

Ireland

Exchange rate: US\$1.00 equals 0.84 euros (€).

Old Age, Disability, and Survivors

Regulatory Framework

First laws: 1908 (old-age assistance), 1911 (disability insurance), and 1935 (survivor insurance).

Current law: 2005 (social welfare).

Type of program: Social insurance and social assistance system.

Coverage

Employed persons aged 16 to 65 with €38 or more in weekly earnings.

Self-employed persons with annual earnings of €3,174 or more are covered for contributory old-age and survivor benefits.

Exclusions: Part-time employees earning less than €38 a week; public servants who were permanent and pensionable before April 6, 1995; and casual domestic workers.

There are no special systems for any specified groups of employees.

Source of Funds

Insured person: No contributions are payable by the insured if weekly earnings are €300 or less.

If weekly earnings exceed €300, no contributions are payable for the first €127, with 4% paid on the remaining balance of covered weekly earnings up to a ceiling of €46,600.

If weekly earnings are higher than €440, an additional 2% health levy is payable. There is no ceiling on this levy. If the insured has a means-tested medical card or receives specified benefits or allowances, the health levy is waived.

The insured's contributions also pay for sickness and maternity, medical, work injury, unemployment, and adoptive benefits.

Self-employed person: For annual income of €22,880 or less, the contribution is 3% of gross income; for annual income greater than €22,880, the contribution is 5% of total gross income (including a 2% health levy).

The self-employed person's contributions are paid annually and are based on gross income minus capital allowances and allowable superannuation.

The self-employed person's contributions also pay for cash maternity, adoptive, and medical benefits.

Employer: For employees with weekly earnings of €356 or less, the contribution is 8.5% of wages; for employees with weekly earnings higher than €356, the contribution is 10.75% of wages.

There are no maximum earnings for contribution purposes for employers.

The employer's contributions also pay for sickness and maternity, work injury, unemployment, and adoptive benefits.

Government: Any deficit and the total cost of means-tested allowances.

Qualifying Conditions

Retirement pension: Age 65 with social insurance coverage beginning before age 55. The insured must have at least 260 weeks of paid contributions, with an annual average of at least 24 weeks of paid or credited contributions (beginning as of 1953 or the date of entry into insurable employment, whichever is later, up to the end of the last tax year before reaching age 65).

The maximum pension is payable with an annual average of at least 48 weeks of paid or credited contributions.

The insured must be retired from employment or self-employment unless earning less than €38 a week from employment or €3,174 a year from self-employment.

There is no retirement test from age 66.

The retirement pension is payable abroad.

Old-age contributory pension: Age 66 with social insurance coverage beginning before age 56. To qualify for the maximum pension, the insured must have at least 260 weeks of paid contributions, with an annual average of at least 48 weeks of paid or credited contributions (from April 5, 1979, to the end of the last tax year) before reaching age 66; for the minimum pension, the insured must have an annual average of at least 10 weeks paid or credited contributions and an overall total of at least 260 weeks of paid contributions (beginning as of 1953 or the date of entry into insurable employment, whichever is later, up to the end of the last tax year before reaching age 66).

There is no retirement test.

The old-age contributory pension is payable abroad.

There is a special provision as of May 5, 2000, for persons who contributed before 1953 and who have at least 260 weeks of paid contributions.

Any years since 1994 spent caring for children younger than age 12 (no limit for disabled children) are disregarded when calculating the annual average contribution.

Credited contributions that count toward the qualifying conditions for certain benefits are awarded if receiving the retirement pension or cash benefits for sickness, maternity, permanent disability, unemployment, or work injury.

Old-age noncontributory pension (means-tested):

Payable to residents aged 66 or older with limited means.

Preretirement allowance (means-tested): Payable to residents older than age 55 with limited means who have been receiving unemployment benefits for more than 15 months and who have retired completely from the labor force.

Carer's benefit: Payable to a person aged 16 or older but younger than age 65 or age 66 who has left the workforce to care for a person in need of full-time care and attention. The carer must not be employed or self-employed for more than 10 hours a week outside the home (15 hours as of June 2006). The carer must have at least 156 paid contributions with 39 paid in the relevant tax year or 39 paid in the 12 months before applying or 26 paid in the relevant tax year with 26 paid in the relevant tax year before that.

Carer's allowance (means-tested): Payable to residents aged 18 or older with limited means who live with and care for a person requiring full-time care and attention. The carer may work for up to 10 hours a week (15 hours as of June 2006) but must not be receiving any other benefits.

Disability pension (invalidity pension): Assessed with a permanent incapacity for work. The benefit is payable after a year's ordinary sickness benefit (or less than a year for a severe incapacity). The insured must have at least 260 weeks of paid contributions with at least 48 weeks paid or credited in the last tax year.

The degree of incapacity for work is assessed by the Department of Social and Family Affairs following a medical examination. The degree of incapacity is reviewed periodically.

The disability pension is payable abroad.

Blind person's pension (means-tested): Payable to residents aged 18 or older with severely reduced vision and limited means.

Disability allowance (means-tested): Payable to residents aged 16 to 66 with limited means who are assessed as physically or mentally disabled and substantially handicapped in the undertaking of suitable work.

Widow(er)'s contributory pension: The deceased or the deceased's spouse has paid at least 156 weeks of contributions and meets either of the following conditions:

1. Must have an annual average of 39 weeks of paid or credited contributions in either the last 3 or 5 fiscal years before the date the spouse died or reached age 66; or
2. To receive the minimum pension, must have an annual average of at least 24 weeks of paid or credited contributions since entry into insured employment; for the maximum pension, must have an annual average of 48 weeks of paid or credited contributions.

Widowed parents who do not qualify for the contributory pension may be entitled to the one-parent family payment (see Family Allowances, below).

Orphan's contributory allowance: Payable to a full orphan; a half orphan if the whereabouts of the surviving parent are unknown or he or she has failed to provide for the child. A parent or stepparent must have paid 26 weeks of contributions. Children must be younger than age 18 (age 22 if a full-time student).

Bereavement grant: Payable on the death of an insured person, the insured's spouse, the surviving spouse of an insured person, or the insured's child (younger than age 18). The deceased, surviving spouse, or parent had 26 weeks of paid contributions since starting work and either 39 contributions paid or credited in the relevant tax year or an annual average of 39 contributions paid or credited over the last 3 or 5 tax years before the date of death or reaching age 66.

Widowed parent's grant: Payable on the death of a spouse to a widow(er) who is entitled to certain benefits with at least one qualified child and who was widowed on or after December 1, 1999.

Contributory survivor benefits are payable abroad.

Widow(er)'s noncontributory pension (means-tested): Payable to widowed residents with limited means who are not cohabiting.

Orphan's noncontributory pension (means-tested): Payable to resident full orphans with limited means; a resident half orphan with limited means if the whereabouts of the surviving parent are unknown or he or she has failed to provide for the child. Children must be younger than age 18 (age 22 if a full-time student).

Old-Age Benefits

Retirement pension: The maximum weekly pension is €193.30.

The pension is reduced to €189.50 a week with an annual average of between 24 and 47 weeks of contributions.

Qualified adult supplement: The maximum supplement is €128.80 a week for a qualified adult or €149.30 if aged 66 or older (these rates are reduced if the pensioner is receiving less than the maximum personal rate or if the qualified adult has earnings or income between €100 and €250 a week; no supplement is paid if the qualified adult has earnings or income greater than €250 a week), plus €19.30 a week for each dependent child younger than age 18 (age 22 if a full-time student) or €9.70 if the qualified adult increase is not payable.

Old-age contributory pension: The maximum weekly pension is €193.30.

The pension is reduced with an annual average of less than 48 weeks of contributions: €189.50 a week is paid for an

annual average of between 20 and 47 weeks; €96.70 is paid for an annual average of between 10 and 14 weeks.

Qualified adult supplement: The maximum supplement is €128.80 a week for a qualified adult or €149.30 if aged 66 or older (these rates are reduced if the pensioner is receiving less than the maximum personal rate or if the qualified adult has earnings or income between €100 and €250 a week; no supplement is paid if the qualified adult has earnings or income greater than €250 a week), plus €19.30 a week for each dependent child younger than age 18 (age 22 if a full-time student) or €9.70 if the qualified adult increase is not payable.

Old-age noncontributory pension (means-tested): Up to €182 a week is paid, plus up to €120.30 for a qualified adult and €16.80 for each child dependent or €8.40 if the qualified adult increase is not payable.

Additional increases: €7.70 a week is paid for a single pensioner aged 66 or older who lives alone; €10 a week for a pensioner aged 80 or older; €12.70 a week for a pensioner aged 66 or older living on certain offshore islands.

Preretirement allowance (means-tested): Up to €165.80 a week.

Dependent's supplement: €110 a week is paid for a qualified adult and €16.80 a week is paid for a dependent child younger than age 18 (age 22 if a full-time student and the insured has been receiving benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Carer's benefit: €180.70 a week is paid, plus €16.80 for a dependent child younger than age 18 (age 22 if a full-time student) or €8.40 per child for carers living with their spouse or partner or €271.10 if caring for more than one person.

Carer's allowance (means-tested): Up to €180 a week is paid; €200 a week if aged 66 or older. An additional 50% is payable if the carer is caring for two persons. An additional €16.80 is payable for each dependent child; €8.40 per child if the carer is living with his or her spouse or partner.

Benefit adjustment: Benefits are normally adjusted annually.

Permanent Disability Benefits

Disability pension (invalidity pension): €171.30 a week is paid; €193.30 a week if aged 65 or older.

Dependent's supplement: €122.20 a week is paid for a qualified adult (€149.30 if aged 66 or older), plus €19.30 a week for each dependent child younger than age 18 (age 22 if a full-time student) or €9.70 if the qualified adult increase is not payable.

Blind person's pension (means-tested): Up to €165.80 a week is paid (€182 if aged 66 or older), plus €110.10 a week for a qualified adult; €120.30 if aged 66 or older.

Additional increases: €7.70 a week is paid for a single pensioner aged 66 or older who lives alone; €10 a week for a

pensioner aged 80 or older; €12.70 a week for a pensioner aged 66 or older living on certain offshore islands.

Disability allowance (means-tested): Up to €165.80 a week, plus €110.10 a week for a qualified adult and €16.80 for each dependent child younger than age 18 (age 22 if a full-time student); €8.40 if the qualified adult increase is not payable.

Benefit adjustment: Benefits are normally adjusted annually.

Survivor Benefits

Widow(er)'s contributory pension: Up to €171.30 a week is paid; €193.30 if aged 66 or older.

The pension is reduced if the deceased had an annual average of less than 48 but more than 24 weeks of contributions.

Dependent's supplement: €21.60 is paid for each dependent child younger than age 18 (age 22 if a full-time student).

Orphan's contributory allowance: €138 a week is paid for each orphan younger than age 18 (age 22 if a full-time student).

Bereavement grant: A lump sum of up to €635 is payable to the next of kin.

Widowed parent's grant: A lump sum of €2,700 is payable if the deceased's spouse has at least one dependent child.

Widow(er)'s noncontributory pension (means-tested): Up to €165.80 a week is paid; €182 if aged 66 or older.

Additional increases: €7.70 a week is paid for a pensioner aged 66 or older who lives alone; €10 a week for a pensioner aged 80 or older.

Orphan's noncontributory pension (means-tested): Up to €138 a week.

Benefit adjustment: Benefits are normally adjusted annually.

Administrative Organization

Department of Social and Family Affairs (<http://www.welfare.ie>) administers the program.

Revenue Commissioners collect contributions for the majority of insured persons.

Sickness and Maternity

Regulatory Framework

First law: 1911.

Current law: 2005 (social welfare).

Type of program: Social insurance (cash benefits) and universal (medical care) system.

Coverage

Cash sickness and maternity benefits: Employees younger than age 66.

There are no special systems for any specified groups of employees.

Cash maternity benefits only: Self-employed persons.

Exclusions: Part-time employees earning less than €38 a week; public servants who were permanent and eligible for a pension before April 6, 1995; and casual domestic workers.

Medical benefits: All persons residing in Ireland.

Source of Funds

Insured person: See source of funds under Old Age, Disability, and Survivors, above.

Self-employed person: See source of funds under Old Age, Disability, and Survivors, above.

Employer: See source of funds under Old Age, Disability, and Survivors, above.

Government

Cash sickness and maternity benefits: See source of funds under Old Age, Disability, and Survivors, above.

Medical benefits: Total cost for low-income residents and part of the cost for the remainder of the population.

Qualifying Conditions

Cash sickness benefits (disability benefit): Must be younger than age 66 with 52 weeks of paid contributions, including 39 weeks paid or credited in the last year (of which 13 are paid contribution weeks, unless the insured was receiving the long-term unemployment assistance or preretirement allowance immediately before claiming benefits); or 26 weeks in each of the last 2 contribution years. The insured must have 260 paid contribution weeks for benefits to be paid beyond a year.

Cash maternity benefits: Must be in covered employment at least 14 weeks before the expected date of childbirth, with 39 weeks of paid contributions in the 12-month period immediately before maternity leave; or a total of 39 weeks of paid contributions with 39 weeks paid or credited in the relevant tax year. A claimant may also qualify if she has 26 weeks of paid contributions in the last fiscal year and 26 paid contributions in the previous year.

Self-employed women must have 52 contribution weeks paid in either of the last 2 tax years.

Health and safety benefits: Paid to pregnant workers, to workers who have recently given birth and are breastfeeding, or to those who are unable to continue working because of an unavoidable risk to their health and safety at their place of work and who satisfy the relevant contribution conditions for social insurance.

Night workers are also entitled to this payment for the duration of pregnancy and for a period following childbirth during which no alternative (daytime) work is available.

Medical benefits: Full eligibility for medical-card holders (low-income residents and residents older than age 70); limited eligibility for those with moderate and high income.

Sickness and Maternity Benefits

Sickness benefit (disability benefit): Up to €165.80 a week is paid, depending on weekly income. The benefit is payable after a 3-day waiting period for up to 52 weeks; may be extended if the insured has 260 or more contribution weeks.

Dependent's supplement: Up to €110 a week is paid for a qualified adult dependent; €16.80 for each dependent child younger than age 18 (age 22 if a full-time student and the insured person has received benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Maternity benefit: Employed women receive 80% of weekly earnings for 18 weeks, including at least 4 weeks (up to 10 weeks) before the expected date of childbirth.

The minimum weekly maternity benefit is €182.60 (sickness benefit replaces maternity benefit if the benefit payable is greater).

The maximum weekly benefit is €265.60.

Health and safety benefit: Up to €165.80 a week is paid, depending on earnings. The first 21 days are paid by the employer. The benefit is payable until the insured becomes eligible for maternity benefits; payable for 14 weeks following the birth if the mother is employed in night work; or for 26 weeks following childbirth if breastfeeding.

Dependent's supplement: Up to €110 a week is paid for a qualified adult dependent; €16.80 for each dependent child younger than age 18 (age 22 if a full-time student and if the insured has received benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Workers' Medical Benefits

All services are provided free in public clinics and hospital wards to medical-card holders (means-tested except for those older than age 70); partial cost sharing for the remainder of the population.

Benefits include outpatient and inpatient care; specialist and laboratory services; maternity and infant care; and optical, dental, and hearing treatment. Free prescription drugs are available to medical-card holders; partial cost sharing for those without a medical card.

Patients without a medical card receive hospital outpatient services free of charge; a fee of €55 applies only to a first visit for an accident or emergency that is not referred by a

general practitioner. Inpatient care is €55 a night, subject to a maximum of €550 in any 12 consecutive months.

Dependents' Medical Benefits

All services are provided free in public clinics and hospital wards to medical-card holders (means-tested except for those older than age 70); partial cost sharing for the remainder of the population.

Benefits include outpatient and inpatient care; specialist and laboratory services; maternity and infant care; and optical, dental, and hearing treatment. Free prescription drugs are available to medical-card holders; partial cost sharing for those without a medical card.

Patients without a medical card receive hospital outpatient services free of charge; a fee of €55 applies only to a first visit for an accident or emergency that is not referred by a general practitioner. Inpatient care is €55 a night, subject to a maximum of €550 in any 12 consecutive months.

Administrative Organization

Cash benefits: Department of Social and Family Affairs (<http://www.welfare.ie>) administers benefits.

Medical benefits: Department of Health and Children (<http://www.dohc.ie>) administers services and benefits through the Health Service Executive.

Optical, dental, and hearing treatment services are provided with cost-sharing arrangements by private practitioners on behalf of the Department of Social and Family Affairs.

Health Service Executive (<http://www.hse.ie>) provides services through its own institutions, clinics, and dispensaries, or elsewhere by arrangement.

Work Injury

Regulatory Framework

First law: 1897 (workmen's compensation act).

Current law: 2005 (social welfare).

Type of program: Social insurance system.

Coverage

Employed persons.

Exclusions: Self-employed persons, domestic workers, and members of the security and defense forces.

There are no special systems for any specified groups of employees.

Source of Funds

Insured person: See source of funds under Old Age, Disability, and Survivors, above.

Self-employed person: Not applicable.

Employer: See source of funds under Old Age, Disability, and Survivors, above.

Government: Any deficit for private-sector employees and the total cost for public-sector employees.

Qualifying Conditions

Work injury benefits: Assessed with a work injury or an occupational disease. There is no minimum qualifying period.

Temporary Disability Benefits

Injury benefit: €165.80 a week is paid after a 3-day waiting period for up to 26 weeks starting from the onset of the accident or disease. (Disability benefit may be paid after 26 weeks, see cash sickness benefits under Sickness and Maternity, above).

Dependent's supplement: Up to €110 a week is paid for a qualified adult dependent; €16.80 for each dependent child younger than age 18 (age 22 if a full-time student and if the insured has received benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Permanent Disability Benefits

Disablement benefit: €196.90 a week is paid if the insured is assessed as more than 90% disabled.

Partial disability: With an assessed disability of 20% to 89%, a percentage of the full benefit is paid according to the assessed degree of disability; if assessed as less than 20% disabled, a lump sum up to a maximum of €13,780 is paid, according to the assessed degree of disability. The insured must have an assessed disability of at least 1%.

The disability is assessed by the Department of Social and Family Affairs following a medical examination. The disability is reviewed after a provisional period, unless the degree of disability is assessed as permanent.

Dependent's supplement: Up to €110 a week is paid for a qualified adult dependent; €16.80 for each dependent child younger than age 18 (age 22 if a full-time student and if the insured has received benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Constant-attendance allowance: €180.70 a week.

Unemployment supplement: €165.80 a week is paid if the insured is not eligible for a disability benefit (see cash sickness benefits under Sickness and Maternity, above) and is permanently incapable of work.

Dependent's supplement: Up to €110 a week is paid for a qualified adult dependent; €16.80 for each dependent child younger than age 18 (age 22 if a full-time student and if the insured has received benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Constant-attendance allowance: €180.70 a week.

Workers' Medical Benefits

All general medical services are provided by the Health Service Executive.

A range of additional necessary medical care and transportation not covered under general medical benefits are payable by the Department of Social and Family Affairs, including specialist care, prescriptions, medical and surgical appliances prescribed by a general practitioner, dental and eye treatment and appliances, treatment prescribed by a general practitioner such as physiotherapy, nursing care on the instruction of a general practitioner, and traveling expenses to and from the place where medical care is provided.

Survivor Benefits

Survivor pension: €194.60 a week is paid to a widow or dependent disabled widower younger than age 65; €197.70 if aged 66 or older.

Dependent's supplement: €21.60 is paid for each dependent child.

Special allowance for a survivor living alone: €7.70 a week is paid if aged 66 or older; €10 a week if aged 80 or older.

Orphan's pension: €141.80 a week is paid for each child younger than age 18 (age 22 if a full-time student).

Dependent parent's pension: If the deceased was single, €194.60 a week is paid to the first parent and €94.10 a week to the other parent. If the deceased was married, €94.10 a week is paid to each parent.

Funeral grant: A lump sum of €635.

Administrative Organization

Department of Social and Family Affairs (<http://www.welfare.ie>) administers cash benefits.

Department of Health and Children (<http://www.dohc.ie>) administers medical services and benefits through the Health Service Executive.

Health Service Executive (<http://www.hse.ie>) provides services through its own institutions, clinics, and dispensaries, or elsewhere by arrangement.

Unemployment

Regulatory Framework

First law: 1911.

Current law: 2005 (social welfare).

Type of program: Social insurance and social assistance system.

Coverage

Employees younger than age 66.

Exclusions: Certain part-time employees; self-employed persons; public servants who were permanent and pensionable before April 6, 1995; and casual domestic workers.

Source of Funds

Insured person: See source of funds under Old Age, Disability, and Survivors, above.

Self-employed person: Not applicable.

Employer: See source of funds under Old Age, Disability, and Survivors, above.

Government: Any deficit and the total cost of means-tested assistance.

Qualifying Conditions

Unemployment benefit: Aged 16 to 65, unemployed for at least 3 days in 6 consecutive days, and with 39 weeks of paid contributions including 39 weeks paid or credited in the last tax year or at least 26 contributions paid in each of the last 2 complete contribution years before the beginning of the benefit year for which a benefit is claimed.

The applicant must be available for, genuinely seeking, and capable of work and be registered at a Social Welfare Local Office.

Unemployment must not be due to voluntary leaving, misconduct, refusal of a suitable job offer (the insured may be disqualified for up to 9 weeks), or a trade union dispute (the insured is disqualified for the duration of the dispute).

Unemployment assistance (means-tested): A resident with limited means, aged 18 to 65, unemployed for at least 3 days in 6 consecutive days, and not eligible for an unemployment benefit.

The applicant must be available for, genuinely seeking, and capable of work and be registered at a Social Welfare Local Office.

Unemployment must not be due to voluntary leaving, misconduct, refusal of a suitable job offer (the insured may be disqualified for up to 9 weeks), or a trade union dispute (the insured is disqualified for the duration of the dispute).

Preretirement allowance (means-tested): See Old Age, Disability, and Survivors, above.

Unemployment Benefits

The maximum benefit is €165.80 a week and is payable for up to 15 months (156 days if younger than age 18; 156 weeks if aged 65 or older).

If a person is employed part time as the result of having lost some employment, a daily rate is payable subject to a minimum of 3 days of unemployment in a week.

Dependent's supplement: €110 a week is paid for a qualified adult and €16.80 a week is paid for a dependent child younger than age 18 (age 22 if a full-time student and the insured has been receiving benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

Unemployment assistance (means-tested): Up to €165.80 a week.

Dependent's supplement: €110 a week is paid for a qualified adult and €16.80 a week is paid for a dependent child younger than age 18 (age 22 if a full-time student and the insured has been receiving benefits for more than 6 months) or €8.40 if the qualified adult increase is not payable.

If a person is employed part time as the result of having lost some employment, a daily rate is payable subject to a minimum of 3 days of unemployment in a week.

Preretirement allowance (means-tested): See Old Age, Disability, and Survivors, above.

Administrative Organization

Department of Social and Family Affairs (<http://www.welfare.ie>) administers the program.

Family Allowances

Regulatory Framework

First laws: 1944 (child benefit), 1984 (family income support), 1990 (single parent's allowance), and 1996 (one-parent family payment).

Current law: 2005 (social welfare).

Type of program: Universal (child benefit) and social assistance system.

Coverage

All persons residing in Ireland with one or more children.

Source of Funds

Insured person: None, except for adoptive benefits. See source of funds under Old Age, Disability, and Survivors, above.

Self-employed person: None, except for adoptive benefits. See source of funds under Old Age, Disability, and Survivors, above.

Employer: None, except for adoptive benefits. See source of funds under Old Age, Disability, and Survivors, above.

Government: Total cost, except for adoptive benefits. See source of funds under Old Age, Disability, and Survivors, above.

Qualifying Conditions

Child benefit: Payable for a child younger than age 16 (age 19 if a student or disabled).

Multiple births: Special grants are payable for multiple births.

One-parent family payment (means- and earnings-tested): Paid to a single noncohabiting parent with at least one dependent child. The parent must have limited means and weekly earnings of €375 or less.

Widowed parent's grant: Payable on the death of a spouse to a person widowed on or after December 1, 1999, who is entitled to the one-parent family payment.

Adoptive benefit: The insured has 39 weeks of paid contributions in the 12-month period immediately before the placement date of the adoptive child or a total of 39 weeks of paid contributions with 39 weeks paid or credited in the last fiscal year (self-employed persons must have 52 weeks of paid contributions in either of the last 2 fiscal years).

Family income supplement (income-tested): Payable to parents in full-time employment (at least 19 hours a week or 38 hours every 2 weeks) who have an average weekly joint income below €465 for one child or €510 for two children; increasing to €905 in the case of a family with eight or more children (the joint-income threshold increase varies between €60 and €75 for each additional child). At least one child must be younger than age 18 (aged 18 to 22 if in full-time education).

The benefit is payable for 52 weeks while employed.

The benefit is not affected by changes in family income or short periods of illness.

Home care allowance (domiciliary care): Payable for full-time care and attention given at home to a disabled child younger than age 16.

Family Allowance Benefits

Child benefit: €150 a month is paid for the first and second child; €185 a month for the third and each additional child. For twins, the child benefit is payable at 1.5 times the monthly rate for each child. For the birth of triplets or more, the benefit is doubled for each child.

Multiple birth grant: €635 is paid for each child. The grant is payable at birth and again at ages 4 and 12.

One-parent family payment (means- and earnings-tested): Up to €165.80 a week is paid (€182 if aged 66 or older).

Dependent's supplement: €19.30 is paid for each dependent child.

Special allowance: €10 a week is paid for a pensioner aged 80 or older.

Widowed parent's grant: A lump sum of €2,500.

Adoptive benefit: 80% of weekly earnings is payable for 16 weeks.

The minimum weekly benefit is €182.60.

The maximum weekly benefit is €265.60.

Family income supplement (income-tested): 60% of the difference between family income and the applicable income threshold is paid, depending on the number of children.

The supplement is payable for 52 weeks while the parent or parents are employed.

The minimum weekly supplement is €20.

Home care allowance (domiciliary care): €225.20 a month is paid, subject to assessment of the child's means from other sources.

Administrative Organization

Department of Social and Family Affairs (<http://www.welfare.ie>) administers allowances, except for the home care allowance (domiciliary care). Payments are made at post offices on behalf of the department or by electronic funds transfer.

Home care allowance (domiciliary care) is administered by the Health Service Executive (<http://www.hse.ie>) on behalf of the Department of Health and Children (<http://www.dohc.ie>).