

COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\) | OECD](#))
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

IRELAND

Nomenclature

| | |
|------|--|
| DSW | Department of Social Welfare |
| FAS | Foras Aiseanna Saothair (Agency for employment and training) |
| PRSI | Pay-Related Social Insurance |

Monetary unit

Social spending is expressed in millions of Euros (EUR).

General notes

The Department of Social and Family Affairs provide a range of payments that can be classified as follows:

- Social insurance: Payments made under social insurance programmes are funded, in part, by contributions from employers, employees and the self-employed. Any deficit in the fund is met the Exchequer. Entitlement to social insurance benefits is conditional upon the claimants having a certain number of contributions paid or credited in a specific period of time.
- Income and means-tested support financed out of general tax revenue.
- Child benefit is not income-tested and financed out of general tax revenue.

The individual country notes of the OECD tax-benefit model([How do countries calculate tax liabilities and social benefit entitlements? | OECD](#)) provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

Break in series

Data for 1990 onwards are based on the new ESSPROS methodology format. Coherent spending series for 1980 onwards at the individual programme level were obtained on basis of information for a few years in the early 1990s for which both historical spending series and information based on the new ESSPROS format were available. For certain programmes and aggregate categories, breaks in series (between 1989 and 1990) were inevitable. In general, programmes from the old ESSPROS format which could not be matched with a figure from the new ESSPROS format were set to “missing” from 1990 onwards; similarly, figures from the new ESSPROS format which could

COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\) | OECD](#))

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

not be matched to a programme from the old methodology were set to “missing” for the period 1980-89.

Health Data refer to *OECD Health Statistics* since 1989 and to estimates from 1989 backwards from previous national accounts health spending series.

Secretariat estimates

For the years 1992 and 1993, the extrapolation of data on ALMP « Active labour market policies » was based on average growth between 1991 and 1994. Data are only available up until 1996; therefore data for 1997 onwards have been estimated. The factor used to estimate these data is taken from the series on Unemployment expenditure stocked in the Eurostat New Cronos database (theme 3/ ESSPROS).

Sources

1980 onwards

Data provided by EUROSTAT (ESSPROS database), except for:

1980 onwards 4. Health: OECD Statistics ([OECD Health Statistics | OECD](#))

1998 onwards 5.2.1.1 Childcare (pre-primary education): OECD Education database ([OECD Data Explorer • Full dataset - Indicators, source, destination and nature of expenditure on education](#)).

1985 onwards 6. ALMP: OECD Labour Market Policy database.

(See Table “Passage from ESSPROS to SOCX” next page).

Background information

European Social Statistics, Social Protection, ESSPROS qualitative information

[Qualitative information - Eurostat](#)

Department of Social Welfare (2002), *Statistical Information on Social Welfare Statistics*.
<http://www.welfare.ie/publications/annstats>

Detailed information can also be found on the following website: <http://www.welfare.ie>

MISSOC, Mutual information system on social protection in the Member states of the European Union and of the European Economic Area

<http://ec.europa.eu/social/main.jsp?catId=815&langId=en>

COUNTRY NOTE
Database on Social Expenditure (Social Expenditure Database (SOCX) | OECD)
 OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

Passage from Esspros to SOCX (public / mandatory-voluntary private)
 Ireland, in millions of Euro

| | ESSPROS/SOCX | Code | 2000 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------|--|--|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (1) | ESSPROS Social protection benefits | 1100000 | 15,584 | 40,811 | 40,569 | 41,345 | 42,917 | 44,554 | 46,913 | 55,903 | 57,117 |
| - (2) | - ESSPROS Disability | Economic integration of the handicapped | 1121114 | 0 | 0 | 11 | 13 | 16 | 18 | 21 | 25 |
| | | | 1121122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1122114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1122122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - (3) | - ESSPROS Sickness | Benefits in kind | 1111200 | 4,195 | 10,026 | 10,975 | 11,548 | 12,386 | 13,442 | 14,416 | 17,092 |
| | | | 1112200 | 755 | 2,367 | 2,280 | 2,403 | 2,318 | 2,299 | 2,341 | 2,475 |
| - (4) | - ESSPROS Unemployment | Cash - Vocational training allowance | 1161114 | 296 | 193 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1161121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1162114 | 0 | 269 | 339 | 280 | 219 | 172 | 127 | 106 |
| | | | 1162121 | 0 | 4 | 1 | 1 | 1 | 1 | 0 | 0 |
| | | Benefits in kind | 1161200 | 206 | 280 | 25 | 24 | 24 | 24 | 25 | 25 |
| | | | 1162200 | 26 | 56 | 71 | 78 | 71 | 70 | 33 | 41 |
| + (5) | SOCX/ Health HEALTH | Public benefits in kind | 372.10.4.0.0.0 | 4,961 | 13,420 | 13,850 | 14,625 | 15,487 | 16,628 | 17,769 | 20,683 |
| + (6) | SOCX/ EDU-EAG FAMILY | services | 372.10.5.2.1.1 | 233 | 805 | 867 | 953 | 1,018 | 1,099 | 1,181 | 1,060 |
| + (7) | SOCX/ ALMP ACTIVE LABOUR MARKET PROGRAMMES | | 372.10.6.0.0.0 | 850 | 1,504 | 1,483 | 1,384 | 1,235 | 1,178 | 1,104 | 5,136 |
| - (8) | = SOCX MANDATORY PRIVATE SOCIAL EXPENDITURE | | 372.20.90.0.0.0 | a | a | a | a | a | a | a | a |
| - (9) | = SOCX VOLUNTARY PRIVATE SOCIAL EXPENDITURE | | 372.30.90.0.0.0 | 3,684 | 4,726 | 5,958 | 5,996 | 6,589 | 6,463 | 7,081 | 6,652 |
| + (10) | SOCX/ Health HEALTH | Old AGE Pension | 372.30.1.1.1.1 | 1,122 | m | m | m | m | m | m | m |
| | ESSPROS | Voluntary private insurance, benefits in kind | 372.30.4.2.0.0 | 664 | 1,766 | 2,844 | 2,914 | 3,059 | 3,108 | 3,259 | 2,925 |
| | ESSPROS | Old Age/ Cash / Old-age pension | | 1,851 | 2,886 | 3,040 | 2,996 | 3,418 | 3,257 | 3,718 | 3,595 |
| | ESSPROS | Survivors/ Cash / Other cash periodic benefits | | 47 | 74 | 74 | 86 | 111 | 99 | 104 | 131 |
| = (11) | SOCX PUBLIC SOCIAL EXPENDITURE | | 372.10.90.0.0.0 | 14,252 | 40,385 | 39,952 | 40,878 | 42,092 | 44,079 | 46,181 | 59,292 |

Notes:

- (1) "ESSPROS / Social protection benefits" are Total ESSPROS expenditures (1000000) less Administration costs (1200000) and other expenditure (1400000, property income and other).
- (2) The ESSPROS data within "Disability / Economic integration of the handicapped" are not included in SOCX database to avoid double counting with SOCX "Active Labour Market Programmes / Measures for the disabled".
- (3) The ESSPROS data within "Sickness / Benefits in kind" are not included in SOCX database to avoid double counting with SOCX "Health / Benefits in kind".
- (4) The ESSPROS data within "Unemployment / Cash Vocational training allowance" "Unemployment / Benefits in kind" are not included in SOCX database to avoid any double counting with SOCX "Active Labour Market Programmes".
- (5) SOCX Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (6) SOCX includes public spending on pre-primary education from OECD education database, unless such data are already included in "5.2.1. Day care services".
- (7) SOCX Active Labour Market Programmes are from "OECD database on labour market programmes".
- (12) Additional data from the Department of Social Welfare
- (8) No programmes are classified in SOCX as Mandatory private.
- (9) Spending on some programmes recorded under the schemes below are categorised as Voluntary private in SOCX. (9) Includes (10).
- (10) SOCX Private insurance Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (11) = (1) - (2) - (3) - (4) + (5) + (6) + (7) + (12) - (8) - (9) + (10)

COUNTRY NOTE

Database on Social Expenditure (Social Expenditure Database (SOCX) | OECD)
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

IRELAND

| Code | Title of the programme | Description of the programme and attached notes |
|---|---|---|
| 1. OLD AGE | | |
| 372.10.1.1.1.9 to 372.10.1.1.1.1 1 | Old-age pension | In order to qualify for a State Pension (Contributory) the person must : <ul style="list-style-type: none"> • Be aged 66 and started paying social insurance contributions before the age of 56. • Paid at least 520 full-rate contributions. • A yearly average of at least 48 paid or credited full-rate contributions since 1979, or a yearly average of at least 10 paid or credited full-rate contributions since 1953. • The social insurance conditions for receiving a State Pension (Contributory) are very complex There are a number of pro-rata pensions available to people who paid different types of social insurance contributions and have between 10 and 47 contributions. A yearly average of at least 10 contributions gives entitlement to the minimum personal rate of pension - which is 50% of the full pension. |
| 372.10.1.2.2.2 | Free travel | Available to permanent residents, aged 66 or over and to certain incapacitated people under 66. Spouses/partner may travel free when accompanying the claimant. |
| 372.10.1.2.2.3 | Other free schemes | Free Schemes i.e. Free Electricity/Natural Gas Allowance, Free Television Licence, Free Telephone Rental Allowance, are available to all people in the State who are aged 70 years and over, regardless of their income, household composition or whether or not they are getting a social welfare pension or allowance. It is also available to those who are under 70 who meet certain qualifying conditions. These allowances are collectively known as the Household Benefits Package. |
| 2. SURVIVORS | | |
| 372.10.2.1.1.8 | Survivor's pension | Widows' and orphans'/spouses' and children's pension schemes. <p>Widow's/Widower's (Contributory) Pension, subject to taxation, subject to social insurance is a weekly payment to the husband or wife of a deceased person. The pension is payable regardless of other income. Since this is a contributory pension, the qualified person may earn any amount of money from any other source and remain entitled to this pension.</p> <p>Guardian's Payment (Contributory) A guardian's payment may be made to a person taking care of an orphan. It is not necessary to be a legally appointed guardian. A guardian's payment may be paid if the orphan lives with the guardian who is responsible for his or her care. The payment must benefit the orphan.</p> |
| 372.10.2.1.2.1 | Death grant: Social insurance funds | A death grant is payable on the death of an insured person, the wife or husband of an insured person, the widow or widower of an insured person, a child under age 18 when either parent or the person the child normally lives with satisfies the PRSI contribution conditions. To qualify for a Death Grant, the person on whose insurance the claim is made must have been insured since 1 October 1970. Under item 372.10.2.1.2.2 since 2000. |
| 3. INCAPACITY RELATED BENEFITS (Disability, Occupational injury and disease, Sickness) | | |
| 372.10.3.1.1.6 | Non-contributory pension for old age, blind, widows and orphans | Expenditure on blind persons' pension was included in the expenditure on old age (non contributory) pension up to and including 1994. It is payable to blind people and certain people with impaired vision. |
| 372.10.3.1.1.9 and | Disability pension | Invalidity Pension is a weekly payment to people who cannot work because of a long-term illness or disability and are covered by social |

COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\)](#) | [OECD](#))

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

| | | |
|---|--|---|
| 372.10.3.1.1.1 0 | | insurance (PRSI). At 66, a transferred is made to State Pension (Contributory). |
| 372.10.3.1.2.1 | Occupational injuries benefits | A weekly payment made if one is unfit for work due to an accident at work or because of a work-related disease. It includes injury benefit, disability benefit, and death benefit and workmen's compensation supplements. |
| 372.10.3.2.3.2 | Other free programmes | Concerns a payment made to insured people who are unfit for work due to illness. Beneficiaries are entitled to a Living Alone Allowance (paid to pensioner aged 66 or over living alone) or to free travel. Recipients may also qualify for Free Fuel Allowance, Free Electricity Allowance, Free T.V. License and Free Telephone Rental Allowance. |
| 4. HEALTH | | |
| 372.10.4.2.0.0 | Public expenditure on health | See <i>OECD Health Statistics</i> |
| 5. FAMILY | | |
| 372.10.5.1.1.9 | Child benefit | Monthly payment made for a child who is: - under the age of 16, or under the age of 19 if in full-time education or if he or she has a mental or physical disability; - ordinarily living in the State; and - not detained in a reformatory, industrial school or in legal custody. |
| 372.10.5.1.2.0 | Maternity leave and parental leave | Maternity benefits are provided during 14 weeks (at least 4 must be taken before and 4 weeks after confinement) and are equal to 70 per cent of the average weekly earnings. These benefits are not taxable. Employers are not legally obliged to continue payment during periods of maternity leave. |
| 372.10.5.2.3.4 | National Health Services | Health and safety benefit is a payment for employed women if they are pregnant, have recently had a baby or are breastfeeding and cannot continue at their employment because of a risk to their health and safety and have been granted health and safety leave by their employer. |
| 6. ACTIVE LABOUR MARKET PROGRAMMES | | |
| See OECD Labour Market Policy database. | | |
| 7. UNEMPLOYMENT | | |
| 372.10.7.1.1.6 | Full unemployment benefit:Dept of Social Protection (DSP) Expendiure | Weekly payment for unemployed people who meet the certain conditions. It is means-tested and the person's means must be below a certain level to qualify. |
| 7. HOUSING | | |
| 372.10.8.2.1.1 | Housing benefits | Provide social housing for people who need housing and cannot afford to buy their own homes. |
| 9. OTHER SOCIAL POLICY AREAS | | |
| | | |