

# Department of Social Protection Protective Leave Benefits Summary



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All employees on various types of leave and meeting relevant criteria may be entitled to benefit payments from the Department of Social Protection. As an employer, being aware of these benefits will aid you in completing the relevant documentation for their applications in order for their eligibility to be established by the deciding officers.

### Maternity Leave (Maternity Benefit)

Maternity Benefit is a payment made to women who are on [maternity leave](#) and covered by [social insurance \(PRSI\)](#). Half-rate Maternity Benefit may be payable if the employee is already receiving another social welfare payment. One of the following rates of PRSI (class A, E, H and S) contributions must be satisfied in order to qualify:

- At least 39 weeks PRSI paid in the 12-month period before the first day of maternity leave.
- At least 39 weeks PRSI paid since first starting work and at least 39 weeks PRSI paid or credited in the relevant tax year or in the year immediately following the relevant tax year.
- 26 weeks PRSI paid in the relevant tax year and at least 26 weeks PRSI paid in the tax year before the relevant tax year.

Maternity Benefit is paid for 26 weeks (156 days). This should be applied for at least 8 weeks before going on leave through [MyWelfare.ie](#) or through a postal application form along with a completed MB2 Employer Certificate for Maternity Benefit form.

### Paternity Leave (Paternity Benefit)

Paternity Benefit is a payment for employed and self-employed people who are on [paternity leave](#) from work and covered by [social insurance \(PRSI\)](#). An employee should apply for the payment 4 weeks before the intended leave. Half-rate Paternity Benefit may be payable if the employee is already receiving another social welfare payment. The employee must satisfy one of the following rates of PRSI (class A, E, H and S) contributions in order to qualify:

- At least 39 weeks PRSI paid in the 12-month period before the first day of Paternity Benefit
- At least 39 weeks PRSI paid since first starting work and at least 39 weeks PRSI paid or credited in the relevant tax year or in the year immediately following the relevant tax year.
- 26 weeks PRSI paid in the relevant tax year and at least 26 weeks PRSI paid in the tax year before the relevant tax year.

Paternity Benefit is paid for a maximum of two weeks, and the two weeks must be taken consecutively. Paternity Benefit should be applied for through [MyWelfare.ie](#) or through a postal application form along with a completed PB2 section which must be completed by the employer to certify that the employee is entitled to paternity leave.

### Adoptive Leave (Adoptive Benefit)

Adoptive Benefit is a payment made to an employee who is on [adoptive leave](#) from work and is covered by [social insurance \(PRSI\)](#). The parent must be in insurable employment up to the first day of their adoptive leave. If a couple are adopting a child, only one parent can apply for Adoptive Benefit and adoptive leave. Only the social insurance (PRSI) contributions (class A, E, H and S) of the parent applying for Adoptive Benefit are used. They must satisfy one of the following:

- At least 39 weeks PRSI paid in the 12-month period before the first day of Adoptive Leave.

- At least 39 weeks PRSI paid since first starting work and at least 39 weeks PRSI paid or credited in the relevant tax year or in the year immediately following the relevant tax year.
- 26 weeks PRSI paid in the relevant tax year and at least 26 weeks PRSI paid in the tax year before the relevant tax year.

Adoptive Benefit is paid for 24 weeks from the date of the adoption.

To apply for this benefit, the employee must complete form AB1, available on [MyWelfare.ie](https://www.mywelfare.ie), and the employer must complete Part 4 of the form. The employee must provide the employer with a Certificate of Placement (for domestic adoptions) or Declaration of Suitability (for intercountry adoptions) confirming the adoption. This must be done within four weeks of the date that the child comes into their care. The employee will not be paid Adoptive Benefit until the DSP gets either a Certificate of Placement or Declaration of Suitability.

### **Parent's Leave (Parent's Benefit)**

**Parent's Benefit is a payment made to employees on Parent's Leave during the first two years of a child's birth or adoption.** The employee must have a certain number of paid PRSI contributions (Classes A, B, C, D, E, H and S) on their social insurance record when applying for Parent's Benefit. They must have one of the following:

- At least 39 weeks PRSI paid in the 12-month period before the first day of Parent's Benefit
- At least 39 weeks PRSI paid since first starting work and at least 39 weeks PRSI paid or credited in the relevant tax year or in the year immediately following the relevant tax year.
- 26 weeks PRSI paid in the relevant tax year and at least 26 weeks PRSI paid in the tax year before the relevant tax year.

If the employee has dependants, the Parent's Benefit rate is compared to the rate of Illness Benefit (including increases for dependants) that would be paid if they were absent from work through illness. The higher of the 2 rates is paid. Half-rate Parent's Benefit may be payable if the employee is already receiving another social welfare payment.

### **Carer's Leave (Carer's Benefit)**

Carer's Benefit is a payment made to a person who must leave work or reduce their hours in order to care for a person in need of full-time care. An employee may be entitled to this benefit while on [Carer's Leave](#).

In order to qualify, the employee must have been employed for at least eight weeks in the previous 26 weeks for a minimum of 16 hours each week or 32 hours a fortnight. This rule does not apply if the employee was getting Carer's Benefit in the previous 26 weeks.

The employee can work or take part in a training or education course for up to 18.5 hours per week and still be entitled to Carer's Benefit.

To get Carer's Benefit the employee must have at least 156 contributions paid at any time since they first started work (entered into the social insurance PRSI system). The employee must also have:

- 39 contributions paid in the relevant tax year **or**
- 39 contributions paid in the 12-month period before the start of Carer's Benefit **or**
- 26 contributions paid in the relevant tax year and 26 contributions paid in the year before that.

The relevant tax year is the second last complete tax year before the year in which the claim for Carer's Benefit is made.

Only contributions at Class A, B, C, D, H and E are counted towards Carer's Benefit.

Tax credits are automatically awarded when the employee is getting Carer's Benefit.

To apply for Carer's Benefit a CARB1 form must be completed with the employee, employer and doctor having to complete certain sections of the form.

### **Health and Safety Leave (Health and Safety Benefit)**

Following the employer paying the employee's normal wage for the first 21 days (three weeks) of Health and Safety leave, the Department of Social Protection pays Health and Safety Benefit for the remainder providing certain PRSI contribution conditions are met.

- The employee must have at least 13 weeks of [social insurance \(PRSI\)](#) paid in the 12 months immediately before the date the baby is due **or**
- Have 104 weeks' PRSI paid since first starting work **and** 39 weeks' PRSI paid or credited in the relevant tax year or in the year following the relevant tax year (of which at least 13 must be paid contributions) **or**
- Have 104 weeks' PRSI paid since first starting work and 26 weeks' PRSI paid in the relevant tax year and 26 weeks' PRSI paid in the tax year before the relevant tax year

The relevant tax year is the second-last complete tax year before the employee claims Health and Safety Benefit. For example, for claims made in current year the relevant tax year is two years previous.

Half-rate Health and Safety Benefit may be given where the employee is getting certain social welfare payments.

A Health and Safety Benefit application form must be completed with the employee, employer and employees' doctor having to complete certain sections of the form.