporate, or is purporting to act in any such capacity, at the place where that person resides.

[1993 s213(10)] (10) Where a person is in receipt of assistance or has made a claim for assistance which has not been finally determined, and his or her means have increased since the date of latest investigation of those means, or, where no such investigation has taken place, since the date of making the claim, the person shall, within the period that may be prescribed, give or cause to be given to the Minister written notification of the increase.

[1993 s213(11)] (11) A person who fails or neglects to comply with *subsection (10)* is guilty of an offence.

Offences in relation to employment contributions.

[1993 s214(1); 1994 s7 & Sch C]

252.—(1) An employer who—

(*a*) fails to pay at or within a prescribed time any employment contribution which he or she is liable to pay under *Part 2*,

(*b*) deducts or attempts to deduct the whole or any part of any employer's contribution in respect of a person from that person's remuneration,

(*c*) makes a deduction from the remuneration of a person in respect of any employment contribution which the employer is liable under *Part 2* to pay and fails to pay at or within a prescribed time the employment contribution in respect of which the deduction was made,

(*d*) adjusts the method of payment of reckonable earnings to an employed contributor who was employed in consecutive weeks in order to ensure that the employed contributor is exempted in any week from the employment contribution payable under *section 13(2)(b)* and regulations made under *section 13(10)*, or

(*e*) adjusts the amount of payment of reckonable earnings to an employed contributor in order to avoid payment of contributions at the rate specified in *section 13(2)(d)(ii)*,

is guilty of an offence.

[1993 s214(2)] (2) An employer, or a servant or agent acting on behalf of the employer, who, for the purpose of evading or reducing the amount of his or her liability in respect of employment contributions which the employer is liable to pay under *Part 2* and which he or she has not paid—

(*a*) knowingly makes any statement or representation (whether written or verbal) which is to his or her knowledge false or misleading in any material respect, or knowingly conceals any material fact, or

(*b*) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he or she knows to be false in a material particular,

is guilty of an offence.

F1528**[**(2A) An employed contributor to whom *section 13(4B)* applies who—

(*a*) fails to pay at or within a prescribed time any employment contribution which he or she is liable to pay under *Part 2*, or

(*b*) for the purposes of evading or reducing the amount of his or her liability in respect of employment contributions which he or she is liable to pay under *Part 2* and which he or she has not paid—

(i) knowingly makes any statement or representation (whether written or verbal) which is to his or her knowledge false or misleading in any material respect, or knowingly conceals any material fact, or

(ii) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he or she knows to be false in a material particular,

is guilty of an offence.**]**

[1993 s214(3)] (3) Where records are required to be kept by employers under regulations made under *section 17(5)* in so far as they relate to the recording of payment of earnings and the periods to which those earnings refer the records shall be recorded at or before the time of payment of those earnings.

[1993 s214(4)] (4) A person who fails to comply with *subsection (3)* is guilty of an offence.

[1993 s214(5)] (5) A person who is guilty of an offence under this section (other than an offence under *subsection (1)(d))* is liable—

(*a*) on summary conviction, to the penalties provided in *section 257(a)*, or

[2005 (SW&P) s26 & Sch 4] (*b*) on conviction on indictment, to a fine not exceeding €13,000 or the amount that is equivalent to twice the amount so unpaid or deducted, whichever is the greater, or to imprisonment for a term not exceeding 3 years, or to both.

[1993 s214(6); 2005 (SW&P) s26 & Sch 4] (6) A person who is guilty of an offence under *subsection (1)(d)* is liable on summary conviction to a fine not exceeding €1,500 or on conviction on indictment to a fine not exceeding €13,000.

[1993 s214(7)] (7) (*a*) Where an employer has been convicted under this section of the offence of failing to pay any employment contributions which he or she is liable under *Part 2* to pay, he or she is liable to pay to the Social Insurance Fund a sum equal to the amount which he or she has failed to pay and, on such conviction, if notice of the intention to do so has been served with the summons or warrant, evidence may be given of the failure on the part of the employer to pay other employment contributions in respect of the same person during the 3 years before the date when the notice was so served, and on proof of that failure the court may order the employer to pay to the Social Insurance Fund a sum equal to the total of all the employment contributions which he or she is so proved to have failed to pay, and the employer's right of appeal against the conviction under the section shall include a right to appeal against that order.

(*b*) Any sum paid by an employer under this subsection shall be treated as a payment in satisfaction of the unpaid employment contributions, and the insured person's portion of those employment contributions shall not be recoverable by the employer from the insured person.

[1993 s214(8)] (8) Nothing in this section or in regulations under this section shall be read as preventing the Minister from recovering by means of civil proceedings any sums due to the Social Insurance Fund.

Notification by employer or other person of commencement of employment.

253.—(1) The Minister may require—

(*a*) an employer or any other person to notify the Minister of the date of the commencement of the employment of—

[1993 s215(1)] (i) any person in his or her employment,

(ii) any person engaged by him or her under a contract for service to perform a service,

or

(*b*) a person engaged under a contract for service to perform a service to notify the Minister of the date on which any person was engaged to perform that service either with him or her or on his or her behalf whether under a contract for service or under any other arrangements made or to be made by him or her.

[1993 s215(2)] (2) The circumstances in which notification may be required under *subsection (1)* and the manner of that notification shall be prescribed in regulations.

[1993 s215(3)] (3) A person who fails to comply with this section or regulations made under this section is guilty of an offence.

Records to be maintained.

254.—(1) For the purposes of this Act, the Minister may by regulations require—

[1993 (No.2) s14]

(*a*) an employer or any other person to maintain the records that may be prescribed of any person in his or her employment and of any person engaged by him or her under a contract for service to perform a service, or

(*b*) a person engaged under a contract for service to perform a service to maintain the records that may be prescribed of any person engaged to perform that service either with him or her or on his or her behalf whether under a contract for service or under any other arrangements made or to be made by him or her.

[1993 (No.2) s14] (2) Records required to be maintained under *subsection (1)* shall be held at the place and for the period that may be prescribed.

[1993 (No.2) s14] (3) A person who fails to comply with this section is guilty of an offence.

Information to be given by employers to Minister.

255.—(1) An employer shall give to the Minister in writing in respect of any person who is or was in his or her employment such particulars, including particulars as to periods of employment, as are required by the Minister to enable determination or review of a claim to any benefit by or in respect of that person.

[1993 s216(1)]

[1993 s216(2)] (2) Regulations may specify the particulars which an employer shall give under *subsection (1)* and prescribe the manner in which those particulars shall be so given.

[1993 s216(3)] (3) A person who fails to comply with this section or regulations made under *subsection (2)* is guilty of an offence.

Application of Probation of Offenders Act 1907.

256.—Where—

[1993 s217]

(*a*) (i) the employer of an employed contributor is charged with an offence in relation to payment of employment contributions in respect of that contributor, or

(ii) a person is charged under this Act with an offence in relation to the receipt of any benefit,

and

(*b*) the court proposes to make an order under section 1(1) of the Probation of Offenders Act 1907,

the court shall not make the order until it is satisfied that all arrears in respect of those contributions have been paid by the employer or any amounts due to be repaid in respect of that benefit have been repaid.

Penalties.

[1993 s218; 2005 (SW&P) s26 & Sch 4]

257.—Except where otherwise provided for, a person guilty of an offence under this Act is liable—

(*a*) on summary conviction, to a fine not exceeding €1,500 or imprisonment for a term not exceeding 6 months, or to both, or

(*b*) on conviction on indictment, to a fine not exceeding €13,000 or imprisonment for a term not exceeding 3 years, or to both.

Failure to keep records.

[1993 s219(1); 1994 s29]

258.—(1) Where—

(*a*) an employer has failed to keep records under regulations made under *section 17(5)* or *254* or has failed to make a notification under regulations made under *section 253*, or

(*b*) any other person who engages a person (referred to in this section as a "contracted person") under a contract for service to perform a service, has failed to keep records under regulations made under *section 254* or has failed to make a notification under regulations made under *section 253*,

and an employee or a contracted person (as the case may be) receives payment, due wholly or partly by reason of that failure, of benefit which he or she was not entitled to receive in respect of any day on which he or she was in the employment of that employer or engaged under a contract for service by the other person, the employer or other person (as the case may be) shall be liable to pay to the Minister on demand a sum not exceeding the amount of benefit which was paid to the employee or contracted person (as the case may be) and that sum, where not repaid by the employee or contracted person (as the case may be), may be recovered by the Minister as a simple contract debt in any court of competent jurisdiction.

[1993 s219(2); 1994 s29]

(2) It shall be presumed until the contrary is shown that any payment referred to in *subsection (1)* was made wholly or partly by reason of the failure of the employer or other person who engages a person under a contract for service to keep the records or to make the notification referred to in that subsection.

[1993 s219(3); 1994 s29]

(3) Where there is a material difference between any document issued by or on behalf of an employer or other person who engages a person under a contract for service, to an employee or contracted person (as the case may be) and any other document given to the Minister or to the Collector-General and the employee or contracted person (as the case may be) wholly or partly as a result of that difference, receives benefit to which he or she was not entitled, the employer or other person (as the case may be) shall be liable to pay to the Minister on demand a sum not exceeding the amount of benefit which was paid to the employee or contracted person (as the case may be) and that sum, where not repaid by the employee or contracted person (as the case may be), may be recovered by the Minister as a simple contract debt in any court of competent jurisdiction.

[1993 s219(4); 1994 s29]

(4) For the purposes of *subsection (3)* an employee or contracted person (as the case may be) shall include the employee's or contracted person's spouse F1529**[**or civil partner**]** and any other member of the employee's or contracted person's household (as the case may be) whose entitlement to benefit is regulated or adjusted by the income of the employee or contracted person (as the case may be).

[1993 s219(5); 1994 s29]

(5) Notwithstanding *subsection (1)* or *(3)* or any other provisions of this Act under which amounts of benefit may be recovered, the amount recovered by the Minister in any case may not exceed the amount of benefit received by the employee or contracted person (as the case may be) which he or she was not entitled to receive.

Loss of benefit due to employer's default.

[1993 s220(1)]

259.—(1) Where an employer has failed or neglected—

(*a*) to pay any employment contribution which under *Part 2* he or she is liable to pay in respect of an employed contributor in his or her employment, or

(*b*) to comply, in relation to any such employed contributor, with any requirement of *Part 2* or regulations which relate to the payment or collection of employment contributions,

and by reason thereof the employed contributor or any other person has lost, in whole or in part, any benefit to which he or she would have been entitled, the contributor or other person shall be entitled to recover from the employer as a simple contract debt in any court of competent jurisdiction a sum equal to the amount of the benefit so lost.

[1993 s220(2)] (2) Where an employed contributor or other person has lost benefit in a case referred to in *subsection (1)* and has not taken proceedings under that subsection, the Minister may, in the name of and on behalf of the contributor or other person, recover from the employer as a simple contract debt in any court of competent jurisdiction a sum equal to the amount of the benefit lost.

[1993 s220(3)] (3) Where, by virtue of regulations made under *section 17*—

(*a*) employment contributions which have not been paid have been treated as paid, or

(*b*) employment contributions which have been paid late have been treated as paid on the due dates,

and by reason thereof benefit which would otherwise have been lost was paid, there shall be due to the Social Insurance Fund by the employer the amount of the benefit which would have been so lost.

[1993 s220(4)] (4) Proceedings may be taken under this section notwithstanding that proceedings have been taken under any other provision of *Part 2* or this Part in respect of the same failure or neglect.

[1993 s220(5)] (5) In ascertaining, for the purposes of this section, the amount of benefit lost by an employed contributor or other person by reason of a failure or neglect referred to in *subsection (1),* account shall not be taken of any assistance paid to the contributor or other person during a period when he or she was losing benefit by reason of that failure or neglect.

[1993 s220(6)] (6) The amount of assistance paid to an employed contributor or other person during a period when he or she was losing benefit by reason of a failure or neglect referred to in *subsection (1)* may be recovered by the Minister—

(*a*) in case the full amount of the benefit which was lost has been recovered by the contributor or other person, from that contributor or other person—

(i) by deduction from any benefit or assistance to which the contributor or other person may be or become entitled, or

(ii) as a simple contract debt in any court of competent jurisdiction,

or

(*b*) in any other case, from the employer guilty of the failure or neglect as a simple contract debt in any court of competent jurisdiction,

and, where the amount of the assistance is recovered by the Minister from the employer, the sum recoverable by the contributor or other person from the employer under this section shall be reduced by the amount of that assistance.

[1993 s220(7)] (7) Any sums recovered by the Minister under *subsection (6)* shall be paid into the Exchequer.

[1993 s220(8)] (8) In this section "benefit" means benefit under *Part 2*.

Information required by Minister.

[1993 s221; 1998 s22]

260.—(1) For the purposes of controlling and investigating entitlement to any benefit, under this Act or under schemes administered by or on behalf of the Minister, the Minister may require the persons that may be prescribed to provide the Minister with the information in relation to those persons or classes of persons that may be prescribed.

[1998 s22; 2005 (SW&P) s26 & Sch 4] (2) A person who fails to comply with a requirement made of him or her under *subsection (1)* or regulations made under that subsection is guilty of an offence and is liable on summary conviction to a fine not exceeding €2,000.

Exchange of information.

[1993 s222(1)]

261.—F1530**[**(1) Information held by the Minister for the purposes of this Act (including the purpose of collection by the Revenue Commissioners of employment and self-employment contributions and contributions under *Chapter 5A* or *5B* of *Part 2*) may be transferred by the Minister to the Revenue Commissioners, and—

(*a*) information held by the Revenue Commissioners for the purposes of this Act or the Income Tax Acts relating to—

(i) employers,

(ii) reckonable earnings of employed contributors,

(iii) reckonable income or reckonable emoluments of self-employed contributors,

(iv) remuneration of persons to whom *Chapter 5A* of *Part 2* applies,

(v) income of persons to whom *Chapter 5B* of *Part 2* applies, or

(vi) any payments made under this Act,

or

(*b*) information contained in declarations made in accordance with Regulation 3 of the Income Tax (Relevant Contracts) Regulations 2000 (S.I. No. 71 of 2000),

may be transferred by the Revenue Commissioners to the Minister.**]**

[1993 s222(2)]

(2) Information held by the Minister for the purposes of this Act or the control of schemes administered by or on behalf of the Minister or the Department of Social and Family Affairs may be transferred by the Minister to another Minister of the Government or a specified body, and information held by another Minister of the Government or a specified body which is required for those purposes or the control of any such scheme administered by another Minister of the Government or a specified body may be transferred by that Minister of the Government or the specified body to the Minister.

F1531**[**(2A) Information held by the Minister for the purpose of this Act or the control of schemes administered by or on behalf of the Minister or the Department of Social and Family Affairs may be transferred by the Minister to—

(*a*) the competent authority of a Member State other than the State, or

(*b*) an international organisation, any other state or government or the proper authority under any other government in respect of which an order has been made under *section 287*.**]**

F1532**[**(2B) Information held by the Minister for the purposes of this Act or the control of schemes administered by or on behalf of the Minister or the Department of Social Protection may be transferred by the Minister to a payment service provider, and information held by a payment service provider which is required for those purposes or the control of any such scheme administered by a payment service provider may be transferred by the payment service provider to the Minister.**]**

[1993 s222(3); 2005 (SW&P) s23 & Sch 1]

(3) In *subsection (2)* "specified body" means a local authority, the Executive, the Garda Síochána or any other body established—

(*a*) by or under any enactment (other than the Companies Acts 1963 to 2005), or

(*b*) under the Companies Acts 1963 to 2005, in pursuance of powers conferred by or under any other enactment,

and financed wholly or partly by means of moneys provided or loans made or guaranteed, by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government and a subsidiary of any such body.

F1539**[**Disclosure of certain information to Minister for Enterprise, Trade and Employment, etc.

261A.—(1) In this section—

F1540**[**'specified body' means the Workplace Relations Commission;**]**

(2) Notwithstanding any obligation to maintain secrecy or any other restriction on the disclosure or production of information obtained by or furnished to the Minister, the Minister may transfer to the Minister for Enterprise, Trade and Employment or the specified body information held by the Minister in relation to—

(*a*) the employers of individuals, or

(*b*) individuals, as to whether or not they are in insurable employment or insurable self-employment,

and information of the type referred to in paragraph (*a*) or (*b*) held by the Minister for Enterprise, Trade and Employment or the specified body may be transferred by the Minister for Enterprise, Trade and Employment or the specified body, as the case may be, to the Minister.

(3) Information transferred by the Minister under *subsection (2)* to the Minister for Enterprise, Trade and Employment or the specified body may be used only by the Minister for Enterprise, Trade and Employment or the specified body, as the case may be, in the exercise of their powers and functions in relation to employment rights compliance and shall not be disclosed by the Minister for Enterprise, Trade and Employment or the specified body to any other person (other than to each other) for any other purpose whatsoever.**]**

Personal public service number.

[1993 s223(1); 2005 (SW&P) s26 & Sch 4]

262.—(1) Subject to this section, in this section and *sections 263* to *270*—

"personal public service number" means a number allocated and issued in accordance with *subsection (2)*;

"primary account number", in relation to a F1541**[**public services card**]** or a card issued under *section 264*, means a number consisting of—

(*a*) an issuer number, issued under licence from the International Standards Organisation,

(*b*) a personal public service number, and

(*c*) a card number allocated, in the case of a F1541**[**public services card**]**, by the Minister or, in any other case, by the person who issued the card;

"public service identity", in relation to a person, means the information specified in *subsection (3)* and the person's personal public service number;

"specified body" shall be read in accordance with *Schedule 5*;

F1542**[**'spouse' means each person of a married couple;**]**

"transaction" means—

(*a*) an application,

(*b*) a claim,

(*c*) a communication,

(*d*) a payment, or

(*e*) a supply of a service,

relating to a public function of a specified body which relates to a natural person.

[1993 s223(2); 2002 (MP) s12(1)(*b*)]

(2) The Minister may F1543**[**, subject to *subsection (2A)*,**]** allocate and issue a personal public service number to each person who is the subject of any transaction with a specified body.

F1544**[**(2A) The Minister shall not allocate and issue a personal public service number to a person unless the Minister is satisfied as to the identity of the person to whom such number is to be allocated and issued.**]**

[1993 s223(3); 2002 (MP) s12(1)(*b*)]

(3) (*a*) For the purposes of allocating and issuing a personal public service number, a person or, in the case of a deceased person, a personal representative, who has any transaction with a specified body shall give to the Minister the following information in relation to the person or the deceased person, as the case may be:

(i) surname;

(ii) forename;

(iii) date of birth;

(iv) place of birth;

(v) sex;

(vi) all former surnames (if any);

(vii) all former surnames (if any) of his or her mother;

(viii) address;

(ix) nationality;

(x) date of death;

F1545**[**(x*a*) certificate of death, where relevant;**]**

F1546**[**(x*b*) where required, a photograph of the person, except where the person is deceased;

(x*c*) where required, the person's signature, except where the person is deceased;**]**

F1547**[**(x*d*) any other information as may be required for authentication purposes that is uniquely linked to or is capable of identifying that person;**]**

(xi) any other information that may be prescribed which, in the opinion of the Minister, is relevant to and necessary for the allocation of a personal public service number.

F1548**[**(*b*) Where a person who has a transaction with a specified body is under the age of 18 years, the following information shall be given to the Minister in relation to that person by that person's parent or guardian—

(i) the information specified in paragraph (*a*), and

(ii) the public service identity of—

(I) his or her mother and father, or

(II) his or her guardian or guardians.**]**

F1549**[**(*c*) Where a person who has a transaction with a specified body is certified by a registered medical practitioner to be a person who is or is likely soon to become unable for the time being to manage his or her own financial affairs, the following information shall be given to the Minister by any person appointed to act on behalf of that person in accordance with regulations made under *section 244(1)(b)*—

(i) the information specified in *paragraph (a)* in relation to the person so certified, and

(ii) the public service identity of the person so appointed to act on behalf of that person.**]**

F1550**[**(3A) An officer of the Minister may retain any document (including a passport, visa, identity card, driving licence, birth certificate or marriage certificate or any other document establishing a person's nationality or identity), given for any purpose under this Act, for such period as may be reasonable which period shall not in any case exceed 21 days.

(3B) Where a document is retained under *subsection (3A)* a receipt in the prescribed form shall be issued in respect of it to the person concerned.**]**

[1993 s223(4); 2002 (MP) s12(1)(*b*)] (4) A person shall give to a specified body his or her personal public service number and the personal public service numbers of his or her spouse F1551**[**, civil partner or cohabitant**]** and children, where relevant, as required by the body for the purposes of the person's transaction.

[2002 (MP) s12(1)(*b*)] (5) Where a specified body collects from a person any of the information specified in *subsection (3)*, that information shall also be collected for the purpose of maintaining the person's public service identity.

[2002 (MP) s12(1)(*b*)] (6) (*a*) Where a specified body has a transaction with a person, the Minister may share the person's public service identity with the specified body to the extent necessary F1552**[**in respect of that transaction**]** for authentication by the specified body of the person's public service identity.

(*b*) A specified body may use a person's public service identity in performing its public functions insofar as those functions relate to the person concerned.

[2002 (MP) s12(1)(*b*)] (7) Where an tArd-Chláraitheoir collects information relating to the registration of the birth of a person, the information shall also be collected for the purpose of allocating the person's personal public service number.

[2002 (MP) s12(1)(*b*)] (8) In this section a reference to a personal public service number shall be read as including a reference to a number known as a revenue and social insurance number.

[2002 (MP) s12(1)(*b*)] F1553**[**(9) A person, other than—

(*a*) the person to whom the personal public service number concerned refers,

(*b*) the parent or guardian of the person under the age of 18 years to whom the personal public service number concerned refers,

(*c*) a person who has been appointed to act on behalf of a person in accordance with regulations made under *section 244(1)(b)* to whom the personal public service number concerned refers,

(*d*) a specified body,

(*e*) a person who has a transaction with a specified body where the personal public service number is relevant to the transaction between the person and the specified body, or

(*f*) a person who is required to comply with *section 260*, *261* or *261A* or regulations made under *section 260*,

who uses a personal public service number or seeks to have a personal public service number disclosed to him or her is guilty of an offence.**]**

F1555**[**Offence. **262A.**—(1) A person is guilty of an offence where, for the purposes of the allocation and issue of a personal public service number to him or her or for any other person (including a deceased person) he or she—

(*a*) knowingly makes any statement or representation, whether oral or written, which he or she knows to be false or misleading in any material respect, or knowingly conceals any material fact, or

(*b*) gives or causes or knowingly allows to be given any document or other information which the person is required under *section 262* or regulations

made thereunder to give and which he or she knows to be false or misleading in any material respect.

(2) A person guilty of an offence under this section is liable—

(*a*) on summary conviction, to a fine not exceeding €1,500 or imprisonment for a term not exceeding 6 months, or to both, or

(*b*) on conviction on indictment, to a fine not exceeding €25,000 or imprisonment for a term not exceeding 5 years, or to both.**]**

F1556**[**Public services card**]**

[1998 s14(1)]

263.—F1557**[**(1) The Minister may F1558**[**, subject to *subsection (1C)*,**]** issue a card (in this Act referred to as a 'public services card') to a person in such form as the Minister considers fit for the purposes of carrying out a transaction.**]**

F1559**[**(1A) Where a public services card is issued to a person the following information shall be inscribed on it:

(*a*) the name of that person;

(*b*) the personal public service number of that person;

(*c*) a photograph of that person;

(*d*) the signature of that person;

(*e*) the issue number of the public services card;

(*f*) the expiry date of the public services card;

(*g*) such other information (if any) as may be prescribed by the Minister.

(1B) A public services card shall in addition to the information referred to in *subsection (1A)* contain the following information which shall be in non-legible form and be capable of being recovered by electronic means:

(*a*) the name of that person;

(*b*) the personal public service number of that person;

(*c*) the date of birth of that person;

(*d*) the place of birth of that person;

(*e*) the sex of that person;

(*f*) the nationality of that person;

(*g*) all former surnames (if any) of that person;

(*h*) all former surnames (if any) of the mother of that person;

(*i*) a photograph of that person;

(*j*) the signature of that person;

(*k*) the issue number of the public services card;

(*l*) the expiry date of the public services card;

(*m*) such other information (if any) as may be prescribed by the Minister.**]**

F1560**[**(1C) The Minister shall not issue a public services card to a person unless the Minister is satisfied as to the identity of the person to whom such card is to be issued.**]**

[1998 s14(1)]

(2) A person may, on request in that behalf to the Minister, obtain within 28 days of that request, where practicable, information which is electronically encoded on his or her F1556**[**public services card**]**.

[1998 s14(1)] (3) A person shall produce his or her F1556**[**public services card**]** at the request of a specified body for the purposes of a transaction.

[1998 s14(1)] (4) A person who uses or attempts to use a F1556**[**public services card**]** or seeks to have a F1556**[**public services card**]** produced to him or her, other than—

(*a*) the person who is the holder of the card or a person appointed to act on behalf of the cardholder,

(*b*) a specified body, for the purposes of a transaction, or

(*c*) a person who has a transaction with a specified body where the personal public service number on the card is relevant to the transaction between that person and the specified body,

is guilty of an offence.

F1561**[**Cancellation and surrender of public services card.

263A.—(1) The Minister may cancel a public services card issued to a person under *section 263* if—

(*a*) the Minister becomes aware of a fact or a circumstance, whether occurring before or after the issue of the public services card, that would have required or permitted him or her to refuse to issue the public services card under *section 263* to the person had the Minister been aware of the fact or the circumstance before the public services card was issued,

(*b*) the Minister is notified that the public services card is, without lawful authority or reasonable excuse, in the possession or control of another person, or

(*c*) the Minister is notified by the person, or by another person who has been appointed to act on behalf of that person in accordance with regulations made under *section 244(1)(b)*, that the public services card has been lost or stolen.

(2) Where a public services card issued to a person is cancelled under *subsection (1)*, the Minister shall inform the person by notice in writing of the cancellation and the grounds for it.

(3) Where a public services card issued to a person is cancelled under *subsection (1)*, the person shall, if he or she is in possession or control of the public services card, surrender it as soon as practicable to the Minister.

(4) Where a public services card is cancelled under *subsection (1)*, the Minister may, if appropriate, require by notice in writing the person who is in possession or control of the public services card to surrender it as soon as practicable to the Minister.

(5) A person who, without lawful authority or reasonable excuse, has a public services card other than a public services card that was issued to him or her in his or her possession or control shall, as soon as practicable, surrender it to the Minister.

(6) A person who is required by *subsection (3)*, *(4)* or *(5)* to surrender a public services card to the Minister, but without reasonable excuse, does not do so in accordance with the requirement, is guilty of an offence.**]**

F1562**[**(7) Where a public services card issued to a person is presented to a payment service provider for the purposes of obtaining payment of benefit, the payment service provider may withhold payment, confiscate the card and surrender it as soon as practicable to the Minister if—

(*a*) the payment service provider becomes aware of a fact or circumstance, whether occurring before or after the issue of the public services card, that would have required or permitted the Minister to refuse to issue the public services card under *section 263* to the person had the Minister been aware of the fact or the circumstance before the public services card was issued, or

(*b*) the payment service provider is notified or becomes aware that the public services card is, without lawful authority or reasonable excuse, in the possession or control of a person other than the person to whom it is allocated and issued under *section 263*.**]**

F1563**[** Authentication of identity.

263B.—(1) For the purposes of satisfying himself or herself as to the identity of a person in respect of whom a personal public service number is to be allocated and issued under *section 262*, or in respect of whom a public services card is to be issued under *section 263*, the Minister may, without prejudice to any other method of authenticating the identity of that person, request that person—

(*a*) to attend at an office of the Minister or such other place as the Minister may designate as appropriate,

(*b*) to provide to the Minister, at that office or other designated place, such information and to produce any document to the Minister as the Minister may reasonably require for the purposes of authenticating the identity of that person,

(*c*) to allow a photograph or other record of an image of that person to be taken, at that office or other designated place, in electronic form, for the purposes of the authentication, by the Minister, at any time, of the identity of that person, and

(*d*) to provide, at that office or other designated place, a sample of his or her signature in electronic form for the purposes of the authentication, by the Minister, at any time, of the identity of that person.

(2) The Minister shall retain in electronic form—

(*a*) any photograph or other record of an image of a person taken pursuant to *subsection (1)(c)*, and

(*b*) any signature provided pursuant to *subsection (1)(d)*,

in such manner that allows such photograph, other record or signature to be reproduced by electronic means.**]**

Payment card.

[1998 s14(1)]

264.—F1564**[**(1) Without prejudice to *section 263*, for the purpose of the payment of benefit, the Minister may issue a card, other than a public services card, to a person in such form that the Minister determines.**]**

F1565**[**(1A) A card to which *subsection (1)* applies shall contain such information (if any) either inscribed on the card or in non-legible form capable of being recovered by electronic means, as may be prescribed by the Minister.**]**

[1998 s14(1)] (2) A person may, on request in that behalf to the Minister, obtain within 28 days of that request, where practicable, information which is inscribed or electronically encoded on the card to which *subsection (1)* applies and which relates to the person.

[1998 s14(1)] (3) A person who uses or attempts to use a card to which *subsection (1)* applies, who is not the holder of the card or a person appointed to act on behalf of the cardholder, for the purposes of obtaining payment of benefit is guilty of an offence.

Sharing of information.

[1998 s14(1); 2000 s32(1)(*b*)]

265.—(1) In this section—

F1566**[**'Act of 2018' means the Data Protection Act 2018;**]**

F1567**[**'controller' means a controller within the meaning of—

(*a*) the Data Protection Regulation, or

(*b*) Part 5 of the Act of 2018;**]**

F1566**[**'Data Protection Regulation' means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016[32] on the protection of natural persons

[32] OJ No. L 119, 4.5.2016, p.1

with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation);**]**

"information" means any personal data or information extracted from that data, whether collected before or after 5 February 1999;

F1567**[**'personal data' means personal data within the meaning of—

(*a*) the Data Protection Regulation, or

(*b*) Part 5 of the Act of 2018;**]**

"relevant purpose" means—

(*a*) for the purposes of determining entitlement to or control of—

(i) benefit,

(ii) a service provided by or under sections 45 F1568**[**, 45A**]**, 58, 59 and 61 of the Health Act 1970 or regulations made thereunder,

(iii) F1569**[**...**]**

(iv) an allowance under the Blind Persons Act 1920,

F1570**[**(v) a grant—

(I) that—

(A) was awarded in accordance with section 2 (amended by section 3 of the Local Authorities (Higher Education Grants) Act 1992) of the Local Authorities (Higher Education Grants) Act 1968, and

(B) was continued under subsections (2) and (3) of section 6 of the Student Support Act 2011,

(II) that—

(A) was awarded pursuant to a scheme administered by a vocational education committee (within the meaning of section 7 of the Vocational Education Act 1930) whereby grants were provided to students to assist them in attending courses in higher or further education, and

(B) was continued under subsections (2) and (3) of section 6 of the Student Support Act 2011, or

(III) that was awarded under a scheme of grants made pursuant to section 16 of the F1571**[**Student Support Act 2011,**]]**

(vi) legal aid awarded under F1572**[**the Civil Legal Aid Act 1995, or**]** F1573**[**, or**]**

F1575**[**(vii) financial support under the F1576**[**Childcare Support Act 2018, or**]]**

F1574**[**(viii) the provision of a service under the Automatic Enrolment Retirement Savings System Act 2024,**]**

or

(*b*) for the purposes of—

(i) F1577**[**(i) carrying out a social housing assessment under section 20 of the Housing (Miscellaneous Provisions) Act 2009,**]**

F1578**[**(ii) allocating a dwelling under section 22 of the Housing (Miscellaneous Provisions) Act 2009,**]**

(iii) the determining of rent or other payment in accordance with section 58 of the Housing Act 1966,

or the control thereof.

[1998 s14(1)] (2) A specified body holding information may share that information with another specified body who has a transaction with a natural person relating to a relevant purpose, where the specified body seeking the information provides the personal public service number of the person who is the subject of the transaction and satisfies the F1579**[**controller**]** of the specified body holding the information that the information requested is relevant to the transaction for that purpose between the person and the specified body seeking the information.

[1998 s14(1)] (3) A specified body may only seek information for the purposes of a transaction relating to a relevant purpose.

[1998 s14(1)] (4) Where information shared between one specified body and another is found to be inaccurate, the specified body on making the discovery shall confirm with the person the correct information and advise the other specified body of the amended information.

[1998 s14(1); 2000 s32(1)(*d*)] (5) A person who knowingly seeks or transfers any information held by a specified body relating to another by using that other's personal public service number, other than where the seeking or transferring of information is provided for under this Act or any other enactment, is guilty of an offence.

Data exchange—provision of education.

[2000 s32(1); 2003 (MP) s10(*c*)]

266.—Notwithstanding anything contained in any other enactment, a specified body may share any information that may be prescribed with—

(*a*) the Minister for Education and Science, where that Minister requires the information for the purpose of enabling him or her to provide education in accordance with section 6(*b*) of the Education Act 1998, or

F1582**[**(*b*) An tÚdarás um Ard-Oideachas, where that body requires the information for the purposes of performing its functions under paragraphs (*b*), (*c*), (*d*), (*j*), (*k*), (*n*) and (*u*) of section 9 (1) of the Higher Education Authority Act 2022.**]**

Data exchange — sharing of personal public service number.

[2000 s32(1)]

267.—(1) Notwithstanding anything contained in any other enactment, a specified body may share any information, that may be prescribed, with the Minister for the purpose of seeking from the Minister the personal public service number for each person in respect of whom the information is shared.

[2000 s32(1)] (2) Information received by the Minister under *subsection (1)* may be used by the Minister for the purpose of identifying the personal public service number for each person in respect of whom such information is received and for updating the Minister's own records in respect of that person.

[2000 s32(1)] (3) Where a specified body has sought a personal public service number under *subsection (1)* in respect of a person, the Minister may share any information, that may be prescribed, in respect of that person with that specified body for the purpose of giving that specified body the personal public service number relating to the person.

Data exchange — health provisions.

[2000 s32(1)]

268.—Notwithstanding anything contained in any other enactment, a specified body may share with another specified body information relating to a person using that person's personal public service number, where that information, other than the personal public service number, is being shared in accordance with the Health (Provision of Information) Act 1997.

Data exchange — rented accommodation.

[2000 s32(1)]

269.—(1) Notwithstanding anything contained in any other enactment, the Minister may share any information, that may be prescribed, in relation to—

(*a*) a house let for rent,

(*b*) a landlord of a house let for rent or his or her agent, or

(*c*) a tenant of a house let for rent,

with a local authority for the purposes of—

(i) assisting a fire authority, within the meaning of the Fire Services Act 1981, in the exercise of its functions under that Act, or

(ii) assisting a housing authority, within the meaning of section 23 (as amended by section 16 of the Housing (Miscellaneous Provisions) Act 2002) of the Housing (Miscellaneous Provisions) Act 1992, in the exercise of its functions under sections 17, 18 and 20 of that Act,

in relation to that house let for rent, the landlord of a house let for rent or his or her agent or the tenant of a house let for rent.

[2000 s32(1)] (2) Information received by a local authority under *subsection (1)* may be used by that local authority for the purposes specified in *subparagraphs (i)* and *(ii)* of that subsection.

[2000 s32(1)] (3) In this section "house" has the meaning given to it by section 1 of the Housing (Miscellaneous Provisions) Act 1992.

Data exchange — correction of inaccurate information.

[2000 s32(1)]

270.—Where the information shared between one specified body and another under *section 266, 267, 268* or *269* is found to be inaccurate, the specified body on making the discovery shall confirm with the person the correct information and advise the other specified body of the amended information.

Definition of information.

[2000 s32(1)]

[2000 s32(2)]

271.—(1) In *sections 266* to *270* "information" means any personal data or information extracted from that data.

(2) *Sections 266* to *271* apply to information used for the purposes of *section 266, 267, 268* or *269* whether collected before or after 31 July 2000.

Provisions relating to prosecutions.

[1993 s224(1); 2005 (SW&P) s23 & Sch 1]

272.—F1583**[**(1) A prosecution for a summary offence may be brought at the suit of—

(*a*) the Minister, or

(*b*) the Collector-General in any case arising out of the exercise of his or her functions under this Act.**]**

[1993 s224(2); 1999 s28(1)] (2) An officer of the Minister shall not institute any summary proceedings for an offence under this Act at the suit of the Minister unless the officer is authorised in that behalf by special or general directions of the Minister or the Minister has consented to the initiation of those proceedings.

[1993 s224(3); 2005 (SW&P) s17] (3) Notwithstanding *subsection (1)* or any provision in any enactment specifying the period within which proceedings may be commenced, a prosecution for a summary offence under this Act may be brought at any time within whichever of the following periods later expires—

(*a*) 2 years commencing on the date on which the offence was committed, or

(*b*) 18 months commencing on the date on which evidence sufficient to justify the institution of the prosecution came into the possession of the Minister.

[1993 s224(4)] (4) For the purposes of *subsection (3)*, a certificate, sealed with the official seal of the Minister, as to the date on which the evidence referred to in that subsection came into his or her possession shall be sufficient evidence thereof until the contrary is shown.

[1993 s224(5)] (5) Where in a prosecution for an offence under this Act it is shown to the satisfaction of the court—

(*a*) that an application has been made by a person (in this section referred to as "the defendant") for any benefit, and

(*b*) that as a result of that application any such benefit has been paid to any person (whether or not the benefit was that applied for and whether or not it was paid to the defendant),

the defendant shall be presumed to have given any information contained in the application (or to have caused it to be given on his or her behalf) and, where the information is false, with full knowledge of its falsity and with intent that it should deceive; but this presumption may be rebutted.

[1993 s224(6)]

(6) (*a*) For the purpose of the institution of proceedings under this Act a certificate, purporting to be given by an officer of the Minister authorised in that behalf by the Minister and to be signed by that officer, certifying the facts set out in *paragraph (b)*, shall be sufficient evidence in any legal proceedings of the matters certified in the certificate, until the contrary is shown.

(*b*) The facts referred to in *paragraph (a)* are that a person is an officer of the Minister and that he or she has been authorised under a special or general direction of the Minister to institute the proceedings, or that the Minister has consented to the institution of those proceedings.

[1993 s224(7); 2001 s25(1)]

(7) (*a*) In proceedings instituted by virtue of *section 17*, a certificate purporting to be signed by an officer of the Revenue Commissioners which certifies that a stated amount is due and payable by the defendant shall be evidence until the contrary is proved that that amount is due and payable, and when tendered in evidence is deemed until the contrary is proved to have been signed by that officer.

[1993 s224(7)]

(*b*) For the purposes of this subsection, the rules of the court concerned for the time being applicable to civil proceedings applies to proceedings by virtue of *section 17*.

Civil proceedings — Criminal Assets Bureau.

[1999 s28(2)]

273.—Any proceedings, other than for the prosecution of an offence, arising out of the exercise by an officer of the Minister who is a bureau officer, of his or her powers or duties under this Act may be brought by or against the Criminal Assets Bureau.

Evidence.

[1993 s225(1)]

274.—(1) In this section—

"copy record" means any copy of an original record being a record made for the purposes of or in connection with this Act or schemes administered by the Department of Social and Family Affairs or a copy of that copy made in accordance with either of the methods referred to in *subsection (2)* and accompanied by the certificate referred to in *subsection (3)*;

"original record" means any document, record, or record of an entry in a document or record or information stored by means of any mechanical or electronic device, whether or not in a legible form, which was made or stored by the Minister or a specified agency for the purposes of or in connection with this Act or schemes administered by the Department of Social and Family Affairs at the time of or shortly after the event recorded and which is in the possession of the Minister or a specified agency;

"provable record" means an original record or a copy record;

F1584**[**'specified agency' means a payment service provider or a person authorised to carry on banking business under section 9 of the Central Bank Act 1971.**]**

[1993 s225(2)]

(2) The Minister or a specified agency may, where by reason of the deterioration of, or inconvenience in storing, or technical obsolescence in the manner of keeping any original record or any copy record, make a legible copy of the record or store information concerning that record otherwise than in a legible form so that the information is capable of being used to make a legible copy of the record, and the Minister or the specified agency may thereupon destroy the original record or the

copy record provided that any authorisation required by the National Archives Act 1986 for such destruction has been granted.

[1993 s225(3)] (3) In any proceedings a certificate signed by an officer of the Minister or a specified agency, as the case may be, stating that a copy record has been made in accordance with *subsection (2)* shall be evidence of the fact of the making of the copy record and that it is a true copy, until the contrary is shown.

[1993 s225(4)] (4) A document purporting to be a certificate under *subsection (3)* is deemed to be such a certificate without proof of the signature of the person purporting to sign the certificate or that the person was a proper person to so sign, until the contrary is shown.

[1993 s225(5)] (5) In any proceedings any provable record may be given in evidence and shall be prima facie evidence of any fact stated in or event recorded by that record, if the court is satisfied of the reliability of the system used to make or compile, in the case of an original record, that record, and in the case of a copy record, the original on which it was based.

[1993 s225(6)] (6) Where information contained in a provable record is in a form which would normally not be comprehensible to a person who has no knowledge of that type of information, an explanation of its meaning by a suitably qualified person shall be admissible.

[1993 s225(7)] (7) In any proceedings a certificate signed by an officer of the Minister or a specified agency, as the case may be, stating that a full and detailed search has been made for a provable record of an event in every place where those records are kept by the Minister or the agency, as the case may be, and that no such record has been found shall be prima facie evidence that the event did not happen, if the court is satisfied—

(*a*) as to the reliability of the system used to compile or make and keep the records,

(*b*) that, if the event had happened, a record would have been made of it, and

(*c*) that the system is such that the only reasonable explanation for the absence of a record is that the event did not happen.

[1993 s225(8)] (8) This section applies to any original record or to any copy record made before 26 March 1989, in accordance with either of the methods referred to in *subsection (2)* but the proviso in that subsection shall not have effect in relation to anything deemed to have been done under that subsection before the commencement of section 7 of the National Archives Act 1986.

F1585**[**Evidence in proceedings in relation to proving unemployment by electronic communication.

274A.—(1) Where a person is required, for the purposes of *section 62*, F1586**[***68C*, *68KB* or *141***]**, to prove unemployment and make a declaration for that purpose and the person has proved unemployment and made a declaration in the prescribed manner, by means of an electronic communication—

(*a*) a certificate signed by an officer of the Minister, authorised by the Minister in that behalf, stating—

(i) that he or she has examined the record relating to the proving of unemployment and the making of a declaration for that purpose by the person by means of the electronic communication in the prescribed manner,

(ii) that a record of that electronic communication has been made, and

(iii) the date on which that electronic communication was made,

shall be admissible in evidence in any proceedings (whether civil or criminal) before a court and shall be evidence of those facts unless the contrary is proved in any such proceedings, and

(*b*) it shall be presumed, unless the contrary is proved in any such proceedings, that—

(i) a declaration that purports to have been made by a person by means of an electronic communication, was made by that person,

(ii) a declaration which purports to have been made by a person by means of an electronic communication in respect of a particular period, was made in respect of that period,

(iii) any equipment used to make the electronic communication operated effectively, and

(iv) the method of electronic communication used for the purpose of making a declaration operated effectively.

(2) Any declaration made by means of an electronic communication in accordance with this Act shall be deemed to be a declaration made in the prescribed manner under *section 62*, F1586**[***68C*, *68KB* or *141***]**.

(3) Any declaration made by means of an electronic communication in accordance with this Act shall be deemed to be a statement or representation for the purposes of *section 251*.

(4) A document purporting to be a certificate referred to in *subsection (1)(a)* shall be deemed to be such a certificate and to have been signed by the person purporting to have signed it and to have been signed in accordance with an authorisation referred to in *subsection (1)(a)* unless the contrary is proved.**]**

CHAPTER 5

Alienation of Books and Documents

Application.

[1993 s226]

275.—In this Chapter "a document to which this Chapter applies" means every book, card, order, voucher or other document issued to any person and on the delivery or production or in respect of the possession of which by that person on or after a date indicated expressly or by implication in that document and after the issue of that document any benefit is payable to him or her.

Prohibition of alienation of documents.

[1993 s227]

276.—Every person who buys, takes in exchange or takes in pawn any document to which this Chapter applies is guilty of an offence.

Avoidance of alienation of documents.

[1993 s228]

277.—Every alienation or purported alienation of a document to which this Chapter applies, whether made by way of sale, exchange or hypothecation is and is deemed always to have been void and of no effect.

Return of documents on demand.

[1993 s229(1)]

278.—(1) Every person who, by virtue of an alienation or purported alienation declared by this Chapter to be void, has in his or her possession a document to which this Chapter applies shall, in the case of any such document issued in respect of any benefit, on demand by a social welfare inspector immediately deliver the document to the inspector or, where no such demand is made by a social welfare inspector, on demand by the owner of the document or his or her duly authorised agent, immediately deliver the document to the owner or agent.

[1993 s229(2)]

(2) Every person who, on a demand being made on him or her under this section, fails to deliver in accordance with this section a document which he or she is required by this section so to deliver is guilty of an offence.

[1993 s229(3)]

(3) Where a person is convicted of an offence under this section the court by which he or she is so convicted may, where the circumstances so require, make such order as the court shall think proper for securing the delivery of the document in respect of which the offence was committed to the owner of the document or, where appropriate, to a social welfare inspector.

CHAPTER 6

Miscellaneous Provisions

Provisions relating to maintenance.

[1993 s230]

279.—Regulations may provide for determining the circumstances in which a person is or is not to be deemed for the purposes of *Part 2* to be wholly or mainly maintaining another person.

Free certificates.

[1993 s231(1); 1997 s22(3)]

280.—(1) The Minister may arrange for the issue for the purposes of *Part 2* or *3* of medical certificates or certificates of expected or actual confinement free of charge.

[1993 s231(2)]

(2) The expenses incurred in giving effect to this section shall not exceed such sums as may from time to time be agreed on between the Minister and the Minister for Finance.

Stamp duty.

[1993 s232]

281.—Stamp duty shall not be chargeable on any document by which any payment, refund, repayment or return under this Act is made.

Birth, marriage and death certificates.

[1993 s233(1)]

282.—(1) F1587**[**...**]**

[1993 s233(2)]

(2) F1587**[**...**]**

[1993 s233(3)]

(3) F1587**[**...**]**

[1993 s233(4)]

(4) F1587**[**...**]**

Inalienability.

[1993 s234]

283.—Subject to this Act, every assignment of or charge on, and every agreement to assign or charge, any benefit shall be void and on the bankruptcy of any person entitled to benefit, shall not pass to any trustee or other person acting on behalf of the creditors.

Means for purpose of Debtors Act (Ireland) 1872.

[1993 s235]

284.—Any sum received by any person by way of benefit shall not be included in calculating that person's means for the purposes of section 6 of the Debtors Act (Ireland) 1872.

Exclusion in assessment of damages.

[1993 s236(1); 1997 s20 & Sch E]

285.—F1588**[**(1) In assessing damages in any action under the Fatal Injuries Act 1956 or Part IV of the Civil Liability Act 1961, whether commenced before or after 24 February 1981, there shall not be taken into account any child benefit, bereaved partner's (contributory) pension, guardian's payment (contributory), one-parent family payment in the case of a person who qualifies for that payment by virtue of being a bereaved partner, bereaved partner's (non-contributory) pension or guardian's payment (non-contributory).**]**

[1993 s236(2); 1997 s20 & Sch E]

(2) Subject to *sections 96* and *286*, in assessing damages in any action in respect of injury or disease or in computing the amount of compensation under paragraph (1)(*a*)(ii) of the First Schedule to the Workmen's Compensation Act 1906 or under Rule 2 or 4 of the Second Schedule to the Workmen's Compensation Act 1934, there shall not to be taken into account any benefit under *Part 2*, F1589**[**bereaved partner's (non-contributory) pension,**]** F1590**[**guardian's payment (non-contributory)**]** or child benefit.

Taking account of disability benefit and invalidity pension in assessing certain damages.

[1993 s237(1); 2005 (SW&P) s26 & Sch 4]

286.—(1) F1591**[**...**]**

[1993 s237(2)]

(2) F1591**[**...**]**

[1993 s237(3)]

(3) F1591**[**...**]**

[1993 s237(4)]

(4) F1591**[**...**]**

Reciprocal arrangements.

[1993 s238(1); 1997 s20 & Sch E]

287.—(1) The Minister may make such orders as may be necessary to carry out any reciprocal or other arrangements made with any international organisation, any other state or government or the proper authority under any other government, in respect of matters relating to insurance and benefits under *Part 2*, F1592**[**social assistance under *Part 3*, child benefit under *Part 4*, or any other scheme, or payment, under this Act**]** and may by any such order make any adaptations of and modifications in respect of these matters that he or she considers necessary.

[1993 s238(2)]

(2) The Minister may by order amend or revoke an order under this section.

F1593**[**(3) Without prejudice to the generality of *subsections (1)* and *(2)*, the Minister, in an order under this section, may provide for the manner in which—

(*a*) a reciprocal or other arrangement that is the subject of the order is to apply to persons, or different categories of persons, to whom a different reciprocal or other arrangement, provided for in another order under this section, applies, and

(*b*) the different reciprocal or other arrangement referred to in paragraph (*a*) is to apply to persons, or different categories of persons, to whom the reciprocal or other arrangement that is the subject of the order applies.

(4) In this section, a reference to 'reciprocal or other arrangement' includes an agreement which is intended to be binding on the State, the Government or the Minister but which has not, at the time of the making of an order under this section, become binding and to which the Minister is satisfied the international organisation, any other state or government or the proper authority under any government, referred to in *subsection (1)*, is giving effect.**]**

Provision of consultancy, training and contract services, etc.

[1994 s33]

288.—(1) The Minister may, with the consent of the Minister for Finance, for gain or otherwise, promote and enter into, with a specified body—

(*a*) a contract or an agreement for the provision by him or her to, or

(*b*) a contract, agreement or a joint venture for the provision by him or her with,

that body, of consultancy, advisory, training, technical assistance or contract services or the sale or provision of computer products, inside and outside the State.

[1994 s33]

(2) In this section "specified body" means—

(*a*) a body established by or under any enactment (other than the Companies Acts 1963 to 2005),

(*b*) a body established under the Companies Acts 1963 to 2005,

(*c*) a body formed or established under the laws of a state other than the State and corresponding to a body referred to in *paragraphs (a)* and *(b)*,

(*d*) an institution of the European Communities,

(*e*) a competent authority of a state other than the State, or

(*f*) the United Nations, the World Bank or any other international institution recognised by the State.

Administration of social welfare schemes.

[1993 s239(1)]

289.—(1) The Minister may delegate to those persons that may be prescribed, any function in relation to the administration of any benefit that may be prescribed and any such delegation shall be subject to the conditions and in the circumstances that may be prescribed.

[1993 s239(2)]

(2) Regulations made under this section may apply to the whole State or to a specified part or parts of the State.

F1594**[**Arrangements with payment service providers.

289A.—The Minister, with the consent of the Minister for Public Expenditure and Reform, may enter into an arrangement with a person, in this section referred to as a 'payment service provider' for the provision of services by that payment service provider to the Minister in relation to the functions conferred on the Minister by or under this Act concerning the payment of benefit or assistance.**]**

Budgeting in relation to social welfare payments.

[1993 s240(1)]

290.—(1) The Minister may make regulations to provide that where a beneficiary consents, an amount of his or her benefit, which is determined by consultation and agreement between the Minister and the beneficiary, may be withheld F1595**[**, subject to *section 290B*,**]** and paid F1596**[**, subject to *subsection (3A)*,**]** separately by the Minister to any specified body designated by the beneficiary.

[1993 s240(2)]

(2) Regulations made under *subsection (1)* may, in particular and without prejudice to the generality of that subsection, provide for—

(*a*) the withdrawal of consent by a beneficiary,

(*b*) the time and manner in which the withdrawal shall take place, and

(*c*) the adjustment of any amount of benefit as a result of that withdrawal.

[1993 s240(3); 1996 s42]

(3) In this section "a specified body" means—

(*a*) a local authority F1597**[**, other than any functions performed by a local authority under section 23 (amended by section 8 of the Housing (Miscellaneous Provisions) Act 2009) of the Housing (Miscellaneous Provisions) Act 1992**]**,

(*b*) any other body established—

(i) by or under any enactment (other than the Companies Acts 1963 to 2005), or

(ii) under the Companies Acts 1963 to 2005, in pursuance of powers conferred by or under other enactments, and financed wholly or partly by means of moneys provided or loans made or guaranteed by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government and a subsidiary of any such body,

F1598**[**(*ba*) an authorised undertaking within the meaning of the European Communities (Electronic Communications Networks and Services) (Authorisation) Regulations 2003 (S.I. No. 306 of 2003),**]**

F1599**[**(*bb*) a person granted a licence to supply electricity in accordance with section 14(1) of the Electricity Regulation Act 1999,

(*bc*) a person granted a licence to supply natural gas in accordance with section 16(1) of the Gas (Interim) (Regulation) Act 2002,**]**

F1600**[** (*bd*) a credit union within the meaning of the Credit Union Act 1997,**]**

or

(*c*) any other body that may be prescribed.

F1601**[**(3A) For the purposes of *subsection (1)*, a payment to a credit union referred to in *subsection (3)(bd)* may be made—

(*a*) in respect of a scheme that—

(i) is approved by the Minister, and

(ii) relates to a class or classes of borrowings from a credit union as may be prescribed,

and

(*b*) where the beneficiary concerned is a member of the credit union to which the payment is made under this section.

(3B) Without prejudice to *subsections (1)* or *(2)*, for the purposes of *subsection (3A)*, the Minister may, in regulations made under this section, prescribe—

(*a*) a class or classes of borrowings by a beneficiary from a credit union in respect of which payments under this section are to be made,

(*b*) the maximum amount of such borrowings which shall not exceed F1602**[**€5,000**]**,

F1606**[**(*c*) the interest rate charged in respect of such borrowings, the maximum amount of which shall not exceed the interest rate specified by the Minister for Finance in an order under section 38(3) of the Credit Union Act 1997,**]**

(*d*) the duration of the period for repayment, by the beneficiary concerned, of the F1603**[**borrowings, and**]]**

F1604**[**(*e*) the discharge, by the Minister, of any transaction fee, which shall not exceed €0.50 per transaction, in respect of which repayments in relation to borrowings under this section are to be made by a beneficiary.**]**

F1605**[**(4) On and after the commencement of section 15 of the Social Welfare Act 2012, an amount of benefit under this section shall not be withheld where the purpose of such withholding of benefit is the separate payment, by the Minister, of rent to a local authority pursuant to this section and regulations made under it.

(5) Nothing in *subsection (4)* shall affect any withholding of benefit under this section where—

(*a*) the purpose of such withholding of benefit is to provide for the separate payment, by the Minister, of rent to be paid by a beneficiary to a local authority, pursuant to this section and regulations made under it, and

(*b*) such withholding of benefit and such separate payment has effect immediately before the commencement of section 15 of the Social Welfare Act 2012.

(6) Where—

(*a*) a beneficiary has consented to the withholding of an amount of benefit under this section before the commencement of section 15 of the Social Welfare Act 2012,

(*b*) the purpose of such withholding of benefit is to provide for the separate payment, by the Minister, of rent to be paid by a beneficiary to a local authority pursuant to this section and regulations made under it, and

(*c*) such withholding of benefit and such separate payment has not taken effect before the commencement of section 15 of the Social Welfare Act 2012,

nothing in *subsection (4)* shall prevent the taking effect of such withholding of benefit and such separate payment.**]**

F1607[Budgeting in relation to certain rent payments.

F1608[**290A.** (1) This section applies to a beneficiary who is—

(*a*) a tenant of a housing body, or

(*b*) a tenant of a dwelling that is the subject of housing assistance under section 39 of the Housing (Miscellaneous Provisions) Act 2014,

and who is entitled to a benefit prescribed under this section.**]**

(2) The Minister may make arrangements for—

(*a*) the deduction, subject to *section 290B*, of a sum of money from a benefit paid to a beneficiary, and

(*b*) the payment, on behalf of the beneficiary, of that deducted sum to a housing body for the purpose of the payment of the rent payable to the housing body by that beneficiary.

(3) The Minister—

(*a*) may enter into an agreement with a person, for a specified period, for the purpose of carrying out the arrangement referred to in *subsection (2)*, and

(*b*) shall, where he or she enters into such agreement, by order specify the person with whom the agreement has been entered into and the period for which that agreement has effect.

F1609[(4) A deduction and payment made pursuant to this section shall cease—

(*a*) where the beneficiary—

(i) ceases, upon his or her death or otherwise, to be a tenant of a housing body,

(ii) ceases, upon his or her death or otherwise, to be a tenant of a dwelling that is the subject of housing assistance under section 39 of the Housing (Miscellaneous Provisions) Act 2014, or

(iii) otherwise ceases to be entitled to a benefit prescribed under this section,

or

(*b*) where such deduction and payment are discontinued in accordance with this section.**]**

(5) A deduction and payment made pursuant to this section shall be discontinued where the housing body concerned consents to such discontinuance and a housing body shall not unreasonably withhold its consent to such discontinuance.

(6) The Minister may, after consultation with the Minister for Environment, Community and Local Government, make regulations in respect of all or any of the following:

(*a*) the form and manner of an application for—

(i) the deduction and payment pursuant to this section, and

(ii) the discontinuance of such deduction and payment pursuant to this section;

(*b*) the form and manner of an application for the variation of—

(i) an amount, subject to *section 290B*, to be deducted and paid to a housing body, and

(ii) the housing body to which the payment is made;

(*c*) the form and manner of an application to a housing body for consent to the discontinuance of a deduction and payment pursuant to this section;

(*d*) any documentation relating to an application referred to in *paragraphs (a)* to *(c)*;

(*e*) the benefits from which deductions pursuant to this section are made.

(7) In this section 'housing body' means—

(*a*) a housing authority within the meaning of section 23 (F1610**[**as amended by the Local Government Reform Act 2014**]**) of the Housing (Miscellaneous Provisions) Act 1992, or

(*b*) a body standing approved of for the purposes of section 6 of the Housing (Miscellaneous Provisions) Act 1992.**]**

F1611**[**Limitations on budgeting under *sections 290* and *290A*.

290B.—(1) Where a sum of money is to be deducted under *section 290A* from a benefit to which that section applies that is payable to a beneficiary to which that section applies, the deduction shall not exceed 25 per cent of the weekly rate of that benefit.

(2) Where the withholding of an amount of benefit is to be made under *section 290* from a benefit under that section payable to a beneficiary under that section, the deduction shall not exceed 25 per cent of the weekly rate of that benefit.

(3) Where an amount of benefit is withheld under *section 290* in respect of a beneficiary referred to in that section and—

(*a*) that beneficiary and that benefit are, respectively, a beneficiary to whom, and a benefit to which, *section 290A* also applies, and

(*b*) that beneficiary makes an application under *section 290A* for a deduction from that benefit in respect of the same week,

the deduction under *section 290A* shall, subject to *subsection (1)*, be made in the first instance and the withholding of an amount of benefit under *section 290* shall only continue to be made where—

(i) the amount of the deduction under *section 290A* is less than 25 per cent of the weekly rate of benefit payable to that beneficiary in that week, and

(ii) the combined amount of a deduction under *section 290A* and a withheld amount under *section 290* does not exceed 25 per cent of the weekly rate of benefit payable to that beneficiary in that week.**]**

Regulations in relation to unpaid rent.

[Housing (MP) Act 1997 s17]

291.—The Minister may, after consultation with the Minister for the Environment, Heritage and Local Government, make regulations to provide that where rent due to a housing authority by a beneficiary is unpaid for a specified period or where the amount of rent unpaid exceeds a specified amount, an amount of the beneficiary's benefit may, notwithstanding any provision of this Act, on application by the housing authority to the Minister, be withheld without the beneficiary's consent and paid separately by the Minister to the housing authority, provided that the amount so withheld in any week shall not exceed the amount of the weekly rent payable by the beneficiary.

Regulations varying rates of benefit or assistance.

[1993 s241(1)]

[1993 s241(2)]

292.—(1) Notwithstanding anything in this Act the Minister may by regulations increase temporarily or vary all or any of the rates of benefit (other than F1612**[**child benefit, early childcare supplement**]** or F1613**[**working family payment**]**).

(2) Regulations under *subsection (1)* shall not so vary the rate of any benefit as to reduce the amount of the rate payable at the commencement of the regulations.

Effect of means on certain rates of assistance.

[1993 s242; 2001 s37(1)(*b*)]

293.—Notwithstanding the provisions of this Act, in the case of a person who is in receipt of any assistance under *Part 3* and whose means exceed a prescribed amount, the Minister may by regulations, where the amount payable is not a multiple of €2.50, increase that amount to the next multiple of €2.50 in respect of the class of person or classes of persons that may be prescribed.

Regulations in relation to benefit or assistance.

[1993 s243]

294.—The Minister may make regulations in relation to any benefit, and the regulations may apply (with or without modification) or make provisions corresponding (with or without modification) to any provisions of this Act.

Application of provisions of this Act, etc., by regulations.

[1993 s244(1)]

295.—(1) In the case of any section of this Act which confers powers on the Minister to apply by regulations any provisions of this Act to matters referred to in that section, those powers are deemed to include powers to apply any provisions of any enactment, whether passed before or after 26 March 1989, which amends or extends this Act.

[1993 s244(2)]

(2) The powers conferred on the Minister under section 23(3) of the Housing (Private Rented Dwellings) Act 1982 in relation to regulations under subsection (1) of that section (which relates to payments under the rent allowance scheme) to apply (with or without modification), or make provision corresponding (with or without modification) to, any provisions of this Act are deemed to include powers to apply any provisions of, or provisions made under, any enactment, whether passed before or after 26 March 1989, which amends or extends this Act.

Payment of increases in respect of qualified children.

[1993 s245]

296.—The Minister may provide by regulations for the payment of increases in respect of qualified children at the full rate to either parent of the children concerned notwithstanding that each parent is entitled to an increase in benefit in respect of qualified children.

F1614**[**Normal residence of qualified child.

296A.— ...**]**

Regulations in relation to payment of qualified adult increase in certain cases.

[1995 s15(1); 1997 s28(4) & Sch F]

297.—(1) Subject to *subsection (2)*, regulations may provide for entitling to an increase of benefit or assistance (other than supplementary welfare allowance), as the case may be, payable in respect of a qualified adult, a claimant or beneficiary who would be entitled to an increase but for the fact that his or her spouse F1615**[**, civil partner or cohabitant**]** has income in excess of a prescribed amount.

[1995 s15(1)]

(2) Regulations for the purposes of *subsection (1)* shall provide that the increase payable by virtue of those regulations shall be payable at a rate less than the appropriate rate specified in *Schedule 2* or *4*, as the case may be, and the rate specified by the regulations may vary by reference to the amount by which the income of the spouse F1615**[**, civil partner or cohabitant**]** exceeds the amount prescribed for the purposes of *subsection (1)*.

[1995 s15(1); 2000 s20(1)]

(3) In this section "benefit" means benefit under *Part 2*.

Qualified adult (administrative schemes).

[2004 (MP) s19]

298.—(1) A person who, apart from this section, would be a qualified adult for the purposes of a scheme to which this section applies shall not be a qualified adult for the purposes of that scheme unless the person is a spouse F1616**[**, civil partner or cohabitant**]** within the meaning of this Act.

[2004 (MP) s19]

(2) Notwithstanding any enactment but without prejudice to *subsection (1)*, the circumstances in which there arises an entitlement to—

(*a*) an allowance under a scheme to which this section applies, or

(*b*) an increase in the amount of that allowance,

by reference to the status or description of one or both, or all, of 2 or more persons residing or living together are those circumstances expressly set out in the scheme and not otherwise.

[2004 (MP) s19]

(3) This section applies to the following schemes administered by the Minister and known as—

(*a*) the Free Travel Scheme,

(*b*) the National Fuel Scheme,

(*c*) the Part-Time Job Incentive Scheme,

(*d*) the Back to Education Allowance,

(*e*) the Back to School Clothing and Footwear Allowance,

(*f*) the Back to Work Allowance (Employees),

(*g*) the Back to Work Enterprise Allowance,

(*h*) the Smokeless Fuels Allowance, and

(*i*) the Household Benefits Package,

being, in each case, the scheme in the terms as it has effect on 1 April 2004.

F1617[PART 9A

STATUS OF PERSONS PARTICIPATING IN CERTAIN EMPLOYMENT PROGRAMMES]

F1618[Status of persons engaged in work experience pursuant to certain placements.

298A.—F1619[(1) A person who is engaged by another person to carry out work or perform any duty or service pursuant to a placement under—

(*a*) the work placement programme within the meaning of *subsection (3)* of *section 142B*,

(*b*) the scheme F1620[administered by the Minister] and known as the national internship scheme, or

(*c*) any variation, extension or replacement of the programme referred to in *paragraph (a)* or scheme referred to in paragraph (*b*),

shall, for the purposes of any enactment or rule of law (other than the Tax Acts and the Safety, Health and Welfare at Work Act 2005), be deemed not to be an employee of the other person or to carry out such work or perform such duties pursuant to a contract of service.]

(2) The Minister shall, for the purposes of any enactment or rule of law, be deemed not to be the employer of the person first-mentioned in *subsection (1)*.]

PART 10

DECISIONS, APPEALS AND SOCIAL WELFARE TRIBUNAL

CHAPTER 1

Deciding Officers and Decisions by Deciding Officers

F1623[Appointment of deciding officers and designated persons.

299.—(1) The Minister may appoint such and so many persons as he or she thinks proper to be deciding officers for the purposes of any provision or provisions of this Act, and every person so appointed shall be a deciding officer during the pleasure of the Minister.

(2) The Minister may appoint such and so many persons as he or she thinks proper to be designated persons for the purposes of the determination of the entitlement of any person to supplementary welfare allowance and the amount of any such allowance F1624[and the Minister may at any time terminate an appointment under this subsection whether or not the appointment was for a fixed period].]

F1625[(3) An appointment as a designated person under *subsection (2)* shall cease—

(*a*) if the Minister terminates the appointment,

(*b*) if it is made for a fixed period, on the expiry of that period, or

(*c*) where the person is an officer of the Minister, if that person ceases to be an officer of the Minister.**]**

Decisions by deciding officers.

[1993 s247(1); 1997 s29(1)(*a*)]

[1993 s247(2); 2005 (SW&P) s7(1)(*d*) & 10(*e*)]

300.—(1) Subject to this Act, every question to which this section applies shall, save where the context otherwise requires, be decided by a deciding officer.

(2) F1626**[**Subject to *subsections (3)* and *(3A),***]** this section applies to every question arising under—

(*a*) *Part 2* (social insurance) being a question—

(i) in relation to a claim for benefit,

(ii) as to whether a person is or was disqualified for benefit,

(iii) as to the period of any disqualification for benefit,

(iv) as to whether an employment is or was insurable employment or insurable (occupational injuries) employment,

(v) as to whether a person is or was employed in an insurable employment or insurable (occupational injuries) employment,

(vi) as to the rate of employment contribution which is or was payable by an employer in respect of an employed contributor,

(vii) as to who is or was the employer of an employed contributor,

(viii) as to whether a person is or was entitled to become a voluntary contributor,

(ix) on any other matter relating to *Part 2* that may be prescribed,

(x) as to whether an employment is or was an insurable self-employment,

(xi) as to whether a person is or was in insurable F1627**[**self-employment,**]**

(xii) as to the rate of self-employment contribution which is or was payable by a self-employed contributor,

F1628**[**(xiii) as to whether a contribution is or was payable in accordance with *Chapter 5A* or *5B* of *Part 2*, or

(xiv) as to the rate of contribution which is or was payable in accordance with *Chapter 5A*or *5B* of *Part 2*,**]**

(*b*) *Part 3* (social assistance) other than *Chapter 9* (supplementary welfare allowance),

(*c*) *Part 4* (child benefit),

F1629**[**(*ca*)**]** F1630**[**...**]**

(*d*) *Part 5* (F1631**[**carer's support grant**]**),

(*e*) *Part 6* (F1632**[**working family payment**]**),

(*f*) *Part 7* (continued payment for qualified children),

F1633**[**(*fa*) *Part 7A* (back to work family dividend),**]**

(*g*) *Part 8* (EU payments),

(*h*) *Part 9* (general provisions relating to social insurance, social assistance F1634**[**and insurability), and**]**

F1635**[**(*hh*) *Part 11B* (recovery of certain benefits and assistance), being a question as to whether—

(i) a benefit, or any part of a benefit, under *Part 2*, or

(ii) any assistance, or any part of any assistance, under *Part 3*,

specified in a statement of recoverable benefits or a revised statement of recoverable benefits is a recoverable benefit F1636**[**within the meaning of *Part 11B*.**]]**

(*i*) F1637**[**...**]**

F1638**[**(2A) Nothing in this Act shall prevent the Minister from providing for an application to be made by electronic means in respect of a matter specified in *subsection (2)* and the entitlement or otherwise to any such matter and any such electronic application is without prejudice to *subsection (1)*.

(2B) Without prejudice to the generality of *subsection (2A)*, nothing in this Act shall prevent the Minister from providing for the award of a payment in relation to any matter referred to in *subsection (2)* pursuant to an electronic application.

(2C) Where, pursuant to the making of an electronic application referred to in *subsection (2A)* or the award of a payment referred to in *subsection (2B)*, any question arises in respect of—

(*a*) that electronic application, including any question as to whether the person who made the application is or was entitled to an award in respect of a matter specified in *subsection (2)*, or

(*b*) that payment, including any question in respect of the amount of the payment, or the rate at which the payment is made or the person to whom it is paid,

shall be decided in accordance with *subsection (1)*.**]**

[1999 s30(1)(*b*)] (3) In the case of a deciding officer who is a bureau officer this section also applies to every question arising under *Chapter 9* of *Part 3*.

F1639**[**(3A) The following categories of claims for supplementary welfare allowance shall be decided by a deciding officer:

(*a*) a claim made under *section 197* in any case where—

(i) a person has made an application for such benefit under *Part 2* or such assistance under *Part 3*, as is prescribed, and

(ii) entitlement to that benefit or assistance has not yet been decided or has been decided and that decision is the subject of an appeal under *section 311*;

(*b*) a claim under *section 198* for a supplement towards the amount of rent or mortgage interest payable by a person in respect of his or her residence in a case included in such categories of cases as are prescribed.**]**

[1993 s247(3)] (4) A reference in *subsection (2)(a)* to a question arising in relation to a claim for benefit includes a reference to a question whether benefit is or is not or was or was not payable.

[2003 (MP) s11] (5) Notwithstanding *subsections (1)* to *(4)* and subject to *subsection (7)*, where a person is in receipt of child benefit, the Minister may provide for the award of child benefit to that person in respect of a second or subsequent child on receipt of the information that may be prescribed, verified in the manner that may be prescribed, where the Minister is satisfied that the information is adequate to ensure that the award is made in accordance with this Act.

[2005 (SW&P) s16(*a*)] (6) Notwithstanding *subsections (1)* to *(4)* and subject to *subsection (8)*, the Minister may provide for the award of a bereavement grant or a payment under *section 248*, in the circumstances and subject to the conditions that may be prescribed, on receipt of information that may be prescribed, verified in the manner that may be prescribed, where the Minister is satisfied that the information is adequate to ensure that the award is made in accordance with this Act.

[2003(MP) S11] (7) In the case of an award made under *subsection (5)*, any question which arises subsequently in relation to whether child benefit is or is not payable, or in relation to who is entitled to receive child benefit, shall be referred to a deciding officer for decision.

[2005 (SW&P) s16(*a*)] (8) In the case of an award made under *subsection (6)*, any question which arises subsequently in relation to whether a bereavement grant or a payment under *section 248* is or is not payable, or in relation to who is entitled to receive a bereavement grant or a payment under *section 248*, shall be referred to a deciding officer for decision.

F1640**[**(9) In the case of an award made under *section 113A*, any question which arises in relation to whether F1641**[**State pension (contributory)**]** is or is not payable, or in relation to who is entitled to receive an F1641**[**State pension (contributory)**]**, shall be referred to a deciding officer for decision.**]**

F1642**[**(10) In the case of an award made under *subsection 113B*, any question which arises in relation to F1643**[**whether State pension (contributory)**]** is or is not payable, or in relation to who is entitled to F1644**[**receive a State pension (contributory)**]**, shall be referred to a deciding officer for decision.**]**

F1645**[**Opinion of medical assessor

300A. (1) In determining a person's entitlement (whether in respect of a decision under *section 300* or a revised decision under *section 301*) to a benefit, assistance or a F1646**[**carer's support grant**]**, as the case may be, the opinion of a medical assessor may be sought in respect of, but not limited to, any of the following questions:

(*a*) whether the person is—

(i) for the purposes of *section 40* or *section 74*, as the case may be, incapable of work, or

(ii) for the purposes of *section 118*, permanently incapable of work;

(*b*) the level of restriction, for the purposes of *section 46A*, on the person's capacity for work in relation to the capacity for work of a person of the same age who has no restriction on his or her capacity for work;

(*c*) whether, for the purposes of *Chapter 9* or *Chapter 10* of *Part 2*, the woman concerned is expected to be or has been confined within the meaning of *section 51*;

(*d*) whether, for the purposes of *section 72*—

(i) the accident, in respect of which the opinion is sought, could have arisen out of and in the course of the insured person's employment, and

(ii) the insured person's injury is consistent with that accident;

(*e*) the extent, for the purposes of *section 75*, of the disablement resulting from the loss of physical or mental faculty suffered by an insured person as a result of personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment;

(*f*) whether, for the purposes of *section 77*, a person entitled to disablement pension is, as a result of the relevant loss of faculty, incapable of work and likely to remain permanently so incapable;

(*g*) whether, for the purposes of *section 78*, a person entitled to disablement pension in respect of an assessment of 50 per cent or more requires constant attendance as a result of the relevant loss of faculty;

(*h*) whether, for the purposes of *section 80*, the death of an insured person is as a result of personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment;

(*i*) whether, for the purposes of *section 85*, the person, as a result of the injury or disease arising out of and in the course of his or her employment—

(i) is or could be treated as being incapable of work and likely to remain permanently so incapable, or

(ii) requires constant attendance;

(*j*) whether, for the purposes of *section 87*, an insured person has a disease or injury prescribed under that section which—

(i) could have arisen out of and in the course of the insured person's employment, and

(ii) developed on or after 1 May 1967;

(*k*) whether the relevant accident, within the meaning of *section 69*, was an occupational accident for the purposes of *section 90*;

(*l*) whether the person, in respect of whose care a claim has been made or is in payment, is a relevant person for the purposes of *Chapter 14* of *Part 2*, *Chapter 8* of *Part 3* or *Part 5*, as the case may be;

(*m*) whether, for the purposes of *section 161A*, the person is so blind that he or she—

(i) cannot perform any work for which eyesight is essential, or

(ii) cannot continue his or her ordinary occupation;

(*n*) whether a child is a qualified child for the purposes of *Chapter 8A* of *Part 3*;

(*o*) whether, for the purposes of *section 210*, the person, by reason of a specified disability, is substantially restricted in undertaking employment of a kind which, if the person was not suffering from that disability, would be suited to that person's age, experience and qualifications.

(2) Where the opinion of a medical assessor is sought in accordance with *subsection (1)*, the medical assessor shall assess all of the relevant information available to him or her and shall provide an opinion on the question put to him or her.

(3) Where a medical assessor provides an opinion in accordance with *subsection (2)*, a deciding officer shall have regard to that opinion in deciding the question in respect of which the opinion was sought.

(4) In this section 'relevant loss of faculty' has the meaning assigned to it by *section 69*.**]**

Revision of decisions by deciding officers.

[1993 s248(1)]

301.—F1647**[**(1) A deciding officer may at any time—

(*a*) revise any decision of a deciding officer—

(i) where it appears to him or her that the decision was erroneous—

(I) in the light of new evidence or new facts which have been brought to his or her notice since the date on which the decision was given, or

(II) by reason of some mistake having been made in relation to the law or the facts,

or

(ii) where—

(I) the effect of the decision was to entitle a person to any benefit within the meaning of *section 240*, and

(II) it appears to the deciding officer that there has been any relevant change of circumstances which has come to notice since that decision was given,

or

(*b*) revise any decision of an appeals officer where—

(i) the effect of the decision of the appeals officer was to entitle a person to any benefit within the meaning of *section 240*, and

(ii) it appears to the deciding officer that there has been any relevant change of circumstances which has come to notice since the decision of the appeals officer was given,

and the provisions of this Part as to appeals apply to a revised decision under this subsection in the same manner as they apply to an original decision of a deciding officer.**]**

[1999 s30(1)(*c*); 2005 (SW&P) s23 & Sch 1]

(2) A deciding officer who is a bureau officer may at any time make a decision revising a determination of an employee of the Executive, including F1648**[**a designated person in relation**]** to entitlement to supplementary welfare allowance where it appears to the deciding officer that the determination ought to be revised having regard to the facts as they are established to the satisfaction of the deciding officer and the application of this Act to those facts and the provisions of this Part as to appeals shall apply to the revised decision in the same manner as they apply to an original decision of a deciding officer.

F1649**[**(2A) A deciding officer may at any time revise any determination of a designated person—

(*a*) where it appears to him or her that the determination was erroneous—

(i) in the light of new evidence or new facts which have been brought to his or her notice since the date on which the determination was made, or

(ii) by reason of some mistake having been made in relation to the law or the facts,

or

(*b*) where—

(i) the effect of the determination was to entitle a person to supplementary welfare allowance, and

(ii) it appears to the deciding officer that there has been any relevant change of circumstances which has come to notice since that determination was made,

and the provisions of this Part as to appeals shall apply to a decision of a deciding officer under this subsection in the same manner as they apply to an original decision of a deciding officer.**]**

[1993 s248(2)]

(3) *Subsection (1)(a)* shall not apply to a decision relating to a matter which is on appeal or reference under *section 303* or *311* unless the revised decision would be in favour of a claimant.

[1999 s30(1)(*d*)]

F1648**[**(4) *Subsection (2)* or *(2A)* does not apply to a determination relating to a matter which is on appeal under *section 311* unless the decision of a deciding officer under *subsection (2A)* or the revised decision under *subsection (1)*, as the case may be, would be in favour of the claimant.**]**

F1650**[**(5) In *subsections (1)(a)(ii)(II)*, *(1)(b)(ii)* and *(2A)(b)(ii)*, the reference to any relevant change of circumstances means any relevant change of circumstances that occurred before, or occurs on or after, the coming into operation of the Social Welfare and Pensions (No. 2) Act 2013.**]**

Effect of revised decisions by deciding officers.

[1993 s249; 1999 s30(2) & Sch F]

302.—A revised decision given by a deciding officer shall take effect as follows:

(*a*) where any benefit, assistance, F1651**[**child benefit,**]** F1652**[**...**]** F1653**[**F1654**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** will, by virtue of the revised decision be disallowed or reduced and the revised decision is given owing to the original decision or determination having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original decision or determination took effect, but the original decision or determination may, in the discretion of the deciding officer, continue to apply to any period covered by the original decision or determination to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate;

(*b*) where any benefit, assistance, F1651**[**child benefit,**]** F1655**[**...**]** F1653**[**F1654**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** will, by virtue of the revised decision be disallowed or reduced and the revised decision is given in the light of new evidence or new facts (relating to periods before and after the commencement of this Act) which have been brought to the notice of the deciding officer since the original decision or determination was given, it shall take effect from the date that the deciding officer shall determine having regard to the new facts or new evidence and the circumstances of the case;

(*c*) in any other case, it shall take effect as from the date considered appropriate by the deciding officer having regard to the circumstances of the case.

Reference by deciding officer to appeals officer.

[1993 s250]

303.—A deciding officer may, where he or she thinks proper, instead of deciding it himself or herself, refer in the prescribed manner any question to be decided by the deciding officer to an appeals officer.

CHAPTER 2

Appeals Officers, Chief Appeals Officer and Decisions by Appeals Officers

Appointment of appeals officers.

[1993 s251; 1996 s30(1)(*a*)]

F1656**[304.**—The Minister may appoint such and so many persons as he or she thinks proper to be appeals officers for the purposes of any provision or provisions of this Act, and every person so appointed shall be an appeals officer during the pleasure of the Minister.**]**

Chief Appeals Officer.

[1993 s252]

F1657**[305.** (1) The Minister shall designate—

(*a*) one of the appeals officers who is an officer of the Minister to be the Chief Appeals Officer, and

(*b*) one or more of the other appeals officers (not being an officer designated under *paragraph (a)*) who are officers of the Minister to act as the deputies for the Chief Appeals Officer when the Chief Appeals Officer is not available.

(2) An appeals officer who is designated by the Minister under *subsection (1)* to act as deputy for the Chief Appeals Officer shall, when so acting be referred to as the Deputy Chief Appeals Officer.**]**

Reference to High Court.

[1993 s253]

306.—The Chief Appeals Officer may, where he or she considers it appropriate, refer any question which has been referred to an appeals officer, other than a question to which *section 320* applies, for the decision of the High Court.

Appeals to Circuit Court.

[1997 s34; 1999 s29(1)]

307.—(1) Whenever a person has appealed a decision of a deciding officer F1658**[**(other than a decision of a deciding officer who is a bureau officer)**]** then, where the Chief Appeals Officer certifies that the ordinary appeals procedures set out in this Chapter are inadequate to secure the effective processing of that appeal, the Chief Appeals Officer shall cause a direction to be issued to the person who has submitted the appeal directing the person to submit the appeal not later than 21 days from receipt of the direction to the Circuit Court and the Circuit Court may, on hearing the appeal as it thinks proper, affirm the decision or substitute the decision of the deciding officer in accordance with this Act and on the same evidence as would otherwise be available to the Appeals Officer.

F1659**[**(1A) Whenever a person has, on or after the coming into operation of section 7 of the Social Welfare Act 2019, appealed a decision of a deciding officer who is a bureau officer, the Chief Appeals Officer shall cause a direction to be issued to the person who has submitted the appeal directing the person to submit the appeal not later than 21 days from receipt of the direction to the Circuit Court and the Circuit Court may, on hearing the appeal as it thinks proper, affirm the decision or substitute the decision of the deciding officer in accordance with this Act and on the same evidence as would otherwise be available to the Appeals Officer.

(1B) The jurisdiction conferred on the Circuit Court by *subsection (1A)* shall be exercised—

(*a*) where a person who appealed the decision concerned is not resident in the State, by the judge of the circuit where the decision was made, and

(*b*) in any other case, by the judge of the circuit in which the person who appealed the decision concerned resides or carries on any profession, business or occupation.**]**

[1997 s34] (2) The appellant shall give notice of the appeal as submitted to the Circuit Court to the deciding officer.

[1997 s34] (3) No appeal shall lie from a decision of the Circuit Court on an appeal under this section.

Annual report.

[1993 s254(1)]

308.—(1) As soon as may be after the end of each year, but not later than 6 months thereafter, the Chief Appeals Officer shall make a report to the Minister of his or her activities and the activities of the appeals officers under this Part during that year and the Minister shall cause copies of the report to be laid before each House of the Oireachtas.

[1993 s254(2)] (2) A report under *subsection (1)* shall be in such form and shall include information in regard to such matters (if any) other than those referred to in that subsection as the Minister may direct.

[1993 s254(3); 2005 (SW&P) s26 & Sch 4] (3) The Chief Appeals Officer shall, whenever so requested by the Minister, give to the Minister information in relation to the matters that the Minister may specify concerning his or her activities or the activities of appeals officers under this Part.

Appointment of assessors.

[1993 s255]

309.—(1) The Chief Appeals Officer may appoint any person whom he or she considers suitable to sit as an assessor with an appeals officer when any question, which appears to the Chief Appeals Officer to require the assistance of assessors, is heard.

(2) The Chief Appeals Officer may constitute, on the basis of districts or otherwise as he or she considers appropriate, panels of persons to sit as assessors with appeals officers and members may be selected in the manner that he or she may determine from those panels to so sit when any question, which in the opinion of the Chief Appeals Officer is appropriate for the assistance of assessors, is heard.

Other functions of Chief Appeals Officer.

[1993 s256(1)]

310.—(1) The Chief Appeals Officer shall have any other functions in relation to appeals under this Part that may be prescribed.

[1993 s256(2)] (2) In this section "functions" includes powers, duties and obligations.

Appeals and references to appeals officers.

[1993 s257(1)]

311.—(1) F1660**[**Subject to *subsection (4)*, where any person**]** is dissatisfied with the decision given by a deciding officer F1661**[**or the determination of a designated person in relation to a claim under *section 196*, *197* or *198***]**, the question shall, on notice of appeal being given to the Chief Appeals Officer within the prescribed time, be referred to an appeals officer.

[1993 s257(2)] (2) Regulations may provide for the procedure to be followed on appeals and references under this Part.

[1993 s257(3); 2005 (SW&P) s23 & Sch 1]

F1662**[**(3) An appeals officer, when deciding a question referred under *subsection (1)*, shall not be confined to the grounds on which the decision of the deciding officer or the determination of the designated person, as the case requires, was based, but may decide the question as if it were being decided for the first time.**]**

F1663**[**(4) No appeal may be made under *subsection (1)* by any person against the decision given by a deciding officer on a question under *paragraph (hh)* of *section 300(2)* until the recoverable benefits specified in the relevant statement of recoverable benefits, within the meaning of *Part 11B*, have been paid to the Minister in accordance with *section 343R*.**]**

Supplementary welfare allowance — appeals.

[1996 s30(1)(*b*); 2005 (SW&P) s23 & Sch 1]

312.—F1664**[**...**]**

Power to take evidence on oath.

[1993 s258]

313.—An appeals officer shall, on the hearing of any matter referred to him or her under this Part have power to take evidence on oath and for that purpose may administer oaths to persons attending as witnesses at that hearing.

Notification to persons to attend and give evidence or produce documents at appeal hearing.

314.—(1) An appeals officer may, by giving written notice in that behalf to any person, require the person to attend at the time and place specified in the notice to give evidence in relation to any matter referred to the appeals officer under this Part or to produce any documents in the person's possession, custody or control which relate to any such matter.

[1993 s259(1)]

[1993 s259(2)] (2) A notice under *subsection (1)* may be given either by delivering it to the person to whom it relates or by sending it by post in a prepaid registered letter addressed to that person at the address at which he or she ordinarily resides or at his or her place of business.

[1993 s259(3); 2005 (SW&P) s26 & Sch 4] (3) A person to whom a notice under *subsection (1)* has been given and who refuses or wilfully neglects to attend in accordance with the notice or who, having so attended, refuses to give evidence or refuses or wilfully fails to produce any document to which the notice relates is guilty of an offence and is liable on summary conviction to a fine not exceeding €1,500.

[1993 s259(4)] (4) Where a person required to attend to give evidence or to produce documents under *subsection (1)* fails to attend or to produce those documents, an appeals officer may, on serving notice on that person, apply to the District Court for an order directing that person to attend or to produce those documents as required.

Procedure where assessor appointed.

[1993 s260]

315.—Any matter referred to an appeals officer under this Part and to be heard by the appeals officer sitting with an assessor appointed under *section 309* may, with the consent of the parties appearing at the hearing, but not otherwise, be proceeded with in the absence of the assessor.

Award of expenses.

[1993 s261(1); 1996 s34]

316.—(1) In relation to any matter referred to an appeals officer under this Part the following apply:

(*a*) subject to *paragraph (b)*, an award shall not be made in respect of any costs (whether in respect of the representation of the appellant or otherwise in relation to the matter) incurred by a person;

(*b*) an appeals officer may make an award to a person appearing before the officer towards the person's expenses, which shall be payable by the Minister.

[1996 s34] (2) In *subsection (1)(b)*, "expenses" means—

(*a*) expenses necessarily incurred by the appellant or a witness in respect of his or her travel and subsistence or loss of remuneration, and

(*b*) in the case of a person appearing before an appeals officer in a representative capacity, an amount only in respect of that person's actual attendance.

[1993 s261(2)] (3) The Minister may pay to assessors referred to in *section 309* the amounts in respect of expenses (including expenses representing loss of remunerative time) as the Minister, with the sanction of the Minister for Finance, determines.

F1665**[**Revision by appeals officer of decision of appeals officer**]**

[1993 s262]

F1665**[317.** (1) An appeals officer may at any time revise any decision of an appeals officer—

(*a*) where it appears to him or her that the decision was erroneous in the light of new evidence or new facts which have been brought to his or her notice since the date on which it was given, or

(*b*) where—

(i) the effect of the decision was to entitle a person to any benefit within the meaning of *section 240*, and

(ii) it appears to the appeals officer that there has been any relevant change of circumstances which has come to notice since that decision was given.

(2) In *subsection (1)(b)(ii)*, the reference to any relevant change of circumstances means any relevant change of circumstances that occurred before, or occurs on or after, the coming into operation of the Social Welfare and Pensions (No. 2) Act 2013.**]**

Revision by Chief Appeals Officer of decision of appeals officer.

[1993 s263]

318.—The Chief Appeals Officer may, at any time, revise any decision of an appeals officer, where it appears to the Chief Appeals Officer that the decision was erroneous by reason of some mistake having been made in relation to the law or the facts.

Effect of revised decision by appeals officer.

[1993 s264; 1996 s32 & Sch H]

319.—A revised decision given by an appeals officer shall take effect as follows:

(*a*) where any benefit, assistance, F1666**[**child benefit,**]** F1667**[**...**]** F1668**[**F1669**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** will, by virtue of the revised decision be disallowed or reduced and the revised decision is given owing to the original decision having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original decision took effect, but the original decision may, in the discretion of the appeals officer, continue to apply to any period covered by the original decision to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate;

(*b*) where any benefit, assistance, F1666**[**child benefit,**]** F1670**[**...**]** F1668**[**F1669**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** will, by virtue of the revised decision, be disallowed or reduced and the revised decision is given in the light of new evidence or new facts (relating to periods before and after

the commencement of this Act) which have been brought to the notice of the appeals officer since the original decision was given, it shall take effect from the date the appeals officer shall determine having regard to the new facts or new evidence and the circumstances of the case;

(*c*) in any other case, it shall take effect from the date considered appropriate by the appeals officer having regard to the circumstances of the case.

Decision of appeals officer to be final and conclusive.

[1993 s265; 2005 (SW&P) s7(1)(*c*) & 10(*c*)]

F1671**[320.**—The decision of an appeals officer on any question shall, subject to *sections 301(1)(b)*, *317*, *318*, *F1672**[324(1)(b)]***, and *327*, be final and conclusive.**]**

Supplementary welfare allowance.

[1996 s30(1)(*h*)]

321.—For the purposes of supplementary welfare allowance, every reference in this Part to a decision shall be read as a reference to a determination F1673**[**of a designated person.**]**.

CHAPTER 3

Supplementary Welfare Allowance — Determinations and Appeals

Determination of entitlement to supplementary welfare allowance.

[1993 s266; 2005 (SW&P) s23 & Sch 1]

322.—F1674**[**...**]**

F1675**[**Appeals from certain determinations.**]**

[1993 s267(1); 2005 (SW&P) s23 & Sch 1]

F1675**[323.**—Where a person is dissatisfied with the determination of a designated person of a claim by him or her under *section 200*, *201* or *202*, an appeal lies against the determination to another person appointed or designated by the Minister.**]**

F1676**[**Revision of determination of entitlement to supplementary welfare allowance.**]**

[1993 s268; 2005 (SW&P) s23 & Sch 1]

F1676**[324.**—F1677**[**(1) A designated person may at any time—

(*a*) revise a determination of a designated person in relation to entitlement to supplementary welfare allowance—

(i) where it appears to him or her that the determination was erroneous—

(I) in the light of new evidence or new facts which have been brought to his or her notice since the date on which the determination was made, or

(II) by reason of some mistake having been made in relation to the law or the facts,

or

(ii) where—

(I) the effect of the determination was to entitle a person to supplementary welfare allowance, and

(II) it appears to the designated person that there has been any relevant change of circumstances since that determination was made,

or

(*b*) revise the decision of an appeals officer where—

(i) the effect of the decision of the appeals officer was to entitle a person to supplementary welfare allowance, and

(ii) it appears to the designated person that there has been any relevant change of circumstances which has come to notice since that decision was given,

and the provisions of this Part as to appeals apply to a revised determination or a revised decision under this subsection, as the case may be, in the same manner as they apply to an original determination of a designated person.**]**

(2) *Subsection (1)* shall not apply to a determination relating to a matter which is on appeal under *section 311* or *323* unless the revised determination would be in favour of the claimant.**]**

F1678**[**(3) In *subsections (1)(a)(ii)(II)* and *(1)(b)(ii)*, the reference to any relevant change of circumstances means any relevant change of circumstances that occurred before, or occurs on or after, the coming into operation of the Social Welfare and Pensions (No. 2) Act 2013.**]**

Effect of revised determination by employee of Health Service Executive.

[1993 s269; 2005 (SW&P) s23 & Sch 1]

325.—A revised determination of entitlement to a supplementary welfare allowance F1679**[**made by a designated person**]** shall take effect as follows:

(*a*) where any supplementary welfare allowance will, by virtue of the revised determination be disallowed or reduced and the revised determination is given owing to the original determination having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original determination took effect, but the original determination may, in the discretion of F1679**[**the designated person**]**, continue to apply to any period covered by the original determination to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate;

(*b*) where any supplementary welfare allowance will, by virtue of the revised determination, be disallowed or reduced and the revised determination is given in the light of new evidence or new facts (relating to periods before and after the commencement of this Act) which have been brought to the notice of F1679**[**the designated person**]** since the original determination was given, it shall take effect from the date that F1679**[**the designated person**]** shall determine having regard to the new facts or new evidence and the circumstances of the case;

(*c*) in any other case, it shall take effect from the date considered appropriate by F1679**[**the designated person**]** having regard to the circumstances of the case.

CHAPTER 4

General Provisions Relating to Decisions and Appeals

Appeals — oral hearings.

[1993 s270]

326.—Notwithstanding *section 311(2)*, where the Minister or a person designated by the Minister considers that the circumstances of a particular case warrant an oral hearing of the appeal, the Minister or any person so designated by him or her may direct the Chief Appeals Officer that the appeal be determined by way of an oral hearing.

Appeals to High Court.

[1993 s271]

327.—Any person who is dissatisfied with—

(*a*) the decision of an appeals officer, or

(*b*) the revised decision of the Chief Appeals Officer,

F1680**[**...**]** may appeal that decision or revised decision, as the case may be, to the High Court on any question of law.

F1681**[**Appeal to High Court by Minister.

327A.—(1) Where pursuant to *section 318* the Chief Appeals Officer—

(*a*) revises a decision of an appeals officer, the Minister may appeal that revised decision to the High Court on any question of law, or

(*b*) does not revise a decision of an appeals officer, the Minister may appeal the decision of the Chief Appeals Officer not to revise the first-mentioned decision to the High Court on any question of law.

(2) An appeal by the Minister under *subsection (1)* shall not operate as a stay on the payment of benefit or assistance to a person pursuant to adecision of an appeals officer or, as the case may be, the Chief Appeals Officer, until that appeal is determined.**]**

F1682**[**Certificate by deciding officer, appeals officer or designated person.

328.—A document purporting to be—

(*a*) a certificate of a decision made under this Act by a deciding officer or an appeals officer, or

(*b*) a certificate of a determination made under this Act by a designated person,

and to be signed by him or her, is *prima facie* evidence of the making of the decision or determination, as the case may be, and of the terms of that decision or determination, without proof of the signature of the officer or person concerned or of his or her official capacity.**]**

Revision to include revision consisting of reversal.

[1993 s273; 2005 (SW&P) s23 & Sch 1]

329.—A reference in this Part to a revised decision given by a deciding officer or an appeals officer or a revised determination given by F1683**[**a designated person**]** includes a reference to a revised decision or determination which reverses the original decision or determination.

Regulations.

[1996 s31; 2005 (SW&P) s23 & Sch 1]

330.—The Minister may make regulations specifying the procedures to be followed by—

(*a*) a deciding officer, when deciding questions under *sections 300* and *301*,

(*b*) an appeals officer, when deciding questions under F1684**[***sections 303* and *311***]**, and

F1684**[**(*c*) a designated person, when making determinations in relation to supplementary welfare allowance.**]**

CHAPTER 5

Social Welfare Tribunal

Application for adjudication by Social Welfare Tribunal.

[1993 s274; 1996 s33]

331.—Where, in relation to a stoppage of work or a trade dispute, a deciding officer or an appeals officer has decided that a person is disqualified under *section 68(1)* for receipt of F1685**[**jobseeker's benefit**]** or under *section 147(2)* for receipt of F1686**[**jobseeker's allowance or under *section 68KI(1)* for receipt of jobseeker's pay-related benefit,**]** that person may, notwithstanding any other provision of this Act, apply to the Social Welfare Tribunal (in this Chapter referred to as "the Tribunal") for an adjudication under this Chapter.

Adjudications by Social Welfare Tribunal.

332.—(1) The following provisions apply in relation to an adjudication under this Chapter:

[1993 s275]

(*a*) the Tribunal shall, before making the adjudication, take into account all the circumstances of the stoppage of work concerned and of the trade dispute which caused the stoppage of work, including (without prejudice to the generality of the foregoing)—

(i) the question whether the applicant is or was available for work and willing to work, but is or was deprived of his or her employment through some act or omission on the part of the employer concerned which amounted to unfair or unjust treatment of the applicant,

(ii) the question whether the applicant is or was prevented by the employer from attending for work at his or her place of employment or was temporarily laid off by the employer, without (in either such case) any reasonable or adequate consultation by the employer with the applicant or with a trade union acting on his or her behalf, or without (in either case) the use by the employer or by any body acting on his or her behalf of the services normally availed of by employers in the interests of good industrial relations,

(iii) the question whether any action or decision by the employer, amounting to a worsening of the terms or conditions of employment of the applicant and taken without any or any adequate consultation with, or any or any adequate notice to, the applicant, was a cause of the stoppage of work or of the trade dispute which caused the stoppage of work and was material grounds for the stoppage or the trade dispute,

(iv) the question whether the conduct of the applicant or of a trade union acting on his or her behalf was reasonable;

(*b*) the Tribunal shall, having heard the evidence adduced before it, and the representations made to it, by the applicant and the employer and having considered whether the conduct of the applicant or of a trade union acting on his or her behalf was reasonable and whether the employer or a body acting on his or her behalf was willing to avail of the services normally availed of in the interests of good industrial relations, decide whether the applicant is or was unreasonably deprived of his or her employment and whether (if it decides that he or she is or was so deprived) the applicant shall, notwithstanding the decision under F1687**[***section 68(1)* or under *section 68KI(1)* or under *section 147(2)***]** of the deciding officer or appeals officer, subject to the other conditions for the receipt of such benefit or F1688**[**allowance**]** being satisfied, be qualified to receive F1689**[**jobseeker's benefit, jobseeker's allowance or jobseeker's pay related benefit**]** and (where appropriate) the period during which he or she shall be so qualified;

(*c*) subject to *subsection (2)*, a decision of the Tribunal on an application for an adjudication shall be final and conclusive, but an appeal shall lie to the High Court on a question of law.

[1993 s275]

(2) A person interested (including the Minister) may apply to the Tribunal for a review of its decision and, where the Tribunal is satisfied that a material change has occurred in the circumstances of the stoppage of work or of the trade dispute which caused the stoppage of work, or that there is new evidence or new facts which in the opinion of the Tribunal could have affected its decision, it may review its decision and such a review shall be treated as an adjudication under this section.

Social Welfare Tribunal.

333.—(1) There shall be a Tribunal, which shall be known as the Social Welfare Tribunal, to hear and decide applications for adjudications under this Chapter.

[1993 s276(1)]

(2) The Tribunal shall consist of a chairman and 4 ordinary members.

[1993 s276(2)]

[1993 s276(3)]

(3) The members of the Tribunal shall be appointed by the Minister and shall be eligible for re-appointment.

[1993 s276(4)] (4) (*a*) 2 ordinary members of the Tribunal shall be persons representative of workers and nominated for appointment as such members by the body known as the Irish Congress of Trade Unions.

(*b*) The 2 other ordinary members of the Tribunal shall be persons representative of employers and nominated for appointment as such members by an organisation representative of employers.

[1993 s276(5)] (5) The term of office of a member of the Tribunal shall be the period specified by the Minister when appointing the member.

[1993 s276(6)] (6) (*a*) A member of the Tribunal may, by letter addressed to the Minister, resign his or her membership.

(*b*) A member of the Tribunal may be removed from office by the Minister.

[1993 s276(7)] (7) (*a*) Whenever a vacancy occurs in the membership of the Tribunal and is caused by the resignation, removal from office or death of an ordinary member mentioned in *subsection (4)(a)*, the vacancy shall be filled by the Minister by appointment in the manner specified in that subsection.

(*b*) Whenever a vacancy occurs in the membership of the Tribunal and is caused by the resignation, removal from office or death of an ordinary member mentioned in *subsection (4)(b)*, the vacancy shall be filled by the Minister by appointment in the manner specified in that subsection.

[1993 s276(8)] (8) In the case of a member of the Tribunal filling a vacancy caused by the resignation, removal from office or death of a member before the completion of the term of office of the last-mentioned member, the member filling that vacancy shall hold office for the remainder of the term of office of the person who resigned, died or was removed from office.

[1993 s276(9)] (9) A member of the Tribunal shall be paid the remuneration (if any) and allowances that may be determined by the Minister with the consent of the Minister for Finance.

[1993 s276(10)] (10) The Minister may, with the consent of the Minister for Finance, appoint such employees of the Tribunal as he or she considers necessary to assist the Tribunal in the performance of its functions, and those employees shall hold office on such terms and receive such remuneration as the Minister for Finance determines.

[1993 s276(11)] (11) (*a*) The Tribunal, on the hearing of an application under this Chapter, shall have power to take evidence on oath and for that purpose may cause oaths to be administered to persons attending as witnesses at the hearing.

(*b*) Where a person gives false evidence before the Tribunal in such circumstances that, if the person had given the evidence before a court, he or she would be guilty of perjury, he or she is guilty of that offence.

(*c*) The Tribunal may, by giving written notice in that behalf to any person, require the person to attend at the time and place specified in the notice to give evidence in relation to any matter referred to the Tribunal under this Chapter or to produce any documents in his or her possession, custody or control which relate to any such matter.

(*d*) A notice under *paragraph (c)* may be given either by delivering it to the person to whom it relates or by sending it by post in a prepaid registered letter addressed to the person at the address at which he or she ordinarily resides.

[2005 (SW&P) s26 & Sch 4] (*e*) A person to whom a notice under *paragraph (c)* has been given and who refuses or wilfully neglects to attend in accordance with the notice or who, having so attended, refuses to give evidence or refuses or wilfully fails to produce any document to which the notice relates is guilty of an offence and is liable on summary conviction to a fine not exceeding €150.

[1993 s276(12)] (12) The Minister may make regulations giving effect to this section and those regulations may, in particular but without prejudice to the generality of the foregoing, provide for all or any of the following matters:

(*a*) the procedure to be followed regarding the making of applications to the Tribunal;

(*b*) the times and places of hearings by the Tribunal;

(*c*) the representation of parties attending hearings by the Tribunal;

(*d*) the procedure regarding the hearing of applications by the Tribunal;

(*e*) the publication and notification of decisions of the Tribunal;

(*f*) notices relating to applications or hearings by the Tribunal;

(*g*) the award by the Tribunal of costs and expenses and the payment of those awards;

(*h*) an official seal of the Tribunal.

PART 11

Overpayments, Repayments, Suspension of Payment, etc.

F1690[Interpretation (Part 11).

333A.—F1691[(1) In this section 'relevant sections' means *sections 334(1)(a), 335, 336, 337, 338, 339, 341(9), 341(10)* and *342*.]

(2) For the purposes of this Part—

(*a*) references in the relevant sections to 'benefit' shall be read as including a payment under *section 112(1A), 113(6)* or *117(1A)* as appropriate, and

(*b*) references in the relevant sections to 'assistance' shall be read as including a payment under *section 157(3)*.]

Interim payments and suspension of payment.

[1993 s277(1); 2005 (SW&P) s7(1)(*c*) & 10(*c*)]

334.—(1) Regulations may make provision in relation to matters arising—

(*a*) pending the decision or determination under *Part 2*, *3*, F1692[*4*, F1693[...]] F1693[...] *5*, *6*, F1694[*7*, *7A*,] *8*, *9* or *10* or this Part (whether in the first instance or on an appeal or reference, and whether originally or on revision) of any claim for benefit, assistance, F1692[child benefit, F1693[...]] F1694[F1695[working family payment], continued payment for qualified children or back to work family dividend] or of any question affecting any person's right to any such benefit, assistance, F1692[child benefit, F1693[...]] F1694[F1695[working family payment], continued payment for qualified children or back to work family dividend] or to receipt thereof or any person's liability for contributions, or

(*b*) out of the effect of any appeal or revision of any decision or determination under *Part 2*, *3*, F1692[*4*, F1693[...]] F1693[...] *5*, *6*, F1694[*7*, *7A*,] *8*, *9* or *10* or this Part on any such claim or question.

[1993 s277(2); 2005 (SW&P) s23 & Sch 1]

(2) Where it appears to the Minister that a question has arisen or may arise as to whether—

(*a*) the conditions for the receipt of benefit, assistance F1696[...], F1692[child benefit, F1693[...]] F1694[F1695[working family payment], continued payment for qualified children or back to work family dividend] payable under a decision are or were fulfilled, or

(*b*) a decision that any such benefit, assistance, F1692[child benefit, F1693[...]] F1694[F1695[working family payment], continued payment for qualified children or back to work family dividend] is payable ought to F1697[be revised under this Act],

the Minister may direct that payment of that benefit, assistance, F1692[child benefit, F1693[...]] F1694[F1695[working family payment], continued payment for

qualified children or back to work family dividend**]** shall be suspended in whole or in part until the question has been decided.

[1993 s277(3); 2005 (SW&P) s23 & Sch 1]

(3) F1696**[**...**]**

Overpayments.

[1993 s278; 2005 (SW&P) s23 & Sch 1]

335.—Where, in accordance with *section 302*, *319* or *325*, a decision or determination is varied or reversed by a deciding officer, an appeals officer or F1698**[**a designated person**]** (as the case may be) so as to disallow or reduce any benefit, assistance, F1699**[**child benefit,**]** F1700**[**...**]** F1701**[**F1702**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** paid or payable to a person—

(*a*) any benefit paid in pursuance of the original decision shall be repayable to the Social Insurance Fund to the extent to which it would not have been payable if the decision on the appeal or revision had been given in the first instance and the person and any other person to whom the benefit was paid on behalf of that person, or the personal representative of that person, shall be liable to pay to the Fund, on demand made in that behalf by an officer of the Minister, the sum so repayable,

(*b*) any assistance F1703**[**...**]**, F1699**[**child benefit,**]** F1700**[**...**]** F1701**[**F1702**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** paid in pursuance of the original decision shall be repayable to the Minister to the extent to which it would not have been payable if the decision on the appeal or revision had been given in the first instance and the person and any other person to whom that assistance, F1699**[**child benefit,**]** F1700**[**...**]** F1701**[**F1702**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** (as the case may be) was paid on behalf of that person, or the personal representative of that person, shall be liable to pay to the Minister, on demand made in that behalf by an officer of the Minister, the sum so repayable,

(*c*) F1703**[**...**]**

(*d*) any supplementary welfare allowance paid in pursuance of the original determination shall be repayable to the Minister to the extent to which it would not have been payable if the revised decision made in accordance with *section 301(2)* had been given in the first instance and the person and any other person to whom the supplementary welfare allowance was paid on behalf of that person, or the personal representative of that person, shall be liable to pay on demand by the Minister the sum so repayable.

Repayment of benefit, assistance, etc., overpaid.

[1993 s279; 2005 (SW&P) s23 & Sch 1]

336.—Where, in any case, other than a case involving a revised decision or determination in accordance with *section 302*, *319* or *325*, a person has been—

(*a*) in receipt of any benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]** F1706**[**F1707**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** for any period during which that person was not entitled thereto, or

(*b*) in receipt of that benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]**F1706**[**supplement, payment or dividend**]** at a rate higher than that to which he or she was entitled,

then that person and any other person to whom that benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]** F1706**[**supplement, payment or dividend**]** was paid on behalf of that person, or the personal representative of that person, shall be liable to pay—

(i) to the Social Insurance Fund, in the case of benefit, F1708**[**and**]**

F1709**[**(ii) to the Minister, in the case of assistance, child benefit, F1705**[**...**]** F1706**[**F1707**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]**,**]**

(iii) F1710**[**...**]**

on demand, any sums paid to that person in respect of that benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]** F1706**[**supplement, payment or dividend**]** during that period or, as the case may be, a sum representing the difference between that benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]** F1706**[**supplement, payment or dividend**]** at the rate actually paid and benefit, assistance, F1704**[**child benefit,**]** F1705**[**...**]** F1706**[**supplement, payment or dividend**]** at the rate to which the person was entitled.

Liability to repay where person convicted of offence.

[1997 s31(*a*); 2005 (SW&P) s23, 26 & Sch 1, 4]

337.—Where a person is convicted of an offence under section 32 of the Larceny Act 1916 or Part 2 of the Criminal Justice (Theft and Fraud Offences) Act 2001, by virtue of having received any benefit, assistance, F1711**[**child benefit, early childcare supplement**]** or F1712**[**working family payment**]** which he or she was not entitled to receive, that person is liable to pay—

(*a*) to the Social Insurance Fund, in the case of benefit, F1713**[**and**]**

F1714**[**(*b*) to the Minister, in the case of assistance, child benefit, F1715**[**F1712**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]]**

(*c*) F1716**[**...**]**

on demand, a sum not exceeding the amount of the benefit, assistance, F1711**[**child benefit, early childcare supplement**]** or F1712**[**working family payment**]** to which that conviction applies.

Recovery of debts.

[1998 s20(1); 2005 (SW&P) s23 & Sch 1]

338.—Where a person has received moneys from the Department of Social and Family Affairs, which he or she was not entitled to receive, the person shall be liable to repay—

(*a*) to the Social Insurance Fund, in the case of benefit, F1717**[**and**]**

F1718**[**(*b*) to the Minister, in the case of assistance, child benefit, early childcare supplement, F1719**[**F1720**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]**,**]**

(*c*) F1721**[**...**]**

on demand a sum not exceeding the amount of the money received.

Distribution of assets.

[1993 s280(1)]

339.—(1) The personal representative of a person who was at any time in receipt of assistance shall, not less than 3 months before beginning to distribute the assets of that person—

(*a*) inform the Minister, by written notice delivered to the Minister, of his or her intention to distribute the assets, and provide the Minister with a schedule of the assets of the estate, and

(*b*) where requested in writing by the Minister within 3 months of giving the notice and schedule of assets referred to in *paragraph (a)*, ensure that sufficient assets are retained, to the extent (if any) appropriate, to repay any sum which may be determined to be due to the Minister or the State (as the case may be) in respect of—

(i) payment of assistance to the person at a time when the person was not entitled to receive assistance, or

(ii) payment of assistance to the person of an amount in excess of the amount which the person was entitled to receive.

[1993 s280(2)]

(2) Notwithstanding any other provision of this Act, for the purposes of determining the sum which is due to the Minister under *subsection (1)*, the means of the deceased person for the period in respect of which assistance was paid to him or her shall, in the absence of evidence to the contrary, be calculated on the basis that the deceased person's assets at the time of his or her death belonged to him or her for that entire period.

[1993 s280(3)]

(3) A personal representative who contravenes *subsection (1)* and who distributes the assets of the person whose estate he or she represents without payment of any sum which is due to the Minister in respect of—

(*a*) payments of assistance to the person at a time when the person was not entitled to receive assistance, or

(*b*) payments of assistance to the person of amounts in excess of the amounts which the person was entitled to receive,

shall be personally liable to repay to the Minister an amount equal to the amount (if any) which the Minister would have received if, in the administration of the estate of the person, that sum had been duly taken into account and repaid to the Minister to the extent (if any) appropriate, having regard to the assets of the person, and that amount shall be a debt due by the personal representative to the Minister.

[1993 s280(4); 1996 s41(*a*)]

(4) Any proceedings to recover assistance due to the Minister as a debt due to the State under *section 341(3)* shall be maintainable against the estate of a deceased person if brought at any time within the 6 years beginning on the later of the date on which the notice or the date on which the schedule of assets under *subsection (1)(a)* is received by the Minister.

Recovery of payments from financial institutions.

[2001 s22]

340.—(1) Notwithstanding any enactment or rule of law, where sums are due to the Minister or the Social Insurance Fund in accordance with *section 336* or *338* because F1722**[**benefit, assistance, child benefit, F1723**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** which was intended for a beneficiary was paid to a financial institution for the credit of an account kept with that institution by the beneficiary and he or she dies before the payment or payments were made, the F1722**[**benefit, assistance, child benefit, F1723**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** may be recovered from the financial institution in accordance with *subsection (2)*.

[2001 s22]

(2) The Minister may give written notice to a financial institution requiring the institution to pay to the Minister, within the period specified in the notice, the lesser of the following amounts:

(*a*) the amount specified in the notice, being the amount of F1722**[**benefit, assistance, child benefit, F1723**[**working family payment**]**, continued payment for qualified children or back to work family dividend**]** recoverable in accordance with *subsection (1)*; or

(*b*) the amount standing to the credit of the account when the notice is received by the institution;

and the financial institution shall comply with such a direction.

[2001 s22]

(3) In this section "financial institution" means—

(*a*) a bank which is the holder of a licence under section 9 of the Central Bank Act 1971,

(*b*) a trustee savings bank within the meaning of the Trustee Savings Banks Act 1989,

(*c*) a building society within the meaning of the Building Societies Act 1989,

F1724**[**(*ca*) a credit union within the meaning of the Credit Union Act 1997,**]**

(*d*) a post office savings bank established under the Post Office Savings Bank Acts 1861 to 1958, or

(*e*) any other body that may be prescribed.

Recovery of sums due by civil proceedings or by deduction from other payments.

[1993 s281(1)]

341.—F1725**[**(1) Notwithstanding the assignment by—

(*a*) any regulations under *section 17(1)* to the Collector-General or any other person of any function referred to in that section in relation to employment contributions,

(*b*) any regulations under *section 23(1)* to the Collector-General or any other person of any function referred to in that section in relation to self-employment contributions, or

(*c*) any regulations under *section 30G(1)* to the Collector-General or any other person of any function referred to in that section in relation to contributions under *Chapter 5B* of *Part 2*,

all sums due to the Social Insurance Fund, other than in accordance with *section 336*, shall be recoverable as debts due to the State and, without prejudice to any other remedy, may be recovered by the Minister as a debt under statute or simple contract debt in any court of competent jurisdiction.**]**

[1993 s281(2)] F1725**[**(2) Notwithstanding *section 272*, or any provision in any other enactment specifying the period within which proceedings may be commenced to recover a debt under statute or simple contract debt, any proceedings for the recovery of any sums due to the Social Insurance Fund by way of—

(*a*) employment contributions under *section 13(1)*,

(*b*) self-employment contributions under *section 21(1)*,

(*c*) contributions under *Chapter 5A* of *Part 2*, or

(*d*) contributions under *Chapter 5B* of *Part 2*,

may be brought and shall be maintainable at any time.**]**

[1993 s281(3)] (3) All sums due to the Minister, other than in accordance with *section 336*, under this Act shall be recoverable as debts due to the State and, without prejudice to any other remedy, may be recovered by the Minister as a debt under statute or simple contract debt in any court of competent jurisdiction.

[1996 s41(*b*)] (4) Section 9 of the Civil Liability Act 1961 shall not apply to an action for the recovery of a debt due to the Minister or to the State under this Act.

[1993 s281(4)] (5) Every sum repaid to or recovered by the Minister under this Act shall be paid into or disposed of for the benefit of the Exchequer or the Social Insurance Fund, as appropriate, in the manner that the Minister for Finance shall direct.

[1993 s281(5); 2005 (SW&P) s23 & Sch 1] (6) F1726**[**...**]**

[1993 s281(6); 2005 (SW&P) s21(*b*)] (7) F1727**[**Subject to *subsection (7A)*, any benefit,**]** assistance, F1728**[**supplement, payment or dividend**]** repayable in accordance with *section 335*, *336*, *337* or *338* may, without prejudice to any other method of recovery, be recovered by deduction, subject to the conditions and in the circumstances that shall be prescribed, from any benefit, assistance, F1728**[**supplement, payment or dividend**]** to which the person concerned is or becomes entitled.

F1729**[**(7A) The weekly amount of any benefit or assistance to be deducted for the purposes of the recovery of any benefit, assistance, F1728**[**supplement, payment or dividend**]** in accordance with *subsection (7)* shall not, without the prior written consent of the person liable to repay the overpayment, exceed 15 per cent of the weekly rate of benefit or assistance to which the person concerned is or becomes entitled.

(7B) In *subsection (7A)* 'weekly rate' means the appropriate weekly rate of benefit or assistance payable to a person under *Part 2* or *Part 3*, but does not include any increases under *Part 2* or *Part 3* of such benefit or assistance as the case may be.

(7C) A person who is in receipt of any benefit or assistance, other than supplementary welfare allowance, from which a deduction is being made for the repayment of any benefit, assistance, F1728**[**supplement, payment or dividend**]** in accordance

with *subsection (7)*, shall not be entitled to claim for supplementary welfare allowance under *section 196*.**]**

[1993 s281(7); 1998 s20(2)]

(8) F1730**[**Any child benefit F1731**[**...**]]** repayable in accordance with *section 335*, *336*, *337* or *338* may, without prejudice to any other method of recovery, be recovered by deduction from any payment or payments on account of child benefit F1732**[** F1731**[**...**]]** to which such person then is or becomes entitled.

[1993 s281(8); 2005 (SW&P) s23 & Sch 1]

F1733**[**(9) Any benefit, assistance, F1728**[**supplement, payment or dividend**]** repayable by a person in accordance with *section 335*, *336*, *337* or *338* may, without prejudice to any other method of recovery, be recovered by deduction, subject to the conditions and in the circumstances that shall be prescribed, from—

(*a*) any payment under *section 34A* or *36*,

(*b*) any payment made in accordance with regulations made under *section 34*, *34A*, *35* or *37*,

(*c*) any payment under section 32 of the Redundancy Payments Act 1967, and

(*d*) any payment under section 6 of the Protection of Employees (Employers' Insolvency) Act 1984,

being or to be made to the person concerned.**]**

F1734**[**(10) The powers conferred on the Minister by this section to deduct any sums repayable in accordance with *section 335*, *336*, *337* or *338* may be exercised, notwithstanding that proceedings have been instituted in a court for the recovery of the sums which the person is liable to repay to the Minister as aforesaid or that an order has been made by a court requiring the payment by the person of the sums which he or she is liable to pay to the Minister under this section, and any costs required by that order to be paid to the Minister are deemed, for the purposes of this section, to be sums repayable by the person to the Minister in accordance with those sections.**]**

F1735**[**Repayment of amounts due to be deferred, suspended, reduced or cancelled.**]**

[1993 s282; 2005 (SW&P) s21(*c*), 23 & Sch 1]

F1735**[****342.**— Notwithstanding anything to the contrary and subject to *section 342A*, where a person is required to repay an amount of any—

(*a*) benefit described in *section 39(1)*,

(*b*) assistance described in *section 139(1)*,

(*c*) child benefit,

(*d*) F1736**[**carer's support grant**]**,

(*e*) F1737**[**working family payment**]**,

(*f*) continued payment for F1738**[**qualified children,**]**

F1739**[**(*fa*) back to work family dividend, or**]**

(*g*) payment pursuant to *section 239*,

in accordance with this Act, an officer of the Minister authorised by him or her for this purpose may, subject to the conditions and in the circumstances that shall be prescribed, defer, suspend, reduce or cancel repayment of any such amount.**]**

F1740**[**Repayment of amounts due arising from false or misleading statements or wilful concealment of facts.

342A.—F1741**[**(1)**]** Where a person is required to repay an amount of any payment referred to in *paragraphs (a)* to *(g)* of F1742**[***section 342***]** by virtue of—

(*a*) a revised decision given by a deciding officer under *section 302(a)*,

(*b*) a revised decision given by an appeals officer under *section 319(a)*, or

(*c*) a revised determination given under *section 325(a)*,

the amount to be repaid in such circumstances shall not be reduced by the amount of any other payment referred to in *paragraphs (a)* to *(g)* of *section 342* to which the person would otherwise have been entitled in the period to which the overpayment relates had he or she not been in receipt of the payment which gave rise to the overpayment.**]**

F1743**[**(2) *Subsection (1)* shall apply to amounts required to be repaid by virtue of—

(*a*) a revised decision referred to in *subsection (1)(a)* or *(1)(b)*, or

(*b*) a revised determination referred to in *subsection (1)(c)*,

given on or after 29 June 2011, whether or not the amount so repayable is in respect of a period commencing before, or on or after, that date.**]**

Effect of decision for purposes of proceedings.

[1993 s283]

343.—In any proceedings for an offence under this Act, or in any proceedings involving any issue related to the payment of contributions, or for the recovery of any sums due to the Minister or the Social Insurance Fund, a decision on any question relevant to the proceedings given in accordance with this Act shall, unless an appeal or reference in respect of the decision is pending or the prescribed time for appealing against the decision has not expired, be F1744**[**admissible as evidence**]** for the purpose of those proceedings and—

(*a*) if any such decision which might be so given has not been obtained and the decision is necessary for the determination of the proceedings, the question F1745**[**may**]** be submitted for decision in accordance with this Act, and

(*b*) where any such appeal or reference is pending or the time for so appealing has not expired or any question has been submitted under *paragraph (a)*, the court dealing with the case F1745**[**may**]** adjourn the proceedings until such time as a final decision on the question has been obtained.

F1746**[**PART 11A

ATTACHMENT**]**

F1747**[** Interpretation

343A. In this Part—

'additional debt' in relation to a relevant person who has received a notice of attachment in respect of an overpaid person, means any amount which, at any time after the time of the receipt by the relevant person of the notice of attachment but before the end of the relevant period in relation to the notice, would be a debt due by the relevant person to the overpaid person if a notice of attachment were received by the relevant person at that time;

'debt' in relation to a notice of attachment given to a relevant person in respect of an overpaid person and in relation to that relevant person and overpaid person, means the amount of any money which, at the time the notice of attachment is received by the relevant person, is due by the relevant person (whether on that person's own account or as an agent or trustee) to the overpaid person, irrespective of whether the overpaid person has applied for the payment (to the overpaid person or any other person) or for the withdrawal of all or part of the money;

'deposit' means an amount of money paid to a financial institution on terms under which it will be repaid with or without interest and either on demand or at a time or in circumstances agreed by or on behalf of the person making the payment and the financial institution to which it is made;

'emoluments' has the same meaning as section 983 of the Act of 1997;

'financial institution' has the same meaning as *section 250A* and includes a branch of a financial institution which records deposits in its books as liabilities of the branch;

'notice of attachment' means a notice under *section 343H*;

'notice of revocation' means a notice under *section 343I*;

'overpaid person' shall be construed in accordance with *section 343B*;

F1748**[**'public body' means—

(*a*) a Department of State,

(*b*) a local authority, or

(*c*) a body established by any enactment.**]**

'relevant amount' shall be construed in accordance with *section 343B*;

'relevant period' in relation to a notice of attachment, means, as respects the relevant person to whom the notice of attachment is given, the period commencing at the time at which the notice is received by the relevant person and ending on the earliest of—

(*a*) the date on which the relevant person completes the payment to the Minister out of the debt, or the aggregate of the debt and any additional debt, due by the relevant person to the overpaid person named in the notice, of an amount equal to the relevant amount in relation to the overpaid person,

(*b*) the date on which the relevant person receives a notice of revocation of the notice of attachment, and

(*c*) where the relevant person or the overpaid person named in the notice—

(i) is declared bankrupt, the date on which the relevant person or the overpaid person is so declared, or

(ii) is a company which commences to be wound up, the relevant date within the meaning of section 285 of the Companies Act 1963, in relation to the winding up;

'relevant person' in relation to an overpaid person, means a person in respect of whom the Minister has reason to believe may have, at the time a notice of attachment is received by such person in respect of an overpaid person, a debt due to the overpaid person.**]**

F1749**[**Person to whom notice of attachment may be given

343B. (1) For the purposes of this Part, a person who is liable under *section 335*, *336*, *337* or *338* to pay to the Social Insurance Fund or the Minister, on demand, a sum referred to in one or more than one of those sections shall be referred to as the 'overpaid person' and the sum which the overpaid person is so liable to pay shall be referred to as the 'relevant amount'.

(2) Notwithstanding that the Minister may recover the relevant amount by other methods, subject to this Part, the Minister may give a notice of attachment to an overpaid person—

(*a*) who fails to—

F1750**[**(i) repay the relevant amount, or**]**

(ii) respond, to the satisfaction of the Minister, to a notice under *section 343D(1)*,

and

(*b*) to whom the Minister has given a notice under *section 343D(3)*.**]**

F1751**[** Circumstances of overpaid person

343C. Prior to giving a notice under *section 343D(1)*, the Minister, in determining the circumstances of the overpaid person shall take into account the following matters:

(*a*) his or her personal and family circumstances;

(*b*) any statutory deductions that may affect his or her earnings or income;

(*c*) the amount of the overpayment;

(*d*) the period of time for which the overpayment is outstanding;

(*e*) the amount of net income or earnings of the overpaid person;

(*f*) the employment circumstances of the overpaid person;

(*g*) the amount of debt due to the overpaid person.**]**

F1752**[**Proposal to give a notice of attachment

343D. (1) F1753**[**Subject to *subsection (4)*, before**]** giving a notice of attachment to an overpaid person, the Minister shall give notice in writing to the overpaid person—

(*a*) requesting him or her to make arrangements to repay the relevant amount,

(*b*) requesting him or her to respond furnishing any representations that he or she wishes to make in relation to the matter for consideration by the Minister, and

(*c*) stating that if the overpaid person fails to make arrangements to repay or respond to the satisfaction of the Minister within 14 days of the date of the notice under this subsection, the Minister intends to proceed with a notice of attachment relating to the overpaid person.

(2) The Minister shall give due consideration to any response received from the overpaid person under *subsection (1)* before he or she decides to give a notice under *subsection (3)*.

(3) Having considered any response under *subsection (2)* the Minister shall give a notice in writing to the overpaid person (whether or not the document containing the notice also contains other information being communicated by the Minister to the overpaid person), not later than 28 days before the receipt by the relevant person or relevant persons concerned of a notice of attachment, stating that if the relevant amount is not paid it may be specified in a notice of attachment or notices of attachment and recovered under this Part from a relevant person or relevant persons in relation to the overpaid person.**]**

F1754**[**(4) A bureau officer may give a notice of attachment for the purposes of this Part to an investigated person in respect of a relevant amount without giving the investigated person notice under *subsection (1)* or *(3)*.

(5) A notice of attachment given in accordance with *subsection (4)* shall be deemed for the purposes of this Part to be a notice of attachment given by the Minister under this Part.

(6) In this section, 'investigated person' means an overpaid person to whom an investigation under section 5(1)(*c*) or (*d*) of the Criminal Assets Bureau Act 1996 relates.**]**

F1755**[**Attachment of earnings

343E. (1) A notice of attachment may relate to any amount of money due by the relevant person to the overpaid person as emoluments under a contract of service.

(2) A notice of attachment referred to in *subsection (1)* may provide, as the Minister considers appropriate, for the payment by the relevant person of an amount out of the emoluments, over a period specified in the notice, by the periodical deductions of such amounts as are specified in the notice.

(3) The Minister, in determining the rate of periodical deductions under *subsection (2)*, and in addition to considering the matters under *section 343C* shall not—

(*a*) without the prior written agreement of the overpaid person, determine a rate that exceeds 15 per cent of the net weekly emoluments to which the person concerned is or becomes entitled, or

(*b*) determine a rate that exceeds an amount that will cause the overpaid person to become entitled to claim for supplementary welfare allowance under *section 196*.

(4) Where the Minister gives a notice of attachment referred to in *subsection (1)* to a relevant person—

(*a*) the relevant person shall not be liable for failure to comply with it before 10 days have elapsed since the giving of the notice,

(*b*) if the overpaid person to whom it refers is not in the employment of the relevant person or ceases to be in the employment of the relevant person after it is given, that relevant person shall (in either case) within 10 days from the date of receipt of the notice, make a return of that fact to the Minister, and

(*c*) on any occasion when a relevant person makes, in compliance with a notice of attachment, a deduction from an overpaid person's earnings, the relevant person shall give, in such manner and form as directed in the notice of attachment, to the overpaid person a written statement of the total amount of the deduction.

(5) Where the Minister gives a notice of attachment referred to in *subsection (1)*—

(*a*) the overpaid person shall—

(i) notify the Minister in writing of every occasion on which he or she leaves any employment, or becomes employed or re-employed, not later (in each case) than 10 days from the date on which he or she does so, and

(ii) include in the notice referred to in *subparagraph (i)* particulars of his or her earnings and expected earnings from the relevant employment,

and

(*b*) any relevant person who is an employer of the overpaid person and knows that the notice of attachment has been given, within 10 days of the occurrence of a matter referred to in *paragraph (a)* and in such manner and form as directed in the notice of attachment, shall notify the Minister in writing of any change in earnings paid to the overpaid person.**]**

F1756**[**Attachment of money in financial institution

343F. (1) For the purposes of a notice of attachment, where a relevant person is a financial institution, any amount of money, including interest on that money, which at the time the notice of attachment is received by the relevant person is a deposit held by the relevant person—

(*a*) to the credit of the overpaid person for the overpaid person's sole benefit, or

(*b*) to the credit of the overpaid person and any other person or persons for their joint benefit,

shall be regarded as a debt due by the relevant person to the overpaid person at that time.

(2) Subject to *subsection (3)*, where *subsection (1)* applies, a deposit held by a relevant person which is a financial institution to the credit of the overpaid person and any other person or persons (in this subsection referred to as the 'other party or parties') for their joint benefit shall be deemed to be held for the benefit of the overpaid person and the other party or parties to the deposit equally, and accordingly only the portion of the deposit so deemed shall be regarded as a debt due by the relevant person to the overpaid person.

(3) Where evidence of the amount of the deposit referred to in *subsection (2)* that is held to the benefit of the overpaid person is produced to the satisfaction of the relevant person within 10 days of the giving of the notice under *section 343H(5)*, only so much of the deposit as is shown to be held to the benefit of the overpaid person shall be regarded as a debt due by the relevant person to the overpaid person at that time.

(4) Where a notice of attachment is given to a relevant person which is a financial institution, the Minister, in addition to considering the matters under *section 343C*, shall not specify an amount in the notice that exceeds an amount that will cause the overpaid person to become entitled to claim for supplementary welfare allowance under *section 196*.

(5) Where, under *section 343H* any amount is paid to the Minister by a relevant person which is a financial institution in accordance with a notice of attachment, that relevant person, within 10 days and in such manner and form as directed in the notice of attachment, shall give the overpaid person concerned a notice in writing informing him or her of the payment and its amount.**]**

F1757**[**Attachment of money from State

343FA. (1) For the purposes of a notice of attachment, where a relevant person is a Minister of the Government (including the Minister) or a public body, any amount of money, including interest on that money, which at the time the notice of attachment is received by the relevant person is—

(*a*) to be paid to the overpaid person for the overpaid person's sole benefit, or

(*b*) to be paid to the overpaid person and any other person or persons for their joint benefit,

under any enactment that may be prescribed, shall be regarded as a debt due by the relevant person to the overpaid person at that time.

(2) Subject to *subsection (3)*, where *subsection (1)* applies, the amount due to the overpaid person and any other person or persons (in this subsection referred to as the 'other party or parties') for their joint benefit shall be deemed to be due to the overpaid person and the other party or parties in equal shares, and accordingly only the portion of the amount due so deemed shall be regarded as a debt due by the relevant person to the overpaid person.

(3) Where evidence of the amount referred to in *subsection (2)* that is due to the overpaid person is produced to the satisfaction of the relevant person within 10 days of the giving of the notice under *section 343H(5A)*, only so much of the amount as is shown to be due to the overpaid person shall be regarded as a debt due by the relevant person to the overpaid person at that time.

(4) Where a notice of attachment is given to a relevant person who is a Minister of the Government (including the Minister) or a public body, the Minister, in addition to considering the matters under *section 343C*, shall not specify an amount in the notice that exceeds an amount that will cause the overpaid person to become entitled to claim for supplementary welfare allowance under *section 196*.

(5) Where, under *section 343H* any amount is paid to the Minister by a relevant person who is a Minister of the Government (including the Minister) or a public body in accordance with a notice of attachment, that relevant person, within 10 days and in such manner and form as directed in the notice of attachment, shall give the overpaid person concerned a notice in writing informing him or her of the payment and its amount.**]**

F1758**[**Dispute

343G. Where there is a dispute as to an amount of money which is due by the relevant person to the overpaid person, the amount in dispute shall be disregarded by the relevant person for the purposes of determining the amount of the debt and specifying the debt in the reply delivered to the Minister under *section 343H(1)(c)(i)*.**]**

F1759[Notice of attachment

343H. (1) Where an overpaid person fails to repay the relevant amount, the Minister may give to a relevant person, in relation to the overpaid person, a notice in writing (in this section referred to as the 'notice of attachment') in which is entered—

(*a*) the overpaid person's name and address,

(*b*) the relevant amount, or, in a case where a notice of attachment is given to more than one relevant person in respect of an overpaid person, a portion of the relevant amount as determined appropriate by the Minister, and

(*c*) a direction to the relevant person—

(i) subject to *subsections (2)* and *(3)*, to deliver to the Minister, within the period of 10 days from the date on which the notice of attachment is received by the relevant person, a reply in writing specifying whether or not any debt is due by the relevant person to the overpaid person on the date that the notice is received by the relevant person and, if any debt is so due, specifying the amount of the debt, and

(ii) if the amount of any debt is so specified, to pay to the Minister within the period referred to in *subparagraph (i)*, an amount equal to the amount of the debt so specified.

(2) Where the amount of the debt due by the relevant person to the overpaid person is equal to or greater than the relevant amount, the amount of the debt specified in the reply shall be an amount equal to the relevant amount.

(3) A relevant person to whom a notice of attachment has been given shall comply with the direction in the notice.

(4) Where the relevant person is a financial institution and the debt due by the relevant person to the overpaid person is part of a deposit held to the credit of the overpaid person and any other person or persons for their joint benefit, a reply shall be made within a period of 10 days from—

(*a*) the expiry of the period specified in the notice to be given under *subsection (5)*, or

(*b*) the production of the evidence referred to in *subsection (5)(ii)*.

(5) Where a relevant person which is a financial institution is given a notice of attachment and the debt due by the relevant person to the overpaid person is part of a deposit held by the relevant person to the credit of the overpaid person and any other person or persons (in this subsection referred to as the 'other party or parties') for their joint benefit, the relevant person shall on receipt of the notice of attachment give to the overpaid person and the other party or parties to the deposit a notice in writing in which is entered—

(*a*) the overpaid person's name and address,

(*b*) the name and address of the other party or parties to whom a notice under this paragraph is given,

(*c*) the name and address of the relevant person, and

(*d*) the specified relevant amount,

and which states that—

(i) a notice of attachment under this section has been received in respect of the overpaid person,

(ii) under section *343F(2)* a deposit is deemed, subject to *section 343F(3)*, to be held to the benefit of the overpaid person and the other party or parties to the deposit equally, and

(iii) unless such evidence, referred to in *section 343F(3)* is produced within 10 days of the giving of the notice under this subsection—

(I) an amount equal to the amount of the deposit so deemed to be held to the benefit of the overpaid person (and accordingly regarded as a debt due to the overpaid person by the relevant person) shall be paid to the Minister, where that amount is equal to or less than the relevant amount, and

(II) where the amount of the deposit so deemed to be held to the benefit of the overpaid person (and accordingly regarded as a debt due to the overpaid person by the relevant person) is greater than the relevant amount an amount equal to the relevant amount shall be paid to the Minister.

F1760**[**(5A) Where a relevant person who is a Minister of the Government (including the Minister) or a public body is given a notice of attachment and the debt due by the relevant person to the overpaid person is part of an amount due to the overpaid person and any other person or persons (in this subsection referred to as the 'other party or parties') for their joint benefit, the relevant person shall on receipt of the notice of attachment give to the overpaid person and the other party or parties a notice in writing in which is entered—

(*a*) the overpaid person's name and address,

(*b*) the name and address of the other party or parties to whom a notice under this subsection is given,

(*c*) the name and address of the relevant person, and

(*d*) the specified relevant amount,

and which states that—

(i) a notice of attachment under this section has been received in respect of the overpaid person,

(ii) under *section 343FA(2)* an amount is deemed, subject to *section 343FA(3)*, to be due to the overpaid person and the other party or parties equally, and

(iii) unless such evidence, referred to in *section 343FA(3)* is produced within 10 days of the giving of the notice under this subsection—

(I) an amount equal to the amount deemed due to the overpaid person (and accordingly regarded as a debt due to the overpaid person by the relevant person) shall be paid to the Minister, where that amount is equal to or less than the relevant amount, and

(II) where the amount so deemed to be due to the overpaid person (and accordingly regarded as a debt due to the overpaid person by the relevant person) is greater than the relevant amount an amount equal to the relevant amount shall be paid to the Minister.**]**

(6) If, when a relevant person receives a notice of attachment, the amount of the debt due by the relevant person to the overpaid person named in the notice is less than the relevant amount in relation to the overpaid person or no debt is so due and, at any time after the receipt of the notice and before the end of the relevant period in relation to the notice, an additional debt becomes due by the relevant person to the overpaid person, the relevant person shall within 10 days of that time—

(*a*) if the aggregate of the amount of any debt so due and the additional debt so due is equal to or less than the relevant amount in relation to the overpaid person—

(i) send a further statement to the Minister specifying the additional debt, and

(ii) pay to the Minister the amount of the additional debt,

and so on for each subsequent occasion during the relevant period in relation to the notice of attachment on which an additional debt becomes due by the relevant person to the overpaid person until—

(I) the aggregate amount of the debt and the additional debt or debts so due equals the relevant amount in relation to the overpaid person, or

(II) *paragraph (b)* applies in relation to an additional debt,

and

(*b*) if the aggregate amount of any debt and the additional debt or debts so due to the overpaid person is greater than the relevant amount in relation to the overpaid person—

(i) send a further statement to the Minister specifying such portion of the latest additional debt as when added to the aggregate of the debt and any earlier additional debts is equal to the relevant amount in relation to the overpaid person, and

(ii) pay to the Minister that portion of the additional debt.

(7) Where a notice of attachment has been given to a relevant person in respect of an overpaid person, the relevant person shall not, during the relevant period in relation to the notice, make any disbursements out of the debt, or out of any additional debt, due by the relevant person to the overpaid person except to the extent that any such disbursement—

(*a*) will not reduce the debt or the aggregate of the debt and any additional debt so due to an amount that is less than the relevant amount specified in the notice of attachment concerned, or

(*b*) is made pursuant to an order of a court.

(8) For the purposes of this section, a disbursement made by a relevant person contrary to *subsection (7)* shall be deemed not to reduce the amount of the debt or any additional debts due by the relevant person to the overpaid person.

(9) Any reply, notice, statement or further statement required to be given by the relevant person to the Minister or the overpaid person under this section shall be in such manner and form as directed in the notice of attachment.

(10) A reference to the relevant amount in this section shall, as appropriate, be construed as including a reference to the relevant amount or the portion of the relevant amount, as the case may be, specified in a notice of attachment.**]**

F1761**[**Revocation of notice of attachment

343I. A notice of attachment given to a relevant person in respect of an overpaid person may be revoked by the Minister at any time by notice in writing given to the relevant person and shall be revoked within 10 days if the overpaid person has paid the relevant amount to the Minister.**]**

F1762**[** Supplemental matters relating to notices of attachment

343J. (1) Where in pursuance of this Part a relevant person pays any amount to the Minister under a notice of attachment out of a debt or an additional debt due by the relevant person to the overpaid person and, at the time of the receipt by the Minister of that amount, the overpaid person has paid to the Minister the amount or aggregate amount of the overpayments, in respect of which the overpaid person is in default at the time of the giving of the notice or notices of attachment, the first-mentioned amount shall be refunded by the Minister within 10 days to the overpaid person.

(2) On the receipt by the Minister of an amount paid under *section 343H* in accordance with a notice of attachment, the Minister shall within 10 days notify the overpaid person and the relevant person in writing of such receipt.

(3) Where, under *section 343H* and in accordance with a notice of attachment, a relevant person pays to the Minister the whole or part of the amount of a debt or an additional debt due by the relevant person to an overpaid person, or any part

of such an amount, the overpaid person shall allow such payment and the relevant person shall be acquitted and discharged of the amount of the payment as if it had been paid to the overpaid person.

(4) Where under *section 343H* a relevant person is prohibited from making any disbursement out of a debt or an additional debt due to an overpaid person, no action shall lie against the relevant person in any court by reason of a failure to make any such disbursement.

(5) Any obligation on the Minister to maintain secrecy or any other restriction on the disclosure of information by the Minister shall not apply in relation to information contained in a notice of attachment.

(6) A notice of attachment in respect of an overpaid person shall not be given to a relevant person at a time when—

(*a*) the relevant person concerned is an undischarged bankrupt or a company being wound up, or

(*b*) the overpaid person concerned is an undischarged bankrupt.

(7) The Minister may appoint one or more than one of his or her officers to perform any acts and discharge any functions to be performed or discharged by the Minister under this Part.

(8) Where a relevant person to whom a notice of attachment in respect of an overpaid person has been given—

(*a*) delivers a reply under *subparagraph (i)* of *section 343H(1)(c)* but fails to pay to the Minister, within the period referred to in that subparagraph, the amount specified in the reply or any part of that amount, or

(*b*) delivers a further statement under *subsection (6)* of *section 343H* but fails to pay to the Minister within the time specified in that subsection the amount specified in the further statement or any part of that amount,

the amount specified in the reply or further statement, or the part of that amount, as the case may be, which the relevant person has failed to pay to the Minister, may, if the notice of attachment has not been revoked by a notice of revocation, be sued for and recovered by action or other appropriate proceedings by the Minister in any court of competent jurisdiction.**]**

F1763**[**Offences

343K. Where a relevant person fails to comply with a direction under *subparagraph (i)* or *(ii)* of *section 343H(1)(c)*—

(*a*) within the period specified in *subparagraph (i)* of *section 343H(1)(c)*, or

(*b*) if *subsection (3)* of *section 343H* applies, within the period referred to in that subsection,

he or she is guilty of an offence.**]**

F1764**[**PART 11B

RECOVERY OF CERTAIN BENEFITS AND ASSISTANCE**]**

F1765**[** Interpretation

343L. (1) In this Part—

'Act of 2003' means the Personal Injuries Assessment Board Act 2003;

'Board' means the Personal Injuries Assessment Board;

'compensation payment' has the meaning assigned to it by *section 343M*;

'compensator' has the meaning assigned to it by *section 343M*;

'court' means, in relation to a personal injury action, the court in which that action has been brought, being the High Court, Circuit Court or District Court, as the case may be;

'injured person' has the meaning assigned to it by *section 343M* and includes any person acting on his or her behalf or his or her personal representative;

'personal injury' includes any disease and any impairment of a person's physical or mental condition;

'recoverable benefits' has the meaning assigned to it by *subsection (2)*;

'relevant compensation payment' means any part of a compensation payment that is attributable to loss of earnings or profits of an injured person;

F1766**[**'relevant statement of recoverable benefits' means a statement of recoverable benefits or, where a revised statement of recoverable benefits has been issued, the revised statement of recoverable benefits;

'revised statement of recoverable benefits' means a statement issued by the Minister under *subsection 343PA(2)* specifying the amount of recoverable benefits in respect of an injured person;**]**

'specified benefits' has the meaning assigned to it by *section 343O*;

'specified period' shall be construed in accordance with *section 343N*;

F1767**[**'statement of recoverable benefits' means a statement issued by the Minister under *section 343P(3)* or *343PA(1)* specifying the amount of recoverable benefits in respect of an injured person.**]**

F1768**[**(2) In this Part 'recoverable benefits' means—

(*a*) in the case of a statement of recoverable benefits issued under *section 343P(3)* or *343PA(1)*—

(i) the specified benefits paid to an injured person as a result of the personal injury before the date of the issuing of the statement of recoverable benefits, and

(ii) the specified benefits that may be paid to an injured person as a result of the personal injury on or after the date referred to in *subparagraph (i)* until the end of the specified period,

and

(*b*) in the case of a revised statement of recoverable benefits issued under *section 343PA(2)*—

(i) the specified benefits paid to an injured person as a result of the personal injury before the date of the issuing of the revised statement of recoverable benefits, and

(ii) the specified benefits that may be paid to an injured person as a result of the personal injury on or after the date referred to in *subparagraph (i)* until the end of the specified period.**]]**

F1769**[**Application of Part

343M. (1) Subject to *subsection (2)*, this Part applies where—

(*a*) a payment (in this Part referred to as a 'compensation payment') is made by or on behalf of a person (in this Part referred to as the 'compensator') who is, or is alleged to be, liable to any extent in respect of a personal injury, not causing death, suffered by any other person (in this Part referred to as the 'injured person'),

(*b*) the injured person has received, is receiving, or may receive, a specified benefit as a result of that personal injury during the specified period, and

(*c*) the compensation payment is made on or after the commencement of this Part unless that payment is made pursuant to a court order, an order of the Board in accordance with the Act of 2003 or a settlement and that order or settlement is made before the commencement of this Part.

(2) This Part does not apply where compensation payments are made to an injured person—

(*a*) by the Hepatitis C and HIV Compensation Tribunal,

(*b*) by a court of competent jurisdiction to compensate certain persons who have contracted Hepatitis C or Human Immunodeficiency Virus within the State from the use of Human Immunoglobulin Anti-D, whole blood or other blood products,

(*c*) by the Residential Institutions Redress Board,

(*d*) by the Residential Institutions Statutory Fund Board,

(*e*) under the provisions of the Health (Repayment Scheme) Act 2006 to a relevant person within the meaning of that Act,

(*f*) by the Criminal Injuries Compensation Tribunal,

(*g*) in relation to disability caused by Thalidomide,

(*h*) in accordance with the Garda Síochána (Compensation) Acts 1941 to 2003, or

(*i*) by a tribunal, redress board or under a scheme of compensation where that tribunal, scheme or redress board is prescribed under *subsection (3)*.

(3) The Minister may prescribe a compensation tribunal, redress board or scheme of compensation for the purposes of *subsection (2)* where—

(*a*) compensation payments by the tribunal, redress board or under the scheme are made from moneys provided by the Oireachtas, or

(*b*) the tribunal or redress board is performing functions conferred on it by or under an enactment, or

(*c*) the scheme is administered by the Minister or a Minister of the Government other than the Minister,

and the Minister is satisfied that such prescribing will assist in securing beneficial, effective and efficient use of funds available to that tribunal, redress board or scheme.

(4) This Part applies notwithstanding section 2 of the Civil Liability (Amendment) Act 1964.**]**

F1770**[**Specified period

343N. The specified period in respect of which specified benefits are recoverable is the period beginning on the date on which the injured person first becomes entitled to a specified benefit as a result of the personal injury and ending on the earliest of the following—

(*a*) the expiration of the period of 5 years from that date,

(*b*) the date on which a compensator makes a compensation payment in final discharge of any claim made by or in respect of the injured person as a result of the personal injury, or

(*c*) the date on which an agreement is made under which agreement an earlier payment is treated as having been made in final discharge of any such claim.**]**

F1771[Specified benefits

343O. The specified benefits are:

(*a*) illness benefit under *Chapter 8* of *Part 2*;

(*b*) partial capacity benefit under *Chapter 8A* of *Part 2*;

(*c*) injury benefit under *section 74*;

(*d*) an increase of disablement pension in accordance with *section 77* or *77A*, where the person is incapable of work and likely to remain permanently so incapable;

(*e*) invalidity pension under *Chapter 17* of *Part 2*;

(*f*) disability allowance under *Chapter 10* of F1772[*Part 3*;]

F1773[(*g*) supplementary welfare allowance paid under *Chapter 9* of *Part 3*.]]

F1774[Application for statement of recoverable benefits

343P. (1) Subject to *subsection (2)*, a compensator shall apply to the Minister for a statement of recoverable benefits before making any compensation payment to, or in respect of, an injured person.

(2) The Board shall apply to the Minister for a statement of recoverable benefits before issuing an order to pay under section 38 of the Act of 2003.

(3) The Minister shall, F1775[within 25 working days] from the date of receipt of an application under *subsection (1)* or *(2)*, issue a statement of recoverable benefits to the compensator or the Board, as the case may be.

(4) The Minister shall, at the same time as issuing a statement of recoverable benefits to a compensator or the Board under *subsection (3)*, issue a copy of the statement to the injured person.

(5) The Minister may by regulations prescribe—

(*a*) the information required by him or her relating to the identity of the injured person and benefits received by that person for the purposes of an application for a statement of recoverable benefits, and

(*b*) the form in which the application shall be made.]

F1776[Issuing of statements and revised statements of recoverable benefits by Minister

343PA. (1) The Minister may issue a statement of recoverable benefits to a compensator or the Board, as the case may be, where—

(*a*) a compensator has made a compensation payment to, or in respect of, an injured person but has not applied for a statement of recoverable benefits under *section 343P(1)*, or

(*b*) the Board has issued an order to pay under section 38 of the Act of 2003 but has not applied for a statement of recoverable benefits under *section 343P(2)*.

(2) The Minister may issue a revised statement of recoverable benefits to a compensator or the Board, as the case may be, where, subsequent to the issue of a statement of recoverable benefits under *subsection (1)* or *section 343P(3)*, a decision or a revised decision, within the meaning of *section 343Q(4)*, is given to—

(*a*) award a specified benefit to an injured person, or

(*b*) vary a specified benefit payable to an injured person.

(3) The Minister shall, at the same time as issuing a statement of recoverable benefits under *subsection (1)* or a revised statement of recoverable benefits under *subsection (2)* to a compensator or the Board, as the case may be, issue a copy of the statement to the injured person.

(4) The Minister may by regulations prescribe the information to be provided by a compensator or an injured person which is required by the Minister in relation

to the identity of the injured person and benefits received by that person for the purposes of issuing a statement of recoverable benefits under *subsection (1)* or a revised statement of recoverable benefits under *subsection (2)*, as the case may be.**]**

F1777**[**Transfer of personal data, under *Part 11B*, to compensator in United Kingdom

343PB. (1) Where—

(*a*) a compensator is subject to the laws, regulations and administrative procedures of the United Kingdom, and

(*b*) an injured person has received, is receiving, or may receive, a specified benefit,

the Minister shall, for the purposes of this Part and *subsection (2)*, transfer to a compensator referred to in *paragraph (a)* personal data specified in *subsection (3)* in respect of an injured person referred to in *paragraph (b)* in all or any of the following:

(i) a statement of recoverable benefits issued by the Minister under *section 343P(3)* or *section 343PA(1)*;

(ii) a revised statement of recoverable benefits issued by the Minister under *section 343PA(2)*;

(iii) a refund made by the Minister under *section 343U*.

(2) The personal data referred to in *subsection (1)* in respect of an injured person referred to in *subsection (1)(b)*, that are transferred in a statement, or refund, referred to in *subsection (1)*, are necessary for the payment to the Minister, by a compensator referred to in *subsection (1)(a)*, of any specified benefit received by, or which may be received by, an injured person referred to in *subsection (1)(b)* to whom, or in respect of whom, a compensation payment is made by that compensator.

(3) The personal data referred to in *subsection (1)* are personal data within the meaning of Article 4 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016[19] on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC that are—

(*a*) required for the purposes and effective operation of this Part and *subsection (2)*, and

(*b*) held by the Minister for those purposes and that operation.**]**

F1778**[**Period of validity of statements and revised statements of recoverable benefits

343Q. (1) A statement of recoverable benefits or a revised statement of recoverable benefits shall be valid—

(*a*) in a case where, at the time of issuing the statement, no recoverable benefits have been identified—

(i) for 12 months from the date of issue of the statement of recoverable benefits or revised statement of recoverable benefits, as the case may be, or

(ii) until such time as a decision or a revised decision is given to award a specified benefit to an injured person,

whichever is the earlier,

(*b*) in a case where, at the time of issuing the statement, recoverable benefits have been identified and no specified benefit is being paid—

(i) for 12 months from the date of issue of the statement of recoverable benefits or revised statement of recoverable benefits, as the case may be, or

[19] OJ No. L 119, 4.5.2016, p.1

(ii) until such time as a decision or a revised decision is given to award a specified benefit to an injured person or to vary a specified benefit payable to an injured person,

whichever is the earlier, and

(*c*) in any other case—

(i) for 3 months from the date of issue of the statement of recoverable benefits or the revised statement of recoverable benefits, as the case may be, or

(ii) until such time as a decision or a revised decision is given to vary a specified benefit payable to an injured person,

whichever is the earlier.

(2) A person to whom a statement of recoverable benefits or a revised statement of recoverable benefits has been issued may request the Minister to furnish particulars of the manner in which the amount of recoverable benefits specified in the statement was calculated.

(3) The Minister shall furnish the particulars requested under *subsection (2)* within 4 weeks of the receipt of such a request.

(4) In this section—

'decision' means—

(*a*) a decision that is given by a deciding officer under *section 300*, or

(*b*) a decision that is given by an appeals officer under *section 311*;

'revised decision' means—

(*a*) a revised decision that is given by a deciding officer under *section 301*, or

(*b*) a revised decision that is given by an appeals officer under *section 317*.**]**

F1779**[**Obligation to pay recoverable benefits

343R. (1) Subject to *subsection (2)*, a compensator shall pay to the Minister the amount of recoverable benefits specified in the F1780**[**relevant statement of recoverable benefits**]** before making any compensation payment to, or in respect of, an injured person.

(2) Where the recoverable benefits specified in the F1781**[**relevant statement of recoverable benefits**]** exceed the amount of the relevant compensation payment and that relevant compensation payment was the subject of an order of a court or assessment by the Board in accordance with the Act of 2003, the compensator is liable only to the extent of that amount so ordered or assessed.

(3) A compensator who fails to comply with *subsection (1)* or otherwise fails to pay the amount of recoverable benefits due to the Minister is liable to pay on demand to the Minister that amount of recoverable benefits so due.**]**

F1782**[**Reduction of compensation payment to injured person

343S. (1) A compensator who pays an amount equal to the total amount of the recoverable benefits to the Minister in accordance with *section 343R* may reduce the relevant compensation payment payable to the injured person by that amount and shall notify the injured person accordingly.

(2) The compensation payment, other than the relevant compensation payment, payable by a compensator to an injured person shall not be reduced by the compensator where the total amount of the recoverable benefits exceeds the amount of the relevant compensation payment payable to an injured person.**]**

F1783[Discharge of liability to injured person

343T. Where this Part applies to a claim for a compensation payment by or on behalf of an injured person, that claim, in so far as it relates to a relevant compensation payment, shall be treated as discharged to the extent that the compensator has made a payment to the Minister in respect of that claim in accordance with *section 343R*.**]**

F1784[Refund to compensator where specified benefit not paid

343U. (1) Where a compensator has made a payment to the Minister in accordance with *section 343R* and any part of that payment includes specified benefits referred to in *subsection (2)*, the Minister shall refund to the compensator the amount of that payment which represents those benefits.

(2) The specified benefits referred to in *subsection (1)* are those benefits, within the meaning of F1785**[***paragraph (a)(ii)* or *(b)(ii)***]** of the definition of recoverable benefits, not paid by the Minister to the injured person at the end of the specified period.**]**

F1786[Appeal under *section 311*

343V. (1) This section applies where an appeal is brought under *section 311* (amended by section 13(*c*) of the Social Welfare and Pensions Act 2013) against a decision given by a deciding officer on a question under *paragraph (hh)* (inserted by section 13(*b*) of the Social Welfare and Pensions Act 2013) of *section 300(2)*.

(2) Where on the determination of an appeal referred to in *subsection (1)* an appeals officer decides that the amount of recoverable benefits specified in the F1787**[**relevant statement of recoverable benefits**]** exceeds the amount of recoverable benefits due to the Minister, the Minister shall refund the amount of that excess to the compensator.

(3) Where on the determination of an appeal referred to in *subsection (1)* an appeals officer decides that the amount of recoverable benefits specified in the F1788**[**relevant statement of recoverable benefits**]** is less than the amount of recoverable benefits due to the Minister, the compensator is liable to pay the Minister the difference between the amount paid to the Minister in accordance with *section 343R* and the amount of recoverable benefits due to the Minister as decided by the appeals officer.**]**

F1789[More than one compensator making compensation payment

343W. Where two or more compensators are liable by virtue of this Part for recoverable benefits for the same personal injury, they shall be liable jointly and severally to the Minister in relation to those benefits and Part III of the Civil Liability Act 1961 shall be read as applying to that liability with all necessary modifications.**]**

F1790[Transitional arrangements

343X. Any statement of recoverable benefits issued prior to the coming into operation of section 12 of the Social Welfare (Miscellaneous Provisions) Act 2015 shall be valid for the period specified in that statement or until a decision or a revised decision, within the meaning of *section 343Q(4)*, is given to award a specified benefit to an injured person or to vary a specified benefit payable to an injured person, whichever is the earlier.**]**

PART 12

Liability to Maintain Family

Interpretation.

[1993 s284(1); 2005 (SW&P) s23 & Sch 1]

344.—F1791**[**...**]**

Liability to maintain family.

[1993 s285; 1996 s19(1) & Sch E]

345.— F1792**[**...**]**

Contribution towards benefit or allowance.

346.— F1793**[**...**]**

[1993 s286(1); 1997 s29(3)]

Attachment of earnings order.

347.— F1794**[**...**]**

[1993 s287(1)]

Employer's obligations in relation to attachment of earnings order.

348.— F1795**[**...**]**

[1993 s288(1)]

Payments under attachment of earnings order.

349.— F1796**[**...**]**

[1993 s289]

Powers of District Court.

350.— F1797**[**...**]**

[1993 s290(1)]

Changes in employment.

351.— F1798**[**...**]**

[1993 s291]

Determinations by District Court.

352.— F1799**[**...**]**

[1993 s292(1)]

Liable relative in service of State.

353.— F1800**[**...**]**

[1993 s293(1); 2005 (SW&P) s23 & Sch 1]

Discharge, variation or lapse of attachment of earnings order.

354.— F1801**[**...**]**

[1993 s294(1); 2005 (SW&P) s26 & Sch 4]

Cesser.

355.— F1802**[**...**]**

[1993 s295(1)]

Offences.

356.— F1803**[**...**]**

[1993 s296(1)]

Payments under order of court to offset contributions.

357.— F1804**[**...**]**

[1993 s297; 1996 s19(1) & Sch E]

Recipient of benefit or allowance to transfer to competent authority payments under order of court.

358.— F1805**[**...**]**

[1993 s298(1); 1996 s17(1), 19(1) & Sch E]

Investigations by Health Service Executive.

359.—F1806**[**...**]**

[1993 s299(1); 2005 (SW&P) s23 & Sch 1]

[1993 s299(2); 2005 (SW&P) s26 & Sch 4]

F1807**[**PART 12A

EMPLOYMENT SCHEMES AND OTHER SCHEMES AND PROGRAMMES**]**

F1808**[**Functions of Minister in relation to employment schemes and related schemes and programmes.

359A.—(1) The Minister may—

(*a*) provide, or arrange for and co-ordinate the provision of—

(i) employment schemes,

(ii) assistance in obtaining employment,

(iii) assistance in obtaining work experience,

(iv) job placement schemes that facilitate persons seeking employment in obtaining employment, including the provision of—

(I) guidance, advice and information in respect of choice of career and employment, and

(II) services, whereby persons seeking employment are introduced to persons offering employment, and

(*b*) assist, whether financially or otherwise, in the provision of schemes and programmes referred to in *paragraph (a)*.

F1809**[**(1A) For the purposes of *subsection (1)*, a reference to employment includes a reference to self-employment.**]**

(2) Without prejudice to the generality of *subsection (1)*, the Minister may provide for any employment scheme or other scheme or programme provided, immediately before the coming into operation of section 30 of the Social Welfare and Pensions Act 2010, by An Foras Áiseanna Saothair, pursuant to paragraphs (*b*) to (*g*) of section 4(1) of the Labour Services Act 1987 including the following schemes and programme provided by An Foras Áiseanna Saothair immediately before the coming into operation of section 30 of the Social Welfare and Pensions Act 2010:

(*a*) the scheme known as Community Employment;

(*b*) the programme commonly known as the work placement programme referred to in *section 142B(4)*;

(*c*) the scheme known as the Jobs Initiatives Scheme referred to in *section 234*.

(3) The Minister may amend or terminate, at any time, a scheme or programme referred to in *subsection (2)*.

F1810**[**(4) The Minister shall not be, or be deemed to be, an employer within the meaning of the Terms of Employment (Information) Acts 1994 to 2014 by reason only of—

(*a*) the provision of funding by him or her to a person pursuant to a scheme or programme provided under this section, or

(*b*) a payment made by him or her in accordance with *subsection (5)*.**]**

F1811**[**(5) The Minister may, subject to the approval of the Minister for Public Expenditure and Reform, pay from the Exchequer sums agreed in relation to the scheme established and administered by the Minister and known as the Ex-Gratia Scheme for Community Employment Scheme Supervisors and Assistant Supervisors.**]]**

F1812**[** Discrimination on grounds of age in relation to employment schemes and other schemes and programmes

359B. (1) The Minister, in respect of a class of persons prescribed by the Minister under *subsection (2)*, may discriminate on the grounds of age in—

(*a*) providing, or arranging for and co-ordinating the provision of, a scheme, programme or assistance under *section 359A(1)(a)*,

(*b*) assisting, whether financially or otherwise, in the provision of a scheme, programme or assistance referred to in *section 359A(1)(a)*, or

(*c*) providing for any scheme or programme under *section 359A(2)*.

(2) The Minister may prescribe a class or classes of persons for the purposes of *subsection (1)* where, on the basis of the information relating to the unemployment rate, the participation rate, or the average duration of unemployment compiled by the Central Statistics Office under section 10 of the Statistics Act 1993 and contained in the most recently published survey for the time being known as the Quarterly National Household Survey—

(*a*) the unemployment rate for the class of persons is higher than the national unemployment rate,

(*b*) the participation rate for the class of persons is lower than the national participation rate, or

(*c*) the average duration of unemployment of unemployed persons in the class of persons is higher than the average national duration of unemployment.

(3) Before 1 August 2016 and every 2 years after 2016, the Minister shall—

(*a*) carry out a review of the operation, effectiveness and impact of this section,

(*b*) consider whether the prescribing of a class or classes of persons under *subsection (2)* continues to be necessary, having regard to the matters referred to in *paragraph (a)*, *(b)* or *(c)* of that subsection,

(*c*) make such findings as he or she thinks appropriate consequent on the review and consideration, and

(*d*) cause a written report of his or her findings resulting from the review and consideration to be prepared and laid before each House of the Oireachtas.

(4) Section 11 of the Employment Equality Act 1998 shall not apply in relation to the performance by the Minister of his or her functions under this section.**]**

PART 13

Commencement, Repeals and Continuance

Repeals.
[1993 s300]

360.—(1) Subject to *subsection (2)*, the enactments specified in *column (2)* of *Schedule 7* (referred to in this Part as "the repealed enactments") are repealed to the extent specified in *column (3)* of that Schedule.

[1993 s300]

(2) Without prejudice to the Interpretation Act 1937, the repealed enactments shall continue to apply to benefit, assistance, child benefit or F1813**[**working family payment**]** before the commencement of this Act to the same extent as if this Act had not been passed.

Continuity of repealed enactments.

[1993 s301]

361.—The continuity of the operation of the law relating to the matters provided for in the repealed enactments shall not be affected by the substitution of this Act for those enactments, and—

(*a*) so much of any enactment or document (including enactments contained in this Act) as refers, whether expressly or by implication, to, or to things done or to be done under or for the purposes of, any provision of this Act, shall, if and so far as the nature of the subject matter of the enactment or document permits, be read as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments has or had effect, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision,

(*b*) so much of any enactment or document (including repealed enactments and enactments and documents passed or made after the commencement of this Act) as refers, whether expressly or by implication, to, or to things done or to be done under or for the purposes of, any provision of the repealed enactments shall, if and so far as the nature of the subject matter of the enactment or document permits, be read as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Act has effect, a reference to, or, as the case may be, to things done or deemed to be done or to be done under or for the purposes of, that corresponding provision.

Continuance of officers, instruments and documents.

[1993 s302(1)]

362.—(1) All officers appointed under the repealed enactments or any enactments repealed by the Social Welfare (Consolidation) Act 1993 and holding office immediately before the commencement of this Act shall continue in office as if appointed under this Act.

[1993 s302(2)]

(2) All instruments made and documents issued under the repealed enactments or any enactments repealed by the Social Welfare (Consolidation) Act 1993 and in force immediately before the commencement of this Act (other than the provisions of any instruments which are incorporated in this Act) shall continue in force as if made or issued under this Act.

Continuity of insurance under old codes.

[1993 s303(1)]

363.—(1) Regulations may be made, subject to such modifications, additions and exceptions as may be specified, for the purpose of ensuring that persons insured or deemed to be or treated as insured within the prescribed period before 5 January 1953, under the National Insurance Act 1911, the Unemployment Insurance Act 1920 (or any scheme under that Act) or the Widows' and Orphans' Pensions Act 1935, may continue to be insured under *Part 2* or otherwise to preserve the rights conferred on them by virtue of those enactments.

[1993 s303(2)]

(2) Regulations under *subsection (1)* shall, in the manner and subject to the conditions that may be specified, in particular, provide in relation to persons so insured, for modifying the contribution conditions for receipt of benefit under *Part 2* to take account of contributions paid or deemed to be paid or treated as paid under those enactments and periods of insurance under those enactments.

[1993 s303(3)]

(3) Without prejudice to any specific power conferred by *subsections (1)* and *(2)*, regulations may be made for facilitating their operation or the introduction of the system of insurance established by the Social Welfare Act 1952 including, in particular, regulations providing—

(*a*) for modifying, in relation to the period before 5 January 1953, any provisions of or made under any enactment repealed or amended by Part V of that Act, or

(*b*) for making any savings or additional savings from the effect of any repeal or amendment effected by that Act.

Commencement.

364.—(1) Subject to this Part, this Act shall come into operation on such day as the Minister shall appoint by order.

(2) The provisions of *Schedule 6* shall come into operation—

(*a*) in respect of *paragraph 1*, on such day as the Minister may appoint by order,

(*b*) in respect of *paragraph 2*, on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes and different provisions,

(*c*) in respect of *paragraph 3*, on 6 April 2012, and

(*d*) in respect of *paragraph 4*, on such day as the Minister may appoint by order.

SCHEDULE 1

EMPLOYMENTS, EXCEPTED EMPLOYMENTS AND EXCEPTED SELF-EMPLOYED CONTRIBUTORS

PART 1

Employments

Section 12.

[1993 Sch 1; 2003 (MP) s19]

1. Employment in the State under a contract of service or apprenticeship, written or oral, whether expressed or implied, and whether the employed person is paid by the employer or some other person, and whether under one or more employers and whether paid by time or by the piece or partly by time and partly by the piece, or otherwise or without any money payment.

2. Employment under such a contract referred to in *paragraph 1*—

(*a*) as master or a member of the crew of—

(i) any ship registered in the State, or

(ii) any other ship or vessel of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State, or

(*b*) as captain or a member of the crew of—

(i) any aircraft registered in the State, or

(ii) any other aircraft of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State.

F1814**[**2A. (*a*) Employment, between 1 January 2007 and 31 December 2011, under a contract referred to in paragraph 1 by—

(i) a national of the Republic of Bulgaria or Romania, or

(ii) a permitted family member or qualifying family member of a national of the Republic of Bulgaria or Romania,

whether or not such employment was in accordance with an employment permit referred to in section 2(1) of the Employment Permits Act 2003.

(*b*) In this paragraph—

'permitted family member' has the same meaning as it has in the Regulations of 2015 and includes a person deemed to be a permitted family member under Regulation 31(2) of those Regulations;

'qualifying family member' has the same meaning as it has in the Regulations of 2015 and includes a person considered to be a qualifying family member under Regulation 31(1) of those Regulations;

'Regulations of 2015' means the European Communities (Free Movement of Persons) Regulations 2015 (S.I. No. 548 of 2015).**]**

3. Employment in the civil service of the Government or the civil service of the State and employment such that the service of the employed person is, or is capable of being, deemed under section 24 of the Superannuation Act 1936 to be service in the civil service of the Government or the civil service of the State.

4. Employment as a member of the Defence Forces.

5. Employment under any local or other public authority.

6. Employment as a court messenger under section 4 of the Enforcement of Court Orders Act 1926.

7. (*a*) Employment as a trainee midwife, student midwife, pupil midwife, probationary midwife, trainee nurse, student nurse, pupil nurse or probationary nurse.

(*b*) In this paragraph "nurse" includes a nursery or children's nurse.

8. Employment by the Minister as manager of an employment office.

9. Employment as a member of the Garda Síochána.

10. Employment where the employed person is a person in Holy Orders or other minister of religion or a person living in a religious community as a member of that community.

11. Employment by An Post as a sub-postmaster remunerated by scale payment.

[1996 s12(1)(*a*)] 12. Employment under a F1815**[**scheme provided by the Minister and known as Community Employment**]** or employment under a programme known as the Part-Time Job Opportunities Programme administered by or on behalf of the Conference of Religious of Ireland, where—

(*a*) that employment begins on or after 6 April 1996, or

(*b*) in any other case, where, subject to the conditions and in the circumstances that may be prescribed, the person employed in either of those employments, elects to be an employed contributor within the meaning of *section 12(1)(a)*.

[2003 (MP) s19(*b*)] 13. Employment whereby an individual agrees with another person, who is carrying on the business of an employment agency within the meaning of the Employment Agency Act 1971 and is acting in the course of that business, to do or perform personally any work or service for a third person (whether or not the third person is a party to the contract and whether or not the third person pays the wages or salary of the individual in respect of the work or service).

PART 2

EXCEPTED EMPLOYMENTS

Section 12.

1. Employment in the service of the F1816**[**F1817**[**spouse**]** or civil partner**]** of the employed person.

[1993 Sch 1; 1996 s12(1)(*b*)] 2. Employment of a casual nature otherwise than for the purposes of the employer's trade or business, and otherwise than for the purposes of any game or recreation where the persons employed are engaged or paid through a club.

3. Employment by a prescribed relative of the employed person, being either employment in the common home of the employer and the employed person or employment specified by regulations as corresponding to employment in the common home of the employer and the employed person.

4. Employment specified in regulations as being of such a nature that it is ordinarily adopted as subsidiary employment only and not as the principal means of livelihood.

5. Employment specified in regulations as being of inconsiderable extent.

6. Employment under a F1818**[**scheme provided by the Minister and known as Community Employment**]**, where that employment began before 6 April 1996.

F1819**[**7. Employment in the State in a company under a written or an oral contract of service, whether expressed or implied, where the employed person is—

(*a*) the beneficial owner of that company, or

(*b*) able to control 50 per cent or more of the ordinary share capital of that company, either directly or through the medium of other companies or by any indirect means.**]**

PART 3

EXCEPTED SELF-EMPLOYED CONTRIBUTORS

Section 20.

F1820**[**1. A prescribed relative of a self-employed contributor who—

[1993 Sch 1]

(*a*) participates in the business of the self-employed contributor, and

(*b*) performs the same tasks or ancillary tasks to those performed by the self-employed contributor,

other than a person—

(i) who is a partner in the business of the self-employed contributor, or

(ii) to whom *subparagraphs (a)* and *(b)* apply and who is the F1821**[**spouse**]** or civil partner of the self-employed contributor.**]**

F1822**[**2. A self-employed contributor who by virtue of *Chapter 3* of *Part 3* is in receipt of pre-retirement allowance.**]**

3. A person, the aggregate of whose total reckonable income, reckonable emoluments or reckonable earnings (if any) before deducting so much of any deduction—

[Taxes Consolidation Act 1997 Sch 31]

(*a*) allowed by virtue of the provisions referred to in the definition of "capital allowance" in section 2(1) of the Act of 1997 to be deducted or set off against income in charging it to income tax, or

[2005 (SW&P) s26 & Sch 4]

(*b*) allowed in accordance with Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) to be deducted on payment of emoluments or earnings,

is below a prescribed amount.

[Taxes Consolidation Act 1997 Sch 31]

4. An employed contributor or a person who is in receipt of a pension arising from a previous employment of his or hers or of his or her spouse F1823**[**, civil partner or cohabitant**]** F1824**[**or civil partner**]**, in the case of either of whom the income for the contribution year does not include reckonable emoluments or in the case of reckonable income, income to which Chapter 3 of Part 4, or Part 43, of the Act of 1997 applies.

[1993 Sch 1; 1996 s27(2) & Sch G]

F1825**[**5. A person who is employed in any one or more of the employments specified in Article 81, 82, 83 or 84 of the Regulations of 1996.**]**

[Taxes Consolidation Act 1997 Sch 31]

6. A person who is regarded as not resident or not ordinarily resident in the State in accordance with the Income Tax Acts and whose reckonable income for that year does not include income to which Chapter 3 of Part 4, or Part 43, of the Act of 1997 applies.

SCHEDULE 2

RATES OF BENEFITS

F1826[PART 1

RATES OF PERIODICAL BENEFITS AND INCREASES

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
1. Illness Benefit, Jobseeker's Benefit, Jobseeker's Benefit (Self-Employed), Injury Benefit and Health and Safety Benefit:	254.00	168.60	58.00	78.00	-	-	-
2. Death Benefit:							
(a) pension payable to a bereaved partner (section 81)	284.50	-	58.00	78.00	22.00	10.00	20.00
additional increase for a bereaved partner (under section 81) who has attained pensionable age	19.20	-	-	-	-	-	-
(b) pension payable to a parent:							
(i) reduced rate	-	-	-	-	-	-	-
(ii) maximum rate	-	-	-	-	-	-	-
(c) pension payable to an orphan	240.80	-	-	-	-	-	-

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
3. State Pension (Contributory):							
(a)(i) Age referenced rate for age 66 years	299.30	199.40	58.00	78.00	22.00	10.00	20.00
(ii) Additional increase for a qualified adult who has attained pensionable age	-	69.00	-	-	-	-	-
(b)(i) Age referenced rate for age 67 years	313.40	208.80	58.00	78.00	22.00	10.00	20.00
(ii) Additional increase for a qualified adult who has attained pensionable age	-	72.20	-	-	-	-	-
(c)(i) Age referenced rate for age 68 years	328.90	219.10	58.00	78.00	22.00	10.00	20.00
(ii) Additional increase for a qualified adult who has attained pensionable age	-	75.90	-	-	-	-	-
(d)(i) Age referenced rate for age 69 years	345.70	230.30	58.00	78.00	22.00	10.00	20.00

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
(ii) Additional increase for a qualified adult who has attained pensionable age	-	79.70	-	-	-	-	-
(e)(i) Age referenced rate for age 70 years	363.90	242.50	58.00	78.00	22.00	10.00	20.00
(ii) Additional increase for a qualified adult who has attained pensionable age	-	83.90	-	-	-	-	-
3A. State Pension (Transition):	-	-	-	-	-	-	-
Additional increase where a qualified adult has attained pensionable age before 2 January 2014	-	-	-	-	-	-	-
4. Invalidity Pension:	259.50	185.40	58.00	78.00	22.00	-	20.00
additional increase where a qualified adult has attained pensionable age before 2 January 2014	-	83.00	-	-	-	-	-

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
5. Bereaved Partner's (Contributory) Pension and a payment referred to in paragraph (a) of the definition of 'relevant payment' in section 178(1):	259.50	-	58.00	78.00	22.00	10.00	20.00
additional increase for a beneficiary who has attained pensionable age	39.80	-	-	-	-	-	- #
6. Guardian's Payment (Contributory):	237.00	-	-	-	-	-	-
7. Carer's Benefit:							
(a) in the case of a person to whom section 102(1)(b) applies	271.00	-	58.00	78.00	-	-	-
(b) in the case of a person to whom section 102(1)(a) applies	406.50	-	58.00	78.00	-	-	-]

F1827[PART 2

OCCUPATIONAL INJURIES BENEFIT — GRATUITIES AND GRANT

Description of Grant (1)	Amount (2)
1. Disablement Benefit: Maximum gratuity	€ 19,940
2. Death Benefit	850**]**

F1828**[**PART 3

DISABLEMENT PENSION

Degree of disablement (1)	Weekly rate (2)
	€
100 per cent	285.00
90 per cent	256.50
80 per cent	228.00
70 per cent	199.50
60 per cent	171.00
50 per cent	142.50
40 per cent	114.00
30 per cent	85.50
20 per cent	57.00**]**

F1829**[**PART 4

INCREASES OF DISABLEMENT PENSION

Description of Increase (1)	Weekly Rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child aged under 12 years (where payable) (4)	Increase for each qualified child aged 12 years and over (where payable) (5)	Increase where the person is living alone (6)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (7)
	€	€	€	€	€	€
1. Increase where the person is permanently incapable of work	254.00	168.60	58.00	78.00	22.00	20.00

Description of Increase	Weekly Rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	€	€	€	€	€	€
additional increase for a beneficiary who has attained the age of 66 years	19.30	-	-	-	-	-
additional increase where the qualified adult has attained the age of 66 years	-	12.80	-	-	-	-
2. Increase where the person requires constant attendance	271.00	-	-	-	-	-]

F1830[PART 5

BEREAVEMENT GRANT

Description of Grant	Amount
(1)	(2)
	€
Bereavement Grant:	850]

F1831[PART 6

COVID-19 PANDEMIC UNEMPLOYMENT PAYMENT

The weekly rates of Covid-19 pandemic unemployment payments, subject to any such rate specified in regulations under *section 68O*, are:

(*a*) Band A: €203 in the case of a person whose average reckonable weekly income was less than €200, or

(*b*) Band B: €350 in the case of a person whose average weekly reckonable income was €200 or more.

In this Part, 'average reckonable weekly income' means the average reckonable weekly income calculated in accordance with regulations made by the Minister under *section 68O*.**]**

[1993 Sch 3; 2005 (SW&P) s24 & Sch 2]

SCHEDULE 3

RULES AS TO CALCULATION OF MEANS

PART 1

Definitions

In this Schedule—

F1832**[**'blind person' means a person who—

(*a*) has attained the age of 18 years, and

(*b*) is so blind that the person either cannot perform any work for which eyesight is essential or cannot continue with his or her ordinary occupation;**]**

F1833**[**'civil partner' means each civil partner of a couple who are civil partners of the same civil partnership and who are living together;**]**

"fisherman" means a person engaged in sea fishing as a self-employed person—

(*a*) on a fishing boat entered in the Register of Fishing Boats, or

(*b*) on a fishing boat and in a place in respect of which a fishing licence (within the meaning of section 3 of the Fisheries (Consolidation) Act 1959) for fishing for salmon at sea has been issued;

"gross proceeds derived from the sale of the principal residence" means—

(*a*) the agreed sale price of the residence, or

(*b*) where the claimant or beneficiary purchases alternative accommodation, the difference between the agreed sale price of the former residence and the agreed purchase price of the replacement residence;

"housing costs" means rent or repayment of a loan entered into solely for the purpose of defraying money employed in the purchase, repair or essential improvement of the residence in which the person is, for the time being, residing;

F1834**[**'incentive payment' means an incentive payment made under the special incentive career break scheme;**]**

F1835**[**'maintenance grant' means a grant—

(*a*) that—

(i) was awarded in accordance with section 2 (amended by section 3 of the Local Authorities (Higher Education Grants) Act 1992) of the Local Authorities (Higher Education Grants) Act 1968, and

(ii) was continued under subsections (2) and (3) of section 6 of the Student Support Act 2011,

(*b*) that—

(i) was awarded pursuant to a scheme administered by a vocational education committee (within the meaning of section 7 of the Vocational Education Act 1930) whereby grants were provided to students to assist them in attending courses in higher or further education, and

(ii) was continued under subsections (2) and (3) of section 6 of the Student Support Act 2011,

or

(*c*) that was awarded under a scheme of grants made pursuant to section 16 of the Student Support Act 2011;**]**

"maintenance payments" means any payment received under or pursuant to any maintenance arrangement that may be prescribed;

F1836**[**'maintenance payment made to or in respect of a qualified child' means any maintenance payment made to or in respect of a qualified child that may be prescribed;**]**

F1834**[**'special incentive career break scheme' means the scheme commonly known by that name announced on the direction of the Minister for Finance on 30 April 2009 entitling civil servants of a certain class to apply for not less than 3 years special leave without pay and an incentive payment;**]**

F1837**[**'spouse' means each person of a married couple who are living together.**]**

PART 2

Sections 140, 149, 209 and *213*.

Unemployment Assistance, Pre-Retirement Allowance, Disability Allowance and Farm Assist

1. In the calculation of the means of a person for the purposes of *Chapters 2, 3, 10* and *11* of *Part 3*, account shall be taken of the following—

(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person or to his or her spouse F1838**[**, civil partner or cohabitant**]** (not being property personally used or enjoyed by the person or his or her spouse F1838**[**, civil partner or cohabitant**]** or a farm of land leased either by the person or his or her spouse F1838**[**, civil partner or cohabitant**]**) which is invested or otherwise put to profitable use or is capable of being, but is not, invested or put to profitable use and the weekly value, F1839**[**calculated—

(*a*) for the purposes of jobseeker's allowance, pre-retirement allowance or farm assist, in accordance with *reference 1* of *Table 1* to this Schedule, or

(*b*) for the purposes of disability allowance, in accordance with *reference 2* of *Table 1* to this Schedule,

constitutes**]** the weekly means of a person from that property but, in the case of farm assist, no account shall be taken under any other provision of these Rules of any appropriation of the property for the purpose of current expenditure;

(2) all income in cash and any non-cash benefits that may be prescribed which the person or his or her spouse F1838**[**, civil partner or cohabitant**]** may reasonably expect to receive during the succeeding year, whether as contributions to the expenses of the household or otherwise, but—

(*a*) excluding the amounts at *references 1* to *19* in *Table 2* to this Schedule, and

(*b*) excluding—

(i) in the cases that may be prescribed, any moneys received by way of a maintenance grant,

F1840**[**(ii) in relation to maintenance—

(I) any maintenance payment made to or in respect of a qualified child, and

(II) any moneys received by way of maintenance payments, other than those referred to in *subclause (I)*, in so far as those payments do not exceed the annual housing costs actually incurred by the person subject to the maximum amount that may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any),**]**

(iii) F1841**[**...**]** any moneys, subject to the limit that may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved by the Minister,

(iv) in the case of—

(I) F1842**[**jobseeker's allowance**]** and pre-retirement allowance and subject to *paragraph (5)* all moneys earned by the person in respect of current personal employment under a contract of service,

(II) farm assist and subject to *paragraph (8)*, all moneys earned by the person or his or her spouse F1838**[**, civil partner or cohabitant**]** in respect of current personal employment under a contract of service,

(v) in the case of F1842**[**jobseeker's allowance**]**, pre-retirement allowance and farm assist and subject to *paragraphs (6), (7)* and (8), any moneys earned by the person or his or her spouse F1838**[**, civil partner or cohabitant**]** from insurable employment of a seasonal nature,

(vi) the amount that may be prescribed of all moneys earned by the person's spouse F1838**[**, civil partner or cohabitant**]** from insurable employment,

(vii) F1843**[**...**]**

(viii) in the case of disability allowance, the amount that may be prescribed of earnings from employment or self-employment F1844**[**...**]**,

(ix) in the case of F1842**[**jobseeker's allowance**]**, pre-retirement allowance and farm assist, all income received under the following schemes:

F1846**[**(I) the following schemes administered by the Minister for Agriculture, Food and the Marine, namely the Schemes commonly known and referred to as:

(A) the Rural Environment Protection Scheme;

(B) the Agri-Environment Options Scheme;

(C) the Green, Low-Carbon, Agri-Environment Scheme;

(D) the Beef Exceptional Aid Measure;

(E) the Beef Data and Genomics Programme (2015 - 2020) (2017 - 2022) (2021);

(F) the Beef Environmental Efficiency Plan (BEEP-S) as part of the Beef Sector Efficiency Programme;

(G) the Dairy Beef Calf Programme as part of the Beef Sector Efficiency Programme;

(H) the Results Based Environment Agri-Pilot Programme;

(I) the Sheep Welfare Scheme;

(J) the Afforestation Grant and Premium Scheme (2000 - 2006) (2007 - 2013) (2014 - 2020);

(K) the Ash Dieback Replanting Scheme;

(L) the Creation of Woodland on Public Lands Scheme;

(M) the Deer Tree Shelter and Deer/Hare Fencing Scheme;

(N) the Forestry Grants and Premium Schemes (2014 - 2020);

(O) the Forest Genetic Resources Reproductive Material Scheme;

(P) the Forest Road Scheme;

(Q) the Forestry Knowledge Transfer Group Scheme;

(R) the Innovative Forestry Forest Technology: Central tyre inflation scheme module;

(S) the Native Woodland Conservation Scheme;

(T) the NeighbourWood Scheme;

(U) the Reconstitution and Underplanting Scheme (Ash Dieback);

(V) the Woodland Improvement Scheme including Continuous Forestry Cover;

(W) such additional Schemes administered by the Minister for Agriculture, Food and the Marine relating to agri-environmental schemes as may, following consultation with that Minister, be prescribed.**]**

F1845**[**(II) the National Parks and Wildlife Service Farm Plan Scheme administered by the Minister for Arts, Heritage and the Gaeltacht,**]**

except in so far as that income exceeds the sum of—

(A) F1847**[**€5,000**]**, plus

(B) one-half of any amount in excess of F1847**[**€5,000**]** and

(C) any expenses necessarily incurred;

(x) in the case of F1842**[**jobseeker's allowance**]** and pre-retirement allowance, and subject to *paragraph (9),* any income derived by a fisherman from any form of self-employment,

(xi) where the person or his or her spouse F1838**[**, civil partner or cohabitant**]** is engaged on a seasonal basis in the occupation of fishing, one-half of so much of the income derived from that occupation as does not exceed €153 per year and one-third of so much of the income as exceeds €153 per year but does not exceed €381 F1848**[**per year,**]**

(xii) in the case of farm assist, an amount of €1,270 per annum from the harvesting of F1849**[**seaweed, and**]**

F1850**[**(xiii) any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920;**]**

(3) the yearly value ascertained in the prescribed manner of any advantage accruing to the person or to his or her spouse F1838**[**, civil partner or cohabitant**]** from—

(*a*) the use of property (other than a domestic dwelling or farm building owned and occupied, furniture and personal effects) which is personally used or enjoyed by the person or by his or her spouse F1838**[**, civil partner or cohabitant**]**, and

(*b*) the leasing by the person or by his or her spouse F1838**[**, civil partner or cohabitant**]** of a farm of land;

(4) all income and the value of all property of which the person or his or her spouse F1838**[**, civil partner or cohabitant**]** has directly or indirectly deprived himself or herself in order to qualify for the receipt of F1842**[**jobseeker's allowance**]**, pre-retirement allowance, disability allowance or farm assist, but where the income or the value of the property has reduced since the date of calculation, the calculation may be revised, subject to the conditions and in the circumstances that may be prescribed, but any such regulations shall not cause the income or value of the property taken to be part of the means to be increased;

(5) in the case of a person engaged in employment under a contract of service, the value, ascertained in the prescribed manner of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment for the purposes of *Chapter 2* of *Part 3*;

(6) in the case of a person who makes a claim for F1842**[**jobseeker's allowance**]** during a period in which he or she is engaged in insurable employment of a seasonal nature, the value, ascertained in the prescribed manner, of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment for the purposes of *Chapter 2* of *Part 3*;

(7) in the case of F1842**[**jobseeker's allowance**]** and pre-retirement allowance, the value of all moneys derived by his or her spouse F1838**[**, civil partner or cohabitant**]** from insurable employment of a seasonal nature, ascertained in the prescribed manner, during the period in which his or her spouse F1838**[**, civil partner or cohabitant**]** is engaged in that employment, and the value so calculated constitutes the weekly means of that person from such employment;

(8) in the case of a farmer or his or her spouse F1838**[**, civil partner or cohabitant**]** engaged in current personal or seasonal employment, the value, ascertained in the prescribed manner, of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment;

F1851**[**(9) in the case of—

(*a*) a fisherman, the gross income derived from any form of self-employment, or

(*b*) a farmer entitled to or in receipt of farm assist, the gross yearly income which the farmer or his or her spouse, civil partner or cohabitant may reasonably be expected to receive from farming or any other form of self-employment,

less—

(i) any expenses necessarily incurred in carrying on any form of self-employment, and

(ii) where the fisherman or farmer has a qualified child, who normally resides with him or her, an amount of—

(I) €254 per annum in respect of each of the first 2 qualified children, and

(II) €381 per annum in respect of each subsequent qualified child,

calculated at the rate of 70 per cent;**]**

(10) in the case of a person entitled to or in receipt of F1842**[**jobseeker's allowance**]** and who has not attained the age that may be prescribed, the yearly value of any benefit or privilege enjoyed by that person by virtue of residing with a parent

or step-parent, and the Minister may prescribe by regulations the manner in which the value of the benefit and privilege may be calculated.

F1852**[**1A. In the calculation of the means of a person for the purposes of *Chapters 2*, *3*, *10* and *11* of *Part 3*, notwithstanding any exclusion under *Rule 1(2)(b)*, account shall be taken of any incentive payments made to a person or the spouse F1838**[**, civil partner or cohabitant**]** of such person under the special incentive career break scheme and without prejudice to the generality of the foregoing—

(*a*) the exclusion under *Rule 1(2)(b)(iv)(II)* of moneys earned by the person or his or her spouse F1838**[**, civil partner or cohabitant**]** shall not apply to any incentive payment made to the person or his or her spouse F1838**[**, civil partner or cohabitant**]** under such scheme, and

(*b*) the exclusion under *Rule 1(2)(b)(vi)* of moneys earned by the spouse F1838**[**, civil partner or cohabitant**]** concerned shall not apply to any incentive payment made to such spouse F1838**[**, civil partner or cohabitant**]** under such scheme.**]**

F1853**[**2. (1) Notwithstanding this Schedule and subject to *paragraph (2)*, for the purposes of disability allowance, the gross proceeds derived from the sale of the principal residence of the claimant or beneficiary or, in the case of a married couple who are living together or both civil partners of the same civil partnership who are living together, the spouse or civil partner of the claimant or beneficiary shall not, subject to the limit and under the conditions and circumstances and for the periods that shall be prescribed, be taken into account in calculating the means of the claimant or beneficiary.**]**

(2) *Paragraph (1)* shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.

3. For the purposes of *Rule 1(2)* and *(10)*, the income of a person shall, in the absence of other means of ascertaining it, be taken to be the income actually received during the year immediately before the date of calculation.

4. The Minister may by regulations vary—

(*a*) *Rule 1(1)* and *Table 1* to this Schedule in relation to the calculation of the weekly value of property belonging to a person, and

(*b*) *Rules 1(2)* to *(10)*, in the case of farm assist.

F1855**[**PART 3

Section 153.

State Pension (Non-Contributory)

1. Subject to *paragraphs (2)* and *(3)*, in calculating the means of a person, account shall be taken of the following:

(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person (not being property personally used or enjoyed by the person or a farm of land leased by him or her) which is invested or is otherwise put to profitable use by the person or which, though capable of investment or profitable use is not invested or put to profitable use and the weekly value, calculated in accordance with F1856**[***reference 1* of *Table 1***]** to this Schedule, constitutes the weekly means of a person from that property, but no account shall be taken under any other provision of these Rules of any appropriation of the property for the purpose of current expenditure;

(2) all income in cash (including the net cash value of such non-cash benefits as may be prescribed), and the income received by a qualified child or qualified children that may be prescribed which the person may reasonably expect to receive during the year succeeding the date of calculation, but—

(*a*) excluding the amounts at *references 1* to *19* in *Table 2* to this Schedule, and

(*b*) excluding—

F1857**[**(i) in relation to maintenance—

(I) any maintenance payment made to or in respect of a qualified child, and

(II) any moneys received by way of maintenance payments, other than those referred to in *subclause (I)*, in so far as those payments do not exceed the annual housing costs actually incurred by the person subject to the maximum amount that may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any),**]**

(ii) any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920,

(iii) any moneys received under a scheme administered by the Minister for Agriculture and Food and known as the Early Retirement Scheme from Farming operated under Council Regulation (EEC) No. 2079/92 of 30 July 1992[2] , or Council Regulation (EC) No. 1257/99 of 17 May 1999[3] ,

(iv) any moneys received in respect of rent from a person who resides with the claimant or beneficiary and but for the residence of the person the claimant or beneficiary would reside alone,

(v) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by the person or a farm of land leased by him or her),

(vi) the prescribed amount of any earnings from employment, subject to the circumstances and conditions that may be prescribed,

(vii) F1858**[**...**]**

(viii) F1858**[**...**]**

(ix) F1859**[**...**]**

(x) an amount of F1860**[**€5,000**]** together with one-half of any amount in excess of F1860**[**€5,000**]**received under the following schemes:

F1861**[**F1862**[**(I) the following schemes administered by the Minister for Agriculture, Food and the Marine, namely the Schemes commonly known and referred to as:

(A) the Rural Environment Protection Scheme;

(B) the Agri-Environment Options Scheme;

(C) the Green, Low-Carbon, Agri-Environment Scheme;

(D) the Beef Exceptional Aid Measure;

(E) the Beef Data and Genomics Programme (2015 - 2020) (2017 - 2022) (2021);

(F) the Beef Environmental Efficiency Plan (BEEP-S) as part of the Beef Sector Efficiency Programme;

[2] OJ No. L215, 30.07.92, p. 91.
[3] OJ No. L160, 26.06.99, p. 80.

(G) the Dairy Beef Calf Programme as part of the Beef Sector Efficiency Programme;

(H) the Results Based Environment Agri-Pilot Programme;

(I) the Sheep Welfare Scheme;

(J) the Afforestation Grant and Premium Scheme (2000 - 2006) (2007 - 2013) (2014 - 2020);

(K) the Ash Dieback Replanting Scheme;

(L) the Creation of Woodland on Public Lands Scheme;

(M) the Deer Tree Shelter and Deer/Hare Fencing Scheme;

(N) the Forestry Grants and Premium Schemes (2014 - 2020);

(O) the Forest Genetic Resources Reproductive Material Scheme;

(P) the Forest Road Scheme;

(Q) the Forestry Knowledge Transfer Group Scheme;

(R) the Innovative Forestry Forest Technology: Central tyre inflation scheme module;

(S) the Native Woodland Conservation Scheme;

(T) the NeighbourWood Scheme;

(U) the Reconstitution and Underplanting Scheme (Ash Dieback);

(V) the Woodland Improvement Scheme including Continuous Forestry Cover;

(W) such additional Schemes administered by the Minister for Agriculture, Food and the Marine relating to agri-environmental schemes as may, following consultation with that Minister, be prescribed.**]**

(II) the National Parks and Wildlife Service Farm Plan Scheme administered by the Minister for Arts, Heritage and the Gaeltacht,**]**

and that income shall, in the absence of other means for ascertaining it, be taken to be that actually received during the year immediately before the date of calculation but where that income is attributable to a period before the year immediately preceding the date of calculation but is received in a subsequent year, it shall be regarded for the purposes of this paragraph as having been received in the year to which it is attributable;

(3) the yearly value of any advantage accruing to the person from—

(*a*) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, furniture and personal effects) which is personally used or enjoyed by the person, and

(*b*) a farm of land leased by the person.

2. (1) Subject to *paragraph (2)*, if it appears that any person has, whether before or after the commencement of this Act, directly or indirectly deprived himself or herself of any income or property in order to qualify himself or herself for the receipt of the pension in question, or for the receipt of the pension at a higher rate than that to which he or she would otherwise be entitled, that income or the value of that property shall for the purposes of these Rules be taken to be part of the means of that person.

(2) *Paragraph (1)* shall not apply to any assignment—

(*a*) which is an assignment to a child or children of the assignor, and

(*b*) which is an assignment of property consisting of a farm of land (together with or without the stock and chattels thereon) and of which the assignor is the owner and the occupier or the occupier only.

(3) In the case of a person to whom *paragraph (1)* applies, where the income or the value of the property taken to be part of his or her means for the purposes of that paragraph has reduced since the date of calculation, the calculation may be revised, subject to the conditions and in the circumstances that may be prescribed, but regulations made under this paragraph shall not cause the income or the value of the property taken to be part of his or her means to be increased.

(4) For the purposes of this Rule, 'assignment' includes any form of conveyance, transfer or other transaction by which a person parts with the ownership or possession of property.

F1863**[**3. (1) Notwithstanding this Schedule and subject to *paragraph (2)*, the gross proceeds derived from the sale of the principal residence of the claimant or beneficiary or, in the case of a married couple who are living together or civil partners of the same civil partnership who are living together, the spouse or civil partner of the claimant or beneficiary where the spouse or civil partner has attained pensionable age, shall not, subject to the limit and under the conditions and circumstances and for the periods that shall be prescribed, be taken into account in calculating the means of the claimant, beneficiary or pensioner.**]**

(2) *Paragraph (1)* shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.

4. (1) The following apply when calculating the means of a person who is one of a couple living together:

(*a*) the means of the person shall be taken to be one-half of the total means of the couple;

(*b*) the person is deemed to be entitled to one-half of all property to which the person or the other member of the couple is entitled or to which the person and the other member of the couple are jointly entitled;

(*c*) for the purposes of this Rule, the means of each member of the couple shall first be determined in accordance with these Rules (each being regarded as an applicant for a pension or a pension at a higher rate, as the case may be) and the total means shall be the sum of the means of each member as so determined;

(*d*) where one member of the couple dies, nothing which was reckoned for the purposes of pension, or would (if the deceased member had been entitled to receive any pension) have been so reckoned, as means of the deceased member shall be so reckoned as means of the surviving member for the purpose of reducing the pension of the surviving member if any payment in respect of that pension was made before the death of the deceased member or becomes payable in respect of a period before or part of which was before that death.

F1864**[**4. (2) In this Rule 'couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners who are parties to the same civil partnership and who are living together, or

(*c*) both cohabitants.**]**

(3) In calculating the means of a person who is one of a married couple living apart from his or her spouse, any sum paid by him or her to his or her spouse under a separation order shall be deducted in calculating his or her means.

5. (1) Notwithstanding these Rules, where—

(*a*) a State pension (non-contributory) is in course of payment to or in respect of a person or the spouse F1865**[**, civil partner or cohabitant**]** of the person or both of them, and

(*b*) a pension or pensions (in this Rule referred to as 'the other pension'), not being a State pension (non-contributory), is in course of payment to or in respect of the person or the spouse F1865**[**, civil partner or cohabitant**]** of the person or both of them,

in calculating the means of the person or of the spouse F1865**[**, civil partner or cohabitant**]** or of both of them for the purposes of State pension (non-contributory), any portion of the amount of an increase in the other pension or the aggregate increase, where more than one increase in the other pension has occurred, which, if it were reckoned as means, would result in a reduction in the amount of the pension or combined pensions (as the case may be) which would be greater than the amount by which the other pension has been increased, shall not be reckoned as means.

(2) Any amount excluded from the calculation of means in accordance with *reference 16* in *Table 2* to this Schedule shall be subject to *Rule 5(1)*.

6. Notwithstanding this Schedule, the amount of any allowance, special allowance, dependent's allowance, disability pension or wound pension under the Army Pensions Acts 1923 to 1980, or pension under the Military Service Pensions Acts 1924 to 1964, arising out of service in the period commencing on 23 April 1916 and ending on 30 September 1923, or pension under the Connaught Rangers (Pensions) Acts 1936 to 1964, shall be disregarded in the calculation of means for the purposes of *Chapter 4*of *Part 3*.

7. The Minister may by regulations vary *Rule 1(1)* and *Table 1* to this Schedule in relation to the calculation of the weekly value of property belonging to a person.**]**

PART 4

Section 196.

SUPPLEMENTARY WELFARE ALLOWANCE

1. In calculating the weekly means of a person for supplementary welfare allowance account shall be taken of the following—

F1868**[**(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person (not being property personally used or enjoyed by the person or a farm of land leased by him or her) which is invested or is otherwise put to profitable use by the person or which, though capable of investment or profitable use is not invested or put to profitable use and the weekly value, calculated in accordance with *reference 3* of *Table 1* to this Schedule, constitutes the weekly means of a person from that property;**]**

(2) all income in cash, including the net cash value of any non-cash earnings derived from personal exertions and the non-cash benefits that may be prescribed and the actual or estimated amount of any household income, whether as contributions to the expenses of the household or otherwise, but—

(*a*) excluding the amounts at *references 2* to *11* F1869**[**, *18A*,**]** and *19* in *Table 2* to this Schedule, and

(*b*) excluding—

(i) in the cases that may be prescribed, any moneys received by way of a maintenance grant,

(ii) any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920,

(iii) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by such person or a farm of land leased by the person),

(iv) the amount that may be prescribed of F1870**[**earnings referred to in *Rule 1(2)(b)(viii)* of *Part 2* and *Rule 1(2)(b)(x)* of *Part 5***]**, F1871**[**...**]**

F1872**[**(iv*a*) any moneys received by way of guardian's payment (contributory), guardian's payment (non-contributory), domiciliary care allowance or F1873**[**carer's support grant**]**, F1874**[**...**]]**

F1875**[**(v) in the case of a person in receipt of a supplement under *section 198* towards the amount of mortgage interest or rent payable by the person in respect of his or her residence—

F1876**[**(I) An amount equal to the sum of the first €75 of any additional income (within the meaning of Rule 2) and 25 per cent of so much of that additional income as exceeds €75, when that additional income has been reduced by the aggregate of—

(A) any allowable contribution referred to in Regulation 31 of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018),

(B) any amount deducted from reckonable earnings under *section 13* and regulations made under *section 14*, and

(C) any participant contribution deducted from emoluments (within the meaning of Part 3 of the Automatic Enrolment Retirement Savings System Act 2024) in accordance with section 59(1)(*b*) of that Act, **]**

(II) the amount by which carer's allowance as set out in *column (2)* at *reference 8(a)* or *8(b)*, as appropriate, of *Part 1* of *Schedule 4* exceeds—

(A) the amount of supplementary welfare allowance set out in *column (3)* at *reference 10* of *Part 1* of *Schedule 4*, where the person, or the person's spouse F1877**[**, civil partner or cohabitant**]**, is in receipt of carer's allowance under *Part 3*; or

(B) the amount of supplementary welfare allowance set out in *column (2)* at *reference 10* of *Part 1* of *Schedule 4*, where the person, not being one of a couple F1878**[**or not being one of a civil partnership**]**, is in receipt of carer's allowance under *Part 3*;

(III) the amount by which carer's benefit as set out in *column (2)* at *reference 7(a)* or *7(b)*, as appropriate, of *Part 1* of *Schedule 2* exceeds—

(A) the amount of supplementary welfare allowance set out in *column (3)* at *reference 10* of *Part 1* of *Schedule 4*, where the person, or the person's spouse F1877**[**, civil partner or cohabitant**]**, is in receipt of carer's benefit under *Part 2*; or

(B) the amount of supplementary welfare allowance set out in *column (2)* at *reference 10* of *Part 1* of *Schedule 4*, where the person, not being one of a couple F1878**[**or not being one of a civil partnership**]**, is in receipt of carer's benefit under F1879**[***Part 2*;**]**

(IV) the amount payable under F1879**[***186A*; and**]]**

F1880**[**(V) any moneys received by way of back to work family dividend under F1881**[***Part 7A*, and**]]**

F1882**[**(vi) any maintenance payment made to or in respect of a qualified child;**]**

(3) the value of any advantage accruing to the person from—

(*a*) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, or furniture and personal effects) which is personally used or enjoyed by him or her, and

(*b*) the leasing by the person of a farm of land;

(4) all income and the value of all property of which the person has directly or indirectly deprived himself or herself in order to qualify himself or herself for the receipt of supplementary welfare allowance;

F1883**[**(5) (*a*) the weekly value of any benefit or privilege, calculated in the manner that may be prescribed, enjoyed by the person, who has not attained the age that may be prescribed, by virtue of residing with a parent or step-parent, and

(*b*) the weekly value of any benefit or privilege, other than benefit or privilege under *paragraph (a)*, enjoyed by the person.**]**

F1884**[**1A. F1885**[**(1) In determining entitlement to rent or mortgage interest supplement payable under *section 198*, the non-cash benefits referred to in *Rule 1(2)* shall include the weekly net cash value to the person of his or her annual housing costs actually incurred and paid by a liable relative.**]**

(2) In assessing the means of a person for the purpose of a rent or mortgage interest supplement payable under *section 198*, where a claimant has attained F1886**[**pensionable age**]**, and his or her combined household income is greater than the rate of supplementary welfare allowance appropriate to his or her circumstances, an amount equal to the difference between the maximum rate of State pension (contributory) appropriate to his or her circumstances and the said rate of supplementary welfare allowance shall be disregarded.

F1887**[**(3) Where a person or his or her spouse F1877**[**, civil partner or cohabitant**]** has any additional income to which *Rule 1(2)(b)(iv)* or *Rule 1(2)(b)(v)(I)* may apply, only one such Rule shall apply, being whichever is the more favourable to the person.**]**

(4) Subject to *paragraph (5)*, *Rules 1(1)*, *1(2)(b)(iva)*, *1(2)(b)(v)* and *1A* shall not have the effect of reducing the rate of supplementary welfare allowance below the rate payable immediately before the commencement of section 36 of the Social Welfare and Pensions Act 2007.

(5) *Paragraph (4)* shall cease to apply to any person where his or her means have increased.**]**

F1888**[**2. (1) Where *Rule 1(2)(b)(v)(I)* applies to a person, 'additional income' in relation to that person means an amount determined, subject to *paragraph (2)*, by the formula—

$$(A+B) - C$$

where—

A is the sum of—

(i) any weekly income arising which that person receives from such employment or training or participation or placement in such scheme or programme as is prescribed,

(ii) any weekly income which that person receives by way of F1889**[**working family payment**]** under *Part 6*, and

(iii) in so far as it exceeds €4,952 per annum, the aggregate of—

F1890**[**(I) any maintenance payments, other than a maintenance payment made to or in respect of a qualified child, made by a liable relative, and**]**

(II) the net cash value of the non-cash benefits referred to in *Rule 1A(1)*,

B is the amount of the assessable weekly means of the person from all other sources under *Part 4* of *Schedule 3*, and

C is the weekly rate of supplementary welfare allowance set out in *column (2)* of *Part 1* of *Schedule 4*, increased by—

(i) the amount set out in *column (3)* of that Part, where the person has a qualified adult, and

F1891**[**(ii) the amount set out—

(I) in *column (4)* of that Part in respect of each qualified child of that person who has not attained the age of 12 years, and

(II) in *column (5)* of that Part in respect of each qualified child of that person who has attained the age of 12 years**]**

(2) The amount determined by the formula in *paragraph (1)* shall not exceed the sum represented by A in that formula.**]**

F1892**[**2A. (1) In the calculation of the weekly means of a person for supplementary welfare allowance, notwithstanding any exclusion under *Rule 1(2)(b)*, account shall be taken of any incentive payment made to a person or the spouse F1877**[**, civil partner or cohabitant**]** of such person under the special incentive career break scheme.

(2) Without prejudice to the generality of *paragraph (1)*, for the purposes of *Rule 2*, additional income does not include income arising from any incentive payment under such scheme which is made to a person referred to in *Rule 1(2)(b)(v)*.**]**

F1895**[**PART 5

Sections 161A, 168, 172 and 179.

Blind Pension, Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension, Orphan's (Non-Contributory) Pension, One-Parent Family Payment and Carer's Allowance

1. Subject to *paragraphs (2)* and *(3)*, in calculating the means of a person, account shall be taken of the following:

F1896**[**(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person (not being property personally used or enjoyed by the person or a farm of land leased by him or her) which is invested or is otherwise put to profitable use by the person or which, though capable of investment or profitable use is not invested or put to profitable use and the weekly value, calculated—

(*a*) for the purposes of blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, guardian's payment (non-contributory) or one-parent family payment, in accordance with reference 1 of Table 1 to this Schedule, or

(*b*) for the purposes of carer's allowance, in accordance with reference 4 of Table 1 to this Schedule,

constitutes the weekly means of a person from that property, but no account shall be taken under any other provision of these Rules of any appropriation of the property for the purpose of current expenditure;**]**

(2) all income in cash (including, in the case of widow's (non-contributory) pension, widower's (non-contributory) pension, F1897**[**surviving civil partner's (non-contributory) pension,**]** F1898**[**guardian's payment (non-contributory)**]** and one-parent family payment, the net cash value of such non-cash benefits as may be prescribed), and the income received by a qualified child or qualified children that may be prescribed which the person may reasonably expect to receive during the year succeeding the date of calculation, but—

(*a*) excluding the amounts at *references 1* to *19* in *Table 2* to this Schedule, and

(*b*) excluding—

(i) in the case of blind pension or one-parent family payment, any moneys received by way of a maintenance grant,

F1899**[**(ii) in relation to maintenance in the case of blind pension, widow's (non-contributory) pension, widower's (non contributory) pension, surviving civil partner's (non-contributory) pension, guardian's payment (non contributory), one-parent family payment or carer's allowance—

(I) any maintenance payment made to or in respect of a qualified child, and

(II) any moneys received by way of maintenance payments, other than those referred to in *subclause (I)*, in so far as those payments do not exceed the annual housing costs actually incurred by the person subject to the maximum amount that may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any),**]**

(iii) F1900**[**...**]** any moneys, subject to the limit that may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved by the Minister,

(iv) in the case of a blind person, any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920,

(v) for the purposes of widow's (non-contributory) pension F1901**[**, widower's (non-contributory) pension or surviving civil partner's (non-contributory) pension**]**, any moneys received in respect of rent from a person who resides with the claimant or beneficiary and but for the residence of the person the claimant or beneficiary would reside alone,

(vi) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by the person or a farm of land leased by him or her),

(vii) in the case of widow's (non-contributory) pension, widower's (non-contributory) pension F1902**[**, a surviving civil partner's (non-contributory) pension**]** or a payment referred to in *paragraph (b)* or *(c)* in the definition of 'relevant payment' in *section 178*, the prescribed amount of any earnings from employment, subject to the circumstances and conditions that may be prescribed,

(viii) in the case of one-parent family payment, subject to *paragraph (4)*, any moneys received by way of earnings (including wages and profit from any form of self-employment),

(ix) F1903**[**...**]**

(x) in the case of a blind person, the amount that may be prescribed of his or her earnings from employment F1904**[**...**]**,

(xi) F1905**[**...**]**

and that income shall, in the absence of other means for ascertaining it, be taken to be that actually received during the year immediately before the date of calculation but where that income is attributable to a period before the year immediately preceding the date of calculation but is received in a subsequent year, it shall be regarded for the purposes of this paragraph as having been received in the year to which it is attributable;

(3) the yearly value of any advantage accruing to the person from—

(*a*) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, furniture and personal effects) which is personally used or enjoyed by the person, and

(*b*) a farm of land leased by the person;

F1906**[**(4) (*a*) F1907**[**subject to this paragraph,**]** in the case of one-parent family payment, the weekly earnings (including wages and profit from any form of self-employment), calculated or estimated as prescribed, constitute the weekly means of that parent from earnings for the purposes of *Chapter 7* of *Part 3*,

F1908**[**(*b*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 1 January 2012 but before 1 January 2013, an amount of €130 together with half the weekly earnings in excess of that amount shall be disregarded,**]]**

F1909**[**(*c*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 1 January 2013 but before 1 January 2014, an amount of €110 together with half the weekly earnings in excess of that amount F1910**[**shall be disregarded, and**]**

F1911**[**(*d*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 1 January 2014 but before 5 January 2017, an amount of €90 together with half the weekly earnings in excess of that amount shall be disregarded;**]**

F1912**[**(*da*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 5 January 2017 but before 29 March 2018, an amount of €110 together with half the weekly earnings in excess of that amount shall be disregarded.**]**

F1913**[**(*db*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 29 March 2018 but before 28 March 2019, an amount of €130 together with half the weekly earnings in excess of that amount shall be disregarded;**]**

F1914**[**(*dc*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 28 March 2019 but before 9 January 2020, an amount of €150, together with half the weekly earnings in excess of that amount, shall be disregarded;**]**

F1915**[**(*dd*) in calculating the weekly earnings for the purposes of *subparagraph (a)* for any period commencing on or after 9 January 2020, an amount of €165, together with half the weekly earnings in excess of that amount, shall be disregarded.**]**

(*e*) F1916**[**...**]**

(*f*) F1916**[**...**]]**

(5) in the case of carer's allowance, in calculating the weekly means of a carer who is not one of a couple (other than means derived from F1917**[**any benefit,

pension, assistance, allowance or supplement under this Act or**]** a social security payment payable under the legislation of another state), that amount that may be prescribed shall be disregarded;

(6) in the case of carer's allowance, the amount that the Minister determines that the relevant person (as defined in *section 179*) could reasonably be expected to contribute to the support of the carer but in determining that amount, no account shall be taken of any sums received by the relevant person under *Part 2*, *3* or *4*.

F1918**[**1A. In the case of carer's allowance, in calculating the weekly means of a carer who is not one of a couple the following shall be disregarded—

(*a*) an amount, not exceeding the maximum amount set out in *column (2)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state, and

F1919**[**(*b*) an amount, not exceeding the maximum amount set out—

(i) in *column (4)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state in respect of each qualified child who has not attained the age of 12 years for whom an increase is granted under *section 181(1)*,

and

(ii) in *column (5)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state in respect of each qualified child who has attained the age of 12 years for whom an increase is granted under *section 181(1)*.**]**

F1920**[**1B. In *Rules 1*, *1A* and *4*, 'couple' means—

(*a*) a married couple who are living together,

(*b*) both civil partners who are parties to the same civil partnership and who are living together, or

(*c*) both cohabitants.**]]**

2. (1) Subject to *paragraph (2)*, if it appears that any person has, whether before or after the commencement of this Act, directly or indirectly deprived himself or herself of any income or property in order to qualify himself or herself for the receipt of the pension or allowance in question, or for the receipt of the pension or allowance at a higher rate than that to which he or she would otherwise be entitled, that income or the value of that property shall for the purposes of these Rules be taken to be part of the means of that person.

(2) *Paragraph (1)* shall not apply to any assignment—

(*a*) which is an assignment to a child or children of the assignor, and

(*b*) which is an assignment of property consisting of a farm of land (together with or without the stock and chattels thereon) and of which the assignor is the owner and the occupier or the occupier only.

(3) In the case of a person to whom *paragraph (1)* applies, where the income or the value of the property taken to be part of his or her means for the purposes of that paragraph has reduced since the date of calculation, the calculation may be revised, subject to the conditions and in the circumstances that may be prescribed, but regulations made under this paragraph shall not cause the income or the value of the property taken to be part of his or her means to be increased.

(4) For the purposes of this Rule, 'assignment' includes any form of conveyance, transfer or other transaction by which a person parts with the ownership or possession of property.

F1921**[**3. (1) Notwithstanding this Schedule and subject to *paragraph (2)*, for the purposes of blind pension, the gross proceeds derived from the sale of the principal

residence of the claimant or beneficiary or, in the case of a married couple who are living together, or both civil partners of the same civil partnership who are living together, the spouse or civil partner of the claimant or beneficiary where the spouse or civil partner has attained pensionable age, shall not, subject to the limit and under the conditions and circumstances and for the periods that shall be prescribed, be taken into account in calculating the means of the claimant, beneficiary or pensioner.**]**

(2) *Paragraph (1)* shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.

4. (1) In the case of a blind pension or a carer'sallowance, the following apply when calculating the means of a person who is one of a couple living together:

(*a*) the means of the person shall be taken to be one-half of the total means of the couple;

(*b*) the person is deemed to be entitled to one-half of all property to which the person or the other member of the couple is entitled or to which the person and the other member of the couple are jointly entitled;

(*c*) for the purposes of this Rule, the means of each member of the couple shall first be determined in accordance with these Rules (each being regarded as an applicant for a pension or a pension at a higher rate or carer's allowance, as the case may be) and the total means shall be the sum of the means of each member as so determined;

(*d*) where one member of the couple dies, nothing which was reckoned for the purposes of pension, or would (if the deceased member had been entitled to receive any pension) have been so reckoned, as means of the deceased member shall be so reckoned as means of the surviving member for the purpose of reducing the pension of the surviving member if any payment in respect of that pension was made before the death of the deceased member or becomes payable in respect of a period before or part of which was before that death.

F1922**[**(2) In the case of carer's allowance, in calculating the weekly means of a couple the following shall be disregarded—

(*a*) an amount, not exceeding the maximum amount set out in *column (2)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state, and

F1923**[**(*b*) an amount, not exceeding half the amount set out—

(i) in *column (4)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state in respect of each qualified child who has not attained the age of 12 years for whom an increase is granted under *section 181(1)*,

and

(ii) in *column (5)* at *reference 3* of *Part 1* of *Schedule 2*, of a social security payment payable under the legislation of another state in respect of each qualified child who has attained the age of 12 years for whom an increase is granted under *section 181(1)*.**]]**

(3) In the case of carer's allowance, in calculating the weekly means of the couple (other than means derived from F1924**[**any benefit, pension, assistance, allowance or supplement under this Act or**]** a social security payment payable under the legislation of another state), the amount that may be prescribed shall be disregarded.

(4) F1925**[**...**]**

(5) In calculating the means of a person who is one of a married couple living apart from his or her spouse, any sum paid by him or her to his or her spouse under a separation order shall be deducted in calculating his or her means.

5. (1) Notwithstanding these Rules, where—

(*a*) blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, F1897**[**surviving civil partner's (non-contributory) pension,**]** F1898**[**guardian's payment (non-contributory)**]**, one-parent family payment or carer's allowance is in course of payment to or in respect of a person or the spouse F1926**[**, civil partner or cohabitant**]** of the person or both of them, and

(*b*) a pension or pensions (in this Rule referred to as 'the other pension'), not being a pension or pensions mentioned in paragraph (*a*), is in course of payment to or in respect of the person or the spouse F1926**[**, civil partner or cohabitant**]** of the person or both of them,

in calculating the means of the person or of the spouse F1926**[**, civil partner or cohabitant**]** or of both of them for the purposes of blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, F1897**[**surviving civil partner's (non-contributory) pension,**]** F1898**[**guardian's payment (non-contributory)**]**, one-parent family payment or carer's allowance (as the case may require), any portion of the amount of an increase in the other pension or the aggregate increase, where more than one increase in the other pension has occurred, which, if it were reckoned as means, would result in a reduction in the amount of the pension or combined pensions (as the case may be) which would be greater than the amount by which the other pension has been increased, shall not be reckoned as means.

(2) Any amount excluded from the calculation of means in accordance with *reference 16* in *Table 2* to this Schedule shall be subject to *Rule 5(1)*.

6. Notwithstanding this Schedule, the amount of any allowance, special allowance, dependent's allowance, disability pension or wound pension under the Army Pensions Acts 1923 to 1980, or pension under the Military Service (Pensions) Acts 1924 to 1964, arising out of service in the period commencing on 23 April 1916 and ending on 30 September 1923, or pension under the Connaught Rangers (Pensions) Acts 1936 to 1964, shall be disregarded in the calculation of means for the purposes of Chapters 5 to 8 of Part 3.

F1927**[**6A. (1) In the calculation of the means of a person, notwithstanding any exclusion under *Rule 1(2)(b)*, account shall be taken of any incentive payment made to a person or the spouse F1926**[**, civil partner or cohabitant**]** of a person under the special incentive career break scheme.

(2) Without prejudice to the generality of *paragraph (1)*, for the purposes of *Rule 1(2)(b)(viii)*, the exclusion for one-parent family payment, of any moneys received by way of earnings referred to in that Rule shall not apply to any incentive payment made to a person under the special incentive career break scheme.**]**

7. The Minister may by regulations vary *Rule 1(1)* and *Table 1* to this Schedule in relation to the calculation of the weekly value of property belonging to a person.**]**

F1930**[**TABLE 1

Reference No.	Calculation of Weekly Value
1.	F1931**[**The weekly value of property referred to in Rule 1(1) (a) of Part 2 (for the purposes of jobseeker's allowance, pre-retirement allowance and farm assist), Rule 1(1) of Part 3 and Rule 1(1)(a) of Part 5 (for the purposes of blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, guardian's payment (non-contributory) and one-parent family payment), shall be calculated as follows:**]** (*a*) the first €20,000 of the capital value of the property shall be excluded; (*b*) the weekly value of so much of the capital value of the property as exceeds €20,000 but does not exceed €30,000 shall be assessed at €1 per each €1,000;

Reference No.	Calculation of Weekly Value
	(*c*) the weekly value of so much of the capital value of the property as exceeds €30,000 but does not exceed €40,000 shall be assessed at €2 per each €1,000; and (*d*) the weekly value of so much of the capital value of the property as exceeds €40,000 shall be assessed at €4 per each €1,000.
2.	The weekly value of the property referred to in *Rule 1(1)* of *Part 2*, for the purposes of disability allowance, shall be calculated as follows: (*a*) the first €50,000 of the capital value of the property shall be excluded; (*b*) the weekly value of so much of the capital value of the property as exceeds €50,000 but does not exceed €60,000 shall be assessed at €1 per each €1,000; (*c*) the weekly value of so much of the capital value of the property as exceeds €60,000 but does not exceed €70,000 shall be assessed at €2 per each €1,000; and (*d*) the weekly value of so much of the capital value of the property as exceeds €70,000 shall be assessed at €4 per each €1,000.
3.	The weekly value of the property referred to in *Rule 1(1)* of *Part 4* shall be calculated as follows: (*a*) the first €5,000 of the capital value of the property shall be excluded; (*b*) the weekly value of so much of the capital value of the property as exceeds €5,000 but does not exceed €15,000 shall be assessed at €1 per each €1,000; (*c*) the weekly value of so much of the capital value of the property as exceeds €15,000 but does not exceed €40,000 shall be assessed at €2 per each €1,000; and (*d*) the weekly value of so much of the capital value of the property as exceeds €40,000 shall be assessed at €4 per each €1,000.**]**
F1932**[**4.	The weekly value of the property referred to in Rule 1(1)(b) of Part 5, for the purposes of carer's allowance, shall be calculated as follows: (*a*) the first €50,000 of the capital value of the property shall be excluded; (*b*) the weekly value of so much of the capital value of the property as exceeds €50,000 but does not exceed €60,000 shall be assessed at €1 per each €1,000; (*c*) the weekly value of so much of the capital value of the property as exceeds €60,000 but does not exceed €70,000 shall be assessed at €2 per each €1,000; and (*d*) the weekly value of so much of the capital value of the property as exceeds €70,000 shall be assessed at €4 per each €1,000.**]**

TABLE 2

Reference No.	Amount
F1935**[**1.	any moneys received by way of benefit, pension, assistance, allowance, supplement, continued payment for qualified children or back to work family dividend under *Part 2*, *3*, *4*, *5*, *6*, *7*, *7A* or *8*;**]**
F1936**[**2.	any moneys received by way of child benefit under *Part 4* or a payment corresponding to that benefit from another Member State F1937**[**or the United Kingdom**]**; **]**
F1938**[**3.	any moneys received from the Health Service Executive by way of a home care grant;**]**
F1939**[**3A.	any allowance received under a scheme administered by the Minister for Education and Science and known as the Home Tuition Scheme where that allowance is used towards defraying the cost of home tuition;**]**

Reference No.	Amount
4.	any moneys received by way of a mobility allowance payable under section 61 of the Health Act 1970;
5.	any moneys received by way of training allowance from an organisation while undergoing a course of rehabilitation training provided by the organisation (being an organisation approved of by the Minister for Health and Children for the purposes of the provision of such training);
F1940[6.	payments— (*a*) of the amounts specified in accordance with article 14 of the Child Care (Placement of Children in Foster Care) Regulations 1995 (S.I. No. 260 of 1995), (*b*) of the amounts specified in accordance with article 14 of the Child Care (Placement of Children with Relatives) Regulations 1995 (S.I. No. 261 of 1995), (*c*) made in accordance with an aftercare plan within the meaning of the Child Care Act 1991;**]**
7.	payments by the Health Service Executive in respect of the provision of accommodation for a child under section 5 of the Child Care Act 1991;
F1941[8.	payments in respect of not more than 2 persons boarded out under section 10 of the Health (Nursing Homes) Act 1990 in so far as the aggregate amount of payment received in respect of each such person does not exceed an amount equivalent to the rate set out in *column (2)* at *reference 4*of *Part 1* of *Schedule 4*;**]**
9.	F1942[...]
10.	in the case of a qualified applicant under a scheme administered by the Minister for Community, Rural and Gaeltacht Affairs and known as Scéim na bhFoghlaimeoirí Gaeilge, any income received under that scheme in respect of a person who is temporarily resident with the qualified applicant, together with any other income received in respect of that temporary resident;
11.	any moneys received from a charitable organisation, being a body whose activities are carried on otherwise than for profit (but excluding any public or local authority) and one of whose functions is to assist persons in need by making grants of money to them;
12.	any moneys received by the person's spouse F1943[, civil partner or cohabitant] in respect of participation in a scheme administered by the Minister and known as: (*a*) Back to Education Allowance, or (*b*) Back to Work Allowance, or (*c*) Back to Work Enterprise Allowance, or F1944[(*d*) Part-Time Job Incentive, or] F1945[(*e*) the national internship scheme;]
13.	any moneys received by the person's spouse F1943[, civil partner or cohabitant] in respect of participation in F1946[an approved course of training,] F1947[...];
14.	any moneys received by the person's spouse F1943[, civil partner or cohabitant] in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme;
15.	any income arising from a bonus under a scheme administered by the Minister for Community, Rural and Gaeltacht Affairs for the making of special grants to parents or guardians resident in the Gaeltacht or Breac Ghaeltacht (as defined in such scheme) of children attending primary schools;
16.	an amount of an allowance, dependant's allowance, disability pension or wounds pension under the Army Pensions Acts 1923 to 1980 (including, for the purposes of this subparagraph, a British War Pension), or of a combination of those allowances and pensions, except in so far as the amount exceeds €104 per year;
17.	any expenses necessarily incurred in carrying on any form of self-employment;
18.	F1948[...]
F1949[18A.	F1950[...]]
19.	any other income that may be prescribed received by a person or his or her spouse F1943[, civil partner or cohabitant] and in the circumstances that may be prescribed.

F1951[SCHEDULE 4

RATES OF ASSISTANCE]

F1952[PART 1

RATES OF PERIODICAL SOCIAL ASSISTANCE AND INCREASES

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
1. Jobseeker's Allowance:							
(a) in the case of a person to whom section 142(1)(a) applies	254.00	168.60	58.00	78.00	-	-	-
(b) in the case of a person to whom section 142(1)(b) applies	254.00	168.60	58.00	78.00	-	-	-
(c) in the case of a person to whom section 142A applies	163.70	163.70	-	-	-	-	-
2. Pre-Retirement Allowance:	-	-	-	-	-	-	-
3. Disability Allowance:	254.00	168.60	58.00	78.00	22.00	-	20.00
4. State Pension (Non-Contributory):	288.00	190.20	58.00	78.00	22.00	10.00	20.00
5. Blind Pension:	254.00	168.60	58.00	78.00	22.00	-	20.00

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
6. Bereaved Partner's (Non-Contributory) Pension, and a payment referred to in paragraph (b) or (c) of the definition of 'relevant payment' in section 178(1):	254.00	-	-	-	-	-	-
7. One-Parent Family Payment:	254.00	-	58.00	78.00	-	-	-
8. Carer's Allowance:							
(a) in the case of a person to whom section 181(1)(a) applies	405.00	-	58.00	78.00	-	10.00	20.00
additional increase for a beneficiary who has attained pensionable age	57.00	-	-	-	-	-	-
(b) in the case of a person to whom section 181(1)(b) applies	270.00	-	58.00	78.00	-	10.00	20.00

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child aged under 12 years (where payable)	Increase for each qualified child aged 12 years and over (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
additional increase for a beneficiary who has attained pensionable age	38.00	-	-	-	-	-	-
9. Guardian's Payment (Non-Contributory):	237.00	-	-	-	-	-	-
10. Supplementary Welfare Allowance:							
(a) in the case of a person to whom section 197(1) applies	252.00	168.60	58.00	78.00	-	-	-
(b) in the case of a person to whom section 197(2) applies	163.70	163.70	-	-	-	-	-
11. Farm Assist:	254.00	168.60	58.00	78.00	-	-	-]

F1953[PART 2

INCREASES OF STATE PENSION (NON-CONTRIBUTORY) FOR ONE OF A COUPLE WHERE SPOUSE, CIVIL PARTNER OR COHABITANT OF THAT PERSON HAS NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase
(1)	(2)
	€
Where the weekly means of the claimant or pensioner do not exceed €30.00	190.20

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
exceed €30.00 but do not exceed €32.50	188.50
exceed €32.50 but do not exceed €35.00	186.90
exceed €35.00 but do not exceed €37.50	185.20
exceed €37.50 but do not exceed €40.00	183.60
exceed €40.00 but do not exceed €42.50	181.90
exceed €42.50 but do not exceed €45.00	180.30
exceed €45.00 but do not exceed €47.50	178.60
exceed €47.50 but do not exceed €50.00	177.00
exceed €50.00 but do not exceed €52.50	175.30
exceed €52.50 but do not exceed €55.00	173.70
exceed €55.00 but do not exceed €57.50	172.00
exceed €57.50 but do not exceed €60.00	170.40
exceed €60.00 but do not exceed €62.50	168.70
exceed €62.50 but do not exceed €65.00	167.10
exceed €65.00 but do not exceed €67.50	165.40
exceed €67.50 but do not exceed €70.00	163.80
exceed €70.00 but do not exceed €72.50	162.10
exceed €72.50 but do not exceed €75.00	160.50
exceed €75.00 but do not exceed €77.50	158.80
exceed €77.50 but do not exceed €80.00	157.20
exceed €80.00 but do not exceed €82.50	155.50
exceed €82.50 but do not exceed €85.00	153.90
exceed €85.00 but do not exceed €87.50	152.20
exceed €87.50 but do not exceed €90.00	150.60
exceed €90.00 but do not exceed €92.50	148.90
exceed €92.50 but do not exceed €95.00	147.30
exceed €95.00 but do not exceed €97.50	145.60
exceed €97.50 but do not exceed €100.00	144.00
exceed €100.00 but do not exceed €102.50	142.30
exceed €102.50 but do not exceed €105.00	140.70
exceed €105.00 but do not exceed €107.50	139.00
exceed €107.50 but do not exceed €110.00	137.40
exceed €110.00 but do not exceed €112.50	135.70
exceed €112.50 but do not exceed €115.00	134.10
exceed €115.00 but do not exceed €117.50	132.40
exceed €117.50 but do not exceed €120.00	130.80
exceed €120.00 but do not exceed €122.50	129.10
exceed €122.50 but do not exceed €125.00	127.50
exceed €125.00 but do not exceed €127.50	125.80
exceed €127.50 but do not exceed €130.00	124.20
exceed €130.00 but do not exceed €132.50	122.50
exceed €132.50 but do not exceed €135.00	120.90

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
exceed €135.00 but do not exceed €137.50	119.20
exceed €137.50 but do not exceed €140.00	117.60
exceed €140.00 but do not exceed €142.50	115.90
exceed €142.50 but do not exceed €145.00	114.30
exceed €145.00 but do not exceed €147.50	112.60
exceed €147.50 but do not exceed €150.00	111.00
exceed €150.00 but do not exceed €152.50	109.30
exceed €152.50 but do not exceed €155.00	107.60
exceed €155.00 but do not exceed €157.50	106.00
exceed €157.50 but do not exceed €160.00	104.30
exceed €160.00 but do not exceed €162.50	102.70
exceed €162.50 but do not exceed €165.00	101.00
exceed €165.00 but do not exceed €167.50	99.40
exceed €167.50 but do not exceed €170.00	97.70
exceed €170.00 but do not exceed €172.50	96.10
exceed €172.50 but do not exceed €175.00	94.40
exceed €175.00 but do not exceed €177.50	92.80
exceed €177.50 but do not exceed €180.00	91.10
exceed €180.00 but do not exceed €182.50	89.50
exceed €182.50 but do not exceed €185.00	87.80
exceed €185.00 but do not exceed €187.50	86.20
exceed €187.50 but do not exceed €190.00	84.50
exceed €190.00 but do not exceed €192.50	82.90
exceed €192.50 but do not exceed €195.00	81.20
exceed €195.00 but do not exceed €197.50	79.60
exceed €197.50 but do not exceed €200.00	77.90
exceed €200.00 but do not exceed €202.50	76.30
exceed €202.50 but do not exceed €205.00	74.60
exceed €205.00 but do not exceed €207.50	73.00
exceed €207.50 but do not exceed €210.00	71.30
exceed €210.00 but do not exceed €212.50	69.70
exceed €212.50 but do not exceed €215.00	68.00
exceed €215.00 but do not exceed €217.50	66.40
exceed €217.50 but do not exceed €220.00	64.70
exceed €220.00 but do not exceed €222.50	63.10
exceed €222.50 but do not exceed €225.00	61.40
exceed €225.00 but do not exceed €227.50	59.80
exceed €227.50 but do not exceed €230.00	58.10
exceed €230.00 but do not exceed €232.50	56.50
exceed €232.50 but do not exceed €235.00	54.80
exceed €235.00 but do not exceed €237.50	53.20
exceed €237.50 but do not exceed €240.00	51.50

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
exceed €240.00 but do not exceed €242.50	49.90
exceed €242.50 but do not exceed €245.00	48.20
exceed €245.00 but do not exceed €247.50	46.60
exceed €247.50 but do not exceed €250.00	44.90
exceed €250.00 but do not exceed €252.50	43.30
exceed €252.50 but do not exceed €255.00	41.60
exceed €255.00 but do not exceed €257.50	40.00
exceed €257.50 but do not exceed €260.00	38.30
exceed €260.00 but do not exceed €262.50	36.70
exceed €262.50 but do not exceed €265.00	35.00
exceed €265.00 but do not exceed €267.50	33.40
exceed €267.50 but do not exceed €270.00	31.70
exceed €270.00 but do not exceed €272.50	30.00
exceed €272.50 but do not exceed €275.00	28.40
exceed €275.00 but do not exceed €277.50	26.70
exceed €277.50 but do not exceed €280.00	25.10
exceed €280.00 but do not exceed €282.50	23.40
exceed €282.50 but do not exceed €285.00	21.80
exceed €285.00 but do not exceed €287.50	20.10
exceed €287.50 but do not exceed €290.00	18.50
exceed €290.00 but do not exceed €292.50	16.80
exceed €292.50 but do not exceed €295.00	15.20
exceed €295.00 but do not exceed €297.50	13.50
exceed €297.50 but do not exceed €300.00	11.90
exceed €300.00 but do not exceed €302.50	10.20
exceed €302.50 but do not exceed €305.00	8.60
exceed €305.00 but do not exceed €307.50	6.90
exceed €307.50 but do not exceed €310.00	5.30
exceed €310.00 but do not exceed €312.50	3.60
exceed €312.50 but do not exceed €315.00	2.00
exceed €315.00	Nil**]**

F1954**[**PART 3

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE SPOUSE, CIVIL PARTNER OR COHABITANT OF THAT PERSON HAS NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	168.60
exceed €7.60 but do not exceed €10.10	166.90
exceed €10.10 but do not exceed €12.60	165.30
exceed €12.60 but do not exceed €15.10	163.60
exceed €15.10 but do not exceed €17.60	162.00
exceed €17.60 but do not exceed €20.10	160.30
exceed €20.10 but do not exceed €22.60	158.60
exceed €22.60 but do not exceed €25.10	157.00
exceed €25.10 but do not exceed €27.60	155.30
exceed €27.60 but do not exceed €30.10	153.70
exceed €30.10 but do not exceed €32.60	152.00
exceed €32.60 but do not exceed €35.10	150.30
exceed €35.10 but do not exceed €37.60	148.70
exceed €37.60 but do not exceed €40.10	147.00
exceed €40.10 but do not exceed €42.60	145.40
exceed €42.60 but do not exceed €45.10	143.70
exceed €45.10 but do not exceed €47.60	142.00
exceed €47.60 but do not exceed €50.10	140.40
exceed €50.10 but do not exceed €52.60	138.70
exceed €52.60 but do not exceed €55.10	137.10
exceed €55.10 but do not exceed €57.60	135.40
exceed €57.60 but do not exceed €60.10	133.80
exceed €60.10 but do not exceed €62.60	132.10
exceed €62.60 but do not exceed €65.10	130.40
exceed €65.10 but do not exceed €67.60	128.80
exceed €67.60 but do not exceed €70.10	127.10
exceed €70.10 but do not exceed €72.60	125.50
exceed €72.60 but do not exceed €75.10	123.80
exceed €75.10 but do not exceed €77.60	122.10
exceed €77.60 but do not exceed €80.10	120.50
exceed €80.10 but do not exceed €82.60	118.80
exceed €82.60 but do not exceed €85.10	117.20
exceed €85.10 but do not exceed €87.60	115.50
exceed €87.60 but do not exceed €90.10	113.80
exceed €90.10 but do not exceed €92.60	112.20
exceed €92.60 but do not exceed €95.10	110.50
exceed €95.10 but do not exceed €97.60	108.90
exceed €97.60 but do not exceed €100.10	107.20
exceed €100.10 but do not exceed €102.60	105.50
exceed €102.60 but do not exceed €105.10	103.90
exceed €105.10 but do not exceed €107.60	102.20
exceed €107.60 but do not exceed €110.10	100.60

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
exceed €110.10 but do not exceed €112.60	98.90
exceed €112.60 but do not exceed €115.10	97.20
exceed €115.10 but do not exceed €117.60	95.60
exceed €117.60 but do not exceed €120.10	93.90
exceed €120.10 but do not exceed €122.60	92.30
exceed €122.60 but do not exceed €125.10	90.60
exceed €125.10 but do not exceed €127.60	88.90
exceed €127.60 but do not exceed €130.10	87.30
exceed €130.10 but do not exceed €132.60	85.60
exceed €132.60 but do not exceed €135.10	84.00
exceed €135.10 but do not exceed €137.60	82.30
exceed €137.60 but do not exceed €140.10	80.60
exceed €140.10 but do not exceed €142.60	79.00
exceed €142.60 but do not exceed €145.10	77.30
exceed €145.10 but do not exceed €147.60	75.70
exceed €147.60 but do not exceed €150.10	74.00
exceed €150.10 but do not exceed €152.60	72.40
exceed €152.60 but do not exceed €155.10	70.70
exceed €155.10 but do not exceed €157.60	69.00
exceed €157.60 but do not exceed €160.10	67.40
exceed €160.10 but do not exceed €162.60	65.70
exceed €162.60 but do not exceed €165.10	64.10
exceed €165.10 but do not exceed €167.60	62.40
exceed €167.60 but do not exceed €170.10	60.70
exceed €170.10 but do not exceed €172.60	59.10
exceed €172.60 but do not exceed €175.10	57.40
exceed €175.10 but do not exceed €177.60	55.80
exceed €177.60 but do not exceed €180.10	54.10
exceed €180.10 but do not exceed €182.60	52.40
exceed €182.60 but do not exceed €185.10	50.80
exceed €185.10 but do not exceed €187.60	49.10
exceed €187.60 but do not exceed €190.10	47.50
exceed €190.10 but do not exceed €192.60	45.80
exceed €192.60 but do not exceed €195.10	44.10
exceed €195.10 but do not exceed €197.60	42.50
exceed €197.60 but do not exceed €200.10	40.80
exceed €200.10 but do not exceed €202.60	39.20
exceed €202.60 but do not exceed €205.10	37.50
exceed €205.10 but do not exceed €207.60	35.80
exceed €207.60 but do not exceed €210.10	34.20
exceed €210.10 but do not exceed €212.60	32.50
exceed €212.60 but do not exceed €215.10	30.90

Means of claimant or pensioner (1)	Weekly rate of increase (2)
	€
exceed €215.10 but do not exceed €217.60	29.20
exceed €217.60 but do not exceed €220.10	27.50
exceed €220.10 but do not exceed €222.60	25.90
exceed €222.60 but do not exceed €225.10	24.20
exceed €225.10 but do not exceed €227.60	22.60
exceed €227.60 but do not exceed €230.10	20.90
exceed €230.10 but do not exceed €232.60	19.20
exceed €232.60 but do not exceed €235.10	17.60
exceed €235.10 but do not exceed €237.60	15.90
exceed €237.60 but do not exceed €240.10	14.30
exceed €240.10 but do not exceed €242.60	12.60
exceed €242.60 but do not exceed €245.10	11.00
exceed €245.10 but do not exceed €247.60	9.30
exceed €247.60 but do not exceed €250.10	7.60
exceed €250.10 but do not exceed €252.60	6.00
exceed €252.60 but do not exceed €255.10	4.30
exceed €255.10 but do not exceed €257.60	2.70
exceed €257.60	Nil**]**

PART 4

AMOUNTS OF CHILD BENEFIT DURING THE PERIOD BEGINNING ON 1 JANUARY 2013 AND EXPIRING ON 31 DECEMBER 2013

F1955**[**...**]**

F1956**[**PART 5

AMOUNT OF DOMICILIARY CARE ALLOWANCE

Section 186F. The monthly amount of domiciliary care allowance, per child, is F1957**[**€380.00**].]**

PART 6

AMOUNTS OF CHILD BENEFIT

Section 221 F1958**[**...**]**

Section 262.

SCHEDULE 5

SPECIFIED BODIES

[2005 (SW&P) s26 & Sch 5]

1. Each of the following shall be a specified body for the purposes of this Schedule and *sections 262* to *270*:

(1) a Minister of the Government,

the Commission for Public Service Appointments,

the Public Appointments Service,

the Revenue Commissioners;

(2) a local authority (for the purposes of the Local Government Act 2001);

F1959**[**(2A) an education and training board,**]**

(3) the Health Service Executive;

(4) a body established by the Minister for Education and Science under section 54 of the Education Act 1998,

F1960**[**a payment service provider (within the meaning of section 122(1) of the Finance (Local Property Tax) Act 2012) in relation to the purpose specified in that section of that Act,**]**

F1961**[**payment service provider,**]**

An Foras Áiseanna Saothair,

An Garda Síochána and the Defence Forces in respect of their own members,

F1962**[**...**]**

An tArd-Chláraitheoir,

an tÚdáras un Ard-Oideachas,

F1963**[**the Central Bank of Ireland, when carrying out its functions in relation to the Central Credit Register,**]**

F1964**[**An tÚdarás Náisiúnta um Uathrollú Coigiltis Scoir,**]**

Coillte Teoranta,

Enterprise Ireland,

F1965**[**Health and Social Care Professionals Council,**]**

F1966**[**...**]**

National Educational Welfare Board,

F1967**[**Quality and Qualifications Ireland,**]**

F1968**[**Registrar of Beneficial Ownership of Investment Limited Partnerships,

Registrar of Beneficial Ownership of Irish Collective Asset-management Vehicles, Credit Unions and Unit Trusts,

Registrar of Beneficial Ownership of Common Contractual Funds,**]**

F1969**[**Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies,**]**

F1970[Taighde Éireann,]

the Central Applications Office,

the Central Statistics Office,

F1971[the Commission for Taxi Regulation,]

the Companies Registration Office,

the General Medical Services (Payments) Board,

F1972[the Insolvency Service of Ireland,]

the Legal Aid Board,

the Mental Health Commission,

the National Breast Screening Board,

the National Cancer Registry Board,

F1973[the National Council for Special Education,]

F1974[the National Shared Services Office,]

F1975[the National Treasury Management Agency,]

F1976[the National University of Ireland]

the Pensions Board,

F1977[the Pensions Ombudsman,]

the Personal Injuries Assessment Board,

F1978[the Private Residential Tenancies Board,]

F1979[the Pyrite Resolution Board,]

F1980[the Private Security Authority,]

F1981[the Probate Office,

the Property Services Regulatory Authority,]

F1982[the Road Safety Authority,]

F1983[Sustainable Energy Ireland — The Sustainable Energy Authority of Ireland,]

F1984[the Teaching Council;]

F1985[the Workplace Relations Commission]

(5) the following Voluntary Hospitals:

Beaumont Hospital, Dublin,

Cappagh National Orthopaedic Hospital, Dublin,

Coombe Women's Hospital, Dublin,

Dublin Dental Hospital,

Hume Street Hospital, Dublin,

Incorporated Orthopaedic Hospital of Ireland, Clontarf, Dublin,

Leopardstown Park Hospital,

Mater Misericordiae University Hospital, Dublin,

Mercy Hospital, Cork,

National Maternity Hospital, Dublin,

National Rehabilitation Hospital, Dun Laoghaire,

Our Lady's Hospice, Dublin,

Our Lady's Hospital for Sick Children, Crumlin, Dublin,

Portiuncula Hospital, Ballinasloe, Co. Galway,

Rotunda Hospital, Dublin,

Royal Victoria Eye and Ear Hospital, Dublin,

South Infirmary/Victoria Hospital, Cork,

St. James's Hospital, Dublin,

St. John's Hospital, Limerick,

St. Luke's Hospital, Dublin,

St. Mary's Hospital and Residential School, Baldoyle, Dublin,

St. Michael's Hospital, Dun Laoghaire,

St. Vincent's University Hospital, Elm Park, Dublin,

St. Vincent's Hospital, Fairview, Dublin,

The Adelaide and Meath Hospital, Dublin incorporating the National Children's Hospital,

The Children's Hospital, Temple Street, Dublin,

The Royal Hospital, Donnybrook,

University Dental School and Hospital, Cork.

2. Each of the following shall be a specified body for the purposes of this Schedule and *section 266*:

a person who provides, organises or procures a programme of education or training,

a recognised school or centre for education (within the meaning of section 2 of the Education Act 1998),

F1986**[**...**]**

a university to which the Universities Acts 1997 and 1999 apply,

an educational institution to which the Regional Technical Colleges Acts 1992 to 2001 apply,

F1987**[**the Dublin Institute of Technology.**]**

F1988**[**...**]**

F1988**[**...**]**

F1988**[**...**]**

3. The Minister may by regulations amend *paragraph 1* or 2 by adding a specified body to, deleting a specified body from, or amending a reference to a specified body in, those paragraphs.

Section 108(2)

F1989[SCHEDULE 5A

SPECIFIED WEEKLY PAYMENTS

1. Each of the following payments shall be a specified weekly payment for the purposes of this Schedule and *Chapter 15* of *Part 2*:

(*a*) jobseeker's benefit;

(*b*) jobseeker's benefit (self-employed);

F1990[(*ba*) jobseeker's pay-related benefit;]

(*c*) illness benefit;

(*d*) State pension (non-contributory);

(*e*) occupational injuries benefit comprising injury benefit, disablement benefit and death benefit;

(*f*) carer's benefit;

(*g*) carer's allowance;

(*h*) weekly supplementary welfare allowance known as basic supplementary welfare allowance;

(*i*) a payment made under a scheme provided for under the European Communities (Reception Conditions) Regulations 2018 (S.I. No. 230 of 2018) administered by the Minister and known as the 'daily expenses allowance';

(*j*) widow's (contributory) pension, widower's (contributory) pension and surviving civil partner's (contributory) pension;

(*k*) a payment to a person who is or becomes a person in respect of whom an increase for a qualified adult is being paid.

2. The Minister may by regulations amend *paragraph 1* by adding a specified weekly payment to, deleting a specified weekly payment from, or amending a reference to a specified weekly payment in, that paragraph.]

Section 364.

SCHEDULE 6

COMMENCEMENT OF CERTAIN PROVISIONS

Disqualification from benefit while absent from State or undergoing imprisonment, etc.

[1995 s22]

1. F1991[...]

2. F1991[...]

Old age (contributory) and retirement pension — extension of entitlement to reduced rate pension and changes in contribution conditions.

3. (1) This Act is amended—

[1997 s12]

(*a*) in *section 109*, by substituting the following for *subsection (16)*:

"(16) (*a*) Subject to *paragraph (b)*, regulations may provide for entitling to F1992**[**State pension (contributory)**]** a relevant person who would be entitled but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996 were paid.

(*b*) For the purposes of *paragraph (a)* the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and has an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996.",

and

(*b*) in *section 115*, by substituting the following for *subsection (7)*:

"(7) (*a*) Regulations may provide, subject to *paragraph (b)* and *subsection (8)*, for entitling to F1993**[**State pension (transition)**]** a relevant person who would be entitled to that pension but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been mainly employed in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996 were paid.

(*b*) For the purposes of *paragraph (a)*, the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(*a*), 82(2)(*a*) or 83(2)(*a*) of the Regulations of 1996.".

(2) Each provision of this Act mentioned in *column (1)* of the Table to this section is amended in the manner specified in *column (2)* of that Table opposite the mention of that provision in *column (1)*.

Table

Provision affected (1)	Amendment (2)
Sections 109 and 115	In subsection (1) of each section, substitute the following for paragraph (*b*): "(*b*) that the claimant— (i) has qualifying contributions in respect of at least 520 contribution weeks, or (ii) in the case of a person who on or before 6 April 1997, is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, has an aggregate of qualifying contributions and voluntary

	contributions in respect of 520 contribution weeks, of which not less than 156 are qualifying contributions, or (iii) in any other case, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks of which not less than 260 are qualifying contributions, since his or her entry into insurance,".

Supplementary welfare allowance — transfer of functions.

4. F1994**[...]**

Section 360.

SCHEDULE 7

ENACTMENTS REPEALED

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 27 of 1993	Social Welfare (Consolidation) Act 1993	The whole Act.
No. 32 of 1993	Social Welfare (No. 2) Act 1993	The whole Act (other than sections 1(1) and 15).
No. 4 of 1994	Social Welfare Act 1994	The whole Act (other than section 1(1) and Part VII).
No. 3 of 1995	Social Welfare Act 1995	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of "the Act of 1994") and Part V).
No. 23 of 1995	Social Welfare (No. 2) Act 1995	The whole Act.
No. 7 of 1996	Social Welfare Act 1996	The whole Act (other than sections 1(1) and 2 (insofar as it relates to the definition of "the Act of 1995") and Parts X and XI).
No. 10 of 1997	Social Welfare Act 1997	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of "the Act of 1996") and Parts VIII, IX and X).
No. 6 of 1998	Social Welfare Act 1998	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of "the Act of 1997") and Parts VI and VII).
No. 3 of 1999	Social Welfare Act 1999	The whole Act (other than sections 1(1) and 2 (insofar as it relates to the definition of "the Act of 1998") and Parts VII and VIII).
No. 4 of 2000	Social Welfare Act 2000	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of "the Act of 1999"), 34 and 35).

No. 5 of 2001	Social Welfare Act 2001	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definitions of "Act of 1995", "Act of 1997", "Act of 1999", "Act of 2000", "No. 2 Act of 1993" and "Principal Act"), 29 and 30 and Part 7).
No. 51 of 2001	Social Welfare (No. 2) Act 2001	The whole Act.
No. 8 of 2002	Social Welfare (Miscellaneous Provisions) Act 2002	The whole Act (other than sections 1 (insofar as it relates to the definitions of "Act of 1997", "Act of 1999", "Act of 2000", "Act of 2001" and "Principal Act"), 10, 16, 17(1) and (3) and the Schedule).
No. 31 of 2002	Social Welfare Act 2002	The whole Act.
No. 4 of 2003	Social Welfare (Miscellaneous Provisions) Act 2003	The whole Act (other than sections 1(1), (3) and (4), 2 (insofar as it relates to the definition of "Principal Act"), 8(2), 12, 20 to 24 and Schedule).
No. 41 of 2003	Social Welfare Act 2003	The whole Act (other than sections 14, 15 and 16(1)).
No. 9 of 2004	Social Welfare (Miscellaneous Provisions) Act 2004	The whole Act (other than sections 1(1), (3) and (4), 10, Part 3 and Schedule 2).
No. 41 of 2004	Social Welfare Act 2004	The whole Act (other than sections 8 and 9(1)).
No. 4 of 2005	Social Welfare and Pensions Act 2005	The whole Act (other than sections 1(1), (3), (4) and (6) and Part 3)

Number 26 *of* 2005

SOCIAL WELFARE CONSOLIDATION ACT 2005

REVISED

Updated to 21 January 2026

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Social Welfare Acts: References in any other enactment to the "Social Welfare Acts" means the *Social Welfare Consolidation Act 2005* (26/2005) and every other enactment which is to be read together with it as one: *Social Welfare Consolidation Act 2005* (26/2005), s. 3(8). The enactments which are to be read together with this Act are:

- *Social Welfare Act 2005* (30/2005), other than s. 13
- *Social Welfare Law Reform and Pensions Act 2006* (5/2006), ss. 1 to 37
- *Social Welfare Act 2006* (36/2006), other than s. 13
- *Social Welfare and Pensions Act 2007* (8/2007), ss. 1 to 36
- *Social Welfare Act 2007* (40/2007), other than s. 8
- *Social Welfare and Pensions Act 2008* (2/2008), ss. 2 to 25
- *Social Welfare (Miscellaneous Provisions) Act 2008* (22/2008), Parts 1 and 2
- *Social Welfare and Pensions Act 2009* (10/2009), ss. 2 to 11
- *Social Welfare and Pensions (No. 2) Act 2009* (43/2009), other than Part 3
- *Social Welfare (Miscellaneous Provisions) Act 2010* (28/2010), Parts 1 and 2
- *Social Welfare Act 2010* (34/2010), other than s. 15(1)-(3)
- *Social Welfare and Pensions Act 2010* (37/2010), Parts 1, 2 and 4, section 29 and Schedules 1, 2 and 3
- *Social Welfare and Pensions Act 2011* (9/2011), Part 2
- *Social Welfare Act 2011* (37/2011), Parts 1 and 2
- *Social Welfare and Pensions Act 2012* (12/2012), Parts 1 and 2
- *Social Welfare Act 2012* (43/2012), other than Part 3
- *Social Welfare and Pensions (Miscellaneous Provisions) Act 2013* (20/2013), Parts 1 and 2
- *Social Welfare and Pensions Act 2013* (38/2013), Parts 1 and 2
- *Social Welfare and Pensions (No. 2) Act 2013* (49/2013), Parts 1 and 2
- *Social Welfare and Pensions Act 2014* (16/2014), Part 2
- *Social Welfare and Pensions (No. 2) Act 2014* (41/2014), other than Section 4
- *Social Welfare (Miscellaneous Provisions) Act 2015* (12/2015), Part 2
- *Social Welfare and Pensions Act 2015* (47/2015), Part 2
- *Social Welfare Act 2016* (15/2016)
- *Social Welfare Act 2017* (38/2017), Part 2
- *Social Welfare, Pensions and Civil Registration Act 2018* (37/2018), Part 2
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 11
- *Social Welfare Act 2019* (34/2019), other than Part 3
- *Health (Preservation and Protection and other Emergency Measures in the Public Interest) Act 2020* (1/2020), Part 2

- *Emergency Measures in the Public Interest (Covid-19) Act 2020* (2/2020), s. 28(5), paras. (*g*) and (*h*)
- *Social Welfare (Covid-19) (Amendment) Act 2020* (12/2020)
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020* (23/2020), Part 14
- *Social Welfare Act 2020* (30/2020)
- *Social Welfare Act 2021* (44/2021), Part 2
- *Social Welfare Act 2022* (43/2022), other than Section 17
- *Social Welfare (Child Benefit) Act 2023* (13/2023)
- *Social Welfare (Miscellaneous Provisions) Act 2023* (37/2023), other than Sections 21 and 22
- *Social Welfare and Civil Law (Miscellaneous Provisions) Act 2024* (6/2024), other than Sections 1(5) and 11
- *Social Welfare (Miscellaneous Provisions) Act 2024* (24/2024), other than Sections 15 and 17
- *Social Welfare Act 2024* (36/2024)
- *Social Welfare (Bereaved Partner's Pension and Miscellaneous Provisions) Act 2025* (8/2025), other than Sections 18 and 21
- *Social Welfare and Automatic Enrolment Retirement Savings System (Amendment) Act 2025* (19/2025), other than Section 17

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at
www.irishstatutebook.ie.