

## HEALTH CONTRIBUTION REFUNDS – SOME USEFUL TIPS

The Department of Social Protection is currently receiving a very high level of enquiries in relation to requests for refunds of the Health Contribution. The Department would therefore like to take this opportunity to clarify the position in relation to Health Contribution Refunds and the following may help answer your queries.

### **1. AM I ENTITLED TO A REFUND OF THE HEALTH CONTRIBUTION?**

If you earned **more than €26,000** in 2008, 2009 and 2010 you were liable to pay the Health Contribution and **you are not due a refund.**

If you earned **less than €26,000 and never earned more than €500 in any one week** you would not have been charged the Health Contribution and are **not eligible for a refund.**

You may be entitled to a refund of the Health Contribution if you have earned **less than €26,000** in 2008, 2009 or 2010

**and** earned more than €500 in any particular week in those years.

Your **P60 Form** will give you details of your earnings.

### **2. HOW DO I CLAIM MY REFUND?**

If you satisfy the earnings conditions outlined above you should write to the address below and include your name, address, Personal Public Service Number and your date of birth.

Department of Social Protection  
PRSI Refunds,  
Oisín House,  
Pearse St.,  
Dublin 2.

Telephone: **(01) 673 2586**

### **3. IS THERE A DEADLINE FOR MAKING MY CLAIM?**

You must make an application for a refund within four years of 31 December of the year you paid the contribution. For example, you must apply for a refund of Health Contributions paid in 2008 by 31<sup>st</sup> December 2012 and so on. Any contributions paid prior to 1 January 2008 are outside the time limit for making a claim.

**4. HOW LONG WILL MY APPLICATION TAKE TO PROCESS?**

Please be patient with us – while we are processing applications as quickly as possible, there are delays due to the number of claims that we are getting.

**5. HOW MUCH WILL I BE ENTITLED TO?**

The amount of refund you receive will vary depending on the amount of Health Contribution paid. For example if you paid the Health Contribution for only one week in 2008 your refund could be €10.

**6. WILL I BE ENTITLED TO A REFUND IN FUTURE YEARS?**

The health contribution was included in the Universal Social Charge (USC) with effect from 1 January 2011 and no health contribution refunds arise after that date.

**7. HOW DID THIS SITUATION ARISE?**

The money was properly deducted in the first instance. You were liable to pay the Health Contribution where you earned in excess of €500 in any week. However, if over the course of the year your gross annual income is less than €26,000 you may claim a refund of the health contribution deducted in the week(s) when you earned more than €500.

**8. HOW MANY PEOPLE ARE ELIGIBLE?**

It's difficult to be precise as it's only those whose gross annual earnings were **less than €26,000** and who earned **more than** €500 in a particular week who may be eligible for a refund.

Up to the end of December 2011, the Department of Social Protection had paid about €10 million to some 26,000 applicants. This amount may include refunds in respect of other years – not just 2010.

**Note: this is an update of information that has been available on [www.welfare.ie](http://www.welfare.ie) since November 2011.**

**ENDS**

**Department of Social Protection  
1<sup>st</sup> February 2012**