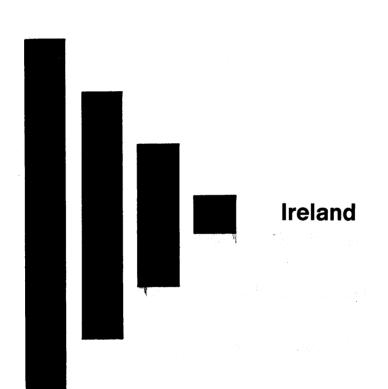
EUROPEAN COMMUNITIES

Social security for migrant workers





Guide

concerning the rights and obligations with regard to social security of persons going to work in IRELAND

In your own interest read this guide carefully

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This guide gives only general guidance.

It must not be treated as a complete and authoritative statement on the law in any particular case.

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I. General information

1. Purpose of Guide

This Guide is intended to help persons from another Member State coming to Ireland to work or to live, to understand the Irish social security system.

It includes a brief outline of how the system is organized and how it works. It lists the existing benefits and explains the qualifying conditions which must be fulfilled.

The practical steps which need to be taken to obtain payment are described and information as to how and where to obtain further guidance, if desired, is also given.

2. Who must be insured?

Generally speaking, all employees over the age of 16 who have not reached pension age (66) must be insured regardless of the level of earnings; after the age of 66, the insurance covers only benefits for occupational injuries and industrial diseases and health services.

Self-employed persons are not subject to compulsory insurance but may be obliged to pay contributions for health services (see section 3 below). In certain cases they may also take out voluntary insurance with the schemes for employed persons.

3. What contributions must be paid?

The contributions paid by employed persons are known as Pay-Related Social Insurance (PRSI) contributions. The PRSI contribution is a percentage of the employed person's taxable income, up to a certain limit. For most employed persons the PRSI contributions are levied together with PAYE income tax ('Pay As You Earn'). For persons not subject to the PAYE system (e.g. where the employer resides outside Ireland), the contributions are paid directly to the Department of Social Welfare.

There are various contribution rates depending on the type of occupation: these are known as Contribution Classes, the largest

of which is Class A, which enables those concerned to receive all benefits.

The cost of contributions is paid partly by the employer and partly by the employee. The employer deducts the employee's part when paying his wage/salary. No deduction from earnings is made for PRSI contributions for widows, deserted wives and unmarried mothers who are receiving a social security pension or allowance. However, in these cases the employer must still pay his share of the contribution.

Certain parts of the contributions are paid only by the employer or the employee. The part of contributions payable towards the cost of health services, the Youth Employment Levy and the Income Tax Levy are normally paid by the employee. If the latter is entitled to free health services (see section 15), the employer has to pay all three parts. Contributions towards the cost of insurance against accidents at work and occupational diseases and the redundancy contribution are always paid by the employer.

Self-employed persons, with the exception of persons entitled to free health services (see section 15), must pay an annual contribution for health services. This contribution is calculated as a percentage of income during the tax year, up to a certain limit. The contributions must be paid by self-employed persons, except for farmers, to the Revenue Commissioners, Health Contribution Section, Teach Earlsfort, Hatch Street, Dublin 2. Farmers must pay the health service contribution to their local Health Board.

4. Benefits available

All persons resident in the State are entitled to certain health services (see section 15) and to family allowances.

The other benefits, pensions and allowances which are available to insured persons and their dependants under the schemes administered by the Department of Social Welfare include:

— disability benefit, maternity benefit, invalidity pension, unemployment benefit, occupational injuries and diseases benefits, payrelated benefit;

- contributory widow's pension, orphan's allowance and deserted wife's benefit:
- retirement pension and contributory old age pension;
- death grant;
- treatment benefit.

5. Organization

The contributions of employees and employers, excluding the health, youth employment, redundancy payments and occupational injuries and diseases contributions and income tax levy, are paid to the Social Insurance Fund, to which the State also contributes.

The cash benefits and pensions are paid out of this Fund which is administered by the Department of Social Welfare whose head office is in Dublin. It has a network of local offices and information centres throughout the country. Benefits for occupational injuries and diseases, which are financed from employers' contributions only, are paid out of a special fund also administered by the Department of Social Welfare.

Benefits in kind under the health service are financed by the State and from health service contributions. They are administered by eight Regional Health Boards under the general supervision of the Department of Health in Dublin (see section 31).

Redundancy payments are administered by the Department of Labour in Dublin.

6. How to register for social security

Persons taking up employment in Ireland should immediately apply to the local tax office and complete form 12A in order to register for PRSI contributions. They will be issued with a Revenue and Social Insurance number (RSI number) which is used for PRSI contributions and for income tax purposes.

The worker should make sure that his employer knows his RSI number otherwise contributions paid by him may not be registered in his name.

The RSI number should always be quoted when claiming benefits and in correspondence with the Department of Social Welfare; this will ensure that the worker's file is identified quickly and the relevant payments are made without undue delay.

7. Voluntary insurance

When an employed person ceases to be covered by compulsory insurance, for instance when he becomes self-employed, title to certain benefits such as pensions can be maintained by paying voluntary contributions, provided that he has paid at least 156 weekly contributions as an employed person.

8. Contribution conditions

There are no contribution conditions for health services (benefits in kind), occupational injuries and diseases benefit or for family allowances.

To qualify for most other cash benefits certain contribution conditions must be fulfilled.

In general, to qualify for short-term and flat-rate benefits (disability benefit, maternity allowance, unemployment benefit, etc.) the insured person must have paid at least 26 weekly contributions since becoming insured and have at least 26 contributions paid or credited in the contribution year preceding the benefit year in which he makes his claim.

The contribution year coincides with the tax year, running from 6 April of one year to 5 April of the following year. The benefit year is almost the same as the calendar year; it runs from the first Monday in January. Contribution weeks (contributions paid or credited) recorded in the relevant year determine eligibility for short-term and flat-rate benefits during the benefit year starting the following January.

For long-term benefits such as invalidity pension, widow's pension, retirement pension and old age pension, the insured person must have paid at least 156 weekly contributions since becoming insured and, moreover, have a minimum yearly average of contri-

butions paid or credited since becoming insured or over a specified period.

Periods of insurance completed in another Member State may be aggregated to enable the worker to satisfy the contribution conditions for Irish benefits. You should be able to submit the forms issued to you by the insurance institutions of the country you left (sickness and maternity: Form E 104; unemployment: Form E 301).

9. Credited contributions

Credited contributions which can be of value both for claims to benefit and pensions are normally allowed automatically for periods when the insured person is unemployed or unable to work through illness or incapacity.

10. Dependants

Increase of benefit or pension is payable for adult dependants and child dependants as defined by Irish law.

The age limit for child dependants is normally 18, but in certain cases it may be extended to 21.

II. Health benefits and services

11. Disability benefits

This is a flat-rate amount payable weekly to insured persons during periods of incapacity for work; it may be replaced by injury benefit if the incapacity results from an accident at work or a prescribed occupational disease (see section 21).

To be eligible for disability benefit you must:

- (a) be unfit for work;
- (b) satisfy the contribution conditions (see section 8).

Disability benefit is normally paid from the fourth day of illness; you continue to be entitled to benefit for as long as you are unfit for work and until you reach pension age, provided that you have at least 156 contributions paid. If you have less than 156 contributions you normally cannot be paid disability benefit for more than 52 weeks. Periods of insurance, residence or employment completed in your own country or in another Member State may, if necessary, also be taken into account (see section 8).

Disability benefit should be claimed within seven days of becoming incapable of work, otherwise benefit may be lost. All you have to do is send a certificate of incapacity for work to the Department of Social Welfare on a special form which is available from most doctors. A new certificate must be sent for each week of incapacity.

You will be expected not to engage in any activity which would be likely to hinder your recovery (the Department will advise you about this) and you may also be required to undergo a check by the Department's medical examiner.

Disability benefit with allowances for adult and child dependants (see section 10) is paid weekly by means of a cheque through the post.

You may also receive Irish disability benefit in another Member State if you remain insured under the Irish scheme (see Guide Nol on the Community regulations).

For further information on the conditions and methods of payment you should contact the Department of Social Welfare well in advance of your departure (see section 31).

You may also qualify for certain pay-related benefits (see section 22).

12. Invalidity pension

A flat-rate invalidity pension is payable weekly, instead of disability benefit, to insured persons who are certified to be permanently incapable of work and who satisfy the contribution conditions. Normally, before qualifying for invalidity pension you must have been in receipt of disability benefit for at least 12 months. There is no need to submit a special claim for invalidity pension as you will be notified of your entitlement to invalidity pension once you satisfy the requisite conditions.

The invalidity pension, including allowances for adult and child dependants (see section 10), is paid by means of a book of pension orders which are cashable weekly at any post office if you are resident in Ireland. If you reside elsewhere, it will normally be paid to you monthly by means of a payable order.

13. Maternity benefits

There are two maternity allowance schemes.

The maternity allowance scheme for women in employment applies only to women who are on maternity leave from their full-time employment and who are entitled to resume work with the same employer at the end of the maternity leave period.

The allowance under the general scheme is payable to insured women who do not qualify under the scheme for employed women.

The contribution conditions described in section 8 will qualify the woman under either scheme. Alternatively, solely under the scheme for employed women, she must have paid 26 weekly contributions in the 12 months immediately preceding the first day of

her maternity leave. These conditions must be satisfied on the basis of the woman's own insurance.

Periods of insurance, residence or work which the insured woman has completed in other Member States may be aggregated to enable her to satisfy the qualifying conditions for allowances under either scheme (see section 11).

To claim maternity allowance the woman concerned should obtain a special form from the Department of Social Welfare, have it completed by her doctor and her employer (if she is employed) and return it to the Department of Social Welfare.

The allowance is payable to employed women for a period of 14 weeks. The allowance under the general scheme is paid for 12 weeks. Payments are made in the form of a weekly cheque. Under the scheme for women in employment the amount of the allowance will be 80% of the woman's earnings in the relevant income tax year, subject to a fixed minimum weekly payment. The relevant income tax year depends on the date of the claim. The rate of the allowance under the general scheme is equivalent to the maximum rate of disability benefit or unemployment benefit payable to insured persons without dependants and, in addition the insured woman may receive pay-related benefit (see section 22).

A woman may also be entitled to all the maternity care services provided by her local Health Board (see section 15).

14. Treatment benefits

The benefits covered by this scheme are:

- (i) dental benefit (dental treatment and supply of dentures);
- (ii) optical benefit (sight testing and supply of glasses);
- (iii) supply of hearing aids and contact lenses.

They are available to insured persons who satisfy the necessary contribution conditions. They do not apply to the dependants of insured persons.

You may be required to pay a portion of the cost of treatment or appliances.

Any branch or office of the Department of Social Welfare will advise you as to how to obtain these benefits.

15. Health services (benefits in kind)

As a general rule entitlement to benefits in kind in Ireland is income-related. There are three categories of beneficiaries.

Category I

Persons over 16 years of age who in the opinion of the Chief Executive Officer of the Health Board are unable to afford general practitioner services for themselves and their dependants are entitled to all health services in Ireland free of charge.

Services available:

- a general medical practitioner service with free choice of doctor; dental and optical services;
- drugs, medicines and appliances;
- maternity care and infant welfare services, supply of milk for nursing mothers;
- hospital services (for details, see under Category II);
- a maternity cash grant for each child born in a confinement.

Persons in Category I can prove their entitlement whenever services are needed by presenting their General Medical Services Card issued to them by the appropriate Health Board.

The health service fixes the income brackets (for means tests) on the basis of which medical cards may be issued. The amounts are reviewed every year.

Category II

Persons who do not come under Category I but whose earnings are below a certain limit, which is reviewed every year, belong to Category II. Persons covered by voluntary social insurance (see section 7) also belong to this category provided that they satisfy certain conditions. These persons are entitled to all hospital services, i.e. free services provided to in-patients in the public wards of public hospitals, as well as services provided free of charge to outpatients in public hospitals.

Persons in Category II are also entitled to free maternity care and infant welfare services from general practitioners and to refunds of the costs of prescribed medicines, where their cost exceeds a specified limit.

Category III

Persons whose earnings are above the ceiling fixed for Category II are entitled to hospital services on the same conditions as those in Category II; however, consultants' fees must be paid by these persons themselves. They are also entitled to a refund of part of the cost of prescribed medicines.

16. All residents in the country are entitled to the following services free of charge:

- hospital, diagnostic and preventive services for infectious diseases;
- hospital services for children suffering from specified long-term illnesses;
- drugs and medicines for persons suffering from specified disabilities:
- vocational training for disabled persons.

Welfare allowances are paid by the Health Boards in respect of the following:

- severely handicapped children aged between 2 and 16 living at home and in need of constant attendance;
- disabled persons over the age of 16 with little means who are unable to work:
- necessitous persons suffering from infectious diseases who are undergoing treatment to the satisfaction of the Health Board.

If you require health services you should apply to the Health Board for your area (see address in section 31).

17. Voluntary Health Insurance

The Voluntary Health Insurance (VHI) Board is a partly nationalized insurance company which, for a modest premium, provides health insurance cover in addition to that provided by the State.

The Board administers three schemes known as Hospital Plans A, B and C, which in addition to the costs of treatment and private accommodation in hospital cover certain external medical expenses. It also administers the Public Ward Scheme which covers fees for hospital consultants only.

III. Benefits related to loss of employment

18. Unemployment benefit

Unemployment benefit is a flat-rate amount payable weekly to insured persons during periods of unemployment.

To qualify, you must satisfy the contribution conditions (see section 8) and you must be capable of and available for work. Periods of insurance or employment completed in another Member State may be taken into account.

You may be disqualified in certain circumstances, for example, if you lost your job through your own misconduct or if you refuse an offer of suitable employment.

Payment of unemployment benefit is normally made from the fourth day of unemployment. However, if you have submitted a claim for sickness or unemployment benefits in the preceding 13 weeks, payment may be made from the first day of unemployment. Unemployment benefit is normally paid for up to 390 days; however, it may be paid up to pension age if you are over 65 and if you have paid at least 156 contributions while in insurable employment.

When you have used up your entitlement to unemployment benefit for 390 days, you may re-qualify once you have had a further 13 weeks of insurable employment.

— Unemployment benefit should be claimed on the first day of unemployment. The claim should be made at the nearest Employment Exchange or Employment Office. The claim may be made by post if the distance is more than 10 kilometres (6miles).

The Employment Exchange or the Employment Office will explain to you how to prove that you are still unemployed.

In addition to unemployment benefit you may qualify for increases for dependants (see section 10).

The unemployment benefit will normally be paid to you in cash by the Employment Exchange or Employment Office to which you submitted your claim. However, the payments may be made by post if the distance is more than 10 kilometres (6 miles).

You may also qualify for pay-related benefit (see section 22).

19. Redundancy payments

Most insured persons are also insured under the Redundancy Payments Scheme.

An insured worker who loses his job through redundancy will, if certain requirements are met, receive a lump-sum payment. The amount of the lump sum is calculated by reference to the length of service with the employer who made him redundant, the age of the worker and his rate of pay at the time he received notice of dismissal.

A person is normally redundant when dismissal is due to the complete or partial closing down of the employee's place of employment or to a decrease in the employer's requirement for employees of his kind and qualifications.

It should be noted however that entitlement under this scheme depends on length of service with an employer in Ireland and not on contributions. The provisions of the Community Regulations on the aggregation of insurance periods do not apply to redundancy payments.

This scheme is administered by the Department of Labour.

20. 'Wet-time' benefit

Certain employees in the building, civil engineering and painting trades and their employers pay an additional contribution under a separate special scheme for insurance against loss of earnings due to bad weather.

The contribution is payable by affixing a stamp to a special card which is available from any local office of the Department of Social Welfare; the stamps may be purchased at any Post Office. If you are insured under this scheme, benefit will, when due, be paid to you by your employer.

This scheme is also administered by the Department of Social Welfare.

N.B. If you are receiving unemployment benefit in Ireland and you intend to go to another Member State to look for work there, or if you intend to go to Ireland to look for a job there while you are receiving unemployment benefits in another Member State, please consult Guide No 1 on the Community regulations).

IV. Accidents at work and occupational diseases

21. Occupational injuries benefits

These benefits are payable under a special scheme to insured persons who are injured in the course of their employment or who contract prescribed occupational diseases.

The benefits consist of:

— injury benefit, which is paid while you remain unfit for work, up to a maximum period of 26 weeks commencing with the date of the accident or the onset of the prescribed disease.

If you are still incapable of work after the expiration of 26 weeks you may be entitled to disability benefit under the general social insurance scheme.

If you have an accident at work your employer should be informed and you should obtain the special claim form from the Department of Social Welfare and send it back with medical evidence of your incapacity within 21 days of its commencement, otherwise benefit may be lost.

Payment of injury benefit, including allowances for adult and child dependants (see section 10), is normally made from the fourth day of incapacity (or from the first day if the incapacity extends over 12 days), excluding Sundays; payments are made in the form of weekly cheques through the post.

Pay-related benefit may also be payable (see section 22).

- Disablement benefit is payable to you when, as a result of an occupational accident or disease, you are suffering from loss of physical or mental faculty, even where you have not been rendered unfit for work. This benefit should be claimed within three months.
- Medical care, which covers the cost of medical care and attention incurred as a result of a work accident or disease. The Department must be notified within six weeks of its commencement that medical care is being received.

- Survivor benefits, granted when an insured person dies as a result of an occupational accident or disease; these benefits comprise:
- (a) widow's pension;
- (b) dependent widower's pension or gratuity;
- (c) orphan's pension;
- (d) dependent parents' pensions;
- (e) funeral grant.

These benefits should be claimed within three months of the death on a form obtainable from the Department of Social Welfare, otherwise benefit may be lost.

Disablement benefit and the other benefits set out above are also payable if you go to another Member State. You should consult the office from which you receive your benefit, well in advance of your departure, to enable arrangements to be made for payment in another Member State and to obtain an E123 form before your departure.

Special rules exist for the granting of benefit where an industrial disease has been contracted as a result of employment in more than one Member State and also where there has been an aggravation of that disease. If you think you might be affected by these rules, you should enquire at the Department of Social Welfare (see section 31).

V. Additional benefit

22. Pay-related benefit

Pay-related benefit is payable as an addition to flat-rate disability benefit, maternity allowance and unemployment benefit.

It is also payable with injury benefit under the occupational injuries scheme if you would be entitled to receive disability benefit or maternity allowance were you not receiving injury benefit.

There is no need to make a separate claim for pay-related benefit. However the correct Revenue and Social Insurance (RSI) Number must be quoted when making a claim for one of the flat-rate benefits mentioned above. This is your income tax number as shown on Notices of tax-free allowances and other documents received from the Inspector of Taxes. It is very important that you keep your income tax forms such as form P 60 (End-of-year Statement) as these may be required to enable benefit entitlements to be determined.

Pay-related benefit is not normally paid for the first three weeks and may continue for up to 375 days provided that you continue to be entitled to the relevant flat-rate benefit.

The rate of pay-related benefit is 25% of reckonable earnings for the first 141 days and 20% for the next 234 days, excluding Sundays.

Your reckonable earnings (i.e. earnings subject to Irish income tax) in the contribution year immediately preceding the benefit year are taken as the basis (see section 8). However, if you worked in another Member State in the relevant contribution year, the pay-related benefit will be calculated on the basis of the average wage of a man or woman in Ireland.

Account is taken only of earnings between fixed minimum and maximum levels.

Pay-related benefit is payable each week together with the relevant flat-rate benefit. Their weekly total may not exceed a prescribed limit.

VI. Pensions for survivors, retirement and old age

23. Contributory widow's pension

Contributory widow's pension is payable to a widow, regardless of her age, if the contribution conditions are satisfied on either her late husband's insurance or on her own insurance record. Briefly, the contribution conditions are that at least 156 contributions must have been paid and that there must have been a minimum average number of paid or credited contributions over a period which may be either a recent three or five year period or the whole period since entry into insurance.

The pension is payable so long as the recipient remains a widow or until she receives an old-age or retirement pension at an equal or higher rate.

The pension should be claimed within three months of the husband's death on a form obtainable from any Post Office.

Payment which includes allowances for child dependants (see section 10) is made by means of a book of pension orders which are cashable weekly at a Post Office if the widow is living in Ireland.

24. Retirement pension

This pension is payable at age 65 to persons who have retired from insurable employment and who satisfy the contribution conditions. A person aged between 65 and pension age (see section 25) satisfies the retirement condition as long as he does not engage in insurable employment (except employment which is only insurable for occupational injuries purposes). For example, if you retire altogether from employment or become self-employed you satisfy the retirement condition.

Briefly, the contribution conditions are that you must become insured before reaching the age of 55 years, have at least 156 contributions paid and have a minimum yearly average of paid or credited contributions either since 1953 or since becoming insured if this took place later.

The retirement condition does not apply after pension age, that is the age at which contributory old-age pension is payable (see section 25).

Retirement pension should be claimed within three months before you reach the age of 65 or within three months of your retirement from insurable employment if this occurs after age 65. The necessary claim form is available at all Post Offices.

Payment, which includes allowances for adult and child dependants (see section 10), is made by means of a book of pension orders which are cashable weekly at a Post Office if you are living in Ireland.

The widow of a retirement pensioner (whose pension included an allowance for his wife) automatically becomes entitled to a contributory widow's pension.

25. Contributory old age pension

This is payable from pension age (at present 66 years) onwards to an insured person who satisfies the contribution conditions and you can receive it even if you continue working. It cannot be paid in addition to retirement pension however.

— It should be claimed within three months before pension age is reached on a form which can be obtained from any Post Office. If the claim is made more than three months after that date pension may be lost.

Briefly the contribution conditions are:

- (a) that you must have become insured prior to a date which depends on your date of birth but ensures that you will have had at least 10 years insurance;
- (b) that you have had at least 156 contributions paid;
- (c) that you have a minimum yearly average of paid or credited contributions since 1953 or since becoming insured if this took place later.

Payment, which includes allowances in respect of adult and child dependants (see section 10), is made by means of a book of pension orders which are cashable at a Post Office if you are living in Ireland.

The widow of a contributory old age pensioner (whose pension included an allowance for his wife) automatically becomes entitled to a contributory widow's pension.

26. Other survivor's benefits

- Contributory orphan's pension is payable where both parents are dead or if one parent is dead and the other has abandoned the child. Also 26 contributions must have been paid by a parent or step-parent.
- Death grant, which is a lump sum payable on the death of an insured person, or the wife or husband or widow or widower or child (under age 18) of an insured person to the personal representative, or husband or wife or any of the next-of-kin, provided the contribution conditions are satisfied.

A claim should be made within three months of the date of the death on a form obtainable from the Department of Social Welfare.

For further information, please consult the Department of Social Welfare (see section 31).

27. Prescribed-relative allowance

This allowance is an increase of pension or benefit payable to social security pensioners over pension age (see section 25) and to invalidity pensioners who are so incapacitated as to require full-time care and attention, where that care and attention is being provided by any one of a number of specified relatives. These are shown on the claim form.

If the prescribed relative is entitled to certain benefits, in his or her own right the prescribed-relative allowance is not payable.

The allowance should be claimed as soon as the need arises on a form available from the branch of the Department of Social Welfare which is paying the incapacitated person's pension or benefit.

28. Payment of benefit and pensions after death of a breadwinner

On the death of a person who was receiving payment of any of the following which included an increase for an adult dependant the payment will be continued for six weeks after death, title to survivor's benefit being deferred in the meantime:

- Disability benefit;
- Invalidity pension;
- Unemployment benefit;
- Injury benefit;
- Retirement pension;
- Contributory old age pension.

These benefits will normally be paid to the adult dependant.

A claim is made by notifying the Department of the death of the beneficiary.

N.B. Periods of insurance or residence completed in other Member States may be taken into account to fulfil the conditions required by Irish law.

If the pensioner or his widow has been insured in several Member States, the pension will be calculated in accordance with the Community regulations (see Guide No 1 on the Community regulations).

In case you have left Ireland, your benefit claim should be sent to the pension insurance institution of the Member State in which you reside. Any benefits due will be paid to you each month by means of a payable order.

VII. Family benefits

29. Children's allowances

These allowances, which do not depend on insurance or on means, are payable in respect of each child under the age of 16. The age limit is extended to 18 years where the child is receiving full time education or is incapacitated.

If you are in insurable employment in Ireland or if you are receiving a benefit or pension under Irish law in Ireland you may qualify for Irish children's allowances even though your children may be residing in another Member State; for all information please apply to any office of the Department of Social Welfare (see section 31).

The allowances are payable monthly and an allowance becomes payable from the first day of the month following that in which a child is born.

— Claims should normally be made by the mother of the child within three months of that day on a form available from any Post Office, otherwise part of the allowance may be lost.

Special lump-sum grants are made to the mother in the case of multiple births of three or more children. Application may be made in the same way as for an allowance.

VIII. How claims are decided

30. Procedure

Decisions on claims to the various cash benefits administered by the Department of Social Welfare and on questions of insurability are given by Deciding Officers of the Department. Decisions in relation to inability to pay for health services (see section 15) are matters for the sole discretion of the Chief Executive Officer of the Health Board in your area.

You may appeal against a decision of the Deciding Officer by notifying the Department of Social Welfare within 21 days of receiving the decision that you wish to appeal. Your case will then be referred to a Departmental Appeals Officer who may, if he thinks fit, hold an oral hearing of the case at which you may attend and give evidence or at which you may be represented if you prefer.

Deciding Officers and Appeals Officers, who are appointed by the Minister for Social Welfare, are statutory officers and completely independent in the discharge of their functions.

The decision of the Appeals Officer is final unless new evidence is produced which would justify a revision of the decision. In certain circumstances, however, there is the right of appeal to the High Court.

Appeals against decisions relating to redundancy payments are heard by the Employment Appeals Tribunal whose headquarters are at Davitt House, Mespil Road, Dublin 4. The secretariat of the Tribunal is staffed by officials of the Department of Labour.

IX. Enquiries

31. Where to go for further information

Contribution rates and levels of benefit, pensions and allowances are liable to frequent change. The rates currently in force are contained in the Rates Booklet available free of charge from the Department of Social Welfare.

More detailed information on the schemes administered by the Department of Social Welfare will be found in a booklet entitled 'Summary of Social Insurance and Social Assistance Services', a copy of which in English and Irish language versions may be obtained free of charge from the Department of Social Welfare.

This booklet also contains a list of local information centres, the addresses of local offices of the Department, a list of offices administering the Health Services and a list of information leaflets covering in greater detail various aspects of social insurance. These leaflets may be obtained free of charge from the Department.

Departments and offices mentioned in this Guide:

The Department of Social Welfare Aras Mhic Dhiarmada DUBLIN, 1

The Department of Labour Davitt House Mespil Road DUBLIN, 4

The Department of Health Custom House DUBLIN, 1

Health Roard

Offices administering health services

пеши Боага	Aleu	Chief Executive Officer
Eastern	Dublin City and	1 James's Street
	County Counties	Dublin 8
	Kildare and	
	Wicklow	

Counties Laoighis,	Arden Road
Longford, Offaly	Tullamore, Offaly
and Westmeath.	
Limerick City and	31-33 Catherine
County, Counties	Street, Limerick
Clare and	
Tipperary (N.R.)	
Counties Cavan,	Ceanannus Mor Co.
Louth Meath and	Meath
Monaghan	
Counties Donegal,	Manorhamilton Co.
Leitrim and Sligo	Leitrim
Waterford City and	Lacken Dublin Road
County, Counties	Kilkenny
Carlow, Kilkenny,	
Tipperary (S. R.)	
and Wexford	
Cork City and	Cork Farm Centre
County and County	Dennehys Cross
Kerry	Cork
Counties Galway,	Merlin Park Regional
Mayo and	Hospital Galway
Roscommon	
	Longford, Offaly and Westmeath. Limerick City and County, Counties Clare and Tipperary (N.R.) Counties Cavan, Louth Meath and Monaghan Counties Donegal, Leitrim and Sligo Waterford City and County, Counties Carlow, Kilkenny, Tipperary (S. R.) and Wexford Cork City and County and County Kerry Counties Galway, Mayo and

All details of the health services provided by the Health Boards are set out in a leaflet entitled 'Summary of Health Services' which is available free of charge from the Department of Health or any of the Health Boards.

The Board which administers the scheme of voluntary health insurance (see section 17) is:

Voluntary Health Insurance Board VHI House 20/23 Lower Abbey Street Dublin, 1.

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