

## **A. Information requested in letter of 8<sup>th</sup> January 2018**

### **1. Numbers and costs associated with the JobPath scheme**

#### ***JobPath Performance Reports***

As of the end of December 2017, approximately 141,000 people had commenced their engagement period with the JobPath service.

It is important to note that jobseekers may be supported through the service for up to 30 months. It will therefore take time to accumulate a sufficient number of clients (who have completed their engagement period with the service) for complete and robust outcome data to be available.

The most recent cohort report published on the Department's website indicates that 18% of jobseekers who engaged with JobPath between July 2015 and June 2016 entered full-time employment. This was 29% above the weighted reference performance rate of 14% which itself was 60% higher than the weighted average employment progression rate for long-term unemployed people.

In addition, a further 4% of clients who engaged with the service entered part-time employment, while 3% entered self-employment, bringing the total employment outcomes to 25%.

The report also compared outcomes for clients referred to the service against clients of a similar duration of unemployment who were not referred. This data shows that people within the JobPath cohorts, were up to 42% more likely to find a job than those who did not.

While the indications are positive, these initial reports are subject to review. A data gathering exercise has commenced to facilitate a full econometric evaluation of the service in 2018, following which more detailed and robust statistics will be available.

The full report can be accessed on the Department's website -

<http://www.welfare.ie/en/downloads/JobPath-Performance-Report2017.pdf>

Also, attached is a copy of the latest report on JobPath Performance Data - Jobseekers referred to JobPath July 2015 to June 2016

#### ***Costs***

The fees paid to contractors are commercially sensitive and, as explained during the meeting with the Committee, to publish them would also place the State at a disadvantage in agreeing fees with the contractors in the event that new contracts were to be tendered in the future. As

suggested during our meeting, I now propose to provide full fee information and expenditure to the Comptroller and Auditor General. As you may be aware, the C&AG is proposing to complete a review of JobPath as part of his work programme for 2018 and I expect that this review will be published as part of his report for 2018.

In the meantime, the total costs paid to contractors, are set out below:

<i>Year</i>	<i>Total</i>
2015	€ 1,242,322
2016	€28,585,871
2017	€54,028,959
Totals	€83,857,152

## **2. Transition rate from Community Employment to employment**

In general, the progression rate for an employment programme, such as Community Employment (CE), depends on:

- when it is measured e.g. immediately on conclusion of the programme or a period some time after the programme concludes; and
- whether or not part-time employment and/or self-employment is included as an outcome.

Work done by the Department's Statistics Unit indicates a direct progression rate (*i.e. at the conclusion of the programme or within 3 months of the programme concluding*) of **3% to full-time employment** and **16% if part-time and self-employment** is included.

The employment rate may increase over time (i.e. if measured again six months after the end of the programme etc).

## **3. Department's review of the CE scheme**

The Report titled 'An Analysis of the Community Employment Programme' was conducted by the Department and looked at CE, Tús, Gateway and the Rural Social Scheme.

Publication of the report was approved by Government and the report was published in April 2017. The published report is available at this link:

<http://www.welfare.ie/en/downloads/PTW-ReviewOfCE-December2015-incl-exec-summary.pdf>

#### **4. DEASP Irish language service provision in the Gaeltacht areas**

##### *(i) Co Galway*

The Department has a Community Welfare Service (CWS) clinic one day per week (Wednesdays weather permitting) at Cill Rónáin (Kilronan), Inis Mór. This clinic is staffed by one of two HEOs who travel out each week. The Department does not have any other offices in the Galway Gaeltacht, but the CWS staff and Social Welfare Inspectors (SWIs) travel from Galway to the Gaeltacht areas, as required.

There has been no change in the position since the CWS services were re-configured in 2013. At that time, CWS staff based in An Spidéal and An Cheathrú Rua were transferred to Galway City while services in Cill Chiaran were transferred to Clifden. A number of satellite (once a week) clinics in An Tulach (Tully), Leitir Mór (Lettermore), Cor an Móna (Cornamona), Casla (Cashel), Sraith Saileach (Recess) and Rosmuc were closed.

There are a number of staff based in the Galway Intreo Centre who can provide a service in Irish when it is requested. In the past two months, two additional Clerical Officers were recruited from a special Irish Language competition and assigned to Galway Intreo Centre. It is expected that additional staff with the same proficiency will be assigned to Galway in the next year.

##### *(ii) Other Gaeltacht areas*

Elsewhere, the following public offices of the Department are located in Gaeltacht areas: Acaill (Achill), An Clochán Liath (Dungloe) and Beal an Mhuirthead (Belmullet) Intreo Centres and An Daingean (Dingle) Branch Office. All of these offices currently provide face-to-face and telephone services through Irish. There are sufficient staff currently in these locations to respond to requests for the delivery of the Department's services through Irish. Where a post becomes vacant in a location where the provision of services through Irish is required, the Department seeks to have it filled from panels established by the Public Appointments Service.

Due to the large number of Departmental offices nationwide, it is not possible to have staff members with sufficient fluency to deal with a customer through the medium of Irish available at all times in every location. However, as of October 2017, some 184 staff in 75 locations stated that they were willing to provide a service to customers in Irish on a voluntary basis. In areas where there are no staff available to deal with a person through Irish, a language interpretive service is offered to the customer. This service, which can be arranged at very short notice, enables customers (through a 2nd telephone handset or headphones) to have a conversation with staff through a language interpreter.

(iii) *Departmental Irish language policy*

All staff are regularly advised of their role in implementing the obligations of the Official Languages Act 2003 and the commitments contained in the Department's Irish Language Scheme 2015 to 2018. In this regard, it should be noted that:

- All letters and emails received in Irish are replied to in Irish:
  - Under the Regulations, all headed notepaper, compliment slips, envelopes, fax cover sheets, labels and file covers printed since 1<sup>st</sup> March 2009 must be in Irish or in Irish and English and have the Irish text appearing first and be at least as prominent, visible and legible as the English text;
- All recorded oral announcements must be bilingual;
- All signage displayed in public offices must be bilingual;
- A notice advising customers of the availability of service through Irish (where applicable) must be displayed in offices; and
- All mailshots issued by the Department must be bilingual.

The Department is committed to initiating correspondence in Irish, in so far as our technology systems allow, with customers who are known to prefer correspondence in Irish. The Department's BOMi ICT system has a facility for recording the customer's language preference at the request of the customer.

The Department is also committed to the continued development and training of staff to facilitate the provision of services through Irish. Irish language training is promoted by the Department's Staff Development Unit in induction & orientation training for new staff, in management training and frontline customer service training. Obligations under the Official Languages Act are specifically referenced throughout, with emphasis also placed on Departmental interpretation and translation services and language training supports. Staff are supported, on an ongoing basis, to complete a Certificate in Professional Irish (NFQ levels 3 to 6) with Gaelchutúr. During 2017, some 71 staff were supported on courses from preparatory level to level 6, 51 staff completed their courses and 21 staff are currently on courses scheduled to be completed in Qtr. 1 2018. Following a public procurement process, Professional Irish Language for civil servants in all Government Departments will be available exclusively via "OneLearning" Learning & Development Shared Services for 2018. Gaelchultúr have been awarded a contract by the Department of Public Expenditure and Reform for this purpose.

The Department is committed to providing a quality customer service in both Irish and English. The Department's Language Scheme 2015 – 2018 sets out the Department's commitments to customer service in Irish and advises of the availability of services through Irish.

The scheme is published on Department's website <http://www.welfare.ie/ga/Pages/OLA-Scheme-2015-2018.aspx>.

## **5. Six prosecution cases involving employers**

The Department's policy is to take criminal prosecutions against persons who defraud the social welfare system and employers who fail to carry out their statutory obligations under the Social Welfare Acts. A total of 6 employer prosecution cases were finalised in court in 2016 – details set out below.

- Charges were taken against one employer who failed to pay employment contributions totalling €1,338 for an employee. This is an offence under Article 55 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996. The employer subsequently paid the money and the court applied the Probation Act.
- Charges were taken against three employers who failed to respond to a request to produce employment records. This is an offence under Article 55 of the Social Welfare (Consolidation Contributions and Insurability) Regulations 1996. These cases did not involve remittance of social insurance contributions:
  - One employer was convicted and fined €500;
  - One case was withdrawn as the employer agreed to co-operate with the Department and provided the required records; and
  - One case was withdrawn due to a jurisdictional issue.
- Charges were taken against two employers who obstructed a social welfare inspector in the exercise of their duties. This is an offence under Section 250 (6) of the Social Welfare consolidation act 2005:
  - One case was withdrawn from court due to legal issues; and
  - One employer was convicted of the offence and fined €700.

## **6. Social welfare appeals process and cases that go to the Ombudsman's Office**

### ***Social Welfare Appeals Process***

#### ***Establishment***

The Social Welfare Appeals Office is an office of the Department of Employment Affairs and Social Protection that is independently responsible for determining appeals against decisions on certain social welfare entitlements and insurability of employment.

It is headed by the Chief Appeals Officer (CAO) and has its own Appeals Officers who are themselves independent in their decision-making role.

### ***Legislative Provisions***

The main legislative provisions governing the appeal system are contained in:

- Chapter 2 (Sections 304 to 321) and Chapter 4 (Sections 326 to 330) of Part 10 of the Social Welfare Consolidation Act 2005 (as amended); and
- The Social Welfare (Appeals) Regulations, 1998 (S.I. No. 108 of 1998) (as amended).

### ***How to make an appeal***

A person can make an appeal within 21 working days of receiving the decision of the Deciding Officer (about a payment of social welfare benefit or assistance, or insurability of employment) or the determination of the Designated Person (about a payment under the Supplementary Welfare Allowance scheme). The notification of the decision/determination of the Deciding Officer or Designated Person on entitlement will also advise the person of the right to appeal the decision and the timeframe for making an appeal.

A person can make an appeal by completing Form SWAO1 or directly by email to the Social Welfare Appeals Office and setting out the grounds of appeal.

The statutory timeframe for submitting an appeal is 21 days from the date of the decision of the Deciding Officer or Designated Person. Failure to appeal within this timeframe may result in an appeal not being accepted. However, the Chief Appeals Officer has discretion to accept an appeal after the expiration of the 21 days provided for in legislation.

### ***Next Steps***

When an appeal is registered in the Appeals Office, the appellant will receive an acknowledgement. Article 10 of S.I. No 108/1998 provides that notice of an appeal must be sent by the Appeals Office to the Department of Employment Affairs and Social Protection for comment in accordance with the appeals legislation. The Deciding Officer or Designated Officer may change the decision/determination in the appellant's favour at this stage, for example, in light of new evidence provided since the original decision was made. If the decision is not changed, the appeal will be returned to the Appeals Office for consideration by an Appeals Officer.

The Appeals Officer will make a decision based on the evidence available and taking account of the relevant scheme qualifying conditions, which are set out in legislation.

This may be done on the basis of the written evidence only, or the appellant may be invited to attend an oral hearing. It is open to appellants to request an oral hearing when submitting an

appeal. Such requests will usually be granted, unless it is clear that there is nothing to be gained from such a hearing. A request for an oral hearing will, therefore, not be granted where there is no prospect that additional information could be provided that would affect the outcome of the appeal. Should the Appeals Officer decide that an oral hearing is required, the hearing will be held at a location as near as possible to where the appellant lives.

***Other provisions governing the appeals process***

**Section 320** of the 2005 Act provides that subject to certain limited exceptions, the decision of an Appeals Officer shall be final and conclusive.

The main exceptions are:

**Section 317** which provides:

*317. (1) An appeals officer may at any time revise any decision of an appeals officer—*

*(a) where it appears to him or her that the decision was erroneous in the light of new evidence or new facts which have been brought to his or her notice since the date on which it was given, or*

*(b) where—*

*(i) the effect of the decision was to entitle a person to any benefit within the meaning of section 240, and*

*(ii) it appears to the appeals officer that there has been any relevant change of circumstances which has come to notice since that decision was given.*

*(2) In subsection (1)(b)(ii), the reference to any relevant change of circumstances means any relevant change of circumstances that occurred before, or occurs on or after, the coming into operation of the Social Welfare and Pensions (No. 2) Act 2013.*

**Section 318** which provides:

*318.—The Chief Appeals Officer may, at any time, revise any decision of an appeals officer, where it appears to the Chief Appeals Officer that the decision was erroneous by reason of some mistake having been made in relation to the law or the facts.*

The role of the CAO under this provision is a revising role and is not another avenue of appeal. Section 318 is silent on who may initiate a review procedure but generally it is initiated by an appellant, by the Department of Employment Affairs and Social Protection and/or, in the case of decisions on the question of insurability of employment, by the employer concerned.

While the wording of Section 318 is broad in that it gives power to the CAO to revise any decision where an error of fact or law has occurred, in practice where a review is being sought, the appellant or other interested party to an appeal must give specific reasons as to why they believe a mistake has been made regarding the law or the facts.

**Section 327** provides for appeals to the High Court on any question of law.

*327.—Any person who is dissatisfied with—*

*(a) the decision of an appeals officer, or*

*(b) the revised decision of the Chief Appeals Officer,*

*may appeal that decision or revised decision, as the case may be, to the High Court on any question of law.*

In addition, **Section 327A** provides for an appeal to the High Court by the Minister.

*327A.—(1) Where pursuant to section 318 the Chief Appeals Officer—*

*(a) revises a decision of an appeals officer, the Minister may appeal that revised decision to the High Court on any question of law, or*

*(b) does not revise a decision of an appeals officer, the Minister may appeal the decision of the Chief Appeals Officer not to revise the first-mentioned decision to the High Court on any question of law.*

*(2) An appeal by the Minister under subsection (1) shall not operate as a stay on the payment of benefit or assistance to a person pursuant to a decision of an appeals officer or, as the case may be, the Chief Appeals Officer, until that appeal is determined.*

Finally, all decisions of Appeals Officers and revised decisions of the CAO are subject to judicial review proceedings.

### ***Office of the Ombudsman***

The Office of the Ombudsman (OO) can examine complaints about the everyday administrative activities carried out by the Appeals Office. In 2017, the Appeals Office dealt with 7 requests from the OO.

In recent years, the SWAO has dealt with the following number of cases where the OO requested files. The SWAO would only have dealt with cases where there had been an appeal.

<b>Year</b>	<b>No. of Cases</b>
2011	20
2012	26
2013	32
2014	29
2015	27
2016	9
2017	7

Further information on complaints regarding the Department that have been made to the OO is set out in section 15 below.

## **7. Assistance the Department provides for flood relief**

### ***Overview***

The Humanitarian Assistance Scheme, operated by the Department, is an income-tested scheme that provides emergency financial assistance to households who are not able to meet costs for essential needs immediately following flooding. The scheme aims to provide financial support to people who have suffered damage to their home. It is designed to alleviate hardship rather than provide full compensation for damage.

The scheme covers three types of support:

- Stage 1 - Emergency income support payments
- Stage 2 - Damage to the home and its essential contents, such as:
  - Carpets
  - Flooring
  - Furniture
  - Household appliances and bedding
- Stage 3 - Structural damage may also be considered.

It should be noted that the scheme does not cover:

- Losses covered by an insurance policy;
- Loss of items deemed to be inessential or luxury items;

- Commercial and business losses; and
- Loss or damage to private rented accommodation or local authority accommodation

The Government has not set a limit on the amount that can be paid to an individual household under this scheme. Levels of payment depend on the relative severity of damage experienced and the household's ability to meet these costs, thereby, ensuring that the funding is appropriately targeted. The scheme is demand-led and there is a time-lag between the flooding event and actual claims for financial support.

### *Payments in 2017*

Details of the payments made in 2017 are set out below:

	<b>County</b>	<b>Number of Households</b>	<b>Number of Payments</b>	<b>Expenditure</b>
	DONEGAL	143	319	€332,457
	LAOIS	52	69	€40,922
	ROSCOMMON	5	27	€77,122
Counties with less than 5 households	Mayo, Galway, Dublin, Kilkenny, Tipperary, Kerry, Offaly, Carlow, Wexford, Limerick	20	55	€172,288
<b>Totals</b>		<b>220</b>	<b>470</b>	<b>€622,789</b>

## **8. High level group between the Department and the Revenue Commissioners**

One of the primary relationships that the Department has is with the Revenue Commissioners. Accordingly, the Department liaises bilaterally with Revenue through a Joint DEASP/Revenue High Level Group. The group meets on a quarterly basis and was formally configured in 2010. Copies of the minutes for 2017 can be located at [Appendix 1](#) (December minutes are not yet approved).

The group comprises senior management board members from both organisations. The purpose of the group is to deepen the interaction at strategic level, as well as to ensure effective collaboration and interaction between each organisation. Both organisations are actively working together with a view to aligning expertise and information across their systems and operations.

It provides strategic direction on issues of mutual interest. It has established a number of dedicated working groups to ensure collaborative efforts are directed towards progressing joint strategic and business priorities. The agreed and assigned actions of these groups are monitored by the HLG. These sub-groups are as follows:

- (i) **Shadow Economy/Joint Investigation Units:** To ensure a co-ordinated and multi-agency approach to the Shadow Economy activity and social welfare fraud and tax compliance.
- (ii) **Information Exchange:** To create improved information and data exchange between organisations and how this can be used to create greater efficiencies and synergies for both organisations.
- (iii) **PRSI:** To ensure co-operation on the effective collection of social insurance, issues related to the insurability of employers/directors and the Code of Practice for determining employment/self-employment status. In addition, issues related to the broadening of the PRSI base are all jointly considered. The use of intermediary-type structures and self-employment arrangements and the implications for social insurance and tax revenues are also considered.
- (iv) **Joint Architectures Group:** This group is designed to provide enhanced IT interaction, development and capacity between both organisations.
- (v) **Insolvency Working Group (IWG):** The Group has three identified areas where both organisations can co-operate - corporate insolvency, individual bankruptcy and sharing information on procedures and processes for both corporate and individual insolvency cases.

An inventory of some of the issues progressed and considered by the HLG is set out at [Appendix 2](#) for information. While not exhaustive, it highlights the breadth and depth of the interaction and collaboration between both organisations.

## **B. Additional Information requested at PAC**

In addition to the issues outlined in the letter of 8<sup>th</sup> January, the following data/information was also requested by Committee Members at the PAC meeting.

### **9. Medical Reviews**

#### ***Medical Review and Assessment Service***

The Department's Medical Review and Assessment Service (MRAS) comprises 34 doctors (30.3 FTEs) including the acting CMO. Two further Medical Assessors (MAs) are in the process of being recruited which will bring the overall complement to 32.3.

#### ***MA Qualifications***

All MAs are fully qualified medical practitioners registered with the Irish Medical Council and have at least 3 years post graduate experience at the time of recruitment.

Over half of the MAs have specialist qualifications and/or experience in fields such as General Practice, Psychiatry, Occupational health, Rheumatology, child health, orthopaedics and Surgery.

#### ***Work of the MRAS***

The MRAS provide opinions on a range of schemes. These include:

- short-term schemes such as Illness Benefit and Occupational Injury Benefit; and
- long term schemes such as Disability Allowance, Invalidity pension, Carer's allowance and Domiciliary Care Allowance.

They also provide medical opinions in respect of the Carer's Support Grant and the Companion Free Travel Pass.

The time taken varies depending on the volumes of claim numbers and the complexity of the conditions that are being assessed. For example, Disability Allowance, Carer's Allowance and Invalidity Pension schemes experienced significant increases in the number of applications received from 2013 onwards. There was an increase of 31% between 2012 and 2016 - from over 42,000 per year to over 55,000. In general, the timing of the provision of a medical assessment can range from less than a week to between 3 to 4 weeks.

In 2017, the MRAS conducted 80,046 desk assessments and 7,862 in-person assessments, a total of 87,908 overall.

## **10. List of Departmental Stakeholders**

See Appendix 3 for a list of primary stakeholders.

In addition to the external representative groups listed in the attached, the Department also deals with customers' agents, power of attorneys, solicitors, accountants, customer representatives, TDs, Senators, other Government Departments, C&AG Office, Appeals Office, and social security agencies in other counties.

## **11. Means assessment of people living at home - SUSI grants and Jobseeker's Allowance**

A note outlining the differences in how people who live with their parents have their means assessed by both the DEASP and the Student Universal Support Ireland (SUSI) grant scheme (which is under the remit of the Department of Education and Skills) is set out in Appendix 4.

## **12. Results of fraud and error surveys by scheme**

See Appendix 5 for details of the results of fraud and error surveys undertaken since 2013.

## **13. Údarás na Gaeltachta & CE vacancies**

The Department's Divisional Manager in Galway has been in touch with Údarás Na Gaeltachta about their CE vacancies and will work with them over the coming months to fill as many of these places as possible.

It should be noted that there are 200 approved placed across 7 CE schemes managed by Údarás Na Gaeltachta. At the beginning of December, there are 23 vacancies across these 7 schemes.

## **14. Clarification on the meaning of the word 'review' in letters going to claimants**

Any decision made by a Deciding Officer (DO) in the Department may be revised by a DO (either the same officer or, more commonly, a different officer). This is what we generally mean by "review". The main reasons for revising a decision would be:

- an error in the original decision; or
- the submission of fresh facts or evidence.

In addition, a decision to award a payment can be revised based on a change of circumstances on the part of the customer e.g. the rate of payment might change if there is a change in the

person's means. Reviews can happen either at the request of the customer, or following any new evidence/fresh facts being made available to the Department.

The customer also has a right to appeal to the Social Welfare Appeals Office (SWAO).

The customer can seek a review, or appeal, or both.

As outlined in section 6 above, when a customer appeals to the SWAO, the SWAO asks the relevant section of the Department to examine the case and to prepare a submission explaining the reasons for the original decision. However, it regularly arises that in seeking the appeal, the customer presents additional arguments or additional facts or evidence which were not available to the original decision maker. In such cases, where it is to the customer's advantage, the original decision is revised based on the new evidence which means that the appeal is no longer required. It is important to note that this only happens where it is in the customer's favour.

Departmental correspondence reflects the range of conditions for entitlement under the different schemes, as the examples below show:

- ***Disability Allowance***

The letter in the case of DA states:

*If you consider this decision is incorrect, it is open to you to send any further documentary evidence that you think is relevant to your case to this Office and the decision will be reviewed by a Deciding Officer.*

*If you are not satisfied with the decision, you may appeal against it in writing to the Chief Appeals Officer, Social Welfare Appeals Office, D'Olier House, Dublin 2 within 21 days, stating clearly the grounds of your appeal. Your PPSN should be quoted in all correspondence.*

- ***Carer's Allowance***

In the case of CA, the wording included in correspondence states:

*If you are unhappy with the decision and you want another Deciding Officer to review the claim, you should write to us at the address above. It would help to forward any further evidence relevant to the reason for refusal of your claim e.g. a detailed report on the care needs of CARE RECIPIENT'S NAME, a care diary, recent Consultant reports, most recent set of accounts, etc.*

*If you are not satisfied with the Deciding Officer's decision, (either before or after seeking a review by a Deciding Officer), you may appeal it, within 21 days, by writing to The Chief Appeals Officer, Social Welfare Appeals Office, D'Olier House, D'Olier Street, Dublin 2, D02 XY31. (Telephone No. 1890 747434)*

*Please state clearly the grounds of your appeal. Your PPSN should be quoted in all correspondence.*

*Notice of appeal should be sent within 21 days of the date of this letter or any new decision letter which you may receive after a review or otherwise.*

### **15. Complaints re DEASP to the Ombudsman’s Office**

The Ombudsman’s Office (OO) received 679 DSP complaints in 2016, down 22% from 870 in 2015. Figures for 2017 are not yet available.

Since 2012, statistics are given by the OO for the number of valid complaints. Before that the numbers included complaints which had not gone through the appeal process and were therefore invalid.

#### ***Summary of complaints since 2010:***

<b>2016</b>	<b>679</b>
<b>2015</b>	870
<b>2014</b>	898
<b>2013</b>	491
<b>2012</b>	624
<b>2011</b>	1,135
<b>2010</b>	1,181

The Department meets with officials from the OO on a regular basis, particularly in relation to activation of old/legacy overpayment cases which have given rise to a number of complaints in recent months.

## Appendix 1 – Minutes of High Level Group Meetings

**29th Meeting of DSP/Revenue High Level Steering Group  
Board Room, Dublin Castle  
Monday 27/2/2017 at 2.30 pm.**

<b>Attendance:</b>	<b>DSP</b> Niamh O’Donoghue - DSP Secretary General Anne Vaughan Kathleen Stack John McKeon Michael Bunyan Tim Duggan Phil Cox TJ Fleming Jim Walsh	<b>Revenue</b> Niall Cody – Revenue Chairman Declan Rigney- Meeting Chair Mick Gladney John Barron Denis Barry Maura Conneely Conor Kennedy
<b>Apologies:</b>		

<b>Item 1. New Memorandum of Understanding (MOU) Revenue and DSP</b>			
	<ul style="list-style-type: none"> <li>Formally signed off by Revenue Chairman and DSP Secretary General</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ Data Register to be established</li> <li>➤ Data Sharing Agreements to be produced at the earliest opportunity</li> </ul>	Denis Barry & Phil Cox	Progress Update at next HLG, 10 <sup>th</sup> May

<b>Item 2. Minutes from HLG of 6<sup>th</sup> December 2016</b>	
	<ul style="list-style-type: none"> <li>Noted and agreed by the Group</li> </ul>

<b>Item 3. Matters arising and Action Points from 6<sup>th</sup> Dec 2016</b>	
	<ul style="list-style-type: none"> <li>4.0 - MOU concluded</li> <li>5.0 - LPT deductions over 50 weeks agreed</li> <li>7.0 - Operational issues arising from Airport exchanges to be managed through the Shadow Economy/JIU subgroup. Conor Kennedy &amp; Phil Cox to liaise as required</li> <li>11.0 - Rev provided DSP with links to regulatory guidelines in relation to international standards for sharing of bank information</li> </ul>

<b>Item 4. Sub Group Reports/Action Points</b>	
<b>4.1 PRSI</b>	
<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>The report of the PRSI Sub Group</li> <li>That the final report of the working group in relation to the submissions arising from the public consultation and the way forward will be submitted to the Minister for Finance and the Minister for DSP in the near future</li> </ul>

<b>Action Points</b>	➤ Progress update to be provided to the HLG at next meeting	Jim Walsh	Next HLG, 10 <sup>th</sup> May
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#### 4.2 – Taxable Payments / Information Exchange

<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>• The report of the sub group</li> <li>• That pending completion of revised Data Sharing/Exchange Agreements, DSP will continue to make further requests for DIRT S.125 information</li> </ul>		
<b>Action Points</b>	➤ None		

#### 4.3 – Shadow Economy / JIU

<b>Issues</b>	The group noted :- <ul style="list-style-type: none"> <li>• The report of the JIU/SIU Sub Group and that co-operation at an operational level continues to work very effectively across a broad range of business sectors, with construction remaining a key focus of joint operations</li> <li>• That Revenue and DSP analytics teams continue to liaise effectively, to identify areas of mutual interest in relation to Shadow Economy issues and to collaborate on developing best practice methodologies in this evolving field of technology</li> <li>• That the Office of the Collector General is seeking greater operational connection with joint Rev &amp; DSP JIU inspection teams to enhance collection capacity</li> </ul>		
<b>Action Points</b>	➤ Office of the Collector General to liaise with DSP	Phil Cox & Mick Gladney	Update next HLG, 10 <sup>th</sup> May

#### Item 5. Update on consultation process on employment arrangements and intermediary companies

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The group noted the current situation (4.1 above) and that the legislative position will become clearer once the Minister for Finance and Minister for DSP have had an opportunity to examine the final report of the working group</li> <li>• The group identified and acknowledged that issues surrounding competitive advantage and individuals being paid below the minimum wage were areas of concern</li> </ul>		
<b>Action Points</b>	➤ Update on status of final report of the working group and if it has been sent to the Ministers	Jim Walsh	Next HLG, 10 <sup>th</sup> May

#### Item 6. Update on MyGovID integration with MyAccount

<b>Issues</b>			
	<ul style="list-style-type: none"> <li>• The group noted that the integration launch took place on the 14<sup>th</sup> Feb 2017</li> <li>• Approximately 750 logins to My Account via MyGovID and approximately 3500 redirections from individuals at safe level ZERO</li> <li>• 37 completely new Revenue customers since launch</li> </ul>		
<b>Action Points</b>			
	➤ None		

<b>Item 7. PAYE Modernisation – update on dialogue between Rev &amp; DSP</b>			
<b>Issues</b>			
	<ul style="list-style-type: none"> <li>• The group noted that it is crucial that employers and payroll operators are involved in the process</li> <li>• Revenue are aware of the concerns of the industry in that any new systems needs to be easy to implement</li> <li>• The group noted that as the process evolves Revenue will conduct workshops with various industry stakeholders</li> <li>• The group noted DSP concerns in relation to ‘number of hours worked’ and ‘number of hours paid’ as regards DSP schemes</li> </ul>		
<b>Action Points</b>			
	➤ HLG to be updated with the progress of the PAYE Modernisation programme	John Barron	Next HLG, 10 <sup>th</sup> May

<b>Item 8. AOB</b>			
<b>Issues</b>			
	<ul style="list-style-type: none"> <li>• DSP referred to the National Data Infrastructure (NDI) and that better use is required to be made of data</li> <li>• Revenue concurred and mentioned that the NDI will overlap with the Data Sharing and Governance Bill</li> <li>• Revenue referred to the pending launch on the 3<sup>rd</sup> April of the business authentication and validation process. This will be handled through the ROS platform and will initially focus on Community Employment (CE) schemes</li> <li>• DSP mentioned that currently 962 CE sponsors are signed up</li> </ul>		
<b>Action Points</b>			
	➤ None		

<b>Item 9. Next meeting</b>			
	<ul style="list-style-type: none"> <li>• To take place in <b>Goldsmith House at 2.30pm on the 10<sup>th</sup> May 2017</b></li> </ul>		



## 30th Meeting of DSP/Revenue High Level Steering Group

Goldsmith House Dublin 2.  
Monday 10/5/2017 at 2.30 pm.

<b><u>Attendance:</u></b>	<b>DSP</b> Anne Vaughan - Chair John McKeon Michael Bunyan Phil Cox Jim Walsh	<b>Revenue</b> Declan Rigney John Barron Denis Barry Maura Conneely
<b><u>Apologies:</u></b>	TJ Fleming Kathleen Stack	Mick Gladney Conor Kennedy

<b>Item 1. Minutes from HLG of 27<sup>th</sup> February 2017</b>	
	<ul style="list-style-type: none"> <li>Noted and agreed by the Group</li> </ul>

<b>Item 2. Matters arising and Action Points from 27th February 2017</b>	
	<ul style="list-style-type: none"> <li>MOU signed off and circulated</li> <li>Outstanding actions points were taken as agenda items</li> </ul>

<b>Item 3. Sub Group Reports/Action Points</b>			
<b>3.1 Joint Architectures Group</b>			
<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>The report of the JAG Sub Group</li> <li>Revenue advised of an issue arising in the context of digital services ROS certificates.</li> </ul>		
<b>Action Points</b>	➤ DSP to revert to Revenue on the ROS certification issue.	Mick Bunyan	

<b>3.2 – Taxable Payments / Information Exchange</b>			
<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>The report of the sub group</li> <li>The request for sharing of DIRT S.125 information is being jointly progressed and group were updated on the modalities for the data transfer.</li> </ul>		
<b>Action Points</b>	➤ DIRT data sharing exchange to be finalised	TJ Fleming/ Maura Connelly	Immediate

### 3.3 – Business Priority Group

<b>Issues</b>	<p>The group noted:-</p> <ul style="list-style-type: none"> <li>• The joint Business Priority Group (BPG) had been established and had held two meetings on 29<sup>th</sup> March and 24<sup>th</sup> April.</li> <li>• Terms of reference have been formulated and group consists of Revenue personnel from PAYE, Business Taxes and ROS. On the DSP side personnel from Client Eligibility Services and Business Architectures Division are the representatives.</li> <li>• Medium terms plans have been formulated by the BPG and it will meet on a bimonthly basis.</li> <li>• BPG will report into HLG</li> </ul>		
<b>Action Points</b>	➤ Update on BPG activity to be provided to HLG	BPG	Next HLG

### 3.4 – Shadow Economy / JIU

<b>Issues</b>	<p>The group noted :-</p> <ul style="list-style-type: none"> <li>• The report of the Shadow Economy JIU/SIU Sub Group and details of sectors where joint operational activity has been undertaken.</li> <li>• The group were advised of recent Circuit Court conviction emanating from JIU investigation.</li> <li>• The group were advised of the recent meeting of the Hidden Economy Monitoring Group and matters/ issues arising.</li> <li>• DSP is commencing a FIS analytics project in May 2017 and will liaise with local Revenue JIU on case management.</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ Issues arising from HEMG to be progressed</li> <li>➤ DSP SIU to liaise with Revenue JIU and Collector General office on FIS project</li> </ul>	<p>Phil Cox/ Denis Barry</p> <p>Phil Cox/Mick Gladney</p>	<p>Update next HLG, 20<sup>th</sup> September</p>

### 3.5 – PRSI Sub Group

<b>Issues</b>	<ul style="list-style-type: none"> <li>• PRSI issues were taken under agenda item 8</li> </ul>		
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### 3.5 – Insolvency Sub Group

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The group were advised that an existing working group on Company Law Reform had undertaken a review relating to the protection of employees and creditors (formal insolvency). It is due to report in the near future.</li> <li>• The recent MOU made provision for the creation of a joint Insolvency working group.</li> <li>• DSP are establishing a working group to consider the position with regard companies</li> </ul>		
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	informally liquidated - access to remedies for employees - associated issues as well as specific deficits that arise for employees where informal insolvency occurs.		
<b>Action Points</b>	➤ Group to be configured and TOR formulated	Paddy Purtell/ Jim Walsh	Next HLG 20 <sup>th</sup> September

#### Item 4. Proposals in Social Welfare Bill 2017

<b>Issues</b>	<ul style="list-style-type: none"> <li>• Specific control provisions relate to publication of persons convicted of Social Welfare Offences and the reduction in payment rates for a prescribed period for those who are convicted.</li> <li>• Pensions - provision is being made for a prescribed notification period for the cessation of Defined Benefit Schemes including the position of Trustees and Employees.</li> <li>• Provision is being made for the introduction of the date of birth on PSC. In addition, capacity for third parties to use PSC as a mechanism of identity validation with the cardholder's consent.</li> <li>• The group discussed the modalities of Revenue's Publication procedures and the need to co-ordinate publication timelines between DSP/Revenue.</li> </ul>		
<b>Action Points</b>	➤ The modalities for co-ordinating notifications and timelines for publication to be progressed collectively by DSP/Revenue.	TJ Fleming/ Paddy Faughnan	Next HLG, September

#### Item 5. Current DSP advertising campaign

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The group were updated on recent DSP anti-fraud advertising campaign.</li> <li>• The campaign will be reviewed in terms of impact</li> </ul>		
<b>Action Points</b>	➤ DSP to advise Revenue on post campaign feedback and review.	Phil Cox/TJ Fleming/ Declan Rigney	Next HLG, 20 <sup>th</sup> September

#### Item 6. Update on MyGovID integration with MyAccount

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The group noted that whilst up take is low thus far there have been several thousand hits.</li> <li>• Anomalies related to PSC non validation to mobile/email are to be progressed with DSP.</li> <li>• My account the next phase that is scheduled is PAYE on line.</li> <li>• MyGovID High Level Group to consider and drive take up issues (DSP/Revenue/RSA)</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ Issue PSC non validation to be progressed</li> <li>➤ Take up issues to be addressed via High Level Working Group</li> </ul>	John Barron/Tim Duggan	Next HLG 20 <sup>th</sup> September

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**Item 7. Data Exchange Agreements – Progress Report**

<b>Issues</b>	<ul style="list-style-type: none"> <li>• A comprehensive inventory of data exchanges between DSP/Revenue has been collated.</li> <li>• Draft DSP MOA template was forwarded to Revenue for consideration.</li> <li>• DSP BISU met with ODPC on MOA template and related issues.</li> <li>• The group noted that MOA will need to be considered in light of GRDP and other legislative developments.</li> <li>• A separate Directive dealing with law enforcement requires transposition into national law by May 2018.</li> <li>• The group agreed that an interim MOA be put in place which will be adapted in light of ODPC advice, implementation of GRDP and law enforcement directive.</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ DSP/Revenue to meet on MOA construct</li> <li>➤ Interim MOA to be finalised</li> </ul>	Phil Cox/Denis Barry -Revenue Data Protection Unit	Immediate

**Item 8. Update on consultation process on employment arrangements and intermediary companies**

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The group were updated on the current status and potential policy options</li> <li>• The final report of the working group is to be completed and is to be circulated to other Departments.</li> <li>• Ministers to be briefed and notified in advance of publication.</li> <li>• Consultation with DEJI and WRC to be undertaken.</li> <li>• The group noted the findings DSP survey of self-employed persons.</li> <li>• An EU Peer group review on the growth of self-employment hosted by the Netherlands is scheduled.</li> <li>• On foot on HEMG meeting the acknowledgement of submissions received as part of the consultation process is to be clarified with Department of Finance (DOF).</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ Final report to be concluded and circulated</li> <li>➤ Ministers to be notified and briefed</li> <li>➤ Consultation with WRC and DEJI to be undertaken</li> <li>➤ Position on acknowledgement of submissions to be clarified with DOF</li> </ul>	Jim Walsh/Frank Gallagher/ Working Group	Immediate

**Item 9. PAYE Modernisation**

<b>Issues</b>	<ul style="list-style-type: none"> <li>• Revenue outlined their engagement with employers/payroll providers and emphasised the critical nature of deadline(s).</li> <li>• The DSP programme board/team has undertaken a comprehensive impact of assessment for PAYE modernisation. The key issues and DSP data exchange</li> </ul>		
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	<p>requirements have been identified.</p> <ul style="list-style-type: none"> <li>• The DSP project team will continue active liaison with Revenue team.</li> <li>• The group noted DSP concerns in relation to ‘number of hours worked’ and ‘number of hours paid’ in respect of the administration of social welfare schemes</li> <li>• The group noted that possible legislative provision may be required in the context of certain data requirements.</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ HLG to continue to be updated on the progress of the PAYE Modernisation programme</li> <li>➤ DSP inventory of critical data requirements to be concluded and provided to Revenue</li> </ul>	<p>John Barron /Mick Bunyan</p> <p>Darragh O’Connor/Niall Egan</p>	<p>Next HLG, September</p> <p>Immediate</p>

#### Item 10. AOB

<b>Issues</b>	<ul style="list-style-type: none"> <li>• The procedure for PPSN allocation for non-habitually resident persons on contract with Hi Tec companies was discussed. The position of PPSN allocation for this cohort to be discussed with DEJI.</li> <li>• Details of Revenue Internal Control functions were provided to DSP.</li> <li>• Revenue is holding major Analytics Conference and DSP will have representatives on dedicated panels.</li> <li>• Revenue provided an update on PAYE receipts.</li> <li>• Contact details of Revenue management accounting function were provided to DSP</li> </ul>		
<b>Action Points</b>	<ul style="list-style-type: none"> <li>➤ PPSN allocation to be discussed with DEJI</li> </ul>	<p>Tim Duggan/Fiona Ward DEJI</p>	<p>Immediate</p>

#### Item 11. Next meeting

- To take place in **Bishops Square Dublin 2 at 2.30pm on the 21st September 2017**

## 31<sup>st</sup> Meeting of DEASP/Revenue High Level Steering Group

Bishop's Square, Dublin 2.  
Thursday 21/9/2017 at 2.30 pm.

<b><u>Attendance:</u></b>	<b>DEASP</b> Anne Vaughan Christopher McCamley Michael Bunyan Phil Cox TJ Fleming John O'Toole	<b>Revenue</b> Declan Rigney - Chair Denis Barry Bill Fadden Ruth Kennedy Conor Kennedy
<b><u>Apologies:</u></b>	Kathleen Stack Jim Walsh Patricia Murphy Tim Duggan	Mick Gladney Maura Conneely John Barron

<b>Item 1. Minutes from HLG of 10<sup>th</sup> May 2017</b>	
	<ul style="list-style-type: none"> <li>• Noted and agreed by the Group</li> </ul>

<b>Item 2. Matters arising and Action Points from 10th May 2017</b>	
	<ul style="list-style-type: none"> <li>• 3.1 – DEASP has reverted to Revenue on ROS certification</li> <li>• 3.2 – 2500 cases identified and data will be transferred when Data Sharing Agreement finalised</li> <li>• 3.3 – Business Priority Group in process of arranging next meeting</li> <li>• 3.4 – (i) HEMG will seek to produce a work plan for 2018 at next meeting (ii) Engagement completed on FIS project</li> <li>• 3.5 – Insolvency Sub Group was formed and first meeting has been held</li> <li>• 4.0 –Matters ongoing in relation to modalities for co-ordinating notifications and timelines for publication arising from Social Welfare Bill 2017</li> <li>• 5.0 – DEASP report that at the height of their advertising campaign the number of reports received doubled and estimate that up to 25,000 reports will come through to y/e 2017</li> <li>• 6.0 – 335,000 accounts now on MyGovID and 14,000 Level 2 cards</li> <li>• 10.0 – Discussions ongoing between DEASP and DEJI</li> </ul>

**Item 3. Illness Benefit (IB) – 2018 change in employer notification and tax arrangements**

<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>• That IB was a significant issue for employers and payroll providers</li> <li>• DEASP will cease to notify employers of taxable IB amounts effective from 1st Jan 2018 and will no longer use the Revenue ROS inbox facility in this regard</li> <li>• That from 1<sup>st</sup> Jan 2018, Revenue will collect tax on IB by reducing a customers tax credits and issuing a revised tax credit certificate</li> <li>• That change management is crucial to let employers know about the Jan 2018 changes</li> </ul>		
<b>Action Points</b>	➤ Revenue & DEASP to continue to work towards a viable solution in the area of IB and acknowledge that a robust change management plan is required to avoid confusion and contacts from employers and employees	Mick Bunyan & Ruth Kennedy	Update next HLG

**Item 4. Reports from Sub Groups and Working Group  
4.1 PRSI**

<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>• The report of the sub group</li> <li>• That an updated draft of the report on ‘The use of intermediary-type structures and self-employment arrangements’ has been prepared by the working group and the final paper is likely be submitted to the Minister for Finance and Minister for Employment Affairs &amp; Social Protection in the near future</li> </ul>		
<b>Action Points</b>	➤ HLG to be kept informed of developments	Jim Walsh	Update next HLG

**4.2 Joint Architecture Group (JAG)**

<b>Issues</b>	The group noted:- <ul style="list-style-type: none"> <li>• The report of the sub group and in particular the success of the Employer Lookup &amp; Authentication Services. ROS and ACM services went live and have been very successful</li> </ul>		
<b>Action Points</b>	➤ None		

**4.3 Shadow Economy – JIU / SIU’s**

<b>Issues</b>	The group noted :- <ul style="list-style-type: none"> <li>• The report of the Shadow Economy JIU/SIU Sub Group and details of sectors where joint operational activity has been successfully undertaken</li> <li>• That the DEASP FIS analytics project, which commenced in May 2017 has identified 350 cases that warrant investigation and will be managed through the JIU</li> </ul>		
<b>Action Points</b>	➤ None		

#### 4.4 Insolvency Working Group (IWG)

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• That the IWG had its first meeting in July and identified three areas where both organisations can co-operate.             <ol style="list-style-type: none"> <li>(1) Corporate Insolvency</li> <li>(2) Individual bankruptcy</li> <li>(3) Sharing information on procedures and processes for both Corporate and Individual insolvency cases</li> </ol> </li> </ul>		
<b>Action Points</b>	➤ HLG to be provided with a report on the Sept meeting of the IWG	Jim Walsh & Paddy Purtill	Update next HLG

#### Item 5. General Data Protection Regulation (GDPR)

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• The importance for State bodies to make sure they were legislatively prepared for the GDPR which comes into effect for EU Member States on the 26<sup>th</sup> May 2018</li> <li>• Revenue and DEASP have each met with the ODPC to seek advice in relation to the implications for Data Sharing post GDPR transposition</li> <li>• That the Dept of Justice is looking at the 1988 &amp; 2003 Data Protection Acts to establish how relevant they will be post GDPR</li> <li>• That it is likely both organisations will need to have an agreed set of definitions for key GDPR terms</li> </ul>		
<b>Action Points</b>	➤ Group to be provided with update on joint efforts in relation to advancing GDPR areas of mutual interest	Bill Fadden & John O'Toole	Update next HLG

#### Item 6. Report on Disguised Employment

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• The current draft report on 'The use of intermediary-type structures and self-employment arrangements' and that work is ongoing between Revenue, DEASP and Dept Finance</li> <li>• That the draft was balanced and acknowledged the opposing arguments from the contributors to the consultation process</li> <li>• As referenced in 4.1, final paper is likely to be submitted to the relevant Ministers in the near future</li> </ul>		
<b>Action Points</b>	➤ Group to be kept informed of developments and to have sight of the final report in due course	Jim Walsh	Update next HLG

**Item 7. Ombudsman letter – Home Tutors and PRSI ramifications**

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• That a home tutor had written to the Office of the Ombudsman seeking clarity as to why Rev &amp; DEASP had decided that tutors were employees and self employed respectively</li> <li>• The Ombudsman has contacted both organisations and asked that matters be resolved</li> <li>• Both Rev &amp; DEASP will engage on the issues and separately reply to Ombudsman</li> </ul>		
<b>Action Points</b>	➤ HLG to be kept informed of developments to include follow up from Ombudsman	Jim Walsh & Denis Barry	Update next HLG

**Item 8. Data Exchange Agreements – Progress Report**

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• That Data Exchange Agreement will likely be in place by middle of October 2017</li> </ul>		
<b>Action Points</b>	➤ Revenue and DEASP to continue to work towards this timeframe	Bill Fadden & Phil Cox	Update next HLG

**Item 9. PAYE Modernisation – Progress Report**

<b>Issues</b>	The Group noted:- <ul style="list-style-type: none"> <li>• Revenue is working towards a live launch on 1<sup>st</sup> Jan 2019</li> <li>• Revenue payroll notifications will replace the P2C or Tax Credit Certificate</li> <li>• An extensive change management piece is being implemented with employers representative bodies (ISME and IBEC) and with the Institute of Taxation</li> <li>• Revenue &amp; DEASP will keep each other informed of their respective data requirements in this evolving real time environment</li> </ul>		
<b>Action Points</b>	➤ Revenue & DEASP to continue to work together on PAYE Modernisation. Group to be kept informed of progress and receive regular updates	Ruth Kennedy & Mick Bunyan	Update next HLG

**Item 10. AOB**

<b>Issues</b>	<ul style="list-style-type: none"> <li>• Revenue mentioned the Comptroller &amp; Auditor General review of Directors PRSI. Clarification has been provided to the C&amp;AG in relation to PRSI rates in certain circumstances</li> <li>• Revenue mentioned that an archivist is working to streamline how information is captured, stored and utilised</li> </ul>		

**Item 11. Next meeting**

<ul style="list-style-type: none"> <li>• To take place in <b>Goldsmith House, Dublin 2</b> on <b>13<sup>th</sup> December at 1.30pm</b></li> </ul>
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## **Appendix 2 – Inventory of High Level Group Issues**

- General Data Protection Regulation(GDPR)
- Insolvency
- The use of intermediary-type structures and self-employment arrangements:  
implications for Social Insurance and Tax Revenues
- Shadow Economy and measures to combat this
- Feedback on Operations by Joint Investigation Units
- Hidden Economy Working Group
- Regional Shadow Economy Liaison Groups
- Enhanced Exchange of data and information
- Local Property Tax
- Predictive Risk Analytics and risk assessment
- Legislative issues and developments
- PRSI - Base Broadening, underpayments, PRSI and unearned income, PRSIprofiling
- Code of Practice for determining employment self employment status /insurability
- P35 information
- Pensions Tracing
- Public Service Card rollout
- Change in PPSN configuration
- Self employed contributions web service
- Geo coding
- Revenue on-line services
- Revenue Modernisation

### **Appendix 3 – List of primary DEASP Stakeholders**

Accord  
Active Ageing Partnership  
Active Ireland  
Active Retirement Ireland  
Age & Opportunity  
Age Action  
Age Action Ireland  
Age and Opportunity  
ALONE  
An Post  
Appeals Office  
Áras and Uachtaráin for the centenarian's bounty  
Ardcavan Coach Tours  
Association of Pensioner trustees  
Avalen  
Barnardos  
Barry's Coaches  
Bere Island Ferries Ltd  
Bernard Kavanagh & Sons Ltd  
Brian Doherty  
Buggy Coaches Ltd  
Burkes Bros Coaches Ltd  
Bus Éireann  
Bus Eireann Expressway  
Bus Feda Teoranta  
Camp Roaringwater Ltd  
Cara na nOilean  
Carbery Isle Ferries Ltd  
Cardi (Centre for Ageing Research and Development)  
Care Alliance Ireland  
Carers Association  
Carers Ireland  
Catherine Madigan  
Centre for Independent Living  
CF Ireland  
Chambers Ireland  
Children's Rights Alliance  
CIE  
Citibus Limited  
Citizens Information Board (CIB)  
City Direct

Clare Island Ferry and Clew Bay Cruises Ltd.  
Collins Coaches  
Comarchlann Thorai Teo  
Congress Centres Network (CCN)  
Corduff Travel  
Crosscare  
Cúram  
Damien Treacy (Treacy Coaches )  
Deaf Hear  
Department of Work and Pensions NI and UK  
Disability Federation of Ireland (DFI)  
Disability Stakeholders Group (DSG)  
Doherty Travel/Seamus Doherty  
Doras Luimni  
Dualway  
Dublin Bus  
Eirebus  
Electricity and gas utility companies  
European Anti Poverty Network (EAPN)  
Family Carers Ireland  
Farragher International Travel Ltd  
Farrell Travel/BusLink Ltd.  
Finnegan Bray  
Focus Ireland  
Foyle Coaches/Northwest Busways Ltd  
Free Legal Advice Centres (FLAC)  
Galway Aviation Services Ltd t/a Aer Arann Islands  
Halpenny Transport Ltd  
HSE  
Iarnród Éireann  
IBEC  
ICTU  
IFA  
Immigrant Council Ireland  
Inclusion Ireland  
Independent People with Disabilities  
Inishbofen Island Discovery Ltd  
IP Passenger Services Ltd T/A Wexford Bus  
Irish Association of Investment Management  
Irish Association of Pension Funds (IAPF)  
Irish Association of Pension Lawyers  
Irish Brokers Association  
Irish Citylink ComfortDelgro Ltd

Irish Congress of Trade Unions  
Irish Council for Social Housing  
Irish Country Women's Association  
Irish Institute of Pensions Management  
Irish Insurance Federation  
Irish National Organisation of the Unemployed (INOUE)  
Irish Rural Link  
Irish Senior Citizens Parliament  
Irish Sheep and Cattle Farmers Association  
Irish Small and Medium Enterprises Association (ISME)  
Irish Water (residual issues relating to conservation grant).  
Irish Wheelchair Association  
Island Ferries Teo  
ISME  
JJ Kavanagh & Sons Ltd  
John Doyle/ T/A St Kevin's Bus Service  
John Heanue / Inishturk Ferries  
John McGinley  
John Roche/T/A Gorey Bus Links  
Joseph Doherty  
Joseph Mangan  
Joseph P Foley  
K Buggy Coaches Ltd  
Kearns Transport  
Kenneally's Bus Service Ltd  
Lally Coach Hire  
Last Passive Ltd. (Aircoach)  
Leydon Coaches  
Liscannor Ferry Co t/a Cliffs & Aran Cruises  
Matthew Whelan  
Matthews Coach Hire Ltd  
Maurice & Felix O'Donoghue  
Maurice Coughlan  
McConnon Travel Ltd  
McGeehan Coaches  
McGonagle Bus & Coach  
McGraths Coaches  
McNulty  
Mental Health Ireland  
Mental Health Reform  
Michael Donegan  
Michael Kelly/ Kelly Travel  
Michael Kilbride

Murphy Ferry  
NASC Ireland  
Nash Minibus & Coach Hire  
National Adult Literary Agency (NALA)  
National Advocacy Service for People with Disabilities  
National Association of the Deaf  
National Association of Widows in Ireland (NAWI)  
National Council for the Blind of Ireland (NCBI)  
National Disability Authority  
National Federation of Pensioners  
National Federation of Pensioners' Association  
National Federation of Voluntary Bodies  
National Safeguarding Committee  
National Transport Authority  
National Youth Council of Ireland  
NERI (Nevin Economic Research Institute)  
New Communities Partnership  
Office of Comptroller and Auditor General  
Office of the Ombudsman  
O'Malley Ferries Service  
One Family  
OPW  
P.J. Martley (Martley's of Portlaoise)  
Patrick Gallagher (Brinaleck)  
Patrick Gallagher (Churchill)  
Pavee Point  
Payment to the NTA for PSO Route Bernard Kavanagh  
Payment to the NTA for PSO Route M & A Coaches  
Payment to the NTA for PSO Route Whartons  
Pensions Policy Research Group  
Peter McVerry Trust  
Professional Insurance Brokers Association  
Public Policy.ie  
Realt na Maidne Teo  
REHAB  
Retired Workers Committee  
Retirement Planning Council  
Revenue Commissioners  
Saint Vincent de Paul (SVP)  
Sean Heneghan  
Sillan Tours  
Simon Communities in Ireland  
SIPTU

SIPTU Retired Members  
Slieve Bloom Coach Tours  
Small Firms Association  
Social Justice Ireland  
Society of Actuaries Ireland  
Spunout  
Suirway Bus & Coach Services  
TASC (Think-tank for Action on Social Change)  
Thar Tonn Teo  
The Wheel  
Threshold  
Tralee Peoples Bus Service( David Culloty)  
Transdev Ireland – (Luas)  
Transgender Network (T.E.N.I)  
TREOIR  
Trustus We Care  
Turasmara Dun na nGall Teo  
Túsla  
Unmarried and Separated Fathers of Ireland  
Vincentian Partnership for Social Justice  
Westlink Coaches Ltd  
William H O'Brien/Doolinferry.com  
William Keogh

## **Appendix 4 - SUSI grants and Jobseeker's Allowance**

### ***SUSI grants***<sup>1</sup>

- The statutory based *Student Grant Scheme* is the main access measure for students attending further and higher education. The scheme pays fee and/or maintenance grants to qualifying students. The maintenance grant is a contribution towards the living costs of a student i.e. it is not intended to cover the full cost of attending college.
- The assessment of means under the student grant scheme is based on gross income from all sources, with certain social welfare and health service executive payments being exempt<sup>2</sup>. The scheme contains a number of qualifying thresholds for various grant values. These gradations allow students just over a threshold margin, to remain in receipt of a grant, albeit at a reduced rate that reflects their relative income vis-à-vis other applicants. The scheme provides for higher income thresholds for larger families. In addition to this, further increases in the income thresholds are provided for where additional family members are attending further and higher education at the same time.
- Students are categorised according to their circumstances either as students dependent on parents or a legal guardian, or as independent mature students. For a dependent student, the reckonable income for grant purposes includes both his/her own income and that of his/her parents/legal guardians.
- A student may be assessed as an independent mature student if he or she has attained the age of 23 on the 1st January of the year of first entry to an approved course, or of re-entry following a break in studies of at least three years, and is not ordinarily resident with his/her parents from the previous October. Otherwise he or she would continue to be assessed on the basis of parental income.
- An applicant's class is defined at his/her first point of entry to an approved higher or further education course and this will continue to apply for the duration of his/her studies. Part 3 of the Student Grant Scheme 2017 sets out details of how income is assessed, the relevant reference period and whose income is assessed and is available at the following link: <http://www.irishstatutebook.ie/eli/2017/si/125/made/en/print>.

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<sup>1</sup> The information on SUSI grants has been provided by the Department of Education and Skills who are responsible for the means assessment of the grants.

<sup>2</sup> In this regard, it should be noted that there is no assessment of any capital in the SUSI means assessment.

### *DEASP means assessment for young jobseekers*

- Social welfare legislation provides that for means-tested social assistance schemes, in general, all cash income and any savings or capital/property other than the family home belonging to the claimant and his or her spouse/partner, is assessable as means.
- In addition, specifically for the jobseeker's allowance<sup>3</sup> scheme, where a person is under 25 years of age and is living with a parent or step-parent in the family home, the legislation further provides that an assessment is made of the yearly value of any "benefit and privilege" enjoyed by that person by virtue of residing there. It should be noted that this age limit has decreased over time – it applied to jobseekers under 29 until 2003 and reduced each year to 25 in 2006.
- The value of the benefit and privilege assessed is based on the level of the parents' assessable income. Parental income is calculated as gross income less tax, PRSI, Universal Social Charge, superannuation and union dues. Rent or mortgage repayments are then disregarded, where appropriate, and a parental allowance of €600 per week per couple plus €30 per week in respect of each additional dependent children is also disregarded. The balance is assessed at 34% and this constitutes the weekly value of benefit and privilege to the claimant.
- There are two exceptions to this rule. No assessment of benefit and privilege is made where a person and his or her spouse / civil partner / partner is living with his / her parents (and/or where there is a dependent child). In addition, where a person returns to the parental home having had an independent life elsewhere in Ireland or abroad for an appreciable length of time e.g. at least three years, the assessment in this case is €7 per week.

### *Conclusions*

- As noted previously, the means assessment for the SUSI grant scheme is the responsibility of the Department of Education and Skills. For the SUSI grant, where a claimant ordinarily lives with his/her parent, regardless of age, parental income is included in the means assessment for the grant. However, there is no assessment of capital in the SUSI means assessment.
- For the DEASP, parental income is included in the means assessment for jobseeker's allowance claimants under the age of 25 that live with their parents, unless the

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<sup>3</sup> It should be noted that age-related rates of jobseeker's allowance apply to most jobseekers aged between 18 and 25. These reduced rates of payment do not apply in certain circumstances, such as where the claimant has a dependent child, has come out of State care, or has transferred from Disability Allowance. Reduced rates also do not apply where the person is participating in education/training.

claimant is a separate family unit with a spouse/partner and/or dependent child, or if they have lived independently from their parents for at least three years. All income and capital belonging to the claimant and his or her spouse/partner is included in the means assessment.

- The means assessments carried out respectively for SUSI grants and for jobseeker's allowance for under-25s are designed for different purposes and, as such, have several variations. Both Departments meet to discuss social welfare changes announced at Budget time to assess any potential impacts on the SUSI means test.

## Appendix 5 - Fraud and Error Survey Results – 2013/2017

Scheme	Outcomes F+E	Fraud	Total error	Customer error	Official error	
Supplementary Welfare Allowance (BASI) (2017)	Net cost = 2.4%	1.0%	1.4%*	0.9%	0.7%	
State Pension Contributory (2017)	Net cost = 2.0%	0.2%	1.8%	0.3%	1.5%	
Farm Assist (2016)	Net cost = 10.4%	6%	4.4%	2.7%	1.7%	
Household Benefits** (2016)	Net cost = 5.4%	0.6%	4.8%	0.8%	4.0%	
Family Income Supplement (2016)	Net cost = 0.5%	0.7%	-0.2%	-0.1%	-0.1%	
Invalidity Pension (2015)	Net cost = 0.5%	0.1%	0.4%	0.4%	0.0	-
Illness Benefit (2015)	Net cost = 0.4%	0.3%	0.1%	0.1%	0.0%	
Jobseekers Allowance (2014)	Net cost = 3.1%	1.4%	1.7%	<i>see note below</i>	<i>see note below</i>	
Widow/er's, Surviving Civil Partner's Contributory Pension (2014)	Net cost = 0.7%	0.2%	0.5%	<i>see note below</i>	<i>see note below</i>	

Scheme	Outcomes F+E	Fraud	Total error	Customer error	Official error
Supplementary Welfare Allowance (Rent Supplement) (2014)	Net cost = 5.0%	2.9%	2.1%	<i>see note below</i>	<i>see note below</i>
Child Benefit (2013)	Net cost = 0.5%	0.5%	0.0%	<i>see note below</i>	<i>see note below</i>

*\*there was an underpayment of 0.2% in this scheme which is netted off the total error rate (0.9% + 0.7% = 1.6% less 0.2% = 1.4%)*

*\*\*HHB payment only cases – customers not in receipt of any other SW payment*

*Note: Because a different methodology was used for older surveys, customer error and official error results were not shown separately.*

**ENDS**