



An Roinn Coimirce Sóisialaí  
Department of Social Protection



# Extension of sickness benefits to low-paid employees in Ireland

- 6 February 2024

# Payment when sick or ill



- Illness Benefit is a payment made to insured people who are unable to work due to illness, the payment is through the payment of Pay Related Social Insurance contributions by workers and employers.
- Illness benefit had been available to low paid employees once they met the eligibility criteria however the Sick Leave Act 2022 introduced a new type of sick pay which now interacts with illness benefit.

# Illness Benefit Rates



| <b>Average weekly earnings</b> | <b>Your personal rate</b> | <b>Extra for dependent adult</b> | <b>Combined rate (if you have adult dependent)</b> |
|--------------------------------|---------------------------|----------------------------------|--|
| €300 or more                   | €232.00                   | €154.00                          | €386.00  |
| €220 - €299.99                 | €181.70                   | €99.70                           | €281.40  |
| €150 - €219.99                 | €149.60                   | €99.70                           | €249.30  |
| less than €150                 | €104.10                   | €99.70                           | €203.80  |

# Conditions while receiving Illness Benefit



- Attend medical assessment by DSP Medical Assessor if required
- Obey their doctor's instructions
- Not behave in a way that is likely to delay their recovery
- Answer reasonable enquiries from DSP concerning their claim

# Duration



- A customer who has paid between 104 and 259 PRSI contributions at an appropriate class, since entering employment, is entitled to receive payment of Illness Benefit for a maximum of 312 days in any one period of interruption of employment.
- A customer who has paid a total of 260 or more PRSI contributions at an appropriate class, since entering employment, is entitled to receive payment of Illness Benefit for a maximum of 624 days in any one period of interruption of employment.

# Statutory Sick Leave



- The Sick Leave Act 2022 introduced the concept of statutory sick leave. 2023 was the first year of its operation. In 2023, workers had an entitlement to **3 days** statutory sick leave in a calendar year which since **1 January 2024** has now increased to **5 days**.
- Under the scheme, sick pay may be paid by an employer at **70%** of a person's normal pay, up to a maximum of **€110** a day for the first **5 days** of an absence due to illness.
- It is envisaged that the number of annual statutory sick leave days will increase to **7 in 2025** and **10 in 2026**.

# Statutory Sick Leave



- The Sick Leave Act 2022 also provides for employers to operate sick leave schemes which are, on the whole, more favourable to the employee than what would be provided in terms of statutory sick leave. Among the factors specified in the Act that determine whether a scheme is more favourable than statutory sick leave are
  - the period for which sick leave is payable,
  - the amount of sick leave payable,
  - and the number of days an employee is absent before sick leave is payable.

**Note: The Act provides that these schemes are in replacement of and not in addition to statutory sick leave.**

# Interaction between Statutory Sick Leave and Illness Benefit

Since 1 January 2024 **Illness Benefit** and **Injury Benefit** are paid from day 6 of the claim.

- **Days 1-3** are covered by both Illness Benefit/Injury Benefit ‘**waiting days**’ and the first 3 statutory sick leave days concurrently.
- **Days 4 and 5** are covered by the remainder of the 5 days statutory sick leave.
- If you have already used your 5 days of statutory sick leave in 2024 and you are sick again later in the same year, you can get Illness Benefit from day 4 of your illness (that is after the normal 3 waiting days).



# Interaction between Statutory Sick Leave and Illness Benefit

- The number of waiting days (3) has not changed for Illness Benefit or for Injury Benefit.
- The policy intention is that increases in statutory sick leave days correspond with a reduction in days paid on Illness Benefit.
- Since 1 January 2024 there are 2 additional statutory sick leave days which will, in effect, reduce a customer's entitlement to Illness Benefit or Injury Benefit by 2 claim paid days.