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Qualifying conditions for our schemes change from time to time. Always check with your local Social Welfare Office or with Information Services to see if qualifying conditions have changed (see page 17 for contact details).

The information in this booklet is correct at the time of publication. This booklet is intended as a guide only, and is not a legal interpretation.

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1. What is Adoptive Benefit?

Adoptive Benefit is a payment for an adopting parent who adopts a child. You may get it if you are an employee or self-employed if you satisfy certain PRSI contribution conditions on your own insurance record. Adoptive Benefit is not taken into account for tax purposes.

2. How do I qualify?

To qualify for Adoptive Benefit as an **employee** you must:

- be in insurable employment that is covered by the Adoptive Leave Act, 1995, immediately before the first day of your adoptive leave,
- **and**
- satisfy certain PRSI contribution conditions.

To qualify for Adoptive Benefit as a **self-employed person** you must:

- be in insurable self-employment,
- **and**
- satisfy certain PRSI contribution conditions.

3. What are the PRSI contribution conditions?

Employees

To qualify for Adoptive Benefit, you must satisfy **one** of the following PRSI contribution conditions. You must have:

- at least 39 paid PRSI* contributions in the 12-month period before the date of placement of your child,
or
- at least 39 paid PRSI* contributions since first starting work **and** at least 39 paid or credited PRSI* contributions in the relevant tax year, or in the year following the relevant tax year,
or
- at least 26 paid PRSI* contributions in the relevant tax year **and** at least 26 paid PRSI* contributions in the tax year before the relevant tax year.

* Only PRSI Classes A and E count.

Adoptive Benefit is not paid to serving members of the Defence Forces.

Previous employment

If you were in insurable self-employment before starting insurable employment as an employee, your Class S PRSI contributions may help you qualify for Adoptive Benefit, if you do not satisfy the employee conditions outlined above.

You may use contributions in the tax year before and after the relevant tax year (see note on page 5) to help you satisfy the PRSI contribution conditions.

Self-employed

To qualify for Adoptive Benefit, you must satisfy **one** of the following PRSI contribution conditions. You must have:

- 52 paid PRSI* contributions in the relevant tax year,
- or**
- 52 paid PRSI* contributions in the tax year before the relevant tax year,
- or**
- 52 paid PRSI* contributions in the tax year following the relevant tax year.

* Only PRSI at Classes A, E and S count.

Note

Self-employment contributions, PRSI Class S, are not awarded for any particular year until you have paid your total tax for that year.

Previous employment

If you were in insurable employment before starting self-employment, your PRSI contributions (Classes A and E) may help you qualify for Adoptive Benefit if you do not satisfy the self-employment conditions.

Note

The relevant tax year is the second last complete tax year before the benefit year in which your adoptive leave starts.

The benefit year begins each year on the first Monday in January and ends on the Sunday immediately before the first Monday in January the following year.

For an application made in	The relevant tax year is
2011	→ 2009
2012	→ 2010

4. Does social insurance outside Ireland count?

If you were previously insurably employed in a country covered by EC Regulations and you have paid at least one full rate PRSI contribution in Ireland at **Class A** or **E**, you may combine your insurance record in that country with your Irish PRSI contributions to help you qualify for Adoptive Benefit.

The countries covered by EC Regulations or under a Bilateral Agreement for Adoptive Benefit purposes are:

- Austria
- Belgium
- Bulgaria
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Norway
- Poland
- Portugal
- Republic of Cyprus (Cyprus South)
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- the Netherlands
- the United Kingdom

If you were working in one of the countries listed above in the relevant tax year, please submit your application form 12 weeks before your adoptive leave starts to give us time to get your insurance record from the appropriate country.

5. How do you work out my payment?

Employees

We work out your weekly rate of Adoptive Benefit by dividing your gross income in the relevant tax year by the number of weeks you actually worked in that year.

You may get 80% of this amount, subject to a minimum payment of €217.80 and a maximum payment of €262.00 a week. These rates are from 3rd January 2011.

Note

If you are eligible for Benefit but have no recorded earnings in the relevant tax year, you will receive payment at the minimum amount.

Self-employed

We work out your weekly rate of Adoptive Benefit by dividing your reckonable income in the relevant tax year by 52.

You may get 80% of this amount, subject to a minimum payment of €217.80 and a maximum payment of €262.00 a week. These rates are from 3rd January 2011.

Note

If you are eligible for Benefit but have no recorded earnings in the relevant tax year, you will receive payment at the minimum amount.

Employees and self-employed

We compare the rate of Adoptive Benefit to the rate of Illness Benefit that you would get if you were absent from work through illness. We will check this for you and you will get the higher of the two automatically.

6. Do I get extra payments for a qualified adult or qualified children?

You may get extra payments for a qualified adult and qualified children.

A qualified adult is someone with whom you are married, in a civil partnership or cohabiting.

A qualified child is a child who normally lives with you and is being maintained by you up to the end of the academic year in which they reach age 18 **or** they are aged 18 to 22 and in full-time education by day at a recognised school or college.

If you have dependants, your rate of Adoptive Benefit (excluding increases for dependants) is compared to the rate of Illness Benefit (including increases for dependants) that would be paid to you if you were absent from work through illness. The higher of the two rates is paid to you.

If the adult dependant is getting a social welfare payment, an Increase for a Qualified Adult (IQA) cannot be paid to you but a half-rate Increase for a Qualified Child (IQC) may be payable.

You will qualify for a full-rate IQA, if your adult dependant is unemployed and signing on for credits or is earning under €100.01 gross per week. If the adult dependant is earning between €100.01 and €310 gross per week, you will get a tapered rate of IQA and a full-rate of IQC. If the adult dependant is earning between €310.01 and €400 gross per week, you will not get an IQA but will get half-rate IQC. If the adult dependant earns over €400 gross per week, you will not get an IQA or IQC.

You will **not** get an increase for a qualified adult if they:

- have earnings or income* of more than €310.00 gross per week,
- or**
- are receiving a social welfare payment (except Disablement Pension, Death Benefit, Guardian's Payment (Contributory) and (Non-Contributory), Supplementary Welfare Allowance or Child Benefit) in their own right,
- or**
- are disqualified from receiving unemployment payments while taking part in a trade dispute,
- or**
- are getting an Infectious Diseases Maintenance Allowance (IDMA) from the Health Service Executive (HSE),
- or**
- are taking part in a full-time FÁS non-craft training course.

* Income includes earnings from self-employment or employment, occupational pensions or savings and investments.

If you have children living with you and you are single, widowed, a surviving civil partner or separated, you may get an increase for the person who is caring for your child(ren), as long as the person is:

- aged 16 or over,
- living with you,
- and**
- being supported by you.

You cannot get an Increase for a Qualified Child if the child is getting a social welfare or HSE payment in their own right, such as One-Parent Family or Disability Allowance.

7. How do I get my payment?

You can get Adoptive Benefit by direct payment every week into your current, deposit or savings account in a financial institution or you can choose to have it paid directly into your employer's bank account.

8. Is my Adoptive Benefit taxable?

Adoptive Benefit is not taxable. However, if you choose to have your Benefit paid to your employer, who then continues to pay your normal weekly wage while you are receiving Benefit, you may be entitled to a tax and PRSI refund. If this is the case, once your Benefit has expired, please write to Adoptive Benefit Section or email the Adoptive Benefit Section using the **secure Adoptive Benefit enquiry form** to request an **AB21** Statement in respect of a tax refund (which you should then forward to your local Tax Office).

In respect of PRSI refund, please complete the Refund of PRSI Contributions Application Form **PRSIREF 1**, which you can get online at **www.welfare.ie**.

9. Can I get another social welfare payment as well as Adoptive Benefit?

Reduced rates

You may get half-rate Adoptive Benefit if you are getting any of the following payments:

- One-Parent Family Payment
 - Widow's, Widower's or Surviving Civil Partner Contributory Pension
 - Widow's, Widower's or Surviving Civil Partner Non-Contributory Pension
 - Deserted Wife's Benefit
 - Prisoner's Wife's Allowance
 - Deserted Wife's Allowance
- or
- Death Benefit by way of Widow's, Widower's, Surviving Civil Partner's or Dependent Parent(s) Pension (under the Occupational Injuries Scheme).

Half-rate Carer's Allowance

If you are providing full-time care to another person, you may also qualify for a half-rate Carer's Allowance along with a standard rate Adoptive Benefit. For more information, log on to **www.welfare.ie**.

10. Can I get paid my Adoptive Benefit if I go to another country?

You will not be paid Adoptive Benefit for any period you spend outside the EU. If you are an EU citizen, you can get Adoptive Benefit for any period of your adoptive leave spent in an EU country. If you are not an EU citizen, you will only get Adoptive Benefit for any period you spend in the Republic of Ireland.

11. How long does my payment last?

You may get Adoptive Benefit for a continuous period of 24 weeks from the date your child is placed with you.

12. What happens to my social insurance record if I take unpaid adoptive leave?

If you are in insurable employment, an employment contribution may be credited to your record for each week that you take unpaid adoptive leave under the terms of the Adoptive Leave Act, 1995. This makes sure that your cover for social welfare benefits is kept up-to-date.

This PRSI credit may be given for each week you have taken unpaid adoptive leave immediately after Adoptive Benefit up to a maximum of 16 weeks.

For a foreign adoption, you may take some or all of the 16 weeks unpaid adoptive leave immediately before the day of placement. To avail of this unpaid leave you must give advance notice to your employer and supply the proper evidence as outlined on page 16.

If you take **unpaid leave**, please have your employer complete the application for adoptive leave credits on page 19, **after you return to work**.

Send the completed application to:

Adoptive Benefit Section

Department of Social Protection

McCarter's Road

Ardarvan

Buncrana

Co. Donegal.

LoCall: 1890 690 690 (from the Republic of Ireland only)

+ 353 1 47 15898 (from Northern Ireland or overseas)

13. Can I work while getting Adoptive Benefit?

No. We will stop your Adoptive Benefit if you do any work other than domestic activities in your own home while you are claiming benefit.

If you intend to return to work earlier than you had stated on your application form, you must notify Adoptive Benefit Section **at least 2 weeks** before your new 'return-to-work date'.

14. Can I postpone adoptive leave and Adoptive Benefit?

If your child is in hospital you may postpone the payment of your Adoptive Benefit where it is certified by your employer that you are entitled to the postponement of adoptive leave.

Payment of Adoptive Benefit will resume when you send written confirmation from your employer to Adoptive Benefit Section that you are entitled to restart postponed adoptive leave.

Upon resumption of adoptive leave, payment will be in one continuous period for the duration of your entitlement to Adoptive Benefit.

15. What is parental leave?

The Parental Leave Act, 1998, allows fathers and mothers to take unpaid leave to look after young children. You may take parental leave either as a continuous block of 14 weeks or, with your employer's agreement, broken up over a period of time.

The Act also allows limited paid leave ('force majeure' leave), of up to 3 days in any 12 months, or up to 5 days in any 36 months, to let you deal with emergencies resulting from a family member's injury or illness.

Parents who take parental leave may get a PRSI credit for each week taken. This makes sure that your cover for social welfare benefits is kept up-to-date. Your employer should write to the Records Update Section address on page 15 confirming the number of weeks and exact dates of your parental leave.

For further information on PRSI credits for parental leave, contact:

Records Update Section

Department of Social Protection
McCarter's Road
Ardarvan
Buncrana
Co. Donegal

LoCall: 1890 690 690 (from the Republic of Ireland only)
+ 353 1 47 15898 (from Northern Ireland or overseas)

For more information on parental leave, contact:

The Equality Authority

2 Clonmel Street
Dublin 2

LoCall: 1890 245 545 (from the Republic of Ireland only)
+353 1 4173336 (from Northern Ireland or overseas)
Website: **www.equality.ie**

16. When and how do I apply?

You should apply for Adoptive Benefit **at least** 6 weeks (12 weeks if self-employed) before you intend to start your adoptive leave.

In certain cases, you may apply after the child is placed with you, but if you fail to apply within 6 months of the date the child is placed, you may lose your Adoptive Benefit.

Under the Adoptive Leave Act, 1995, you must give your employer at least 4 weeks written notice of your intended adoptive leave.

You must also tell your employer 4 weeks before you return to work and confirm this notice in writing 2 weeks before your expected return.

When you are sending in your application you must supply a **Certificate of Placement**, as evidence of placement of your child. You can get this from the Registered Adoption Society or the Health Service Executive that arranges the placement.

For a foreign adoption, you must supply a copy of the **Declaration of Suitability** that you got from the Adoption Board.

We **cannot** pay Adoptive Benefit until we receive either the **Certificate of Placement** or **Declaration of Suitability**.

To apply, complete the application form **AB 1** and send it to:

Adoptive Benefit Section

Department of Social Protection
McCarter's Road
Ardarvan
Buncrana
Co. Donegal.

LoCall: 1890 690 690 (from the Republic of Ireland only)
+ 353 1 47 15898 (from Northern Ireland or overseas)

Note

Written confirmation will issue once your claim has been processed.

17. Where can I get more information?

For more information on Adoptive Benefit, contact your local Social Welfare Office or **Adoptive Benefit Section** at the address on page 16.

For information booklets, application forms and more information on social welfare services:

- Log on to **www.welfare.ie**.
- Text to **51909** (see details on Page 18).
- LoCall Information Line at **1890 66 22 44** (from the Republic of Ireland only) or **+353 71 91 93313** (from Northern Ireland or overseas).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

You can get extra information about parental leave and your rights under the Maternity Protection Act, Parental Leave Act and Adoptive Leave Act from:

The Equality Authority

2 Clonmel Street
Dublin 2

LoCall: 1890 245 545 (from the Republic of Ireland only)
+353 1 4173336 (from Northern Ireland or overseas)

Website: **www.equality.ie**

Note

The rates charged for using 1890 (LoCall) numbers may vary among different service providers.

Other useful booklets:

Child Benefit	SW 42
Family Income Supplement	SW 22
One-Parent Family Payment	SW 82
Rates of Payment booklet	SW 19

To request forms, text the form code followed by your name and address to 51909 (from the Republic of Ireland only). Standard text rates apply.

For example, if you wanted to request the Bereavement Grant form, text FORM BG MARY MURPHY 1 NEW STREET, OLD TOWN, CO. DONEGAL.

Social welfare payment or scheme	Form code
Back to School Clothing and Footwear Allowance	FORM BTSCFA
Bereavement Grant	FORM BG
Carer's Allowance	FORM CARA
Carer's Benefit	FORM CARB
Child Benefit (Form CB1)	FORM CHILD
Disability Allowance	FORM DA
Domiciliary Care Allowance	FORM DCA
Family Income Supplement	FORM FIS
Free Travel	FORM TRAVEL
Fuel Allowance	FORM FUEL
Household Benefits	FORM HHB
Invalidity Pension	FORM INV
Living Alone Increase	FORM LAA
Maternity Benefit	FORM MAT
One Parent Family Payment	FORM OPFP
Respite Care Grant	FORM RCG
State Pension (Non-Contributory)	FORM SPNC
State Pension (Transition/Contributory)	FORM SPC
Widow(er)'s/Surviving Civil Partner's Contributory Pension	FORM WCP
Widow(er)'s/Surviving Civil Partner's Non-Contributory Pension	FORM WNCP

Application for adoptive leave credits

To be completed by your employer when you return to work. To qualify for credits, unpaid adoptive leave must be taken **immediately** before* or after paid adoptive leave.

* Foreign adoption only.

PPS No.:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name:									
Address:									
Telephone No.:									

I/We certify that the above employee has taken unpaid adoptive leave as follows (do not include the date your employee was getting Adoptive Benefit):

From:	To:								
Total number of weeks of unpaid adoptive leave taken:									
Signed by or for employer									
<input type="text"/>	Employer's official stamp								
Signature (not block letters)									
<input type="text"/>									
Position in company or organisation									
Date:	<input type="text"/>								
Employer's registered No.:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone No.:									
Email address:									

Send the completed form to:
 Adoptive Benefit Section, Department of Social Protection,
 McCarter's Road, Ardarvan, Buncrana, Co. Donegal.

Citizens Information

The Citizens Information Board is the statutory body which supports the provision of information, advice and advocacy on the broad range of social and civil services to the public. It provides the Citizens Information website and supports the voluntary network of Citizens Information Services and the Citizens Information Phone Service.

www.citizensinformation.ie

Lo-Call 1890 777 121 (Mon-Fri 9am-9pm)

Local Centres (see Golden Pages)

Citizen Information is available from over 250 locations nationwide. The contact details and opening hours of your nearest Citizens Information Centre are listed in the Golden Pages.