

COMPARISON OF BENEFITS BY CLIENT GROUP

U.K./IRELAND

Compiled by data provided by the Department for Social Development and
the Department of Social, Community and Family Affairs

All rates quoted are for April 2001 (UK) and April 2001 (Ireland).

**The exchange rate used is that applicable at 23 January 2001 (IR£1 =
£0.8122) (£1 = IR£1.23)**

**For Further information, contact Statistics and Research Branch, DSD or
Statistics Branch, DSCFA.**

U.K.	IRELAND
<u>£</u>	<u>IR£</u>

UNEMPLOYED PEOPLE	TABLE 1										
<p>1. JOBSEEKERS ALLOWANCE</p> <p>A personal rate of contribution based jobseekers allowance payable for up to 6 months to those capable of, actively seeking and available for work.</p> <p>Maximum Personal Rates</p> <table style="width: 100%;"> <tr> <td style="width: 70%;">Aged 16 – 17</td> <td style="text-align: right;">31.95 (39.30)</td> </tr> <tr> <td>Aged 18 – 24</td> <td style="text-align: right;">42.00 (51.66)</td> </tr> <tr> <td>Aged 25 or over</td> <td style="text-align: right;">53.05 (65.25)</td> </tr> </table> <p><i>Increases for Dependants</i> In the case of dependants, an <u>income-based</u> jobseekers allowance is payable.</p>	Aged 16 – 17	31.95 (39.30)	Aged 18 – 24	42.00 (51.66)	Aged 25 or over	53.05 (65.25)	<p>1. UNEMPLOYMENT BENEFIT (taxable)</p> <p>Payable for up to 390 days excluding Sundays (156 days to persons under 18) to people who are capable of, available for and actively seeking work.</p> <p>Maximum Personal Rate 85.50 (69.44)</p> <p><i>Increases for Dependants</i></p> <table style="width: 100%;"> <tr> <td style="width: 70%;">Adult</td> <td style="text-align: right;">54.00 (43.86)</td> </tr> <tr> <td>Children</td> <td style="text-align: right;">13.20 (10.72)</td> </tr> </table>	Adult	54.00 (43.86)	Children	13.20 (10.72)
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<p>2. INCOME SUPPORT</p> <p>(See Table 8)</p>	<p>2. UNEMPLOMENT ASSISTANCE</p> <p>(See Table 8)</p>										
<p>3. HOUSING BENEFIT</p> <p>(See Table 9)</p>	<p>3. NO CORRESPONDING BENEFIT</p> <p>(But see Table 9.1)</p>										
<p>4. REDUNDANCY PAYMENT (not taxable)</p> <p>Paid by employers to people aged between 18 and 60 (65 for men) who are made redundant and who had worked for their employer for at least 2 years since the age of 18. The amount payable depends on pay, age and length of service.</p>	<p>4. REDUNDANCY PAYMENT (not taxable)</p> <p>Normally payable to employers to people aged between 16 and 66 years who are made redundant and who have worked for their employer for at least 2 years. The amount payable depends on pay, age and length of service.</p>										

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SICK, INJURED OR DISABLED PEOPLE	TABLE 2
<p>1. STATUTORY SICK PAY (SSP) (taxable)</p> <p>Paid by employers in respect of their employees for up to 28 weeks of incapacity. If the incapacity lasts longer than 28 weeks, the employee can then claim Incapacity Benefit. The weekly rate depends on the employees average earnings in the 8 weeks prior to the onset of incapacity.</p> <p>Standard Rate 62.20 (76.51)</p>	<p>1. NO CORRESPONDING BENEFIT</p> <p>(However Disability Benefit may be payable – see 2 below.)</p>
<p>INCAPACITY BENEFIT (may be taxable)</p> <p>Payable for up to 28 weeks (short-term lower rate), 29 – 52 weeks (short-term higher rate) and 52+ weeks (long-term rate) for as long as person is unfit for work and relevant conditions are met.</p> <p>Personal Rate</p> <p>Under Pension Age</p> <p>Short-term lower rate 52.60 (64.70)</p> <p>Short-term higher rate 62.20 (76.51)</p> <p>Long-term rate 69.75 (85.79)</p> <p>Over Pension Age*</p> <p>Short-term retirement pension rate</p> <p>lower rate 66.90 (82.29)</p> <p>higher rate 69.75 (85.79)</p> <p><i>Increase for Dependants</i></p> <p>Adult</p> <p>Short-term</p> <p>Under pension age 32.55 (40.04)</p> <p>Over Pension age* 40.10 (49.32)</p> <p>Long-term 41.75 (51.35)</p> <p>For the oldest Child** 9.70 (11.93)</p> <p>For each other child Who qualifies** 11.35 (13.96)</p> <p>* Pension age is 60 in the case of women and 65 in the case of men. ** Payable with short-term higher rate, pension rate and long-term rate only.</p>	<p>2. DISABILITY BENEFIT (taxable after 36 days in each tax year)</p> <p>For people who are unable to work because of illness. Depending on the number of contributions paid, can be payable for up to 52 weeks or for as long as the person is unfit for work and under age 66.</p> <p>Maximum Personal Rate 85.50 (69.44)</p> <p><i>Increase for Dependants</i></p> <p>Adult 54.00 (43.86)</p> <p>Children 13.20 (10.72)</p>

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<p>3. INCAPACITY BENEFIT (may be taxable)</p> <p>Incapacity Age Addition</p> <table> <tr> <td>Lower rate</td> <td style="text-align: right;">7.35</td> <td style="text-align: right;">(9.04)</td> </tr> <tr> <td>Higher rate</td> <td style="text-align: right;">14.65</td> <td style="text-align: right;">(18.02)</td> </tr> </table>	Lower rate	7.35	(9.04)	Higher rate	14.65	(18.02)	<p>3. INVALIDITY PENSION (taxable)</p> <p>Paid to people who have been incapable of work for at least 12 months, have paid sufficient contributions, and are permanently incapable of work.</p> <p><i>Maximum Personal Rate</i></p> <table> <tr> <td>Under Age 65</td> <td style="text-align: right;">89.10</td> <td style="text-align: right;">(72.37)</td> </tr> <tr> <td>Aged 65 or over</td> <td style="text-align: right;">106.00</td> <td style="text-align: right;">(86.09)</td> </tr> </table> <p><i>Increase for Dependants</i></p> <table> <tr> <td>Adult</td> <td style="text-align: right;">60.30</td> <td style="text-align: right;">(48.96)</td> </tr> <tr> <td>Children</td> <td style="text-align: right;">15.20</td> <td style="text-align: right;">(12.35)</td> </tr> </table> <p>Living Alone Allowance (for pensioners over 66)</p> <table> <tr> <td></td> <td style="text-align: right;">6.00</td> <td style="text-align: right;">(4.87)</td> </tr> </table> <p>Over 80 Allowance</p> <table> <tr> <td></td> <td style="text-align: right;">5.00</td> <td style="text-align: right;">(4.06)</td> </tr> </table>	Under Age 65	89.10	(72.37)	Aged 65 or over	106.00	(86.09)	Adult	60.30	(48.96)	Children	15.20	(12.35)		6.00	(4.87)		5.00	(4.06)						
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<p>4. SEVERE DISABLEMENT ALLOWANCE (not taxable)</p> <p>Paid to severely disabled people who do not qualify for Incapacity Benefit.</p> <p>From April 2001 you will not be able to make a new claim for Severe Disablement Allowance [SDA]. If you are already getting SDA at this time it will usually continue under the present rules.</p> <table> <tr> <td>Personal Rate</td> <td style="text-align: right;">42.15</td> <td style="text-align: right;">(51.84)</td> </tr> </table> <p>Age Related Additions</p> <table> <tr> <td>Higher Rate</td> <td style="text-align: right;">14.65</td> <td style="text-align: right;">(18.02)</td> </tr> <tr> <td>Middle Rate</td> <td style="text-align: right;">9.30</td> <td style="text-align: right;">(11.44)</td> </tr> <tr> <td>Lower Rate</td> <td style="text-align: right;">4.65</td> <td style="text-align: right;">(5.72)</td> </tr> </table> <p><i>Increase for Dependants</i></p> <table> <tr> <td>Adult</td> <td style="text-align: right;">25.00</td> <td style="text-align: right;">(30.75)</td> </tr> </table> <p>For the oldest Child</p> <table> <tr> <td></td> <td style="text-align: right;">9.35</td> <td style="text-align: right;">(11.50)</td> </tr> </table> <p>For each other child</p> <table> <tr> <td></td> <td style="text-align: right;">11.35</td> <td style="text-align: right;">(13.96)</td> </tr> </table>	Personal Rate	42.15	(51.84)	Higher Rate	14.65	(18.02)	Middle Rate	9.30	(11.44)	Lower Rate	4.65	(5.72)	Adult	25.00	(30.75)		9.35	(11.50)		11.35	(13.96)	<p>4. DISABILITY ALLOWANCE (not taxable)</p> <p>A means tested benefit administered by the Department of Social Welfare for people who are substantially handicapped.</p> <table> <tr> <td>Personal Rate</td> <td style="text-align: right;">85.50</td> <td style="text-align: right;">(69.44)</td> </tr> </table> <p><i>Increase for Dependants</i></p> <table> <tr> <td>Adult</td> <td style="text-align: right;">54.00</td> <td style="text-align: right;">(43.86)</td> </tr> <tr> <td>Each Child</td> <td style="text-align: right;">13.20</td> <td style="text-align: right;">(10.72)</td> </tr> </table>	Personal Rate	85.50	(69.44)	Adult	54.00	(43.86)	Each Child	13.20	(10.72)
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<p>5. NO CORRESPONDING BENEFIT</p> <p>However, SSP, Sickness Benefit or Incapacity Benefit may be payable</p>	<p>5. OCCUPATIONAL INJURIES BENEFIT (taxable after 36 days in each tax year)</p> <p>For People incapable of work because of an industrial accident or disease.</p> <table> <tr> <td>Personal Rate</td> <td style="text-align: right;">85.50</td> <td style="text-align: right;">(69.44)</td> </tr> </table> <p><i>Increases for Dependants</i></p> <table> <tr> <td>Adult</td> <td style="text-align: right;">54.00</td> <td style="text-align: right;">(43.86)</td> </tr> <tr> <td>Children</td> <td style="text-align: right;">13.20</td> <td style="text-align: right;">(10.72)</td> </tr> </table>	Personal Rate	85.50	(69.44)	Adult	54.00	(43.86)	Children	13.20	(10.72)																					
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<p>6. DISABLEMENT BENEFIT (not taxable)</p> <p>For people disabled as a result of an accident at work or an industrial disease.</p> <p>Disablement Pension (Disablement 14% or over) Maximum Personal Rate (100%) 112.90(138.87)</p> <p><i>Disablement benefit may be increased by the following payments.</i></p> <p>I Constant Attendance Allowance</p> <p>Maximum for very severe 90.40 (111.92) disablement</p> <p>II Exceptionally Severe Disablement Allowance (paid in addition to Constant Attendance Allowance).</p> <p>Personal Rate 45.20 (55.60)</p> <p>III No Corresponding Benefit</p> <p>Unemployability Supplement Additions for early incapacity</p> <p>Basic rate 69.75 (85.79)</p>	<p>6. DISABLEMENT BENEFIT</p> <p>For people disabled as a result of an accident at work or an industrial disease.</p> <p>I Disablement Gratuity (Disablement less than 20%) Maximum Lump Sum 7,640 (6,205)</p> <p>II Disablement Pension (taxable) (Disablement 20% or over)</p> <p>Maximum Personal Rate (90% to 100%) 109.20 (88.69)</p> <p><i>Disablement benefit may be increased by the following payments.</i></p> <p>I Constant Attendance Allowance</p> <p>Standard Rate 96.50 (78.38)</p> <p>II Not Applicable.</p> <p>III Unemployability Supplement</p> <p>Maximum Personal Rate 85.50 (69.44)</p> <p>Increase for dependants</p> <p>Adult 54.00 (43.86) Children 13.20 (10.72)</p>		
<p>7. REDUCED EARNINGS ALLOWANCE (not taxable)</p> <p>Maximum Personal Rate 45.16 (55.55)</p> <p>(Reduced Earnings Allowance has been abolished for industrial accidents which occurred or industrial diseases which first started after 30 September 1990).</p>	<p>7. NO CORRESPONDING BENEFIT</p>		

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<p>8. ATTENDANCE ALLOWANCE (not taxable)</p> <p>For severely disabled people over 65 who have personal care needs as a result of illness or disability</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Lower Rate</td> <td style="width: 15%; text-align: right;">37.00</td> <td style="width: 10%; text-align: right;">(45.51)</td> <td style="width: 15%;"></td> </tr> <tr> <td>Higher Rate</td> <td style="text-align: right;">55.30</td> <td style="text-align: right;">(68.02)</td> <td></td> </tr> </table>	Lower Rate	37.00	(45.51)		Higher Rate	55.30	(68.02)		<p>8. NO CORRESPONDING BENEFIT</p> <p>(But see table 2.9)</p>																																								
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<p>9. INVALID CARE ALLOWANCE (taxable except for child dependency addition)</p> <p>For people who spend at least 35 hours a week looking after someone getting Attendance Allowance or Constant Attendance Allowance</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Personal Rate</td> <td style="width: 15%; text-align: right;">41.75</td> <td style="width: 10%; text-align: right;">(51.35)</td> <td style="width: 15%;"></td> </tr> <tr> <td colspan="4"><i>Increase for dependants</i></td> </tr> <tr> <td style="padding-left: 20px;">Adult</td> <td style="text-align: right;">24.95</td> <td style="text-align: right;">(30.69)</td> <td></td> </tr> <tr> <td>For the oldest child</td> <td style="text-align: right;">9.70</td> <td style="text-align: right;">(11.93)</td> <td></td> </tr> <tr> <td>For each other child</td> <td style="text-align: right;">11.35</td> <td style="text-align: right;">(13.96)</td> <td></td> </tr> </table>	Personal Rate	41.75	(51.35)		<i>Increase for dependants</i>				Adult	24.95	(30.69)		For the oldest child	9.70	(11.93)		For each other child	11.35	(13.96)		<p>9. INVALID CARE ALLOWANCES (not taxable)</p> <p>I Carer's Allowance</p> <p>Means-tested allowance payable to a person providing full-time care and attention to an invalided pensioner or someone getting Blind or Invalidity Pension or Disabled Persons Maintenance Allowance who needs such full-time care and attention</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 15%; text-align: right;">85.50</td> <td style="width: 10%; text-align: right;">(69.44)</td> <td style="width: 15%;"></td> </tr> <tr> <td>Caring for 2 or more</td> <td style="text-align: right;">128.25</td> <td style="text-align: right;">(104.16)</td> <td></td> </tr> <tr> <td>Child Dependant</td> <td style="text-align: right;">13.20</td> <td style="text-align: right;">(10.72)</td> <td></td> </tr> </table> <p>II Domiciliary Care Allowance</p> <p>Payable to the parent of a severely handicapped child who lives at home (administered by the Health Boards).</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 15%; text-align: right;">129.40</td> <td style="width: 10%; text-align: right;">(105.10)</td> <td style="width: 15%; text-align: right;">per month</td> </tr> </table> <p>III Carer's Benefit</p> <p>Payable for up to 15 months to those who wish to take a job protected leave of absence from work to temporarily take up caring duties.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 15%; text-align: right;">96.50</td> <td style="width: 10%; text-align: right;">(78.38)</td> <td style="width: 15%;"></td> </tr> <tr> <td>Caring for 2 or more</td> <td style="text-align: right;">144.80</td> <td style="text-align: right;">(117.61)</td> <td></td> </tr> <tr> <td>Child Dependant</td> <td style="text-align: right;">13.20</td> <td style="text-align: right;">(10.72)</td> <td></td> </tr> </table>		85.50	(69.44)		Caring for 2 or more	128.25	(104.16)		Child Dependant	13.20	(10.72)			129.40	(105.10)	per month		96.50	(78.38)		Caring for 2 or more	144.80	(117.61)		Child Dependant	13.20	(10.72)	
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<p>10. DISABILITY LIVING ALLOWANCE (not taxable)</p> <p><i>Care component</i></p> <p>For people who are ill or disabled and need help with washing, dressing, using the toilet or preparing meals.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">High Rate</td> <td style="width: 15%; text-align: right;">55.30</td> <td style="width: 10%; text-align: right;">(68.02)</td> <td style="width: 15%;"></td> </tr> <tr> <td>Middle Rate</td> <td style="text-align: right;">37.00</td> <td style="text-align: right;">(45.51)</td> <td></td> </tr> <tr> <td>Lower Rate</td> <td style="text-align: right;">14.65</td> <td style="text-align: right;">(18.02)</td> <td></td> </tr> </table>	High Rate	55.30	(68.02)		Middle Rate	37.00	(45.51)		Lower Rate	14.65	(18.02)		<p>10. MOBILITY ALLOWANCE (not taxable)</p> <p>A means tested benefit, administered by the Health Boards, for people aged between 16 and 66 who are unable to walk</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 15%; text-align: right;">90.00</td> <td style="width: 10%; text-align: right;">(73.10)</td> <td style="width: 15%; text-align: right;">Per month</td> </tr> </table>		90.00	(73.10)	Per month																																
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<p><i>Mobility Component</i> For people who are five or over and can't walk at all or have difficulty in walking because they are ill or disabled.</p> <p>Higher Rate 38.65 (47.54) Lower Rate 14.65 (18.02)</p>			
<p>DISABLED PERSONS TAX CREDIT (not taxable)</p> <p>For people with an illness or disability who work 16 hours or more a week, including the self-employed, who have one of a number of qualifying benefits and who have savings of £16,000 or less. It is administered by the Inland Revenue and is paid through the pay packet.</p> <p>Basic Tax Credit</p> <p>Single 55.15 (67.83) Couple 84.90 (104.43) 30 hour credit(working over 30 hours) 11.25 (13.84)</p> <p>Credit <i>for children</i></p> <p> 0 - 15 25.60 (31.49) 16 – 18 26.85 (33.03) Disabled child 22.25 (27.37)</p> <p>DPTC awards will normally last for 26 weeks.</p>			
<p>11. INCOME SUPPORT (See Table 8)</p>		<p>11. SUPPLEMENTARY WELFARE ALLOWANCE (See Table 8)</p>	
<p>12. HOUSING BENEFIT (See Table 9)</p>		<p>12. NO CORRESPONDING BENEFIT (but see Table 9.1)</p>	
<p>13. CHRISTMAS BONUS (not taxable)</p> <p>Paid with certain benefits in a specified week 10.00 (12.30)</p>		<p>13. CHRISTMAS BONUS (taxable if paid with a pension)</p> <p>Christmas Bonuses have been paid to certain categories of social welfare recipients each year since 1980. In 2000 they were paid to recipients of long term benefits, including those receiving Invalidity Pension, Disability Allowance, Disablement Pension and Carer's Allowance at the rate of 100% of the weekly payment, subject to a minimum bonus of IR20.00 (£16.24).</p>	

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EXPECTANT MOTHERS	TABLE 3
<p>1. STATUTORY MATERNITY PAY (SMP) (taxable)</p> <p>Paid by employers for up to 18 weeks to women if their average gross earnings are £72.00 a week or more.</p> <p>Higher Rate 90% of average earnings</p> <p>Lower Rate 62.20 (76.51)</p>	<p>1. MATERNITY BENEFIT (not taxable)</p> <p>Payable for up to 18 weeks, subject to contribution conditions, and calculated as 70% of reckonable earnings in the relevant tax year, subject to a minimum payment of IR£98.70 (£80.16) per week and max. of IR£183.00 (£148.63) per week.</p>
<p>2. MATERNITY ALLOWANCE (not taxable)</p> <p>Payable for up to 18 weeks, subject to contribution conditions, to women who do not qualify for SMP.</p> <p>Standard rate 62.20 (76.51)</p> <p><i>Increase for dependants</i></p> <p>Adult 32.55 (40.04)</p> <p>Each Child Nil* Nil*</p> <p>*Income Support may be payable.</p>	<p>2. NO CORRESPONDING BENEFIT</p> <p>(But see table 3.1)</p>
<p>3. SURE START MATERNITY GRANTS FROM THE SOCIAL FUND (not taxable)</p> <p>To help pay for maternity items for people getting Income Support, Working Families Tax Credit, Disabled Person's Tax Credit or Income Based Jobseeker's Allowance up to 300.00 (369.00)</p>	<p>3. MATERNITY GRANT</p> <p>Lump sum (administered by the health boards and is means tested) 8.00 (6.50)</p>

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<u>£</u>	<u>IR£</u> <u>IR£</u> <u>£</u>

BRINGING UP CHILDREN	TABLE 4										
<p>1. CHILD BENEFIT (not taxable)</p> <p>For children under 16 or under 19 and in full-time non-advanced education.</p> <table> <tr> <td>Eldest qualifying child</td> <td style="text-align: right;">15.50 (19.07)</td> </tr> <tr> <td>*Eldest qualifying child- lone parent</td> <td style="text-align: right;">17.55 (21.59)</td> </tr> <tr> <td>Each other child</td> <td style="text-align: right;">10.35 (12.73)</td> </tr> </table> <p>* Only for lone parents with protected rights</p>	Eldest qualifying child	15.50 (19.07)	*Eldest qualifying child- lone parent	17.55 (21.59)	Each other child	10.35 (12.73)	<p>1. CHILD BENEFIT (not taxable)</p> <p>For children under 16 or under 19 if in full-time education or handicapped.</p> <p>Rates <i>per month</i> (from June 2001)</p> <table> <tr> <td>First & Second children</td> <td style="text-align: right;">67.50 (54.82)</td> </tr> <tr> <td>Third & subsequent children</td> <td style="text-align: right;">86.00 (69.85)</td> </tr> </table>	First & Second children	67.50 (54.82)	Third & subsequent children	86.00 (69.85)
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First & Second children	67.50 (54.82)										
Third & subsequent children	86.00 (69.85)										
<p>2. NO CORRESPONDING BENEFIT</p>	<p>2. ORPHAN'S CONTRIBUTORY ALLOWANCE</p> <p>Paid for an orphan subject to certain contribution conditions</p> <table> <tr> <td>Rate per orphan</td> <td style="text-align: right;">63.60 (51.66)</td> </tr> </table>	Rate per orphan	63.60 (51.66)								
Rate per orphan	63.60 (51.66)										
<p>3. GUARDIAN'S ALLOWANCE (not taxable)</p> <p>Payable in addition to Child Benefit for orphans</p> <table> <tr> <td>Eldest child</td> <td style="text-align: right;">9.70 (11.93)</td> </tr> <tr> <td>Each other child</td> <td style="text-align: right;">11.35 (13.96)</td> </tr> </table>	Eldest child	9.70 (11.93)	Each other child	11.35 (13.96)	<p>3. ORPHAN'S NON-CONTRIBUTORY PENSION</p> <p>Maximum rate payable per orphan (means-tested rate payable depends on the orphan's income) 63.60 (51.66)</p>						
Eldest child	9.70 (11.93)										
Each other child	11.35 (13.96)										

U.K.	IRELAND
<u>£</u>	<u>IR£</u>

WORKING FAMILIES ON LOW INCOMES	TABLE 5										
<p>1. WORKING FAMILIES TAX CREDIT (not taxable)</p> <p>For people working 16 hours or more a week, including the self-employed, who are bringing up children and who have savings of £8,000 or less. It is administered by the Inland Revenue and is paid through the pay packet.</p> <p>WFTC award is calculated by adding the credits together. If the family income (after Tax and National Insurance contributions) is above £91.45 per week, this is reduced by 55p for each £1 above £91.45. Each WFTC award will normally last for 26 weeks.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Basic Tax Credit</td> <td style="text-align: right;">53.15 (65.38)</td> </tr> <tr> <td>30 hour credit (working 30 hours or more)</td> <td style="text-align: right;">11.25 (13.84)</td> </tr> <tr> <td>plus credit for each child aged</td> <td></td> </tr> <tr> <td>0 – 15</td> <td style="text-align: right;">25.60 (31.49)</td> </tr> <tr> <td>16 – 18</td> <td style="text-align: right;">26.35 (32.41)</td> </tr> </table>	Basic Tax Credit	53.15 (65.38)	30 hour credit (working 30 hours or more)	11.25 (13.84)	plus credit for each child aged		0 – 15	25.60 (31.49)	16 – 18	26.35 (32.41)	<p>1. FAMILY INCOME SUPPLEMENT (not taxable)</p> <p>Payable to families with at least one dependent child, for whom child benefit is payable, and either parent is working for an employer for at least 19 hours a week and whose family income is below a fixed amount.</p> <p>Minimum rate for a family with one or more children 10.00 (8.12)</p> <p>The amount payable is 60% of the difference between gross income and the income limit for the family size.</p> <p>The average rate payable (Dec 2000) is IR£39.20 (£31.84).</p>
Basic Tax Credit	53.15 (65.38)										
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16 – 18	26.35 (32.41)										
<p>2. HOUSING BENEFIT</p> <p>(see Table 9)</p>	<p>2. NO CORRESPONDING BENEFIT</p> <p>(But see Table 9.1)</p>										

U.K.	IRELAND
<u>£</u>	<u>IR£</u>

RETIRED PEOPLE	TABLE 6																												
<p>1. RETIREMENT PENSION (taxable for pensioner and adult dependant but not for dependent children)</p> <p>Retirement Pension is paid to people (at age 60 for women and 65 for men) who satisfy the contribution conditions. People may increase the rate of retirement pension payable if they put off claiming their pension or, having claimed it, subsequently elect to give it up during the five years after age 60/65.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Standard personal rate</td> <td style="text-align: right;">72.50 (89.18)</td> </tr> <tr> <td colspan="2"><i>Increase for dependants</i></td> </tr> <tr> <td style="padding-left: 20px;">Adult</td> <td style="text-align: right;">43.40 (53.38)</td> </tr> <tr> <td style="padding-left: 20px;">For oldest child</td> <td style="text-align: right;">9.70 (11.93)</td> </tr> <tr> <td style="padding-left: 20px;">For each other child</td> <td style="text-align: right;">11.35 (13.96)</td> </tr> </table>	Standard personal rate	72.50 (89.18)	<i>Increase for dependants</i>		Adult	43.40 (53.38)	For oldest child	9.70 (11.93)	For each other child	11.35 (13.96)	<p>1. RETIREMENT PENSION/OLD AGE CONTRIBUTORY PENSION (taxable)</p> <p>Retirement Pension is paid to people of retirement age (65 for both men and women) who have retired from work and have paid sufficient contributions. People who do not give up work at age 65 may be entitled to an Old Age Contributory Pension when they reach age 66 provided they have paid sufficient contributions.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Maximum personal rate</td> <td style="text-align: right;">106.00 (86.09)</td> </tr> <tr> <td colspan="2"><i>Increase for dependants</i></td> </tr> <tr> <td style="padding-left: 20px;">Adult under 66</td> <td style="text-align: right;">68.20 (55.39)</td> </tr> <tr> <td style="padding-left: 20px;">Adult aged 66 or over</td> <td style="text-align: right;">79.60 (64.65)</td> </tr> <tr> <td style="padding-left: 20px;">Children</td> <td style="text-align: right;">15.20 (12.35)</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Living Alone Allowance for Pensioner over 66</td> <td style="text-align: right;">6.00 (4.87)</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Age allowance for pensioner over 80</td> <td style="text-align: right;">5.00 (4.06)</td> </tr> </table>	Maximum personal rate	106.00 (86.09)	<i>Increase for dependants</i>		Adult under 66	68.20 (55.39)	Adult aged 66 or over	79.60 (64.65)	Children	15.20 (12.35)	 		Living Alone Allowance for Pensioner over 66	6.00 (4.87)	 		Age allowance for pensioner over 80	5.00 (4.06)
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<p>2. PENSION FOR PEOPLE OVER 80 (taxable)</p> <p>For people who do not qualify for a retirement pension or are getting a reduced rate of pension.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Personal rate</td> <td style="text-align: right;">43.40 (53.38)</td> </tr> </table>	Personal rate	43.40 (53.38)	<p>2. NO CORRESPONDING BENEFIT (But Old Age Non-contributory Pension may be payable).</p>																										
Personal rate	43.40 (53.38)																												
<p>3. INCOME SUPPORT (See Table 8)</p>	<p>3. OLD AGE NON-CONTRIBUTORY PENSION (See Table 8)</p>																												
<p>4. HOUSING BENEFIT (See Table 9)</p>	<p>4. NO CORRESPONDING BENEFIT (But see Table 9.1)</p>																												
<p>5. CHRISTMAS BONUS (See Table 2)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">10.00 (11.80)</td> </tr> </table>		10.00 (11.80)	<p>5. CHRISTMAS BONUS (taxable)</p> <p>The bonus in 2000 was at the rate of 100% of the weekly payment subject to a minimum bonus of IR£20.00 (£16.24)</p>																										
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U.K.	IRELAND
<u>£</u>	<u>IR£</u>

HELP WHEN SOMEONE DIES	TABLE 7																						
<p>1. WIDOW'S BENEFIT (taxable except for child dependency addition)</p> <p>Payable to a widow whose late husband had paid sufficient contributions. There is also an age condition for Widow's Payment.</p> <p>Widow's Payment (Tax free lump sum) Payable to widows under 60 and to those over 60 whose husbands were not getting Retirement Pension</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">1,000 (1,230)</td> </tr> </table> <p>Widowed Mother's Allowance (taxable) Payable to widows of any age who have a child for whom child benefit is payable or are expecting late husbands baby</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Personal Rate</td> <td style="text-align: right;">72.50 (89.18)</td> </tr> <tr> <td>For the oldest child</td> <td style="text-align: right;">9.70 (11.93)</td> </tr> <tr> <td>For each other child</td> <td style="text-align: right;">11.35 (13.96)</td> </tr> </table> <p>Widow's Pension (taxable) If a widow is aged 55 or over at husband's death or when WMA ceased (age 50 for cases before 11 April 1988)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Maximum rate</td> <td style="text-align: right;">72.50 (89.18)</td> </tr> </table> <p>Age Related Widow's Pension (taxable) If widow is aged 45 (40 for existing cases) but under 55 (50 for existing cases) at husband's death or when WMA ceased.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Maximum rate</td> <td style="text-align: right;">67.43 (82.94)</td> </tr> </table> <p><u>Additional Pension</u> Earnings Related Additional Pension (SERPS) – based on husbands earnings prior to a fixed date.</p>		1,000 (1,230)	Personal Rate	72.50 (89.18)	For the oldest child	9.70 (11.93)	For each other child	11.35 (13.96)	Maximum rate	72.50 (89.18)	Maximum rate	67.43 (82.94)	<p>1. WIDOW'S/WIDOWER'S CONTRIBUTORY PENSION (taxable)</p> <p>Payable to a widow/er if either the widow/er or their husband/wife had paid sufficient contributions.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Maximum Personal Rate</td> <td style="text-align: right;">89.10 (72.37)</td> </tr> <tr> <td>Maximum Personal Rate (66+ years)</td> <td style="text-align: right;">102.00 (82.84)</td> </tr> </table> <p>Increases for each dependent child</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">17.00 (13.81)</td> </tr> </table> <p>Living Alone Allowance for pensioner over 66</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">6.00 (4.87)</td> </tr> </table> <p>Age addition for widows over 80</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">5.00 (4.06)</td> </tr> </table>	Maximum Personal Rate	89.10 (72.37)	Maximum Personal Rate (66+ years)	102.00 (82.84)		17.00 (13.81)		6.00 (4.87)		5.00 (4.06)
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<p>2. INDUSTRIAL DEATH BENEFIT (taxable)</p> <p>Payable if a person dies as a result of an accident at work or an occupational disease.</p>	<p>2. DEATH BENEFIT (UNDER THE OCCUPATIONAL INJURIES SCHEME) (pensions are taxable)</p> <p>Payable if a person dies as a result of an accident at work</p>																						

U.K.		IRELAND	
	<u>£</u>	<u>IR£</u>	<u>IR£</u> <u>£</u>
<p>Widow's Pension</p> <p>Higher rate* 72.50 (89.18)</p> <p>Lower rate* 21.75 (26.75)</p> <p>1st child* 9.70 (11.93)</p> <p>Subsequent Children* 11.35 (13.96)</p> <p>(This benefit has been abolished for death occurring on or after 11 April 1988, although it remains in payment to those widowed prior to that date).</p>			<p>or an occupational disease</p> <p>Pension for a widow or invalided widower 107.40 (87.23)</p> <p>Increase for each dependent child 17.00 (13.81)</p> <p>Living alone allowance for a pensioner over 66 6.00 (4.87)</p> <p>Orphan's Pension 65.90 (53.52)</p> <p>Funeral Grant 500.00 (406.10)</p> <p>A pension may be payable to the dependent parents of the deceased.</p>
<p>3. FUNERAL PAYMENT FROM THE SOCIAL FUND</p> <p>To help people getting Income Support, Family Credit or Housing Benefit pay for a funeral.</p> <p>The amount varies depending on the cost of the funeral and does not have to be repaid unless there is money available from the dead person's estate.</p> <p>Upper limit 600 (738)</p>			<p>3. BEREAVEMENT GRANT (not taxable)</p> <p>Lump sum, providing sufficient contributions have been paid (Maximum – depending on age at death) 500.00 (406.10)</p> <p>In certain cases, help with funeral expenses can be provided under the Supplementary Welfare Allowance Scheme (see Table 9).</p>
<p>4. NO CORRESPONDING BENEFIT</p> <p>(Income Support may be appropriate in some cases)</p>			<p>4. WIDOW'S NON-CONTRIBUTORY PENSION</p> <p>(See Table 8)</p>

U.K.	IRELAND
<u>£</u>	<u>IR£</u>

PEOPLE WITH INSUFFICIENT INCOME TO LIVE ON	TABLE 8
<p>1. INCOME SUPPORT</p> <p>For people aged 16 or over working less than 16 hours a week and with savings of not more than £8,000 (IR£9,840). The amount of benefit depends on how much the claimant has coming in each week. Income Support can be paid on top of other benefits or earnings from part-time work, or if the claimant has no money at all.</p> <p>Single person</p> <p>Under 18 living at home and not disabled 31.95 (39.30)</p> <p>Under 18 living away from home or disabled</p> <p>18-24 42.00 (51.66)</p> <p>25 or over 53.05 (65.25)</p> <p>Lone parents</p> <p>*Under 18 living at home 31.95 (39.30)</p> <p>Under 18 living away from home</p> <p>18 or over 53.05 (65.25)</p> <p>Couple</p> <p>both aged under 18 63.35 (77.92)</p> <p>both 18 or over 83.25 (102.40)</p> <p>Increases for dependent children</p> <p>From birth to September following 16th birthday 31.45 (38.68)</p> <p>From September following 16th birthday to the day before 19th birthday 32.25 (39.67)</p> <p>Premiums may also be paid based on personal or family circumstances</p> <p>Minimum Income Guarantee</p> <p>Paid to pensioners who have a low income every week, do not get Income Support already, have savings of £12,000 or less. Other conditions may apply.</p> <p>Single Pensioner 92.15 (113.34)</p> <p>Pensioner Couple 140.5 (172.88)</p>	<p>1. SOCIAL ASSISTANCE PAYMENTS (Note: All payments are means-tested and, while some are taxable, recipients would normally be below the tax income thresholds).</p> <p>A. UNEMPLOYMENT ASSISTANCE (not taxable)</p> <p>For unemployed people aged 18 or over not entitled to unemployment benefit.</p> <p>I Short-term (less than 15 months)</p> <p>Maximum personal rate 84.00 (68.22)</p> <p>Person with 1 adult dependant 138.00 (112.08)</p> <p>Increase for each dependent child 13.20 (10.72)</p> <p>II Long Term (15 months or over)</p> <p>Maximum personal rate 85.50 (69.440)</p> <p>Person with 1 adult dependant 139.50 (113.30)</p> <p>Increase for each dependent child 13.20 (10.72)</p> <p>B. ONE-PARENT FAMILY PAYMENT (taxable)</p> <p>Means-tested allowance, payable to lone parents with children under the age of 18 (21 if in full-time education).</p> <p>Maximum personal rate 85.50 (69.44)</p> <p>Maximum personal rate (66+ years) 95.50 (77.57)</p> <p>Increase for each child 15.20 (12.35)</p> <p>Age allowance for claimants over 80 5.00 (4.06)</p> <p>C. OLD AGE/NON-CONTRIBUTORY PENSION (taxable)</p> <p>Maximum personal rate 95.50 (77.57)</p> <p><i>Increase for Dependants</i></p> <p>Adult 60.70 (49.30)</p> <p>Children 13.20 (10.72)</p>

U.K.	IRELAND	
<u>£</u>	<u>IR£</u>	<u>IR£</u> <u>£</u>
	<p>Living Alone Allowance (Over 66) 6.00 (4.87)</p> <p>Age addition of persons over 80 5.00 (4.06)</p> <p>D. ORPHAN'S NON-CONTRIBUTORY ALLOWANCE</p> <p>Maximum rate 63.60 (51.66)</p> <p>E. WIDOW'S/WIDOWER'S NON-CONTRIBUTORY PENSION DESERTED WIFE'S ALLOWANCE PRISONER'S WIFE'S ALLOWANCE (all taxable)</p> <p>Rates the same as for One-Parent Family Payment (see 8.1B)</p> <p>There is also a non means-tested Deserted Wife's Benefit, payable at the same rate as Widow's Contributory Pension (see Table 7)</p> <p>H. SUPPLEMENTARY WELFARE ALLOWANCE (not taxable)</p> <p>A weekly payment can be made under the scheme by the Health Boards to people who do not qualify for payment under other social assistance schemes.</p> <p>Rates the same as for short-term unemployment assistance.</p> <p>The scheme also provides for additional assistance with rent or for exceptional or urgent needs (see Table 9).</p>	
<p>2. JOBSEEKERS ALLOWANCE (taxable)</p> <p>Replaced Income Support for unemployed job-seekers with effect from 7 October 1996. Rates are similar to Income Support except for couples</p> <p>couple</p> <p>both under 18 31.95 (39.30)</p> <p>both under 18 with child 63.35 (77.92)</p> <p>one under 18,one 18-24 42.00 (51.66)</p> <p>one under 18,one over 25 53.05 (65.25)</p> <p>both 18 or over 83.25 (102.40)</p>		

U.K.	IRELAND	
<u>£</u>	<u>IR£</u>	<u>£</u>
Family Premium at least one member is a child or young person	14.50	(17.84)
Lone Parent Premium (For people with preserved rights)	15.90	(19.56)
Pensioner Premium Qualifying person is over pension age and		
- single or lone parent	39.10	(48.09)
- member of a couple	57.30	(70.48)
Enhanced Pensioner Premium Qualifying person is		
- single or a lone parent	39.10	(48.09)
- member of a couple	57.30	(70.48)
Higher Pensioner Premium Qualifying person is		
- single or a lone parent	39.10	(48.09)
- member of a couple	57.30	(70.48)
Disability Premium Qualifying person is		
- single or lone parent	22.60	(27.80)
- member of a couple	32.25	(39.67)
Severe Disability Premium - Paid for each adult who qualifies	41.55	(51.11)
Disabled Child Premium - Each dependant who satisfies qualifying conditions	30.00	(36.90)
Carer Premium - Any Income Support claimant getting or entitled to Invalid Care Allowance	24.40	(30.01)

U.K.	IRELAND
<u>£</u>	<u>IR£</u>

OTHER HELP	TABLE 9
<p>1. HOUSING BENEFIT (not taxable)</p> <p>For people on low incomes who are responsible for paying rent and whose savings are not more than £16,000 (IR£19,680). The amount of help depends on income, the size of the family and the amount of the rent. People getting Income Support qualify automatically for maximum Housing Benefit which is 100% of eligible rent.</p> <p>The rates used to calculate Housing Benefit payment are generally the same as the allowances and premiums that make up Income Support with some exceptions.</p>	<p>1. HELP WITH HOUSING COSTS</p> <p>I <i>Differential Rents Scheme</i></p> <p>Under this scheme, run by local authority the rents of local dwellings are determined on the basis of tenants' income and household circumstances.</p> <p>II <i>Rent Allowance</i></p> <p>For tenants affected by the decontrol of rents who are entitled to keep possession of a dwelling in which the rent was controlled before 26 July 1982. The allowance is paid by Department of Social Welfare for as long as the recipient remains the tenant and satisfies a means test.</p> <p>III <i>Other Help</i></p> <p>Under the Supplementary Welfare Allowance Scheme people on social assistance payments whose income is too low to meet their housing needs may qualify for a weekly supplement towards their rent or mortgage interest.</p>
<p>2. EXCEPTIONAL EXPENSES (not taxable)</p> <p>People faced with exceptional expenses may be able to get help from the Social Fund. A Budgeting Loan can be made to help people getting Income Support or Jobseeker's Allowance meet a particular expense.</p> <p>Crisis Loans are available to anyone in an emergency. A Community Care Grant can be made to people on Income Support or Jobseeker's Allowance to help them lead independent lives in the community, to ease exceptional pressure on families or to help with certain travel expenses.</p>	<p>2. EXCEPTIONAL EXPENSES</p> <p>Local Health Boards can make a single payment under the Supplementary Welfare Allowance Scheme for exceptional needs such as clothing, essential household equipment, funeral expenses or for other unforeseen expenses. In addition, the weekly supplements may be paid to meet exceptional heating expenses due to ill health and special dietary needs due to a health condition.</p>

U.K.	IRELAND
<u>£</u>	<u>IR£</u> <u>£</u>
	<p>III <i>Free TV Licence</i></p> <p>For people who qualify for Electricity Allowance.</p> <p>IV <i>Free Bottled Gas Refills</i></p> <p>For people not connected to mains electricity but otherwise eligible for free electricity.</p> <p>V <i>Telephone Rental Allowance</i></p> <p>For people getting certain benefits who live alone or with someone who is so permanently incapacitated that they could not help in an emergency. From May 2000, extended to all persons aged 70 or over regardless of income or household composition.</p>