

AB Baseline measurement for the Department of Social Protection

Report on Part I of the baseline measurement of
the administrative burden from the Department of Social Protection

Final report

29 May, 2012



Department of Social Protection
Helping you build a better life



SIRA
consulting

AB Baseline measurement for the Department of Social Protection

Report on part I of the baseline measurement of the administrative burden from the Department of Social Protection

Final report 29 May 2012

Dublin, 29 May, 2012

Department of Social Protection: H. McDonald

B. Ryan

SIRA Consulting:

drs. Ing. P.M.H.H. Bex

drs. P.A.M. van der Poll Msc.

drs. J.J. van der Heijden

Contents

1	Introduction	5
2	Measurement process	6
2.1	The AB reduction project	6
2.2	Definitions and the Standard Cost Model	6
3	Information obligations and target groups	9
3.1	Information obligations	9
3.2	Target groups	10
4	Administrative burden	11
4.1	Administrative burden for 2008	11
4.2	Administrative burden for 2011	11
5	AB reductions	13
5.1	Reductions achieved	13
5.2	Planned further reductions	13
5.3	New ideas for AB reduction	13
6	Summary	18

Annex I. List of information obligations

Annex II. Organisations involved in the baseline measurement

1 Introduction

In 2007 the European Commission launched its Action Programme on Reducing Administrative Burdens (AB), setting a 25% target to reduce administrative burden for businesses arising from European legislation by 2012. The Irish government set its own 25% target in March 2008 to reduce the administrative burden for businesses by 2012.

In order to be able to reduce the administrative burden it is necessary to determine the baseline level. The Irish government decided that a baseline measurement of the administrative burden for businesses must therefore be carried out. This baseline measurement should determine the administrative burden of Irish legislation in 2008 using the method of the Standard Cost Model.

Experiences with baseline measurements of the administrative burden in other countries have shown that 90% of the administrative burden results from only 5% of the information obligations in the legislation. Based on this the Irish government decided to carry out the baseline measurement for those information obligations that cause the most administrative burden. These information obligations were selected from the legislation of seven government departments¹ and Revenue by representatives of the departments and were then verified by businesses. In total 170 information obligations (IO's) were selected.

The main goal of the AB baseline measurement is to measure the administrative burden for the 170 selected information obligations. Therefore a number of business interviews were conducted to establish the average cost and length of time it takes a typical business to comply with a given information obligation. The procedure of complying is described and quantified in the standard cost model by multiplying the average administrative burden (P) and the number of businesses that have to comply (Q). The results of the measurement are discussed with the relevant government bodies, businesses and business associations (see annex II for the list of organisations involved in the measurement).

This baseline measurement is part of the simplification plan that states how this Department plans to identify measures that may reduce the administrative burden for businesses. Any simplification plan will be available in May 2012.

In this report the AB baseline measurement for information obligations of the Department of Social Protection is described. The first Chapter of this report contains background information and sets out the goals of the project. In the second Chapter it is explained how the measurement has been carried out and how the information was gathered in interviews with government experts and businesses. The information obligations that were measured for this Department and the relevant target groups are described in Chapter 3. Chapter 4 sets out the results of the baseline measurement for 2008 and 2011. The potential reduction measures examined are discussed in Chapter 5. Chapter 6 presents a summary of the measurement results for Department of Social Protection.

¹ Department of Communications, Energy and Natural Resources, Department of Social Protection, Department of Agriculture, Food and the Marine, Department of Health, Department of Transport, Tourism and Sport, Department of Environment, Community and Local Government, Department of Finance, Department of Jobs, Enterprise and Innovation.

2 Measurement process

2.1 The AB reduction project

The baseline measurement of the administrative burden for the Department of Social Protection is part of a larger project to determine the baseline of the administrative burden for all Irish legislation and to make simplification plans to reduce this burden by 25%. This project is illustrated in the figure below.

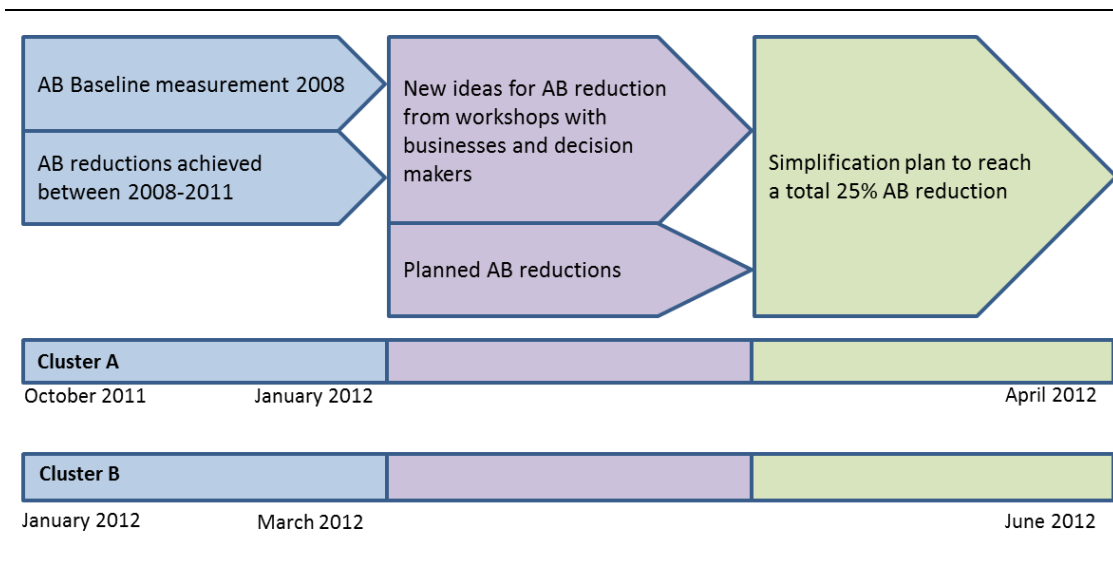


Figure 1 Illustration of the AB baseline measurement project of the Irish government.

The baseline measurement was carried out by measuring the AB of 170 IO's from 7 departments and Revenue, who are assumed to cause the largest AB for businesses in Ireland. The baseline measurement was carried out in two clusters². Cluster A started in October 2011 and cluster B in January 2012. For each department, the baseline of the AB was measured based on the legislation in effect on the 31st of December 2008. This reference date was determined by the Irish government. The reduction target of 25% will be measured against the AB on this date. The total 25% AB reduction consists of:

- Any AB reductions already achieved since 2008. During the baseline measurement the changes in the IO's since 2008 were determined. With these changes the achieved reduction (if any), between 2008 and 2011, was calculated.
- The AB reductions being explored but not yet implemented. These potential reductions may be achieved after 2011 and are not part of the baseline measurement project.
- New ideas for AB reduction. To complete the 25% reduction, new ideas should be formulated to further reduce the AB. These ideas will be identified in workshops with businesses and decision makers from the Irish government.

2.2 Definitions and the Standard Cost Model

In order to safeguard public interests, governments impose various measures on businesses obliging them to carry out or avoid certain activities or behaviour. Complying with obligations takes time and

² Cluster A: Revenue, Department of Communications, Energy and Natural Resources and Department of Social Protection, Cluster B: Department of Finance, Department of Agriculture, Food & the Marine, Department of the Environment, Community & Local Government, Department of Transport and Department of Health.

can involve costs. In the figure below an overview is given of the different kinds of costs businesses incur from complying with government obligations.

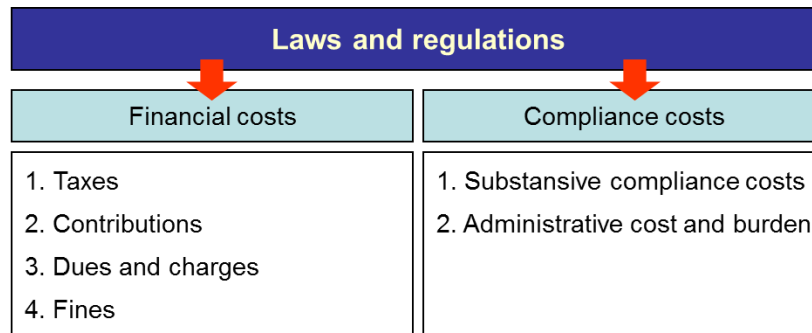


Figure 2 Different types of costs resulting from government obligations.

The administrative burden results from obligations to provide information to the government about activities and behaviour. These obligations are called ‘information obligations’. The administrative burden is defined as:

The administrative burden is the cost for businesses for complying with information obligations resulting from Government imposed legislation and regulations.

The administrative burden is a subset of the administrative costs. The administrative costs also encompass administrative activities that businesses will continue to conduct if the regulations were removed. The administrative burden is the part of the administrative costs that businesses sustain simply because it is a regulatory requirement. If an activity will still be carried out, even if the obligation is abolished, then this is not part of the administrative burden but of the administrative costs.

The Standard Cost Model

Administrative burden is calculated by using the Standard Cost Model (SCM). The SCM makes it possible to:

- ❑ Obtain detailed insight into the administrative burden per information obligation or Act.
- ❑ Obtain insight into the starting points and basic data of the AB calculation, thereby enabling the (effects of) reduction proposals to be properly quantified.
- ❑ Calculate the costs of alternatives to intended legislation and regulations, and their effects.
- ❑ Draw up fast, reliable reports on the development of the AB during the course of a government term.

The data used in the SCM to calculate the administrative burden is always retraceable to its sources. This makes the calculation of the administrative burden transparent. This is important because:

- ❑ In the future changes may be made to the information obligations in order to reduce the administrative burden. In order to make the calculation of these reductions as reliable as possible, it is important to know which sources were used.
- ❑ If questions are asked about the way calculations were made, it is necessary to know the source of the information.

The baseline measurement of the administrative burden is done in four steps. These steps are shown in the figure below. The amount of interviews is specific for the Department of Social Protection.

Measurement step		Project activities
1	Investigate the IO's (mapping)	For each IO the relevant information was gathered. For instance the applicable legislation and the forms used.
2	Interview government experts	6 interviews were held with government experts to verify and complete the information from step 1.
3	Interview businesses	18 interviews were held with businesses to gather information about the time and costs to comply with the IO's.
4	Calculate and report the AB	The information was entered in the SCM to calculate the AB. The results were described in this report.

Figure 3 The four steps in the baseline measurement.

3 Information obligations and target groups

3.1 Information obligations

Thirteen (13) information obligations (IO's) were selected to be measured for the Department of Social Protection. In this baseline measurement the administrative burden for 11 of these Information Obligations was calculated. A full overview of these obligations and their description is given in Annex 1. The table below gives an overview of the information obligations measured.

Table 1 Information Obligations measured

Nr.	Information Obligation	Information obligations	
		Measured	Not measured
1	Social Welfare Inspections	X	
2	Commencement of employment	X	
3	Information to be given to the Minister if available information does not suffice	X	
4	Claim for a continued payment in respect of Qualified Children	X	
5	Family Income Supplement	X	
6	Occupational Injuries / Disablement Benefit	X	
7	Sect 13: Regulations which set out the circumstances in which employment contributions are required to be paid by employed contributors and their employers.	X	
8	Sect 17: PRSI - Payment of employment contributions and keeping of records	X	
9	SI No 312of 1996: Regulations legally oblige an employer to deduct PRSI from his/her employees and also inform the employer of the various rates of PRSI to be paid. This legislation refers only to employees and not self-employed individuals.	X	
10	Sect 23: PRSI Regulations providing for collection of self-employment contributions		X
11	Maternity Benefit	X	
12	Pension Regulations		X
13	Social insurance for employees who work temporarily in two or more Member States.	X	
Total		11	2

The administrative burden for two of the selected information obligations was not measured:

1. IO No.10 - PRSI Regulations providing for collection of self-employment contributions - dealt with by Revenue as part of their project.
2. IO No. 12 - Pensions regulations. These regulations apply primarily to the monitoring and the operation of pension schemes which are set up on a trust basis and are managed separately from the business enterprise. As the level of regulation on the employer was minimal no specific information obligations were selected. Therefore no administrative burdens were measured.

The complete list of information obligations for the Department of Social Protection, together with a short description of each, is given in Annex 1.

3.2 Target groups

In the baseline measurement for each IO, the number of businesses that have to comply was determined by using government databases or estimated by government experts. These numbers are listed in the SCM including the source from where the numbers were derived. With one exception, the target group for the Department of Social Protection consists of all businesses in Ireland. That exception is those businesses sending employees abroad for an extensive period of time. In 2008 approximately 600 businesses were part of this target group.

Other than in relation to PRSI, most information obligations were linked to a specific event. Generally this concerns employees of businesses applying for or continuing application for receipt of a scheme allowance or benefit. For these types of obligation the target group consists of all businesses as all businesses have at least one employee.

The table below shows the number of events for the most relevant information obligations of this Department. For each information obligation the number of events is mentioned for the reference year of the baseline measurement (2008).

Table 2 Specific events to which the IO's apply.

Description	Number of events (2008)
Businesses with former employees applying for a Jobseekers Benefit or Allowance	219,000
Inspection on location	3,200
DSP scheme recipients commencing employment	36,000
Employees applying for Family Income Supplement	28,000
Employees applying for Occupational Injuries Benefit	11,000
Employees applying for Disablement Benefit	1,600
Employees applying for Maternity Benefit	50,400

4 Administrative burden

4.1 Administrative burden for 2008

The measured administrative burden for the selected Information Obligations for the Department of Social Protection for 2008 is approximately €4.2 million per year. The figure below sets this out per Information Obligation.

Table 3 Administrative burden for 2008 per information obligation

Number	Information obligation	Administrative Burden in € per year
1	Social Welfare Inspections	385,400
2	Commencement of employment	255,100
3	Information to be given to the Minister if available information does not suffice	2,622,600
4	Continued payment in respect of Qualified Children	Included in No. 3
5	Family Income Supplement	104,200
6	Occupational Injuries / Disablement Benefit	24,500
7	Sect 13: Regulations which set out the circumstances in which employment contributions are required to be paid by employed contributors and their employers.	Included in No. 8
8	PRSI- Payment of contributions and keeping of records	274,700
9	PRSI- Obligation for employers to deduct PRSI from employees.	Included in No. 8
10	Maternity Benefit	471,400
11	Social insurance for employees who work temporarily in two or more Member States.	62,800
Total administrative burden in 2011		4,200,700

The information obligations causing the most administrative burden are:

1. IO 3 - Information to be given to the Minister, mainly the completion of forms in support of claims, accounts for €2.6 million or 62% of the administrative burden per year. Depending on the nature of information required, the Department of Social Protection issues a range of different forms to employees applying for or receiving Jobseekers Benefit or Allowance. The time required of the employer to complete each form is small. However the number of forms is large thus contributing significantly to the total administrative burden.
2. The completion of Maternity Benefit application forms gives rise to over €0.4 million or 11% of the administrative burden per year. The main reason for this burden is the large number of applications. The administrative process itself is fairly simple.
3. Social Welfare Inspections give rise to almost €0.4 million or 11% of the administrative burden per year and is mainly caused by the time input for the businesses being inspected.

4.2 Administrative burden for 2011

The measured administrative burden for the selected information obligations for the Department of Social Protection has not changed for 2011, and still is approximately €4.2 million per year, as DSP has not changed the legislative basis for the measured IOs. The figure below illustrates this per information obligation.

Table 4 Administrative burden for 2011 per information obligation.

Number	Information obligation	Administrative Burden in € per year
1	Social Welfare Inspections	385,400
2	Commencement of employment	255,100
3	Information to be given to the Minister if available information does not suffice	2,622,600
4	Continued payment in respect of Qualified Children	Included in No. 3
5	Family Income Supplement	104,200
6	Occupational Injuries / Disablement Benefit	24,500
7	Sect 13: Regulations which set out the circumstances in which employment contributions are required to be paid by employed contributors and their employers.	Included in No. 8
8	PRSI- Payment of contributions and keeping of records	274,700
9	PRSI- Obligation for employers to deduct PRSI from employees.	Included in No. 8
10	Maternity Benefit	471,400
11	Social insurance for employees who work temporarily in two or more Member States.	62,800
Total administrative burden in 2011		4,200,700

The information obligations causing the most administrative burden remain:

1. IO No. 3 - Information to be given to the Minister, mainly the completion of forms in support of claims
2. IO No. 10 - Maternity Benefit application forms
3. IO No. 1 - Social Welfare Inspections. These three information obligations contribute 84% of the total administrative burden.

5 AB reductions

5.1 Reductions achieved

The administrative burden of the Department of Social Protection has not changed from 2008 to 2011, remaining at €4.2 million per year. This is shown in the figure below.

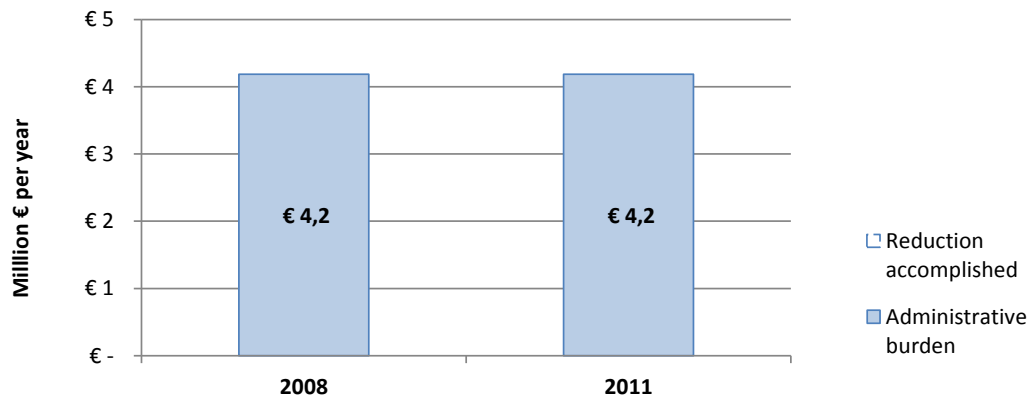


Figure 4 Comparison of the administrative burden between 2008 and 2011.

5.2 Planned further reductions

The Department of Social Protection has no current plans to reduce the administrative burden for businesses. However, a number of suggestions to potentially reduce the administrative burden were made by businesses. The feasibility of the implementation of these has been examined by the relevant business areas within the Department and the outcomes are set out in paragraph 5.3 following.

5.3 New ideas for AB reduction

During the baseline measurement new ideas to reduce the administrative burden have been mentioned in the interviews with businesses and government experts. The feasibility of implementing these ideas has been explored by the Department and the following are the outcomes:

5.3.1 Suggestion: IO Section 17 - Social Welfare Consolidation Act 2005

Use the Revenue online system for all PRSI returns. For employees working in Ireland, PRSI returns are done through this facility. This Department's measurement is for companies paying PRSI directly to the Department for employees who have been posted abroad to work. It would reduce the administrative burden if all returns could be done through Revenue's system.

DSP Response

Employers have already been given the option to make returns solely to Revenue from the 2011 tax year. The measurement of this IO for 2008 showed that 618 companies paid PRSI directly to the Department for employees who have been posted abroad to work - the number of companies doing so for the 2011 tax year has reduced to 100.

5.3.2

Suggestion: IO Section 89 - Social Welfare Consolidation Act 2005.

- a. Re-use available information for Occupational injuries and Disablement Benefit. It would be useful if one Government area would be able to provide the relevant information to the second Government area in order that the employer would not have to complete two sets of forms.

DSP Response

Injury Benefit may be claimed by an employee due to a disease or injury incurred while in the workplace or who incurs an injury while commuting to or from work and is payable for up to 26 weeks. An applicant submits a form MC1 (combined medical certificate and application form) - there is a short section of this form which should be completed by the employer. In practice, this section is often uncompleted by the employer when the employee submits it. In these cases, a form OB4 is then issued to the employer for completion. If the applicant has an entitlement to Illness Benefit (satisfies qualifying PRSI conditions for that scheme, same rates payable) then the claim may be decided even in the absence of the employer confirmation.

Disablement Benefit is a benefit under the Occupational Injuries Scheme in respect of a person who suffers a loss of physical or mental faculty because of an accident at work, an accident travelling directly to or from work, or a prescribed disease contracted at work. A person may claim Disablement Benefit following the expiry of their 26 weeks of Injury Benefit. Because Disablement Benefit can be payable for life it is a requirement that the details of any accident are confirmed by the employer. While in most cases the information supplied for Injury Benefit claims should suffice for Disablement claims, this is not always the case and Disablement section do have to contact the employer for confirmation that an occupational injury has occurred. For example, in 2010 there were 15,347 claims for Injury Benefit while there were 1,652 applications for Disablement Benefit. Accordingly, only 10% of Occupational Injury Benefits applicants went on to apply for Disablement Benefit and only a fraction of that 10% would have required further contact with the employer.

Suggestion: IO Section 232 - Social Welfare Consolidation Act 2005

- b. Re-use available information for Family Income Supplement. All of the necessary information could be obtained from the customer's end-of-year P60 and that would mean that the FIS1 forms could be discontinued.

DSP Response

The Family Income Supplement (FIS) is designed to provide support for people with families who are on low earnings. This preserves the incentive for them to remain in employment in circumstances where they might only be marginally better off than if they were claiming other social welfare payments. The payment amount is based on a fixed proportion of the gap between the assessable income (net of income taxes, PRSI, Pension contribution and USC) of the household and prescribed FIS income thresholds. To qualify for payment of FIS a person must be engaged in full time insurable employment which is expected to last for at least 3 months and be working for a minimum of 38 hours per fortnight or 19 hours per week. A couple may combine their hours of employment to meet the qualification criteria. The applicant must also have at least one qualified child who normally resides with them or is part of a family supported by them.

The application form consists of 14 pages and the employer is asked to fill in two pages in respect of their employee. There are also 2 pages on the form to capture details of the applicant's spouse or partner's employment details where applicable.

The information is sought on the application form in order to establish that the claimant satisfies the conditions to qualify for FIS payment in terms of hours worked and net income.

Details of annual gross income in the tax year are available to the Department from Revenue, normally by the middle of the succeeding year. While this data is useful, in many cases it will not provide the applicant's most recent income situation at the time of a FIS application which must be ascertained in order to make a decision. Furthermore, **details of hours worked are not available from the Revenue data** and can only be verified by the employer.

The certification of earnings and hours worked by an applicant's employer is also an important control measure for the Department to ensure that correct details are being furnished by applicants.

Suggestion: IO Section 253 - Social Welfare Consolidation Act 2005

- c. Re-use available information for Commencement of employment. In relation to details of employment for the previous year one employer queried why this information needed to be provided as the employer submits employment details for their employees on their annual P35, the details of which are sent to this Department from Revenue.

DSP Response

On a weekly basis the Revenue Commissioners notify the Department of various employment occurrences during the previous week and these include of dates commencement of employment by individuals. The Revenue data is cross-checked with the Department's claim files and, where an apparent overlap of receipt of a DSP payment and concurrent employment is identified, a Form COE 1 is issued to the employer. The information provided by Revenue does not include the specific data required by DSP, namely the number of days worked per week since commencement, the hourly/daily rate of pay, and in some instances the date of commencement of employment (e.g. Revenue data defaults to 01/01/YYYY where date given by employer is not easily readable).

Suggestion: IO Section 47 - Social Welfare Consolidation Act 2005

- d. Re-use available information for Maternity benefit. Employers feel they have to provide the same information on numerous occasions. Information in relation to employee's PRSI records is provided at the end of each year on an employer's P35 return, therefore they feel they are repeating themselves by providing the information again on the maternity benefit application form.

DSP Response

The suggestion relates to Question 32 on the MB10 application form which requires the employer to provide the PRSI contribution record in the 12 months immediately before maternity leave. This information is required to:

- ensure that the applicant has a Class A PRSI contribution paid within 16 weeks of her expected due date (100% of claims);
- qualify the applicant for payment of benefit where she does not have enough PRSI contributions paid or credited in the relevant tax year (< 10% of claims); and
- ensure, in cases where the applicant is in receipt of Illness Benefit, that she has a Class A PRSI contribution paid immediately prior to claiming this benefit (approx. 10% of claims)

The P35 data from Revenue is not available in time for DSP to confirm that the applicant has a Class A PRSI contribution paid within 16 weeks of her expected due date.

5.3.3 Suggestion: Give businesses the opportunity to supply information in a different format. Employers need to provide information to the Minister for some types of benefits and allowances. Employers would like just to supply a printout of employment details from their payroll system rather than manually entering the information onto the forms. The Department could acquire the necessary information from the printout which could save the employer time.

DSP Response

In some instances the Department is accepting information in the format suggested above. For example, applications from employers for certificates of postings are now being accepted by Special Collections Section via spreadsheets. Further improvements have been made by accepting changes in circumstances in relation to these certificates via email. This will significantly reduce the amount of time spent by the employer in completing the relevant application forms.

However, as outlined at paragraphs 5.3.2a to 5.3.2d above, the conditions which must be satisfied to qualify for a particular scheme are sometimes complex and may require written certification by the employer of the information submitted. Ultimately the easiest way for the employer to ensure that the information they supply is correct and accurate, and to ensure that the Department has all the information necessary to decide on a claim, would be to include a printout from the employer's payroll system or a copy of the tax deduction card for the employee for the relevant period. This additional piece of information would assist Deciding Officers, dealing with claims, in reducing the number of applications that are delayed due to insufficient or incomplete information supplied by the employer and thereby reducing the follow up queries and information that are currently requested from employers in such cases, hence ultimately reducing the administrative burden that employers incur in this regard.

5.3.4 The Department is committed to supporting Public Service Reform and the objectives of the eGovernment strategy to reduce the administrative burden for citizens and businesses (*Supporting Public Service Reform: eGovernment 2012 - 2015 (April 2012) - <http://egovstrategy.gov.ie>*). The Department's strategy is to, as far as possible, remove paper from claim and payment processing. Where paper correspondence and paper forms are required, they are designed using clear and simple language and a clear layout so that they are easy to complete. Under the Public Service Reform Plan the Department is committed to producing a detailed eGovernment Strategy in 2012. This will outline how the Department will build on the electronic services and data sharing processes already in place to reduce the administrative burden on all customers including businesses. It will also reflect the service delivery modernisation programme underway in the Department which will continue to focus on using modern technology in an innovative way to maximise efficiency and effectiveness in the use of resources. Through collaboration with other agencies the Department will ensure that data sharing takes place when possible to reduce the number of times that the citizen or business will be asked for data.

The delivery of seamless services across online channels and mobile technologies will be supported by: the development of a new corporate website commencing 2012; through leveraging efficiencies gained from the rollout of the Public Services Card (PSC) and provision of shared identity services; and through the integration and development of the new entitlement and employment service. These new electronic services will be supported by engagement with citizens and business in the development of the Department's new Customer Action Plan 2012 - 2014, and through the development of

strong relationships with business and employers which will be required in order to deliver the new national entitlement and employment services.

6

Summary

- 1 Eleven information obligations were measured for the Department of Social Protection. The administrative burden for businesses that result from these eleven information obligations is approximately €4.2 million per year using a baseline year of 2008 for the number of events. The Department of Social Protection has not made any changes to legislation that reduce the administrative burden for businesses in relation to these eleven information obligations between 2008 and 2011.
- 2 At the time of measurement, the Department of Social Protection had no plans to make changes to legislation that will result in a reduction of the administrative burden to businesses arising from these eleven information obligations. . However, the Department is undertaking a range of activities that will reduce other administrative burdens to business.
- 3 Under the Public Service Reform Plan the Department is committed to producing a detailed eGovernment Strategy in 2012. This will outline how the Department will build on the electronic services and data sharing processes already in place to reduce the administrative burden on all customers including businesses. In addition, the delivery of seamless services across online channels and mobile technologies will be supported by the development of a new external website.
- 4 The Department's interaction with businesses is primarily through the provision of information by employers in respect of the applications of employees and former employees for a benefit or allowance scheme administered by the Department. Accordingly, the overall level of the administrative burden imposed on businesses is directly proportional to the number of claims being processed by the Department at any given time.
- 5 The Department of Social Protection had a budget of approximately €17 billion for 2008 and the level of the administrative burden imposed by way of its Information Obligations comes to only 0.02% of that. The Department will continue to review its business practices in order to reduce the administrative overheads, both internally and externally, but the Department's priority is to ensure that applications for Departmental schemes are processed speedily and in accordance with the relevant scheme qualifying conditions. The provision of information by businesses will continue to be required to ensure compliance with these conditions. In addition, the prevention of fraud and abuse of the social welfare system is an integral part of the day-to-day work of the Department which processes in excess of 2 million claims each year and makes payments to some 1.4 million people every week. The provision of information by employers is an integral part of a comprehensive programme of reviews of customers claims across all social welfare schemes.

Annex I. List of information obligations

The table below gives an overview of the information obligations selected for the administrative burden baseline measurement. The shaded obligations have not been measured - see paragraph 3.1 for reasons.

Table 5 Information obligations in the measurement.

Nr.	Legislation reference	Information Obligation
1	Social Welfare Consolidation Act 2005	Social Welfare Inspections. Businesses need to cooperate if they are visited by an inspection of the Department of Social Protection. This takes up time from the businesses, thus causing an administrative burden.
2	Social Welfare Consolidation Act 2005	Commencement of employment. If not all information for a new employee is available from Revenue, additional information must be supplied by the new employer. This causes an administrative burden.
3	Social Welfare Consolidation Act 2005	Information to be given to the Minister if available information does not suffice. If the department does not have access to all information needed in order to process a request, additional information must be supplied by the employee and sometimes the employer. In the latter case this causes an administrative burden.
4	Social Welfare Consolidation Act 2005	Claim for a continued payment in respect of Qualified Children. If an employee wants to apply for the continued payment, the employer needs to supply information. This causes an administrative burden.
5	Social Welfare Consolidation Act 2005	Family Income Supplement. If an employee wants to apply for the Family Income Supplement, the employer needs to supply information. This causes an administrative burden.
6	Social Welfare Consolidation Act 2005	Occupational Injuries / Disablement Benefit. If an employee gets injured he can apply for Occupational injuries Benefit for 26 weeks. If he remains injured after this period, he can apply for a Disablement Benefit. In both instances the employer needs to supply information. This causes an administrative burden.
7	Social Welfare Consolidation Act 2005	Regulations which set out the circumstances in which employment contributions are required to be paid by employed contributors and their employers.
8	Social Welfare Consolidation Act 2005	PRSI - Payment and return of employment Contributions. A business needs to deduct and pay PRSI for employees. This causes an administrative burden.
9	SI No 312 of 1996	Regulations legally oblige an employer to deduct PRSI from his/her employees and also inform the employer of the various rates of PRSI to be paid. This legislation refers only to employees and not self-employed individuals.
10	Social Welfare Consolidation Act 2005	PRSI Regulations providing for collection of self-employment contributions. Included in Revenue's measurement project.
11	Social Welfare Consolidation Act 2005	Maternity Benefit. If an employee wants to apply for the Maternity Benefit, the employer needs to supply information. This causes an administrative burden.
12	The Pensions Act 1990 (as amended)	The Pensions regulations apply primarily to the monitoring and the operation of pension schemes which are set up on a trust basis and are managed separately from the business enterprise. As the level of regulation on the employer was minimal no specific information obligations were selected. Therefore no administrative burdens were measured.

Nr.	Legislation reference	Information Obligation
13	EU Regulation 1408/1971	Social insurance for employees who work temporarily in two or more Member States. If an employee needs to work in more than one EU Member State, the employer must file a request. If the request is granted, the employee is permitted to work in more than one Member State, but the employer must pay social insurance in each state. This process causes an administrative burden.

Annex II. Organisations involved in the baseline measurement

The table below gives an overview of the organizations involved in the measurement of the administrative burden for the Department of Social Protection.

Table 6 Organizations involved in the baseline measurement.

Organisation	Name
BRU	Don O'Connor Eric Giguère
Social Protection	Senior Officials: Helen McDonald Bill Ryan Project Team: Karen Browne Ciara McDermott Gerry Power Brian Williams