

*Number* 37 *of* 2018

Social Welfare, Pensions and Civil Registration Act 2018



## Number 37 of 2018

## SOCIAL WELFARE, PENSIONS AND CIVIL REGISTRATION ACT 2018

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## *Number* 37 *of* 2018

## SOCIAL WELFARE, PENSIONS AND CIVIL REGISTRATION ACT 2018

An Act to amend and extend the Social Welfare Acts; to amend and extend the Pensions Act 1990; to amend the Civil Registration Act 2004; to amend the National Training Fund Act 2000; and to provide for related matters. [24th December, 2018]

Be it enacted by the Oireachtas as follows:

#### PART 1

PRELIMINARY AND GENERAL

## Short title, construction, collective citations and commencement

- 1. (1) This Act may be cited as the Social Welfare, Pensions and Civil Registration Act 2018.
  - (2) The Social Welfare Acts and *Part 2* shall be construed together as one Act.
  - (3) The Pensions Acts 1990 to 2015 and *Part 3* shall be construed together as one Act and may be cited together as the Pensions Acts 1990 to 2018.
  - (4) The Civil Registration Acts 2004 to 2015 and *Part 4* shall be construed together as one Act and may be cited together as the Civil Registration Acts 2004 to 2018.
  - (5) This Act shall come into operation on such day or days as the Minister for Employment Affairs and Social Protection may appoint by order or orders either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.

#### PART 2

AMENDMENTS TO SOCIAL WELFARE ACTS

#### **Definitions** (*Part 2*)

- In this Part—
  - "Act of 2013" means the Social Welfare and Pensions Act 2013;
  - "Act of 2015" means the Social Welfare and Pensions Act 2015;

"Act of 2017" means the Social Welfare Act 2017;

"Principal Act" means the Social Welfare Consolidation Act 2005.

#### **Employment contributions**

- 3. (1) Section 13(2) of the Principal Act is amended—
  - (a) in paragraph (d) (amended by section 10(1)(b) of the Act of 2015) by the substitution—
    - (i) in subparagraph (i), of "€386" for "€376", and
    - (ii) in subparagraph (ii), of "€386" for "€376", and
  - (b) in paragraph (da) (amended by section 13(2) of the Social Welfare Act 2011) by the substitution of the following subparagraph for subparagraph (i):
    - "(i) so much of the allowable contribution referred to in subparagraph (e) of Regulation 31(1) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018), and".
  - (2) This section comes into operation on 1 January 2019.

#### PRSI amendments - PAYE modernisation

- **4.** (1) The Principal Act is amended—
  - (a) in section 17(4), by the substitution of "Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)" for "the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)",
  - (b) by the insertion of the following sections after section 17:

## "Return by employer to Revenue Commissioners

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

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

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

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

- (c) contributions under Chapter 5B of Part 2.
- (3) Where the Revenue Commissioners issue a statement to an employer which sets out, in summary form in respect of an income tax month, the total amount of contributions payable by that employer, the details on the statement shall, on the return filing date, or where the statement is issued on a later date, on that later date, be deemed to be a return made by the employer in respect of that month for the purposes of subsection (2).
- (4) Subsection (3) shall not apply where a statement referred to in that subsection is issued to an employer and the details on that statement do not accurately reflect the total amount of contributions payable by the employer.
- (5) Where subsection (4) applies, the employer concerned shall ensure that the total amount of contributions payable are accurately reflected in the return required under subsection (2) in respect of that income tax month

#### Payment date for contributions

- **17B.** (1) In this section 'payment date' means, in relation to an income tax month—
  - (a) the day that is 15 days from the last day of the income tax month, or
  - (b) the day that is 24 days from the last day of the income tax month where the following conditions are met:
    - (i) the return and the remittance of the amount of the contributions due for the income tax month are made by such electronic means as the Revenue Commissioners require;
    - (ii) the return is made by the return filing date and the remittance concerned is made on or before the day that is 24 days from the last day of the relevant income tax month.
  - (2) An employer shall, on or before the payment date for an income tax month, pay to the Collector-General the amount of the contributions that the employer is liable to pay for that month.
  - (3) The Collector-General may, by notice to an employer, vary the payment date for the payment of total contributions in respect of an income tax month.
  - (4) Any notice issued under subsection (3) may be withdrawn by the Collector-General at any time prior to the payment date concerned, as varied by the notice.",
- (c) in section 23(3), by the substitution of "Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)" for

"the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)", and

- (d) in section 30G(3) (inserted by section 6(3)(a) of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013, by the substitution of "Chapter 4 of Part 42 of the Act of 1997 and the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)" for "the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)".
- (2) This section comes into operation on 1 January 2019.

## Maternity benefit - new rate

5. (1) Section 49(1) (amended by section 4 of the Act of 2017) of the Principal Act is amended, in paragraph (b), by the substitution of the following subparagraph for subparagraph (ii):

(2) This section comes into operation on 25 March 2019.

#### Adoptive benefit - new rate

6. (1) Section 60(1) (amended by section 5 of the Act of 2017) of the Principal Act is amended, in paragraph (b), by the substitution of the following subparagraph for subparagraph (ii):

(2) This section comes into operation on 25 March 2019.

#### Paternity benefit - new rate

7. (1) Section 61D (amended by section 6 of the Act of 2017) of the Principal Act is amended by the substitution of the following paragraph for paragraph (b):

(2) This section comes into operation on 25 March 2019.

# Increase in rates of jobseeker's benefit relating to certain reckonable weekly earnings, certain reckonable weekly income and certain periods

- 8. (1) Section 65A(1) (amended by section 7(1) of the Act of 2017) of the Principal Act is amended—
  - (a) in paragraph (a), by the substitution of "€91.10" for "€88.90",
  - (b) in paragraph (b), by the substitution of "€131.00" for "€127.80",
  - (c) in paragraph (c), by the substitution of "€159.00" for "€155.10",
  - (d) in paragraph (d), by the substitution of "€91.10" for "€88.90",

- (e) in paragraph (e), by the substitution of "€131.00" for "€127.80",
- (f) in paragraph (f), by the substitution of "€159.00" for "€155.10",
- (g) in paragraph (g), by the substitution of "€91.10" for "€88.90",
- (h) in paragraph (h), by the substitution of "€131.00" for "€127.80", and
- (i) in paragraph (i), by the substitution of "€159.00" for "€155.10".
- (2) Section 65A(2) (amended by section 7(2) of the Act of 2017) of the Principal Act is amended—
  - (a) in paragraph (a), by the substitution of " $\in$ 71.70" for " $\in$ 69.40",
  - (b) in paragraph (b), by the substitution of "€102.60" for "€99.40", and
  - (c) in paragraph (c), by the substitution of "€124.00" for "€120.10".
- (3) Section 66(1A) of the Principal Act is amended by the substitution of "€87.20" for "€85.10".
- (4) This section comes into operation on 21 March 2019.

#### **State Pension (contributory)**

- **9.** The Principal Act is amended—
  - (a) in section 108—
    - (i) in subsection (2), by the insertion of the following definitions:
      - "'aggregated contributions method', in relation to a claimant, has the meaning assigned to it by section 109(6B);
      - 'home caring period' means, in the case of a person who attained pensionable age on or after 1 September 2012, any contribution week during which—
        - (a) he or she was aged 16 or over but under pensionable age and was resident in the State, or was a person referred to in paragraph (a), (b) or (c) of section 219(2),
        - (b) he or she was not engaged in remunerative employment, other than employment specified in paragraph 5 of Part 2 of Schedule 1, or he or she does not have a paid or credited or voluntary contribution reckonable ("contribution reckonable") for State pension (contributory) purposes,
        - (c) he or she was not in receipt of a weekly payment under this Act, other than a payment under section 100 or 180, or a payment under section 186F, and
        - (d) he or she can, in accordance with regulations made under subsection (2B), demonstrate that, due to the nature and extent of

his or her home carer responsibilities, he or she was unable to engage in insurable employment or self-employment;

and "home carer" shall be construed accordingly,

- (ii) in subsection (2A), by the insertion of "or 'home caring period' " after "homemaker", and
- (iii) by the insertion of the following subsection after subsection (2A):
  - "(2B) The Minister may by regulations make provision for the conditions required to be satisfied in order to qualify for home caring periods, and any such regulations may provide for—
    - (a) the class or classes of person who may be regarded as a home carer,
    - (b) the class or classes of person in respect of whom a home carer may provide care for the purpose of home caring periods,
    - (c) the evidence that may be offered by a person to demonstrate the nature, extent and duration of home caring.",
- (b) in section 109, by the insertion of the following subsections after subsection (6):
  - "(6A) In the case of a claimant who attained pensionable age on or after 1 September 2012 and who, on or after 30 March 2018, would be entitled to the rate of State pension (contributory) specified in Schedule 2 but for the fact that the contribution condition set out in subsection (1)(c) is not satisfied, shall, on or after 30 March 2018, have a right to State pension (contributory) at a rate calculated in accordance with subsection (6B).
  - (6B) (a) In the case of a claimant referred to in subsection (6A), the rate in respect of that person shall, subject to paragraph (b), be calculated by reference to the amount determined ('the aggregated contributions method') where the rate of State pension (contributory) specified in Schedule 2 is multiplied by the percentage obtained when the aggregate number of—
    - (i) contributions reckonable for State pension (contributory), and
    - (ii) home caring periods,
    - is divided by 2080 and multiplied by 100, and where the amount so calculated is a multiple of 5 cent but not also a multiple of 10 cent, it shall be rounded up to the nearest 10 cent, and where the amount is not a multiple of 5 cent or 10 cent, be rounded to the nearest 10 cent.
    - (b) In calculating the rate referred to in paragraph (a), the aggregate number of reckonable contributions and home caring periods shall not exceed 2080, and without prejudice to the generality of the foregoing, in so calculating such rate—

- (i) the number of credited contributions shall not exceed 520,
- (ii) the number of home caring periods shall not exceed 1040, and
- (iii) the aggregate number of credited contributions referred to in subparagraph (i) and home caring periods referred to in subparagraph (ii) shall not in any event exceed 1040.
- (6C) In the case of a State pension (contributory) calculated in accordance with the aggregated contributions method, any increase payable under section 112(2) shall be at 100 per cent of the rate specified in column (4) or (5), as the case may be, of Part 1 of Schedule 2.",

and

- (c) in section 109(17), by the substitution of the following paragraph for paragraph (a):
  - "(a) be payable at a rate less than that specified in Schedule 2, and the rate specified by the regulations may vary in relation to the proportion to which the number of—
    - (i) employment contributions paid in respect of or credited to the insured person which are reckonable for State pension (contributory) purposes,
    - (ii) self-employment contributions paid by him or her which are reckonable for State pension (contributory) purposes,
    - (iii) voluntary contributions paid by him or her which are reckonable for State pension (contributory) purposes, and
    - (iv) home caring periods to which he or she is entitled for the purpose of a calculation under subsection (6A),

bears to the total number of those employment contributions, selfemployment contributions, voluntary contributions and home caring periods, but any increase of pension in respect of a qualified child shall be paid at the rate specified in Schedule 2,".

## Jobseeker's allowance - rates of assistance

- 10. (1) Section 142B(3) (amended by section 9(1)(b)(ii) of the Act of 2013) of the Principal Act is amended—
  - (a) in paragraph (c), by the substitution of "section," for "section, or",
  - (b) in paragraph (d), by the substitution of "programme, or" for "programme.", and
  - (c) by the insertion of the following paragraph after paragraph (d):
    - "(e) a claimant has attained the age of 18 years and has not attained the age of 26 years and at any time during the period of 12 months before he or she has so attained the age of 18 years—

- (i) he or she was in, or was placed in, the care of the Executive pursuant to an order of the High Court, or
- (ii) he or she was in, or was placed in, the care of the Executive—
  - (I) pursuant to an order of the District Court or the Circuit Court on appeal from the District Court made under Part III, IV, IVA or VI of the Child Care Act 1991,
  - (II) under a voluntary care arrangement pursuant to section 4 of the Child Care Act 1991, or
  - (III) under an accommodation arrangement pursuant to section 5 of the Child Care Act 1991.".
- (2) This section comes into operation on 1 January 2019.

### Supplementary welfare allowance - weekly amounts

- 11. (1) Section 197(6) (amended by section 10(1)(e) of the Act of 2013) of the Principal Act is amended—
  - (a) by the substitution of the following paragraph for paragraph (a):
    - "(a) the claimant has been in continuous receipt of the allowance from a date on or before 8 January 2014 and in the period prior to that date, the claimant was not a person to whom subsection (4) applied, or",
  - (b) by the deletion of paragraph (b), and
  - (c) by the insertion of the following paragraph:
    - "(b) the claimant has attained the age of 18 years and has not attained the age of 26 years and at any time during the period of 12 months before he or she has so attained the age of 18 years—
      - (i) he or she was in or was placed in the care of the Executive pursuant to an order of the High Court, or
      - (ii) he or she was in or was placed in the care of the Executive—
        - (I) pursuant to an order of the District Court or the Circuit Court on appeal from the District Court made under Part III, IV, IVA or VI of the Child Care Act 1991,
        - (II) under a voluntary care arrangement pursuant to section 4 of the Child Care Act 1991, or
        - (III) under an accommodation arrangement pursuant to section 5 of the Child Care Act 1991.".
  - (2) This section comes into operation on 1 January 2019.

#### **Exceptional needs payment**

12. Section 201 of the Social Welfare Consolidation Act 2005 is amended by the addition of "which is not necessarily unforeseen" after "by way of a single payment to meet an exceptional need".

## Payment after death - domiciliary care allowance

- 13. (1) Section 248(2) of the Principal Act, is amended by the insertion of the following paragraph after paragraph (ea) (inserted by section 9 of the Act of 2015):
  - "(eb) where a person is in receipt of domiciliary care allowance and the qualified child for the purpose of the payment of that allowance dies, payment of the domiciliary care allowance shall continue to be made for 3 months after the death of the child,".
  - (2) This section comes into operation on 1 January 2019.

#### Review of carer's allowance payment

14. The Minister shall conduct a review and lay a report before the Houses of the Oireachtas on the financial hardship faced by carers who must provide full-time care in order to receive carer's allowance restricting them from taking up other work to supplement their income, examining their access to pension entitlements as well as the barriers to the labour market they face after a period of caring and that the report shall be presented to the Oireachtas Joint Committee on Employment Affairs and Social Protection within 6 months of the enactment of this Bill.

## Decisions by deciding officers - electronic applications

- 15. Section 300 (amended by section 6 of the Social Welfare and Pensions (Miscellaneous Provisions) Act 2013) of the Principal Act is amended by the insertion of the following subsections after subsection (2):
  - "(2A) Nothing in this Act shall prevent the Minister from providing for an application to be made by electronic means in respect of a matter specified in subsection (2) and the entitlement or otherwise to any such matter and any such electronic application is without prejudice to subsection (1).
  - (2B) Without prejudice to the generality of subsection (2A), nothing in this Act shall prevent the Minister from providing for the award of a payment in relation to any matter referred to in subsection (2) pursuant to an electronic application.
  - (2C) Where, pursuant to the making of an electronic application referred to in subsection (2A) or the award of a payment referred to in subsection (2B), any question arises in respect of—

- (a) that electronic application, including any question as to whether the person who made the application is or was entitled to an award in respect of a matter specified in subsection (2), or
- (b) that payment, including any question in respect of the amount of the payment, or the rate at which the payment is made or the person to whom it is paid,

shall be decided in accordance with subsection (1).".

## Prescribed relative allowance - repeals etc.,

- **16.** The Principal Act is amended—
  - (a) in section 105—
    - (i) in paragraph (b), by the substitution of "constant attendance, and" for "constant attendance,",
    - (ii) in paragraph (c), by the substitution of "relevant person" for "relevant person, and", and
    - (iii) by the deletion of paragraph (d),
  - (b) by the deletion, in section 179(1), of the definitions of "prescribed relative" and "prescribed relative allowance",
  - (c) by the deletion of section 181(3),
  - (d) by the repeal of sections 183 and 184,
  - (e) by the deletion of section 186(2)(a), and
  - (f) by the deletion of section 224(1)(b).

#### Increase for qualified children - amendments

17. The Principal Act is amended in the manner specified in *Schedule 1*.

#### Social insurance benefits - new rates

- **18.** (1) Schedule 2 (amended by section 12 of the Act of 2017) to the Principal Act is amended by the substitution of the Parts set out in *Schedule 2* for Parts 1 to 4 of Schedule 2 to the Principal Act.
  - (2) This section comes into operation—
    - (a) in so far as it relates to jobseeker's benefit, on 21 March 2019,
    - (b) in so far as it relates to—
      - (i) illness benefit,
      - (ii) health and safety benefit, and

- (iii) injury benefit,
- on 25 March 2019,
- (c) in so far as it relates to—
  - (i) carer's benefit,
  - (ii) invalidity pension, and
  - (iii) a payment referred to in paragraph (a) of the definition of "relevant payment" in section 178(1) of the Principal Act,
  - on 28 March 2019, and
- (d) in so far as it relates to—
  - (i) death benefit under Chapter 13 (other than section 84) of the Principal Act,
  - (ii) widow's (contributory) pension,
  - (iii) widower's (contributory) pension,
  - (iv) surviving civil partner's (contributory) pension,
  - (v) State pension (contributory),
  - (vi) guardian's payment (contributory),
  - (vii) disablement pension, and
  - (viii) disablement gratuity,
    - on 29 March 2019.

## Benchmarking of social welfare payment rates

19. The Minister shall consult with stakeholders on examining ways in which social welfare rates are increased with the aim of ensuring adequacy for all recipients and shall do so in quarter 1 of 2019.

# Earnings disregarded for disability allowance, blind pension and certain supplements payable under supplementary welfare allowance

- **20.** Schedule 3 of the Principal Act is amended—
  - (a) in Part 2, in Rule 1(2)(b)(viii), by the deletion of "of a rehabilitative nature",
  - (b) in Part 4, in Rule 1(2)(b)(iv), by the substitution of "earnings referred to in Rule 1(2)(b)(viii) of Part 2 and Rule 1(2)(b)(x) of Part 5" for "earnings from employment of a rehabilitative nature",
  - (c) in Part 5, in Rule 1(2)(b), by the deletion of subparagraph (ix), and
  - (d) in Part 5, in Rule 1(2)(b)(x), by the deletion of "of a rehabilitative nature".

### Review of means testing of maintenance payments

21. The Minister shall conduct a review and lay a report before the Houses of the Oireachtas on the financial effects of the consideration of maintenance payments as household income in the means test for various social welfare payments and that the report shall be presented to the Oireachtas Joint Committee on Employment Affairs and Social Protection within 6 months of the enactment of this Bill.

#### One-parent family payment - weekly earnings disregard

- 22. (1) Schedule 3 to the Principal Act is amended, in Rule 1(4) (amended by section 13 of the Act of 2017) of Part 5 of that Schedule—
  - (a) by the substitution of the following subparagraph for subparagraph (db):
    - "(db) in calculating the weekly earnings for the purposes of subparagraph
      (a) for any period commencing on or after 29 March 2018 but
      before 28 March 2019, an amount of €130 together with half the
      weekly earnings in excess of that amount shall be disregarded;",

and

- (b) by the insertion of the following subparagraph after subparagraph (db):
  - "(dc) in calculating the weekly earnings for the purposes of subparagraph (a) for any period commencing on or after 28 March 2019, an amount of €150 together with half the weekly earnings in excess of that amount shall be disregarded."
- (2) This section comes into operation on 28 March 2019.

## Social assistance payments - new rates

- **23.** (1) Schedule 4 (amended by section 14 of the Act of 2017) to the Principal Act is amended by the substitution of the Parts set out in *Schedule 3* for Parts 1 to 3 of Schedule 4.
  - (2) This section comes into operation—
    - (a) in so far as it relates to—
      - (i) jobseeker's allowance (other than where payable in accordance with section 148A of the Principal Act), and
      - (ii) farm assist,

on 20 March 2019,

- (b) in so far as it relates to supplementary welfare allowance, on 25 March 2019,
- (c) in so far as it relates to disability allowance, on 27 March 2019,
- (d) in so far as it relates to—

- (i) one-parent family payment (other than where payable in respect of a widow, widower or surviving civil partner),
- (ii) jobseeker's allowance payable in accordance with section 148A of the Principal Act,
- (iii) a payment referred to in paragraph (b) or (c) of the definition of "relevant payment" in section 178(1) of the Principal Act, and
- (iv) carer's allowance,
- on 28 March 2019, and
- (e) in so far as it relates to—
  - (i) State pension (non-contributory),
  - (ii) blind pension,
  - (iii) guardian's payment (non-contributory),
  - (iv) widow's (non-contributory) pension,
  - (v) widower's (non-contributory) pension,
  - (vi) surviving civil partner's (non-contributory) pension, and
  - (vii) one-parent family payment (payable in respect of a widow, widower or surviving civil partner),

on 29 March 2019.

#### **Impact of Brexit**

24. The Minister for Employment Affairs and Social Protection shall, when complete, share the analysis being conducted by her Department on the impact of Brexit on the reciprocal arrangements for social insurance schemes, social assistance schemes and child benefit between Great Britain, Northern Ireland and the Republic of Ireland.

## Eligibility criteria for community employment schemes

25. The Minister shall review the eligibility criteria for community employment schemes for those aged 55 and over and, in particular, give consideration to allow those aged 55 and over participating on the scheme do so on a continuous basis, until they reach State pension age. The Minister shall bring forward a report on same within 3 months of this Bill being enacted.

#### Tús scheme

26. The Minister shall review the operation of the Tús scheme, in particular, the possibility of allowing Tús scheme participants to extend their participation on the scheme beyond one year with their host group whilst also participating on Jobpath. The Minister shall bring forward a report on same within 3 months of this Bill being enacted.

#### PART 3

#### AMENDMENT TO PENSIONS ACT 1990

#### **Insertion of new Part VIIA into Pensions Act 1990**

27. The Pensions Act 1990 is amended by the insertion after Part VII of the following new Part:

#### "Part VIIA

Matters relating to satisfaction by certain members or certain persons of certain requirements relating to age at marriage or civil partnership

#### Interpretation

**81K.** (1) In this Part—

'Act of 2010' means the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;

'Act of 2015' means the Marriage Act 2015;

'civil partnership registration' has the meaning assigned to it by the Act of 2010;

'member' shall be construed in accordance with subsection (2);

'retires', in relation to a member, includes early retirement of a member under the defined benefit scheme concerned.

- (2) In this Part references to 'member' includes, in addition to the meaning assigned to it by section 2, a member who has died and references to 'member' shall be construed accordingly.
- (3) In this Part references to a day on which a member retires or has retired shall be construed as meaning the day on which a benefit under the defined benefit scheme concerned becomes payable to the member.

# Satisfaction of certain requirements relating to marriage or civil partnership in certain circumstances

- **81L.** (1) Where in a defined benefit scheme—
  - (a) that scheme provides certain benefits for the widow, widower, spouse or civil partner of the member on the death of the member ('beneficiary'),
  - (b) that scheme fixes, as a condition for entitlement to benefits referred to in paragraph (a) under such scheme—
    - (i) the age by which the member shall have married or entered into a civil partnership with the beneficiary, or

(ii) that the member shall have married or entered into a civil partnership with the beneficiary on, or before, the day on which the member retires,

and

- (c) a member of that scheme attained the age fixed for the satisfaction of the condition referred to in paragraph (b)(i) or, in the case of the condition referred to in paragraph (b)(ii), retired and—
  - (i) on or before the day on which the member attained that age or retired he or she was in a committed relationship with a person of the same sex, and
  - (ii) on the day on which the member attained that age or retired the member could not satisfy the condition referred to in paragraph (b)(i), or as the case may be, (b)(ii) as the member was unable—
    - (I) to marry the person referred to in subparagraph (i) or to have a marriage, referred to in section 12 of the Act of 2015, with that person recognised in the State by virtue of the Act of 2015 not having come into operation, or
    - (II) to enter into a civil partnership registration with the person referred to in subparagraph (i) or to have a relationship, referred to in section 5 of the Act of 2010, with that person recognised in the State as a civil partnership by virtue of the Act of 2010 not having come into operation,

that member is deemed, on the date on which this section comes into operation, to have satisfied the condition referred to in paragraph (b)(i) or (b)(ii) if—

- (i) within 36 months of the coming into operation of the Act of 2010 the member entered into a civil partnership registration with the person referred to in paragraph (c)(i),
- (ii) on or before the date on which this section comes into operation, a relationship referred to in section 5 of the Act of 2010 between the member and the person referred to in paragraph (c)(i) was recognised as a civil partnership in the State pursuant to an order made under section 5 of the Act of 2010.
- (iii) within 36 months of the coming into operation of the Act of 2015, the member married the person referred to in paragraph (c)(i), or
- (iv) within 36 months of the coming into operation of section 12 of the Act of 2015, a marriage between the member and the person referred to in paragraph (c)(i) was, in accordance with that section, recognised in the State.

- (2) A member who, in accordance with subsection (1), is deemed to have satisfied the condition referred to in paragraph (b)(i) or (b)(ii) of subsection (1) shall be entitled to the benefits referred to in subsection (1)(a) if—
  - (a) the contributions that are required for the purpose of obtaining the entitlement to those benefits have been paid into the scheme, and
  - (b) where, in respect of the contributions referred to in paragraph (a), an amount is required, under section 81M, to be paid into the scheme, the amount has been paid into the scheme in accordance with that section.
- (3) Information in respect of the relationship referred to in subparagraph (i) of paragraph (c) of subsection (1) shall be provided by the member or person referred to in that subparagraph and shall be attested as to the truth of that information by a statutory declaration made by that member or person.
- (4) For the purposes of subsection (1)(c)(ii), references to a member being unable to enter into a marriage or civil partnership includes complying with any notice requirements pursuant to the Act of 2015 or under the Act of 2010.
- (5) Where before the day on which this section comes into operation, a member who would have satisfied paragraph (i), (ii), (iii) or (iv) of subsection (1) has died, the benefits referred to in paragraph (a) of subsection (1) shall be calculated on and from the day on which this section comes into operation.

## Contributions required for benefits referred to in section 81L(1)(a)

- **81M.** (1) Where a person referred to in section 81L(1)(c)(i) applies to the trustees for the payment of the benefits referred to in section 81L(1)(a) and the trustees are not satisfied that the contributions, that are required to be paid into the scheme by the member for the purpose of that member obtaining entitlement to those benefits, have been paid, the trustees shall—
  - (a) calculate an amount, in respect of those contributions, to be paid into the scheme and the interest (if any) applied in respect of those contributions under subsection (4), and
  - (b) notify the person in writing of the required amount.
  - (2) Without prejudice to subsection (1), a member or, on the death of a member, a person referred to in section 81L(1)(c)(i) may, at any time, apply to the trustees of the scheme for a statement in writing as to whether all contributions required for obtaining entitlement to the benefits referred to in section 81L(1)(a) have been paid into the scheme and where some or all of those contributions—

- (a) have not been paid, or
- (b) were refunded to the member, or a personal representative of a member, whether before or after retirement or otherwise,

the amount to be paid in respect of those contributions, and the interest to be applied in respect of those contributions under subsection (4).

- (3) A member or a person referred to in subsection (1) or (2) may, at any time following a notification referred to in subsection (1) or a statement in subsection (2), make a payment to the trustees of a scheme in respect of the contributions required for obtaining entitlement to the benefits referred to in section 81L(1)(a).
- (4) For the purpose of calculating the amount to be paid into the scheme in order to obtain the entitlement to the benefits referred to in section 81L(1)(a), the trustees may apply a rate of interest in respect of the amount to be paid in respect of contributions that are required for obtaining those benefits where some or all of those contributions were—
  - (a) refunded to the member, or the personal representative of a member, and where the rate of interest is applied, it shall be applied from the date of the refund of those contributions to the date on which the calculation of the amount is made, or
  - (b) not paid by the member and where the rate of interest is applied, it shall be applied from the date they would have been paid to the date on which the calculation of the amount is made.
- (5) The rate of interest to be applied by the trustees for the purpose of the calculation referred to in subsection (4) shall be the rate of interest specified in the rules of the scheme or an amount specified by an actuary for the scheme.
- (6) When calculating the amount to be paid into the scheme in respect of the contributions required for obtaining entitlement to the benefits referred to in section 81L(1)(a), the trustees shall, in a notification under subsection (1) or a statement under subsection (2)—
  - (a) specify the rate of interest applied in the calculation of that amount, and
  - (b) where, having regard to the dates referred to in paragraphs (a) and (b) of subsection (4), a different rate of interest is applied for a different period, they shall specify the different rates of interest applied for each such period.
- (7) The trustees of the scheme may request further information and documents in respect of an application made to them under this section.

#### **Enforcement of entitlement of beneficiary**

- **81N.** (1) Where, in respect of a member referred to in section 81L(1)(c), a person referred to in section 81L(1)(c)(i)—
  - (a) married that member in the State within the period referred to in section 81L(1)(iii) or whose marriage to that member was recognised in the State within the period specified in section 81L(1)(iv), or
  - (b) entered into a civil partnership registration with that member within the period referred to in section 81L(1)(i) or whose relationship with that member is recognised as a civil partnership in the State pursuant to an order referred to, and made within the period specified, in section 81L(1)(ii),

has not received the benefits referred to in section 81L(1)(a) due to him or her, the person (in this section 'applicant') may apply to the Circuit Court for an order under subsection (3).

- (2) An application under subsection (1) shall be made within 12 months of—
  - (a) the death of the member, or
  - (b) where the member died on or before the coming into operation of this Part, the day on which this Part comes into operation,

and shall be made on notice to the trustees of the scheme.

- (3) The Circuit Court may make an order directing the trustees of the defined benefit scheme to pay the benefits referred to in section 81L(1)(a) which are due to the applicant where it is satisfied that the following requirements have been met:
  - (a) the applicant and the member were in a committed relationship referred to in section 81L(1)(c)(i) on or before the day referred to in that provision;
  - (b) the marriage or civil partnership registration was entered into, or as the case may be, recognised in the State in accordance with subparagraphs (i), (ii), (iii) or (iv) of section 81L(1);
  - (c) the trustees have confirmed to the satisfaction of the Court that the requirements of section 81L(2) have been satisfied.".

#### PART 4

#### AMENDMENTS TO CIVIL REGISTRATION ACT 2004

#### **Definition** (*Part 4*)

28. In this Part "Act of 2004" means the Civil Registration Act 2004.

#### Amendment of section 7 of Act of 2004

- **29.** Section 7 of the Act of 2004 is amended—
  - (a) in subsection (4), by the substitution of "3" for "7" in each place where it occurs, and
  - (b) by the insertion of the following subsection after subsection (5):
    - "(5A) A person appointed to be an tArd-Chláraitheoir may at any time resign his or her office by letter addressed to the Minister and the resignation shall take effect on and from the date of receipt of the letter.".

#### Amendment of section 9 of Act of 2004

- **30.** Section 9 of the Act of 2004 is amended—
  - (a) in subsection (6), by the substitution of "3" for "7" in each place where it occurs, and
  - (b) by the insertion of the following subsection after subsection (7):
    - "(7A) A person appointed to be an tArd-Chláraitheoir Cúnta may at any time resign his or her office by letter addressed to the Minister and the resignation shall take effect on and from the date of receipt of the letter.".

## PART 5

## MISCELLANEOUS

#### Amendment of section 4 of National Training Fund Act 2000

- **31.** (1) Section 4 of the National Training Fund Act 2000 (amended by section 17 of the Act of 2017) is amended by the substitution of the following subsection for subsection (1):
  - "(1) Where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a levy shall be payable by the employed contributor's employer at the rate of 0.9 per cent of the amount of the reckonable earnings in that week to which that payment relates.".

(2) This section comes into operation on 1 January 2019.

## SCHEDULE 1

Section 17

Increase for qualified children - Amendments to Principal Act

Item No.	Provision affected	Amendment
1	Section 43	Substitute the following subsection for subsection (2):
		"(2) The weekly rate of illness benefit shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
2	Section 56	Substitute the following subsection for subsection (2):
		"(2) The weekly rate of health and safety benefit shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
3	Section 66	Substitute the following subsection for subsection (2):
		"(2) The weekly rate of jobseeker's benefit shall be increased by the amount set out—

		<ul> <li>(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and</li> <li>(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally</li> </ul>
4	Section 76	resides with the beneficiary.".  Substitute the following subsection for subsection (2):
,	Section 70	"(2) The weekly rate of injury benefit shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
5	Section 77A	In subsection (1)—
		(a) substitute the following paragraphs for paragraph (b) the amount set out:
		"(b) in column (4) of Part 4 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary,
		(bb) in column (5) of Part 4 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,",
		(b) in paragraph (c), substitute "column (6)" for "column (5)", and

		(c) in paragraph (d), substitute "column (7)" for "column (6)".
6	Section 81	Substitute the following subsection for subsection (5):
		"(5) The weekly rate of pension under subsection (2) shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
7	Section 102	In subsection (1), substitute the following:
		"increased by the appropriate amount set out in column (4) of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, or as the case may be, the appropriate amount set out in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary"
		for "increased by the appropriate amount set out in column (4) of that Part opposite that reference in respect of each qualified child who normally resides with the beneficiary.".
8	Section 109	In subsection (19), substitute "columns (3), (4) and (5)" for "columns (3) and (4)".
9	Section 112	Substitute the following subsection for subsection (2):
		"(2) Subject to this Part, the weekly rate of State pension (contributory) shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
10	Section 113	In subsection (5), substitute the following paragraph for paragraph (b):
		"(b) half the amount set out—
		(i) in column (4) at reference 3 of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(ii) in column (5) at reference 3 of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,".
11	Section 113A	In subsection (5), substitute the following paragraph for paragraph (b):
		"(b) the amount set out—
		(i) in column (4) at reference 3 of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(ii) in column (5) at reference 3 of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,".
12	Section 122	Substitute the following subsection for subsection (2):
		"(2) The weekly rate of invalidity pension shall be increased by the amount set out—

		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
13	Section 127	Substitute the following subsection for subsection (1):
		"(1) The weekly rate of pension shall be increased by the amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.".
14	Section 142	Substitute—
		(a) in subsection (1)(a):
		"who has not attained the age of 12 years who normally resides with the claimant or beneficiary, or as the case may be, increased by the appropriate amount set out in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary, or"
		for "who normally resides with the claimant or beneficiary, or",
		(b) in subsection (1)(b), the following subparagraph for subparagraph (ii):

		"(ii) the appropriate amount set out—
		(I) in column (4) of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and
		(II) in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.",
		and
		(c) in subsection (1A), the following paragraph for paragraph (b):
		"(b) the appropriate amount set out—
		(i) in column (4) of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and
		(ii) in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary."
15	Section 156	Substitute the following subsection for subsection (1):

		"(1) Subject to section 159, the rate (in this Chapter referred to as 'the scheduled rate') of State pension (non-contributory) shall be the weekly rate set out in column (2) at reference 4 in Part 1 of Schedule 4 increased by the appropriate amount set out—
		(a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.".
16	Section 161B	Substitute the following subsection for subsection (1):
		"(1) The rate (in this Chapter referred to as 'the scheduled rate') of blind
		pension shall be the weekly rate set out in column (2) at reference 5 in Part 1 of Schedule 4 increased by the appropriate amount set out—
		pension shall be the weekly rate set out in column (2) at reference 5 in Part 1 of Schedule 4 increased by
		pension shall be the weekly rate set out in column (2) at reference 5 in Part 1 of Schedule 4 increased by the appropriate amount set out—  (a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the

		"(1) The rate (in this section referred to as 'the scheduled rate') of one-parent family payment shall be the weekly rate set out in column (2) of Part 1 of Schedule 4 increased by the appropriate amount set out—  (a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.".
18	Section 178A	In subsection (3), substitute the following paragraphs for paragraph (a):
		"(a) set out in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
		(aa) set out in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary,".
19	Section 181	In subsection (1)(b), substitute following subparagraph for subparagraph (i):
		"(i) the appropriate amount set out—
		(I) in column (4) of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and

		(II) in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary,".
20	Section 197	Substitute—
		(a) in subsection (1), the following paragraph for paragraph (b):
		"(b) the appropriate amount set out—
		(i) in column (4) of that Part in respect of each qualified child who has not attained the age of 12 years, and
		(ii) in column (5) of that Part in respect of each qualified child who has attained the age of 12 years.",
		and
		(b) in subsection (1A), the following paragraph for paragraph (b):
		"(b) the appropriate amount set out—
		(i) in column (4) of that Part in respect of each qualified child who has not attained the age of 12 years, and
		(ii) in column (5) of that Part in respect of each qualified child who has attained the age of 12 years.".
21	Section 211	In subsection (1), substitute the following paragraph for paragraph (b):
		"(b) the appropriate amount set out—
		(i) in column (4) of that Part in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and

		(ii) in column (5) of that Part in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary,".
22	Section 215	In subsection (1), substitute the following paragraph for paragraph (b):
		"(b) the appropriate amount set out—
		(i) in column (4) of that Part opposite that reference in respect of each qualified child who has not attained the age of 12 years who normally resides with the claimant or beneficiary, and
		(ii) in column (5) of that Part opposite that reference in respect of each qualified child who has attained the age of 12 years who normally resides with the claimant or beneficiary.".
23	Section 238D	In subsection (1), substitute the following paragraph for paragraph (a):
		"(a) in respect of the first 52 weeks, beginning on the date on which it is receivable in accordance with regulations made under this Act, be an amount corresponding to the amount set out—
		(i) in column (4) of Part 1 of Schedule 4, opposite reference 1(a) in column (1) of that Part in respect of each child who has not attained the age of 12 years, and
		(ii) in column (5) of Part 1 of Schedule 4, opposite reference 1(a) in column (1) of that Part in respect of each child who has attained the age of 12 years,

24	Schedule 3	to whom section 238B(1)(b) refers, subject to the maximum weekly dividend payable corresponding to the weekly rate payable in respect of 4 such qualified children, and".
24	Schedule 3	In Part 4, Rule 2(1), substitute the following subparagraph for subparagraph (ii), where it secondly occurs:
		"(ii) the amount set out—
		(I) in column (4) of that Part in respect of each qualified child of that person who has not attained the age of 12 years, and
		(II) in column (5) of that Part in respect of each qualified child of that person who has attained the age of 12 years".
25	Schedule 3	In Part 5, Rule 1A, substitute the following paragraph for paragraph (b):
		"(b) an amount, not exceeding the maximum amount set out—
		(i) in column (4) at reference 3 of Part 1 of Schedule 2, of a social security payment payable under the legislation of another state in respect of each qualified child who has not attained the age of 12 years for whom an increase is granted under section 181(1), and

26	Schedule 3	(ii) in column (5) at reference 3 of Part 1 of Schedule 2, of a social security payment payable under the legislation of another state in respect of each qualified child who has attained the age of 12 years for whom an increase is granted under section 181(1).".  In Part 5, Rule 4(2), substitute the following subparagraph for subparagraph (b):
		"(b) an amount, not exceeding half the amount set out—  (i) in column (4) at reference 3 of Part 1 of Schedule 2, of a social security payment payable under the legislation of another state in respect of each qualified child who has not attained the age of 12 years for whom an increase is granted under section 181(1), and
		(ii) in column (5) at reference 3 of Part 1 of Schedule 2, of a social security payment payable under the legislation of another state in respect of each qualified child who has attained the age of 12 years for whom an increase is granted under section 181(1)."

## SCHEDULE 2

Section 18

Social Insurance Benefits (New Rates) - Substitution of Parts 1 to 4 of Schedule 2  $\,$ 

 $\label{eq:Part 1} % \end{substitute} % \end{subsu$ 

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child who has not attained the age of 12 years (where payable)	Increase for each qualified child who has attained the age of 12 years (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
1. Illness Benefit, Jobseeker's Benefit, Injury Benefit and Health and Safety Benefit:	203.00	134.70	34.00	37.00	-	-	-
2. Death Benefit:  (a) pension    payable to a    widow,    widower or    surviving    civil partner    (section 81)	233.50	-	34.00	37.00	9.00	10.00	12.70

additional increase for	19.20	-	-	-	-	_	-
a widow, widower or surviving civil partner							
(under section 81) who has attained							
pensionable age							
(b) pension payable to a parent	-	-	-	-	-	-	-
(i) reduced rate	-	-	-	-	-	-	-
(ii)maximum rate	-	-	-	-	-	-	-
(c) pension payable to an orphan	189.80	-	-	-	-	-	-
3. State Pension (Contributory):	248.30	165.40	34.00	37.00	9.00	10.00	12.70
additional increase for a qualified adult who has attained pensionable age	-	57.10	-	-	-	-	-
3A. State Pension (Transition):	-	-	-	-	-	-	-
additional increase where a qualified adult has attained pensionable age before 2 January 2014	-	-	-	-	-	-	-
4. Invalidity Pension:	208.50	148.90	34.00	37.00	9.00	10.00	12.70
additional increase where a qualified adult has attained pensionable age before 2 January 2014	-	73.60	-	-	-	-	

5. Widow's (Contributory) Pension, Widower's (Contributory) Pension and Surviving Civil Partner's (Contributory) Pension and a payment referred to in paragraph (a) of the definition of "relevant payment" in section 178(1):	208.50	-	34.00	37.00	9.00	10.00	12.70
additional increase for a beneficiary who has attained pensionable age	39.80	-	-	-	-	-	-
6. Guardian's Payment (Contributory)	186.00	-	-	-	-	-	-
7. Carer's Benefit:	220.00		24.00	27.00			
(a) in the case of a person to whom section 102(1)(b) applies	220.00	-	34.00	37.00	-	-	-
(b) in the case of a person to whom section 102(1)(a) applies	330.00	-	34.00	37.00	-	-	-

 $\label{eq:Part 2} Part \ 2$  Occupational Injuries Benefits - Gratuities and Grant

Description of Grant	Amount
(1)	(2)
	€
1. Disablement Benefit:	
Maximum gratuity	16,370
2. Death Benefit	850

Part 3

DISABLEMENT PENSION

Degree of disablement	Weekly rate
(1)	(2)
	€
100 per cent	234.00
90 per cent	210.60
80 per cent	187.20
70 per cent	163.80
60 per cent	140.40
50 per cent	117.00
40 per cent	93.60
30 per cent	70.20
20 per cent	46.80

Part 4

Increases of Disablement Pension

Description of Increase	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child who has not attained the age of 12 years (where payable)	Increase for each qualified child who has attained the age of 12 years (where payable)	Increase where the person is living alone	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	€	€	€	€	€	€
1. Increase where the person is permanently incapable of work	203.00	134.70	34.00	37.00	9.00	12.70
additional increase for a beneficiary who has attained the age of 66 years	19.30	-	-	-	-	-
additional increase where the qualified adult has attained the age of 66 years	-	12.80	-	-	-	-
2. Increase where the person requires constant attendance	220.00	-	-	-	-	- 22

"

## SCHEDULE 3

Section 23

Social Assistance Payments (New Rates) - Substitution of Parts 1 to 3 of Schedule 4

 $\hbox{``Part 1'}$  Rates of Periodical Social Assistance and Increases

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child who has not attained 12 years (where payable)	Increase for each qualified child who has attained 12 years (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Jobseeker's Allowance:	€	€	€	€	€	€	€
(a) in the case of a person to whom section 142(1)(a) applies	203.00	134.70	34.00	37.00	_	-	-
(b) in the case of a person to whom section 142(1)(b) applies	203.00	134.70	34.00	37.00	_	-	-
(c) in the case of a person to whom section 142A applies	112.70	112.70	-	<u>-</u>	_	-	-

(d) in the case of a person to whom section 142B applies	157.80	134.70				-	-
2. Pre- Retirement Allowance	-	-	-	-	-	-	-
3. Disability Allowance	203.00	134.70	34.00	37.00	9.00	-	12.70
4. State Pension (Non-Contributory):	237.00	156.60	34.00	37.00	9.00	10.00	12.70
5. Blind Pension	203.00	134.70	34.00	37.00	9.00	-	12.70
6. Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension, Surviving Civil Partner's (Non-Contributory) Pension and a payment referred to in paragraph (b) or (c) of the definition of "relevant payment" in section 178(1)	203.00	-	-	-	-	-	_
7. One-Parent Family Payment	203.00	-	34.00	37.00	-	-	-
8. Carer's Allowance:	-	-	-	-	-	-	-
(a) in the case of a person to whom section 181(1)(a) applies	328.50	-	34.00	37.00	-	10.00	12.70

additional increase for a beneficiary who has attained pensionable age	57.00	-	-	-	-	-	-
(b) in the case of a person to whom section 181(1)(b) applies	219.00	-	34.00	37.00	-	10.00	12.70
additional increase for a beneficiary who has attained pensionable age	38.00		-	-	-	-	-
9. Guardian's Payment (Non-Contributory)  10. Supplementary Welfare Allowance:	186.00	-	-	-	-	-	-
(a) in the case of a person to whom section 197(1) applies	201.00	134.70	34.00	37.00	_	-	-
(b) in the case of a person to whom section 197(2) applies	112.70	112.70	-	-	-	-	-

[2018.]			Socia Civil	[No	[No. 37.] Sch.3				
	(c) in the case of a person to whom section 197(4) applies	157.80	134.70	-	-	-	-	-	
	11. Farm Assist	203.00	134.70	34.00	37.00	-	-	-	

 $\label{eq:Part 2} \mbox{Increases of State Pension (Non-Contributory) for one of a couple where spouse has not attained $$\operatorname{Pensionable}$ age}$ 

Means of claimant or pensioner	Weekly rate of increase
(1)	(2)
	€
Where the weekly means of the claimant or bensioner do not exceed €30.00	156.60
exceed €30.00 but do not exceed €32.50	154.90
exceed €32.50 but do not exceed €35.00	153.30
exceed €35.00 but do not exceed €37.50	151.60
exceed €37.50 but do not exceed €40.00	150.00
exceed €40.00 but do not exceed €42.50	148.30
exceed €42.50 but do not exceed €45.00	146.70
exceed €45.00 but do not exceed €47.50	145.00
exceed €47.50 but do not exceed €50.00	143.40
exceed €50.00 but do not exceed €52.50	141.70
exceed €52.50 but do not exceed €55.00	140.10
exceed €55.00 but do not exceed €57.50	138.40
exceed €57.50 but do not exceed €60.00	136.80
exceed €60.00 but do not exceed €62.50	135.10
exceed €62.50 but do not exceed €65.00	133.50
exceed €65.00 but do not exceed €67.50	131.80
exceed €67.50 but do not exceed €70.00	130.20

1 070 00 1 1 1 072 50	130.50
exceed €70.00 but do not exceed €72.50	128.50
exceed €72.50 but do not exceed €75.00	126.90
exceed €75.00 but do not exceed €77.50	125.20
exceed €77.50 but do not exceed €80.00	123.60
exceed €80.00 but do not exceed €82.50	121.90
exceed €82.50 but do not exceed €85.00	120.30
exceed €85.00 but do not exceed €87.50	118.60
exceed €87.50 but do not exceed €90.00	117.00
exceed €90.00 but do not exceed €92.50	115.30
exceed €92.50 but do not exceed €95.00	113.70
exceed €95.00 but do not exceed €97.50	112.00
exceed €97.50 but do not exceed €100.00	110.30
exceed €100.00 but do not exceed €102.50	108.70
exceed €102.50 but do not exceed €105.00	107.00
exceed €105.00 but do not exceed €107.50	105.40
exceed €107.50 but do not exceed €110.00	103.70
exceed €110.00 but do not exceed €112.50	102.10
exceed €112.50 but do not exceed €115.00	100.40
exceed €115.00 but do not exceed €117.50	98.80
exceed €117.50 but do not exceed €120.00	97.10
exceed €120.00 but do not exceed €122.50	95.50
exceed €122.50 but do not exceed €125.00	93.80
exceed €125.00 but do not exceed €127.50	92.20
exceed €127.50 but do not exceed €130.00	90.50
exceed €130.00 but do not exceed €132.50	88.90
exceed €132.50 but do not exceed €135.00	87.20
exceed €135.00 but do not exceed €137.50	85.60
exceed €137.50 but do not exceed €140.00	83.90
exceed €140.00 but do not exceed €142.50	82.30
exceed €142.50 but do not exceed €145.00	80.60
exceed €145.00 but do not exceed €147.50	79.00
exceed €147.50 but do not exceed €150.00	77.30
exceed €150.00 but do not exceed €152.50	75.70
exceed €152.50 but do not exceed €155.00	74.00
exceed €155.00 but do not exceed €157.50	72.40
exceed €157.50 but do not exceed €160.00	70.70
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exceed €160.00 but do not exceed €162.50	69.00
exceed €162.50 but do not exceed €165.00	67.40
exceed €165.00 but do not exceed €167.50	65.70
exceed €167.50 but do not exceed €170.00	64.10
exceed €170.00 but do not exceed €172.50	62.40
exceed €172.50 but do not exceed €175.00	60.80
exceed €175.00 but do not exceed €177.50	59.10
exceed €177.50 but do not exceed €180.00	57.50
exceed €180.00 but do not exceed €182.50	55.80
exceed €182.50 but do not exceed €185.00	54.20
exceed €185.00 but do not exceed €187.50	52.50
exceed €187.50 but do not exceed €190.00	50.90
exceed €190.00 but do not exceed €192.50	49.20
exceed €192.50 but do not exceed €195.00	47.60
exceed €195.00 but do not exceed €197.50	45.90
exceed €197.50 but do not exceed €200.00	44.30
exceed €200.00 but do not exceed €202.50	42.60
exceed €202.50 but do not exceed €205.00	41.00
exceed €205.00 but do not exceed €207.50	39.30
exceed €207.50 but do not exceed €210.00	37.70
exceed €210.00 but do not exceed €212.50	36.00
exceed €212.50 but do not exceed €215.00	34.40
exceed €215.00 but do not exceed €217.50	32.70
exceed €217.50 but do not exceed €220.00	31.10
exceed €220.00 but do not exceed €222.50	29.40
exceed €222.50 but do not exceed €225.00	27.80
exceed €225.00 but do not exceed €227.50	26.10
exceed €227.50 but do not exceed €230.00	24.40
exceed €230.00 but do not exceed €232.50	22.80
exceed €232.50 but do not exceed €235.00	21.10
exceed €235.00 but do not exceed €237.50	19.50
exceed €237.50 but do not exceed €240.00	17.80
exceed €240.00 but do not exceed €242.50	16.20
exceed €242.50 but do not exceed €245.00	14.50
exceed €245.00 but do not exceed €247.50	12.90
exceed €247.50 but do not exceed €250.00	11.20

	Care, Pensions and [20 stration Act 2018	)18.]
exceed €250.00 but do not exceed €252.50	9.60	
exceed €252.50 but do not exceed €255.00	7.90	
exceed €255.00 but do not exceed €257.50	6.30	
exceed €257.50 but do not exceed €260.00	4.60	
exceed €260.00 but do not exceed €262.50	3.00	
exceed €262.50	Nil	

 $\label{eq:Part 3}$  Increase of Blind Pension for one of a couple where spouse has not attained pensionable age

Means of claimant or pensioner	Weekly rate of increase
(1)	(2)
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	134.70
exceed €7.60 but do not exceed €10.10	133.00
exceed €10.10 but do not exceed €12.60	131.40
exceed €12.60 but do not exceed €15.10	129.70
exceed €15.10 but do not exceed €17.60	128.10
exceed €17.60 but do not exceed €20.10	126.40
exceed €20.10 but do not exceed €22.60	124.70
exceed €22.60 but do not exceed €25.10	123.10
exceed €25.10 but do not exceed €27.60	121.40
exceed €27.60 but do not exceed €30.10	119.80

exceed €30.10 but do not exceed €32.60	118.10
exceed €32.60 but do not exceed €35.10	116.50
exceed €35.10 but do not exceed €37.60	114.80
exceed €37.60 but do not exceed €40.10	113.10
exceed €40.10 but do not exceed €42.60	111.50
exceed €42.60 but do not exceed €45.10	109.80
exceed €45.10 but do not exceed €47.60	108.20
exceed €47.60 but do not exceed €50.10	106.50
exceed €50.10 but do not exceed €52.60	104.80
exceed €52.60 but do not exceed €55.10	103.20
exceed €55.10 but do not exceed €57.60	101.50
exceed €57.60 but do not exceed €60.10	99.90
exceed €60.10 but do not exceed €62.60	98.20
exceed €62.60 but do not exceed €65.10	96.50
exceed €65.10 but do not exceed €67.60	94.90
exceed €67.60 but do not exceed €70.10	93.20
exceed €70.10 but do not exceed €72.60	91.60
exceed €72.60 but do not exceed €75.10	89.90
exceed €75.10 but do not exceed €77.60	88.30
exceed €77.60 but do not exceed €80.10	86.60
exceed €80.10 but do not exceed €82.60	84.90
exceed €82.60 but do not exceed €85.10	83.30
exceed €85.10 but do not exceed €87.60	81.60
exceed €87.60 but do not exceed €90.10	80.00
exceed €90.10 but do not exceed €92.60	78.30
exceed €92.60 but do not exceed €95.10	76.60
exceed €95.10 but do not exceed €97.60	75.00
exceed €97.60 but do not exceed €100.10	73.30
exceed €100.10 but do not exceed €102.60	71.70
exceed €102.60 but do not exceed €105.10	70.00
exceed €105.10 but do not exceed €107.60	68.30
exceed €107.60 but do not exceed €110.10	66.70
exceed €110.10 but do not exceed €112.60	65.00
exceed €112.60 but do not exceed €115.10	63.40
exceed €115.10 but do not exceed €117.60	61.70
exceed €117.60 but do not exceed €120.10	60.10

exceed €120.10 but do not exceed €122.60 exceed €122.60 but do not exceed €125.10 exceed €125.10 but do not exceed €130.10 exceed €127.60 but do not exceed €130.10 exceed €130.10 but do not exceed €135.10 exceed €130.10 but do not exceed €135.10 exceed €132.60 but do not exceed €135.10 exceed €132.60 but do not exceed €135.10 exceed €133.10 but do not exceed €135.10 exceed €133.10 but do not exceed €140.10 exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €147.60 exceed €145.10 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €155.10 but do not exceed €155.10 exceed €155.10 but do not exceed €165.10 exceed €155.10 but do not exceed €165.10 exceed €160.10 but do not exceed €170.10 exceed €170.00 but do not exceed €170.10 exceed €170.00 but do not exceed €170.00 exceed €170.00 but do not exceed €180.10 exceed €170.00 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.00 but do not exceed €180.00 exceed €180.00 but do not exceed €180.00 exceed €190.00 but do not exceed €190.00 exceed €190.00 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.10 but do not exceed €200		
exceed €125.10 but do not exceed €127.60 exceed €127.60 but do not exceed €130.10 exceed €130.10 but do not exceed €132.60 exceed €132.60 but do not exceed €135.10 exceed €135.10 but do not exceed €135.10 exceed €135.10 but do not exceed €140.10 exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €145.10 exceed €145.10 but do not exceed €145.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €155.10 but do not exceed €157.60 exceed €155.10 but do not exceed €160.10 exceed €165.10 but do not exceed €160.10 exceed €165.10 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €175.10 exceed €177.60 but do not exceed €175.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €190.10 exceed €180.10 but do not exceed €190.10 exceed €190.10 but do not exceed €190	exceed €120.10 but do not exceed €122.60	58.40
exceed €127.60 but do not exceed €130.10 exceed €130.10 but do not exceed €132.60 exceed €132.60 but do not exceed €135.10 exceed €135.10 but do not exceed €140.10 exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €150.10 exceed €147.60 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €152.60 but do not exceed €155.10 exceed €155.10 but do not exceed €165.10 exceed €157.60 but do not exceed €160.10 exceed €160.10 but do not exceed €165.10 exceed €160.10 but do not exceed €165.10 exceed €166.10 but do not exceed €165.10 exceed €167.60 but do not exceed €165.10 exceed €167.60 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €177.60 but do not exceed €175.10 exceed €177.60 but do not exceed €175.10 exceed €177.60 but do not exceed €180.10 exceed €177.60 but do not exceed €180.10 exceed €177.60 but do not exceed €180.10 exceed €177.60 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €186.00 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €197.60 but do not exceed €195.10 exceed €197.60 but do not exceed €200.10 exceed €197.60 but do not exceed €200.10 exceed €202.60 but do not exceed €205.10 exceed €202.60 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10	exceed €122.60 but do not exceed €125.10	56.70
exceed €130.10 but do not exceed €132.60  exceed €132.60 but do not exceed €135.10  exceed €135.10 but do not exceed €140.10  exceed €137.60 but do not exceed €140.10  exceed €140.10 but do not exceed €142.60  exceed €142.60 but do not exceed €145.10  exceed €145.10 but do not exceed €145.10  exceed €145.10 but do not exceed €150.10  exceed €150.10 but do not exceed €160.10  exceed €150.10 but do not exceed €160.10  exceed €160.10 but do not exceed €165.10  exceed €160.10 but do not exceed €165.10  exceed €167.60 but do not exceed €160.10  exceed €170.60 but do not exceed €170.10  exceed €170.60 but do not exceed €170.10  exceed €170.60 but do not exceed €170.10  exceed €170.60 but do not exceed €170.60  exceed €170.60 but do not exceed €170.60  exceed €170.60 but do not exceed €170.60  exceed €170.60 but do not exceed €180.10  exceed €180.10 but do not exceed €180.10  exceed €180.10 but do not exceed €185.10  exceed €180.10 but do not exceed €190.10  exceed €190.10 but do not exceed €190.10  exceed €191.00 but do not exceed €190.10  exceed €192.60 but do not exceed €190.10  exceed €192.60 but do not exceed €200.10  exceed €202.60 but do not exceed €202.60  exceed €202.60 but do not exceed €202.60  exceed €202.60 but do not exceed €205.10  exceed €205.10 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60	exceed €125.10 but do not exceed €127.60	55.10
exceed €132.60 but do not exceed €135.10 exceed €135.10 but do not exceed €140.10 exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €145.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €155.10 but do not exceed €155.10 exceed €155.10 but do not exceed €160.10 exceed €160.10 but do not exceed €1610.10 exceed €160.10 but do not exceed €1610.10 exceed €165.10 but do not exceed €1610.10 exceed €165.10 but do not exceed €1610.10 exceed €167.60 but do not exceed €1610.10 exceed €167.60 but do not exceed €1610.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €171.00 exceed €170.10 but do not exceed €171.00 exceed €180.10 but do not exceed €180.10 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €200.10 exceed €190.10 but do not exceed €200.10 exceed €200.10 but do not excee	exceed €127.60 but do not exceed €130.10	53.40
exceed €135.10 but do not exceed €137.60 exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €145.10 exceed €145.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €155.10 but do not exceed €155.10 exceed €155.10 but do not exceed €155.10 exceed €155.60 but do not exceed €160.10 exceed €160.10 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €175.10 exceed €175.10 but do not exceed €180.10 exceed €176.60 but do not exceed €180.10 exceed €176.60 but do not exceed €180.10 exceed €176.60 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €190.10 exceed €192.60 but do not exceed €195.10 exceed €195.10 but do not exceed €195.10 exceed €195.10 but do not exceed €195.10 exceed €197.60 but do not exceed €202.60 exceed €202.60 but do not exceed €202.60 exceed €202.60 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10	exceed €130.10 but do not exceed €132.60	51.80
exceed €137.60 but do not exceed €140.10 exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €150.10 but do not exceed €155.10 exceed €155.10 but do not exceed €155.60 exceed €155.10 but do not exceed €160.10 exceed €160.10 but do not exceed €165.10 exceed €160.10 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €167.60 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €172.60 exceed €172.60 but do not exceed €175.10 exceed €175.10 but do not exceed €180.10 exceed €175.00 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €187.60 exceed €187.60 but do not exceed €190.10 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €191.00 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10	exceed €132.60 but do not exceed €135.10	50.10
exceed €140.10 but do not exceed €142.60 exceed €142.60 but do not exceed €145.10 exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €152.60 but do not exceed €155.10 exceed €155.10 but do not exceed €155.60 exceed €157.60 but do not exceed €160.10 exceed €160.10 but do not exceed €165.10 exceed €160.10 but do not exceed €165.10 exceed €160.10 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €172.60 exceed €170.10 but do not exceed €172.60 exceed €175.10 but do not exceed €177.60 exceed €175.10 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €182.60 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €187.60 but do not exceed €190.10 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €191.00 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10	exceed €135.10 but do not exceed €137.60	48.40
exceed €142.60 but do not exceed €145.10 exceed €145.10 but do not exceed €147.60 exceed €145.10 but do not exceed €150.10 exceed €147.60 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €152.60 but do not exceed €155.10 exceed €155.10 but do not exceed €155.10 exceed €155.10 but do not exceed €160.10 exceed €160.10 but do not exceed €162.60 exceed €160.10 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €175.10 exceed €175.10 but do not exceed €175.10 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €195.10 exceed €195.10 but do not exceed €195.10 exceed €195.10 but do not exceed €195.10 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.10 but do not exceed €205.10 exceed €205.10 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60	exceed €137.60 but do not exceed €140.10	46.80
exceed €145.10 but do not exceed €147.60 exceed €147.60 but do not exceed €150.10 exceed €150.10 but do not exceed €150.10 exceed €150.10 but do not exceed €155.10 exceed €152.60 but do not exceed €155.10 exceed €155.10 but do not exceed €155.10 exceed €155.10 but do not exceed €160.10 exceed €160.10 but do not exceed €162.60 exceed €162.60 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €175.10 exceed €175.10 but do not exceed €175.10 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €185.10 exceed €180.10 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €187.60 but do not exceed €185.10 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €190.10 exceed €190.10 but do not exceed €195.10 exceed €190.10 but do not exceed €195.10 exceed €190.10 but do not exceed €195.10 exceed €190.10 but do not exceed €197.60 exceed €190.10 but do not exceed €197.60 exceed €197.60 but do not exceed €197.60 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.60 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60	exceed €140.10 but do not exceed €142.60	45.10
exceed €147.60 but do not exceed €150.10 exceed €150.10 but do not exceed €152.60 exceed €152.60 but do not exceed €152.60 exceed €155.10 but do not exceed €157.60 exceed €155.10 but do not exceed €157.60 exceed €167.60 but do not exceed €160.10 exceed €160.10 but do not exceed €162.60 exceed €162.60 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €172.60 but do not exceed €175.10 exceed €175.10 but do not exceed €177.60 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €180.10 exceed €180.10 but do not exceed €185.10 exceed €185.10 but do not exceed €185.10 exceed €185.00 but do not exceed €186.00 exceed €185.00 but do not exceed €190.10 exceed €190.10 but do not exceed €192.60 exceed €195.10 but do not exceed €195.10 exceed €195.00 but do not exceed €195.10 exceed €197.60 but do not exceed €195.10 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.10 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60 exceed €205.10 but do not exceed €207.60	exceed €142.60 but do not exceed €145.10	43.50
exceed €150.10 but do not exceed €152.60  exceed €152.60 but do not exceed €155.10  exceed €155.10 but do not exceed €157.60  exceed €157.60 but do not exceed €160.10  exceed €160.10 but do not exceed €162.60  exceed €162.60 but do not exceed €162.60  exceed €165.10 but do not exceed €165.10  exceed €167.60 but do not exceed €167.60  exceed €170.10 but do not exceed €170.10  exceed €172.60 but do not exceed €172.60  exceed €175.10 but do not exceed €175.10  exceed €175.10 but do not exceed €176.60  exceed €177.60 but do not exceed €180.10  exceed €180.10 but do not exceed €182.60  exceed €182.60 but do not exceed €185.10  exceed €185.10 but do not exceed €187.60  exceed €185.10 but do not exceed €190.10  exceed €190.10 but do not exceed €192.60  exceed €195.10 but do not exceed €195.10  exceed €197.60 but do not exceed €197.60  exceed €197.60 but do not exceed €197.60  exceed €197.60 but do not exceed €197.60  exceed €197.60 but do not exceed €200.10  exceed €197.60 but do not exceed €200.10  exceed €200.10 but do not exceed €202.60  exceed €200.10 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60  exceed €205.10 but do not exceed €207.60	exceed €145.10 but do not exceed €147.60	41.80
exceed €152.60 but do not exceed €155.10  exceed €155.10 but do not exceed €157.60  exceed €157.60 but do not exceed €160.10  exceed €160.10 but do not exceed €162.60  exceed €162.60 but do not exceed €165.10  exceed €165.10 but do not exceed €167.60  exceed €167.60 but do not exceed €170.10  exceed €170.10 but do not exceed €172.60  exceed €172.60 but do not exceed €175.10  exceed €175.10 but do not exceed €180.10  exceed €180.10 but do not exceed €182.60  exceed €182.60 but do not exceed €185.10  exceed €185.10 but do not exceed €185.10  exceed €187.60 but do not exceed €187.60  exceed €187.60 but do not exceed €187.60  exceed €187.60 but do not exceed €187.60  exceed €190.10 but do not exceed €190.10  exceed €191.00 but do not exceed €195.10  exceed €192.60 but do not exceed €195.10  exceed €197.60 but do not exceed €197.60  exceed €197.60 but do not exceed €195.10  exceed €197.60 but do not exceed €195.10  exceed €197.60 but do not exceed €197.60  exceed €197.60 but do not exceed €200.10  exceed €200.10 but do not exceed €200.10  exceed €200.10 but do not exceed €205.10  exceed €205.10 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60	exceed €147.60 but do not exceed €150.10	40.10
exceed £155.10 but do not exceed £157.60 exceed £157.60 but do not exceed £160.10 exceed £160.10 but do not exceed £162.60 exceed £162.60 but do not exceed £165.10 exceed £165.10 but do not exceed £165.10 exceed £165.10 but do not exceed £170.10 exceed £170.10 but do not exceed £172.60 exceed £172.60 but do not exceed £175.10 exceed £175.10 but do not exceed £175.10 exceed £177.60 but do not exceed £180.10 exceed £180.10 but do not exceed £185.10 exceed £182.60 but do not exceed £185.10 exceed £187.60 but do not exceed £187.60 exceed £187.60 but do not exceed £187.60 exceed £187.60 but do not exceed £190.10 exceed £190.10 but do not exceed £192.60 exceed £191.60 but do not exceed £195.10 exceed £191.60 but do not exceed £195.10 exceed £197.60 but do not exceed £200.10 exceed £200.10 but do not exceed £200.10 exceed £200.10 but do not exceed £200.10 exceed £200.10 but do not exceed £205.10 exceed £205.10 but do not exceed £207.60	exceed €150.10 but do not exceed €152.60	38.50
exceed €157.60 but do not exceed €160.10 exceed €160.10 but do not exceed €162.60 exceed €162.60 but do not exceed €165.10 exceed €165.10 but do not exceed €167.60 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €172.60 exceed €172.60 but do not exceed €175.10 exceed €175.10 but do not exceed €175.00 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €182.60 exceed €182.60 but do not exceed €185.10 exceed €185.10 but do not exceed €187.60 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €192.60 exceed €192.60 but do not exceed €195.10 exceed €197.60 but do not exceed €197.60 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €202.60 exceed €202.60 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60 exceed €205.10 but do not exceed €207.60	exceed €152.60 but do not exceed €155.10	36.80
exceed €160.10 but do not exceed €162.60 exceed €162.60 but do not exceed €165.10 exceed €165.10 but do not exceed €165.10 exceed €165.10 but do not exceed €170.10 exceed €170.10 but do not exceed €170.10 exceed €170.10 but do not exceed €175.10 exceed €172.60 but do not exceed €175.10 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €182.60 exceed €182.60 but do not exceed €185.10 exceed €185.10 but do not exceed €187.60 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €192.60 exceed €192.60 but do not exceed €195.10 exceed €197.60 but do not exceed €195.10 exceed €197.60 but do not exceed €197.60 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60 exceed €205.10 but do not exceed €207.60 exceed €205.10 but do not exceed €207.60	exceed €155.10 but do not exceed €157.60	35.20
exceed €162.60 but do not exceed €165.10 exceed €165.10 but do not exceed €167.60 exceed €167.60 but do not exceed €170.10 exceed €170.10 but do not exceed €172.60 exceed €172.60 but do not exceed €175.10 exceed €175.10 but do not exceed €177.60 exceed €175.10 but do not exceed €180.10 exceed €180.10 but do not exceed €182.60 exceed €182.60 but do not exceed €185.10 exceed €185.10 but do not exceed €187.60 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €192.60 exceed €192.60 but do not exceed €195.10 exceed €195.10 but do not exceed €197.60 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €200.10 exceed €200.10 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60 exceed €205.10 but do not exceed €207.60	exceed €157.60 but do not exceed €160.10	33.50
exceed £165.10 but do not exceed £167.60       28.50         exceed £167.60 but do not exceed £170.10       26.90         exceed £170.10 but do not exceed £172.60       25.20         exceed £172.60 but do not exceed £175.10       23.60         exceed £175.10 but do not exceed £180.10       20.20         exceed £180.10 but do not exceed £182.60       18.60         exceed £185.10 but do not exceed £185.10       16.90         exceed £187.60 but do not exceed £187.60       15.30         exceed £187.60 but do not exceed £190.10       13.60         exceed £190.10 but do not exceed £192.60       11.90         exceed £195.10 but do not exceed £195.10       10.30         exceed £197.60 but do not exceed £200.10       7.00         exceed £200.10 but do not exceed £202.60       5.30         exceed £202.60 but do not exceed £205.10       3.60         exceed £205.10 but do not exceed £207.60       2.00	exceed €160.10 but do not exceed €162.60	31.90
exceed €167.60 but do not exceed €170.10  exceed €170.10 but do not exceed €172.60  exceed €172.60 but do not exceed €175.10  exceed €175.10 but do not exceed €177.60  exceed €177.60 but do not exceed €180.10  exceed €180.10 but do not exceed €182.60  exceed €182.60 but do not exceed €185.10  exceed €185.10 but do not exceed €187.60  exceed €187.60 but do not exceed €190.10  exceed €190.10 but do not exceed €192.60  exceed €192.60 but do not exceed €195.10  exceed €195.10 but do not exceed €197.60  exceed €197.60 but do not exceed €200.10  exceed €200.10 but do not exceed €205.10  exceed €202.60 but do not exceed €207.60  exceed €205.10 but do not exceed €207.60  exceed €205.10 but do not exceed €207.60  exceed €205.10 but do not exceed €207.60	exceed €162.60 but do not exceed €165.10	30.20
exceed €170.10 but do not exceed €172.60 exceed €172.60 but do not exceed €175.10 exceed €175.10 but do not exceed €177.60 exceed €177.60 but do not exceed €180.10 exceed €180.10 but do not exceed €182.60 exceed €182.60 but do not exceed €185.10 exceed €185.10 but do not exceed €187.60 exceed €187.60 but do not exceed €190.10 exceed €190.10 but do not exceed €192.60 exceed €192.60 but do not exceed €195.10 exceed €195.10 but do not exceed €197.60 exceed €197.60 but do not exceed €200.10 exceed €200.10 but do not exceed €202.60 exceed €202.60 but do not exceed €205.10 exceed €205.10 but do not exceed €207.60	exceed €165.10 but do not exceed €167.60	28.50
exceed $\in$ 172.60 but do not exceed $\in$ 175.10       23.60         exceed $\in$ 175.10 but do not exceed $\in$ 177.60       21.90         exceed $\in$ 177.60 but do not exceed $\in$ 180.10       20.20         exceed $\in$ 180.10 but do not exceed $\in$ 182.60       18.60         exceed $\in$ 182.60 but do not exceed $\in$ 185.10       16.90         exceed $\in$ 185.10 but do not exceed $\in$ 187.60       15.30         exceed $\in$ 187.60 but do not exceed $\in$ 190.10       13.60         exceed $\in$ 190.10 but do not exceed $\in$ 192.60       11.90         exceed $\in$ 192.60 but do not exceed $\in$ 195.10       8.60         exceed $\in$ 197.60 but do not exceed $\in$ 200.10       7.00         exceed $\in$ 200.10 but do not exceed $\in$ 202.60       5.30         exceed $\in$ 202.60 but do not exceed $\in$ 205.10       3.60         exceed $\in$ 205.10 but do not exceed $\in$ 207.60       2.00	exceed €167.60 but do not exceed €170.10	26.90
exceed $\in$ 175.10 but do not exceed $\in$ 187.60       21.90         exceed $\in$ 177.60 but do not exceed $\in$ 180.10       20.20         exceed $\in$ 180.10 but do not exceed $\in$ 182.60       18.60         exceed $\in$ 182.60 but do not exceed $\in$ 185.10       16.90         exceed $\in$ 185.10 but do not exceed $\in$ 187.60       15.30         exceed $\in$ 187.60 but do not exceed $\in$ 190.10       13.60         exceed $\in$ 190.10 but do not exceed $\in$ 192.60       11.90         exceed $\in$ 192.60 but do not exceed $\in$ 195.10       10.30         exceed $\in$ 197.60 but do not exceed $\in$ 200.10       7.00         exceed $\in$ 200.10 but do not exceed $\in$ 202.60       5.30         exceed $\in$ 202.60 but do not exceed $\in$ 205.10       3.60         exceed $\in$ 205.10 but do not exceed $\in$ 207.60       2.00	exceed €170.10 but do not exceed €172.60	25.20
exceed $\in 177.60$ but do not exceed $\in 180.10$ 20.20         exceed $\in 180.10$ but do not exceed $\in 182.60$ 18.60         exceed $\in 182.60$ but do not exceed $\in 185.10$ 16.90         exceed $\in 185.10$ but do not exceed $\in 187.60$ 15.30         exceed $\in 187.60$ but do not exceed $\in 190.10$ 13.60         exceed $\in 190.10$ but do not exceed $\in 192.60$ 11.90         exceed $\in 192.60$ but do not exceed $\in 195.10$ 10.30         exceed $\in 195.10$ but do not exceed $\in 197.60$ 8.60         exceed $\in 197.60$ but do not exceed $\in 200.10$ 7.00         exceed $\in 200.10$ but do not exceed $\in 200.10$ 5.30         exceed $\in 202.60$ but do not exceed $\in 205.10$ 3.60         exceed $\in 205.10$ but do not exceed $\in 207.60$ 2.00	exceed €172.60 but do not exceed €175.10	23.60
exceed €180.10 but do not exceed €182.60  exceed €182.60 but do not exceed €185.10  exceed €185.10 but do not exceed €187.60  exceed €187.60 but do not exceed €190.10  exceed €190.10 but do not exceed €192.60  exceed €192.60 but do not exceed €195.10  exceed €195.10 but do not exceed €197.60  exceed €197.60 but do not exceed €200.10  exceed €200.10 but do not exceed €202.60  exceed €202.60 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60  2.00	exceed €175.10 but do not exceed €177.60	21.90
exceed €182.60 but do not exceed €185.10  exceed €185.10 but do not exceed €187.60  exceed €187.60 but do not exceed €190.10  exceed €190.10 but do not exceed €192.60  exceed €192.60 but do not exceed €195.10  exceed €195.10 but do not exceed €197.60  exceed €197.60 but do not exceed €200.10  exceed €200.10 but do not exceed €202.60  exceed €202.60 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60  2.00	exceed €177.60 but do not exceed €180.10	20.20
exceed $\in 185.10$ but do not exceed $\in 187.60$ 15.30         exceed $\in 187.60$ but do not exceed $\in 190.10$ 13.60         exceed $\in 190.10$ but do not exceed $\in 192.60$ 11.90         exceed $\in 192.60$ but do not exceed $\in 195.10$ 10.30         exceed $\in 195.10$ but do not exceed $\in 197.60$ 8.60         exceed $\in 197.60$ but do not exceed $\in 200.10$ 7.00         exceed $\in 200.10$ but do not exceed $\in 202.60$ 5.30         exceed $\in 202.60$ but do not exceed $\in 205.10$ 3.60         exceed $\in 205.10$ but do not exceed $\in 207.60$ 2.00	exceed €180.10 but do not exceed €182.60	18.60
exceed $\in 187.60$ but do not exceed $\in 190.10$ 13.60         exceed $\in 190.10$ but do not exceed $\in 192.60$ 11.90         exceed $\in 192.60$ but do not exceed $\in 195.10$ 10.30         exceed $\in 195.10$ but do not exceed $\in 197.60$ 8.60         exceed $\in 197.60$ but do not exceed $\in 200.10$ 7.00         exceed $\in 200.10$ but do not exceed $\in 202.60$ 5.30         exceed $\in 202.60$ but do not exceed $\in 205.10$ 3.60         exceed $\in 205.10$ but do not exceed $\in 207.60$ 2.00	exceed €182.60 but do not exceed €185.10	16.90
exceed $\in$ 190.10 but do not exceed $\in$ 192.60       11.90         exceed $\in$ 192.60 but do not exceed $\in$ 195.10       10.30         exceed $\in$ 195.10 but do not exceed $\in$ 197.60       8.60         exceed $\in$ 197.60 but do not exceed $\in$ 200.10       7.00         exceed $\in$ 200.10 but do not exceed $\in$ 202.60       5.30         exceed $\in$ 202.60 but do not exceed $\in$ 205.10       3.60         exceed $\in$ 205.10 but do not exceed $\in$ 207.60       2.00	exceed €185.10 but do not exceed €187.60	15.30
exceed €192.60 but do not exceed €195.10       10.30         exceed €195.10 but do not exceed €197.60       8.60         exceed €197.60 but do not exceed €200.10       7.00         exceed €200.10 but do not exceed €202.60       5.30         exceed €202.60 but do not exceed €205.10       3.60         exceed €205.10 but do not exceed €207.60       2.00	exceed €187.60 but do not exceed €190.10	13.60
exceed $\in 195.10$ but do not exceed $\in 197.60$ 8.60         exceed $\in 197.60$ but do not exceed $\in 200.10$ 7.00         exceed $\in 200.10$ but do not exceed $\in 202.60$ 5.30         exceed $\in 202.60$ but do not exceed $\in 205.10$ 3.60         exceed $\in 205.10$ but do not exceed $\in 207.60$ 2.00	exceed €190.10 but do not exceed €192.60	11.90
exceed $\in 197.60$ but do not exceed $\in 200.10$ 7.00         exceed $\in 200.10$ but do not exceed $\in 202.60$ 5.30         exceed $\in 202.60$ but do not exceed $\in 205.10$ 3.60         exceed $\in 205.10$ but do not exceed $\in 207.60$ 2.00	exceed €192.60 but do not exceed €195.10	10.30
exceed €200.10 but do not exceed €202.60       5.30         exceed €202.60 but do not exceed €205.10       3.60         exceed €205.10 but do not exceed €207.60       2.00	exceed €195.10 but do not exceed €197.60	8.60
exceed €202.60 but do not exceed €205.10  exceed €205.10 but do not exceed €207.60  3.60  2.00	exceed €197.60 but do not exceed €200.10	7.00
exceed €205.10 but do not exceed €207.60 2.00	exceed €200.10 but do not exceed €202.60	5.30
	exceed €202.60 but do not exceed €205.10	3.60
exceed €207.60 Nil	exceed €205.10 but do not exceed €207.60	2.00
	exceed €207.60	Nil