

IMPORTANT NOTICE FOR ALL PRSI CLASS A CONTRIBUTORS

Claims for illness benefit by staff paid on Department payrolls who pay “A” Class PRSI contributions are made to the Department of Social Protection (DSP) and the illness benefit is paid directly to the staff member by DSP. Staff should not send their DSP claims to the Department of Education for processing. All forms should be fully completed and submitted to the DSP directly by applying on line or at the address provided on the IB1 and MED1 (Certificate of Incapacity for Work). Staff must also obtain a standard medical certificate from their doctor for school records and ensure the school receives the medical certificates and enters the absences in a timely manner through the On-Line Claims System (OLCS). Please ensure your Bank Details are up to date and included on the IB1 form. The illness benefit payments will be issued to your account directly by DSP.

Arrangements for Claiming Illness Benefit.

1. Teachers, special need assistants and other staff who are absent on sick leave (certified, critical and pregnancy-related at full/ half rate of pay) may be entitled to claim Illness Benefit from DSP, depending on their PRSI contributions. The employee should obtain and complete the application form for illness/injury benefit (IB1). **The teachers, special need assistants/staff member’s bank account details must be included on the form IB1.** The completed application form (IB1) and certificate of incapacity for work (MED1) form should be forwarded directly to **DSP** at the address referenced on the forms. The certificate of incapacity for work (MED1) is completed by the doctor and either returned to the employee or submitted to DSP directly.

From 1 January 2024, the Statutory Sick Pay (SSP) increased from 3 days to 5 days for the calendar year 2024. This will increase to 7 days in 2025 and 10 days in 2026. You cannot get Illness Benefit on the days that you receive SSP. If your first illness in 2024 is less than 5 days the remaining statutory sick leave will be applied to any subsequent instance(s) of illness. For illnesses lasting more than 5 days, Illness Benefit deductions will start from day 6. If you use your 5 days of SSP in 2024 and you become ill again in the same year, Illness Benefit deductions will start from day 4 of your illness, which is after the normal 3 waiting days. Please see examples:-

- If an employee, for the 1st time on Certificate Sick leave (CSL) in 2024, is out for 5 consecutive days, there would be no IB deductions.
- If an employee, for the 1st time on CSL in 2024, is out for 5 consecutive days, there would be no deductions. However, if they go out again on sick leave, deductions would occur on day 4 of the second illness.
- If an employee, for the 1st time on CSL in 2024, is out for 10 consecutive days, deductions would occur on day 6
- If an employee, for the 1st time on CSL in 2024, is out for 10 consecutive days and then out later in the year for 5 days. For the 1st instance, deductions would occur on day 6 and for the 2nd one deductions would occur on day 4
- If an employee is out on CSL prior to the start of 2024 and continues into 2024 and goes out on CSL again later in 2024. As the 1st instance is a continuation of CSL from 2023, this would continue as with normal deductions. However, the later CSL in 2024 would be recognised as the first instance in 2024, therefore deductions would start from day 6.

2. Ensure the school receives the medical certificates and enters the absences in a timely manner through the On-Line Claims System (OLCS).

3. The payroll system will calculate the number of eligible days for illness benefit based on the sick leave record entered by the school and will deduct the amount from the salary. Deductions from salary will continue until the full amount due based on dates of absence on OLCS has been recouped.

4. **Linking** – The employee is entitled to IB in respect of any “day of incapacity” for work which forms part of a “period of interruption of employment”.

A “day of interruption of employment” means a day which is a day of incapacity for work or of unemployment.

Any 3 days of incapacity for work, whether consecutive or not, within a period of 6 consecutive days are treated as a period of incapacity for work and any two such periods not separated by more than 3 days are treated as one period of incapacity for work.

Example 1: If X was out, for the first CSL in 2024, from Monday to Friday, no deductions would occur. However, if X goes back to work Monday, out sick again on Tuesday, back at work on Wednesday and out sick Thursday and Friday. Deductions will occur for Tuesday, Thursday and Friday

- Monday to Friday – no deductions as this is the first instance of CSL
- Back to work for one day on the Monday
- Absence Tuesday for 1 day (this now links to the claim Monday to Friday as it is not separate by more than three days i.e. Sundays not included)
- Back in work for one day on the Wednesday
- Absence Thursday and Friday – this also links in this claim as it is only broken by one day.

Therefore, deductions would be for Tuesday, Thursday and Friday.

Example 2: X was out on sick leave on Monday for one day. X went out again on Friday. As there was more than 3 days between these periods, this would not be a link claim.

5. Partial Return to work (PWR) - The approved PRW arrangement commences on an agreed date. The exact duration of a PRW arrangement will be based on the advice of the OHS and is permitted for a maximum period of one school term. PRW may commence at any time within a school term but shall not extend beyond the end of that term. The employee availing of the PRW must undertake to carry out their responsibilities in accordance with their contract for a minimum of 2 full school days every week. The remaining days on not work during the PRW (including weekends and other school closures) must be recorded as sick leave. For the PRW period, the Paymaster will apply a salary deduction, equivalent to the DSP Partial Capacity Benefit (PCB) rate in respect of the days not worked. The letter received from DSP showing the rate which has been awarded must be submitted to illnessbenefit@education.gov.ie. When an employee applies for PRW, they must also apply to DSP for PCB at the same time, as an open Illness Benefit claim is one of the qualifying conditions for PCB. An employee must have an open Illness Benefit claim for a minimum of six months with DSP before they can apply for Partial Capacity Benefit.

6. DSP will notify the Revenue Commissioners after the illness benefit is paid and tax credits will be adjusted automatically by Revenue to take account of the income. It is very important that schools are advised of the sick leave absence by the staff member and that the school authorities enter the absences on the OLCS system as soon as possible after the absence starts. **If an absence is not notified in time or if a number of weeks have elapsed before the absence is entered on the OLCS, the recoupment of illness benefit due to the Department for the full period of the absence will be deducted over a number of payrolls.** Deductions will be made in line with the DSP rules governing eligibility for receipt of illness benefit. The payment received by the claimant from DSP will compensate for this deduction.

Where a teacher, special need assistant or other staff member is in receipt of reduced rate of illness benefit due to income levels or insufficient contributions and not eligible to receive illness benefit, **they should notify the Department of Education of this by forwarding a copy of the DSP decision letter to Illness Benefit Unit, Department of Education and Skills, Athlone, Co. Westmeath, N37 X659 as soon as possible.** The daily deduction rate will be adjusted on receipt of this notification.

Further information on the illness benefit process is available on the DSP website - www.welfare.ie

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