

General Scheme of the Social Welfare and Other Matters Bill 2026

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Policy and Legislative Briefing Paper

Abstract

The *General Scheme of the Social Welfare and Other Matters Bill* was published in April 2026. The General Scheme is a draft of an omnibus bill which provides for amendments to three distinct Acts: the *Social Welfare Consolidation Act 2005*, *Civil Registration Act 2004* and *Charities Act 2009*. Much of the General Scheme points to the forthcoming Bill as being largely technical in nature. In this regard, in advance of the publication of the Bill, this paper does not examine all aspects of the General Scheme. The paper does however examine the origins and purpose of two policy and legislative changes provided for in the General Scheme that may be of most interest to Members. These are changes to (1) the **Public Services Card** and (2) the **code of practice for determining employment status**. In so doing, it also explores the relevant legislative proposals contained in the General Scheme.



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Executive Summary

This L&RS Policy and Legislative Briefing Paper examines the *General Scheme of the Social Welfare and Other Matters Bill 2026*, published in April 2026. The General Scheme is an omnibus draft bill. It proposes amendments to three Acts: the *Social Welfare Consolidation Act 2005*, the *Civil Registration Act 2004* and the *Charities Act 2009*.

Given that much of the General Scheme is technical in nature, the briefing does not examine every proposed amendment. It focuses instead on two changes likely to be of interest to Members: firstly, proposed changes to the Public Services Card and, secondly, the proposed statutory basis for the code of practice used to determine employment status.

Public Services Card

Head 7 of the General Scheme proposes amendments to the legal framework for the Public Services Card with the effect that the card can, on a voluntary basis, be inscribed with the date of birth of the card holder and thus function as form of identification in respect of certain public services.

It is the Department of Social Protection's view that this could help people who do not have, or do not wish to pay for, a passport or driving licence to use the Public Services Card as form of identification in certain instances. The Briefing Paper notes that officials from the Department of Social Protection stated that this amendment responds to ongoing requests for use of the Public Services Card as form of official identification. It was confirmed also during pre-legislative scrutiny of the General Scheme that no specific evaluation or survey research had been carried out to establish concrete evidence of public demand for these changes. Head 7 of the General Scheme, that is the provision providing for this amendment, mirrors section 5 of the *Social Welfare, Pensions and Civil Registration Bill 2017* that lapsed on foot of the dissolution of Dáil Éireann in January 2020. The latter Bill was not restored to the Order Paper subsequently.

The briefing paper sets these proposals against a long-running public and legal debate about the Public Services Card. In this regard, concerns around the Public Services Card have included data protection, privacy, the legal basis for the card, the extent to which the card has become necessary for access to public services, and whether it amounts in practice to a national identity card.

The briefing paper describes previous findings by the Data Protection Commission against the Department of Social Protection concerning aspects of the Public Services Card system.

Determining Employment status

Head 8 of the General Scheme provides for the Minister to make regulations placing the Code of Practice on Determining Employment Status 2024 on a statutory footing for social welfare deciding officers and appeals officers. The Code of Practice on Determining Employment Status 2024 was co-developed by the Department of Social Protection, the Workplace Relations Commission and the Revenue Commissioners following the 2023 judgement of the Supreme Court in the Karshan/Domino's Pizza case.

In that judgement, the Supreme Court found against Karshan/Domino's Pizza that delivery drivers were in fact employees and not self-employed/independent contractors for tax purposes, as claimed. The judgment set out a five-part framework for assessing employment status which forms the basis of the 2024 Code of Practice on Determining Employment Status.

The briefing examines this issue in the wider context of bogus self-employment and the 'gig economy'. The paper notes that some workers may be classified as self-employed even where the reality of their work is closer to employment. The paper refers to concerns that this can reduce access to employment rights and social insurance protections, while also affecting PRSI and tax receipts.

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Glossary and abbreviations

Table 1: Glossary and abbreviations

Term	Meaning
PSC	Public Services Card
SWCA	Social Welfare Consolidation Act 2005
PRSI	Pay Related Social Insurance
GS	General Scheme
DSP	Department of Social Protection
PLS	Pre-Legislative Scrutiny
DPC	Data Protection Commission
ICCL	Irish Council of Civil Liberties
DRI	Digital Rights Ireland
ICTU	Irish Congress of Trade Unions

Introduction

The *General Scheme of the Social Welfare and Other Matters Bill 2026* was published on 24 April 2026 by the Department of Social Protection.¹ The *General Scheme of the Social Welfare and Other Matters Bill 2026* in the main seeks to amend and extend the *Social Welfare Acts*, and the *Civil Registration Act 2004* and the *Charities Act 2009* respectively and to provide for related matters. As such, the General Scheme of the Bill is *omnibus* in nature. In other words, the General Scheme (and thus the forthcoming Bill) has inputs across distinct policy areas from the relevant lead Departments: Department of Social Protection (Social Welfare and Civil Registration Acts), Department of Rural and Community Development and the Gaeltacht (Charities Act) and from Children, Disability and Equality (Civil Registration Act).

Since the General Scheme (GS) of the Bill is an omnibus, it is not proposed that this Briefing Paper will deal with all of the policy areas covered by its Heads. Rather, the briefing paper will focus on two key policy and legislative changes which may be of most relevance to Members,² namely, changes to the **Public Services Card**, and the **code of practice for determining employment status**.

Apart from these two areas, many of the Heads of the General Scheme (thus the planned provisions of the follow-on Bill) are technical in nature and are not the subject of this Briefing. By means of summary, these Heads include the following provisions:

- Repeal in the *social welfare acts* reference to Pre-retirement Allowance, which has been closed to new applicants since 2007;
- Updating reference in the social welfare acts to current tax regulations, namely *Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)*;
- Changes to disqualification from Jobseeker's Benefit in light of the introduction of Jobseeker's Pay Related Benefit in 2025; and
- In respect of the social welfare appeals process, introduction of a two-year limit for requesting a review of decisions, clarifications that Social Welfare Appeals personnel may seek the opinion of a medical assessor, and provision for Chief Appeals Officer to send decisions for consideration back to Appeals Officers.
- In respect of *Civil Registration Act 2004*, amendments provided for in Heads of the GS are not wholly technical and include introducing provisions such as to enable State agencies (for example, Tusla) to register or re-register the birth of a child with the father's details on foot of a court order; to exempt the mother of a child from providing details of the father of the child in cases where the father is deceased; to enable a medical practitioner to authorise a person to notify the particulars of a death; to capture the country of birth/citizenship in the required particulars for registering a death; and to address the concerns of persons affected by previous incorrect or illegal birth registration.

¹ See Department of Social Protection (2026) *General Scheme of the Social Welfare and other Matters Bill 2026*

² That is those areas that have received attention in Oireachtas debates or were subject of the scrutiny on part of Members at the PLS hearings for the GS.

- Under the *Charities Act 2009*, the GS proposes decrease to the quorum to three including the Chair of the Charity Appeals Tribunal. Separately, the GS provides for the nomination of Deputy Chairperson to the Tribunal, and also provides that witnesses before the Tribunal will have an immunity from disclosing information or providing evidence about a certain subject.

The Briefing Paper that follows is structured as follows. The next section looks at the overall policy and legal context for the Bill. Following this, it then delves into more details in respect of the two principal themes identified above.

Purpose of proposed legislation

At the first pre-legislative scrutiny hearing for the General Scheme before the Oireachtas Joint Committee on Social Protection, Rural and Community Development, the Assistant Secretary at the Department of Social Protection stated the following in respect of the General Scheme:³

“We have a large delegation because this is essentially an omnibus Bill which impacts on three separate items of legislation and the work of three Departments....I am grateful that my colleagues from the Departments of Social Protection, Rural and Community Development and the Gaeltacht, and Children, Disability and Equality are here. ... The general scheme provides for miscellaneous amendments to the Social Welfare Consolidation Act 2005 and the Civil Registration Act 2004. It also makes amendments to the Charities Act 2009 to better facilitate the work of the Charity Appeals Tribunal.”⁴

As noted above, the GS of the Bill seeks to make amendments to three Acts, with the Social Welfare Acts acting as the Principal Act. The main purpose of each of the Acts is outlined below to create further context for the GS:

Social Welfare Consolidation Act 2005

The *Social Welfare Consolidation Act 2005* (SWCA) is the core source of social welfare legislation. It gives legal effect to the social welfare system in Ireland. It outlines definitions, eligibility criteria, benefit and payment rates and operational matters for between 80 and 100⁵ social welfare schemes across social insurance (PRSI) and social assistance (means tested) payments. Ireland's social protection system is therefore a mixed system comprising payments where entitlement derives from and is funded through social insurance contributions (Pay Related Social Insurance (PRSI)) and, separately, means-tested payments (social assistance) financed by general taxation. For 2026, approximately €14.8 billion - over 50% of expenditure - is estimated to be funded through PRSI, with the balance funded by the Exchequer.⁶

³ There was no formal press release from the Department of Social Protection when the General Scheme was published.

⁴ Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026

⁵ See for example DPS on Gov.ie: [Social Welfare Schemes and Services](#)

⁶ Committee on Public Accounts debate - Chapter 17, Classification of workers for PRSI purposes - Thursday, 5 Mar 2026

In the present context, the SWCA also provides the legal basis for Personal Public Services Numbers (PPN) and the Public Services Card (PSC).⁷ Additionally, the SWCA also seeks to provide for eligible citizens during periods of unemployment and underemployment, this rests on definitions of what it is to be an employee, self-employed and the contrast to being unemployed, etc. In the SWCA, this refers also to social insurance contributions from employer and employee (insurable employment), employment with more than one employer, employment outside of the State, full, part-time and casual employment etc. In this regard, Schedule 1, Parts 1 to 3, of the SWCA provides for interpretation of “employments, excepted employments and excepted self-employed contributions”.⁸

The SWCA runs close to 200 sections, is just under 600 pages in length and has been the subject of, at a minimum, one annual amendment, most notably in respect of Budget day announcements of changes in social welfare schemes, rates and related criteria. The SWCA is also the basis for numerous Statutory Instruments and Operational Guidelines⁹, which collectively provide for the detailed operation of various social welfare schemes and services.

Table 9 in the appendix shows a tailored summary of numbers of beneficiaries of, and the expenditure on, the main social welfare schemes in 2024. The Table seeks to show the scale of the number of beneficiaries of social welfare schemes in any one year and the level of public expenditure devoted to the respective schemes.¹⁰ It is also worth noting that the social welfare schemes set out in Table 9 (in the appendix) show the social protection system provides for a broad range of life circumstances beyond those that are solely employment related, namely: 45.7% of expenditure is related to pensions and related payments with 757,425 beneficiaries; and 10.46% of payments are for child benefit, accounting for 676,916 beneficiaries.

The Civil Registration Act 2004

Civil registration refers to the official registration of “life events” for those resident in the State. The *Civil Registration Act 2004* (CRA), as amended, provides for among other things the consolidation of relevant laws, and the modernisation, organisation of the Civil Registration Service.¹¹

The CRA has provisions relating to administration of the service, births and stillbirths, gender recognition, adoptions, marriages, deaths, parental orders for surrogacy, divorce, civil partnerships etc.¹²

The General Register Office (Oifig An Ard-Chláraitheora) under the auspices of the Department of Social Protection is the central civil repository for records relating to the registration of “life events”.

These civil registers create a legal document to establish and protect the identity and rights of the person. For example, when a birth is registered, it automatically results in the allocation of a Personal Public Service Number (PPSN). This number is unique to each person and becomes

⁷ Department of Social Protection, Gov.ie, [Social Welfare Schemes and Services](#)

⁸ *Social Welfare Consolidation Act 2005*, as amended.

⁹ Department of Social Protection, Gov.ie, [Operational Guidelines](#)

¹⁰ It should be noted that some of the beneficiaries may be in receipt of more than one payment depending on their particular age and circumstances.

¹¹ L&RS paraphrased from *Civil Registration Act 2004 – No. 3 of 2004 – Houses of the Oireachtas*

¹² [Revised Acts | Law Reform](#)

the basis for identity and all other services delivered by the Department and other public bodies.¹³

There is a legal requirement on every person to notify the Civil Registration Service (CVS) of births, marriages and deaths that occur in the State. Registration data collected and recorded by the CVS allows for the compilation of vital statistics and the making of population and related projections by the Central Statistics Office.

Table 2 below shows the breakdown of certificates issued over the last number of years.

Table 2: Number of Certificates issued by Life Event Type

Type	2020	2021	2022	2023	2024
Birth	172,169	198,234	249,859	241,375	235,881
Death	88,710	90,259	102,789	104,220	103,844
Marriage	38,533	45,308	62,465	59,916	58,217
Adoptions	759	807	864	870	940
Stillbirth	270	273	382	321	280
Civil Partnership	60	77	86	57	50
Total	300,501	334,958	416,445	406,759	399,212

Source: Annual report of An tArd-Chláraitheoir to the Minister for Social Protection on the operation of the Civil Registration Acts for 2024

Charities Act 2009

The *Charities Act 2009* provides for the regulation of charitable organisations in Ireland. The main provisions of the *Charities Act 2009* came into effect in October 2014. The Act reformed the law on charities in Ireland to ensure greater accountability and transparency and to ensure that charitable status is not exploited. The Act also, through its provisions, seeks overall to enhance public trust and confidence in charities and create transparency across the charities sector more generally.¹⁴

The *Charities Act 2009* defines a charitable organisation as the trustees of a charitable trust or a body corporate (this usually means a company) or an unincorporated body:

- That promotes a charitable purpose only;

¹³ For more, see www.civilregistrationservice.ie and [Annual Report of the General Register Office 2024](#)

¹⁴ Citizens Information Board (2018) *Charities regulation in Ireland*, Relate: The journal of developments in social services, policy and legislation in Ireland, Dublin: CIB

- That is required under its constitution or governing documents to apply all of its property to further that purpose except for money used in its operation and maintenance (for example, staff wages) and, in the case of religious organisations or communities, money used for the accommodation and care of the members of the organisation or community; and
- None of whose property is payable to the members of that body except in specific circumstances.¹⁵

The *Charities Act 2009* also provides for the specific types of organisations which are not, and cannot become, charities.

In addition, the Act established the [Charities Regulatory Authority](#) as the body to ensure compliance with the provisions of the Act. The Charities Regulatory Authority (or Charities Regulator) is an independent body, primarily responsible for ensuring the compliance of charitable organisations with the Act and maintaining the public register of charitable organisations operating in Ireland.

Of particular relevance to this General Scheme, the Act provides for the [Charity Appeals Tribunal](#), which deals with appeals under the Act. The Charity Appeals Tribunal is a statutory body established in August 2016. The function of the tribunal is to hear and adjudicate on appeals against certain decisions of the Charities Regulator, under Section 45 of the *Charities Act 2009*.¹⁶ The Tribunal is independent in the performance of its statutory functions. Section 79 of the *Charities Act* provides that the tribunal may make its own rules of procedure (with the approval of the Minister for Rural and Community Development and the Gaeltacht).

In the case of the Tribunal, an appeal must be brought within 21 days of the decision in question. The Minister may appeal to the Tribunal against a decision by the Charities Regulator to register an organisation. The Charities Regulator is bound by the decision of the Tribunal. A decision of the Tribunal may be appealed to the High Court on a point of law.¹⁷

¹⁵ [Citizens Information Board](#) (2018) *Charities regulation in Ireland*, Relate: The journal of developments in social services, policy and legislation in Ireland, Dublin: CIB

¹⁶ Department of Rural and Community Development and the Gaeltacht (2018) [Charity Appeals Tribunal](#)

¹⁷ [Charity Appeals Tribunal \(Charities Act 2009\) Rules 2018, S.I. No. 206 of 2018.](#)

Policy and legal context

This section of the Paper provides the background and policy context of the proposed amendments across the two principal policy changes provided for in the General Scheme: the Public Services Card (PSC), and the code of practice for determining employment status.

Public Services Card

Background

In the PLS hearing of 29 April, officials from the Department of Social Protection stated the purposes of Head 7 (Amendments to section 263 (PSC) of the SWCA) of the General Scheme are the following:

“The amendments to the Social Welfare Consolidation Act 2005 address a range of issues that will allow for more effective operation of the Department's schemes and services. This includes a number of amendments to the legislation that underpins the public services card, PSC. These proposals would enable the cardholder, at their own discretion, to present the PSC as a form of identity to a body that is not a specified body under the Act. The amendments would also allow the date of birth of a cardholder to be inscribed on the public services card where the person requests it, in order to use the card as a means of verifying age. These amendments would be of particular benefit to people who may not have a driver's licence or a passport, both of which have a cost to obtain.”¹⁸

In response to a question to provide further rationale as to the impetus for this amendment to the SWCA - providing for changes to the PSC, at the first PLS hearing on the part of the Joint Committee on 29 April 2026, the relevant Assistant Secretary of the DSP made the following response:

¹⁸ Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026

“It has come up repeatedly from the people who use the public services card. The main issue that we found over many years now is the fact that where people have to prove their identity to other bodies that are not prescribed bodies in the legislation under the Social Welfare Consolidation Act, they usually have to get a driver's licence or passport and, as I said in the opening statement, it costs money to obtain those documents. For many people who do not require a driving licence or might not have access to a passport, the cost is a difficult issue. It is from that cohort that we have had demand, whether for the public services card or not, because people have gone through a safe registration process that verifies their identity and they wonder why they cannot use their own discretion to present that card on the voluntary basis to a third party to verify their identity. That is essentially where the demand has come from.”¹⁹

A similar perspective was stated by Minister for Social Protection, Deputy Dara Calleary, in an answer to PQ on the SAFE registration process of the PSC on 30 April 2026:

“I have recently brought forward proposed legislation under the Scheme of the Social Welfare and Other Matters Bill 2026, which will allow a PSC holder to use their card for identity purposes, at his or her own discretion, in exactly the same way as they can use a driving licence or passport.

I believe this measure will be of particular help to people who do not hold a valid passport or driving licence. I am very mindful of the cost a person incurs when they get, or renew, a passport or drivers licence. There is no fee to get, or renew, a PSC. My department is repeatedly asked why it is not possible for a person to use their PSC to verify their identity, for example for opening an account in a financial institution or utility company, when other state provided identity documents are accepted.”²⁰

It should be noted in this regard that it was confirmed, in response to a question as to evidence and data basis for the DSP arriving at this decision, at the relevant PLS hearing of the Joint Committee, that no specific evaluation or survey research was undertaken to lend concrete evidence of a public demand that the PSC might function as an identity card with the addition voluntarily of a person's data of birth on the PSC.²¹

Background to the Public Services Card (PSC)

The PSC was first introduced in 2011 as part of the then Government's Public Service Reform plan.²² Prior to that, in 2005, the then Government approved a rules based standard for establishing and authenticating an individual's identity for the purposes of access to public

¹⁹ Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026

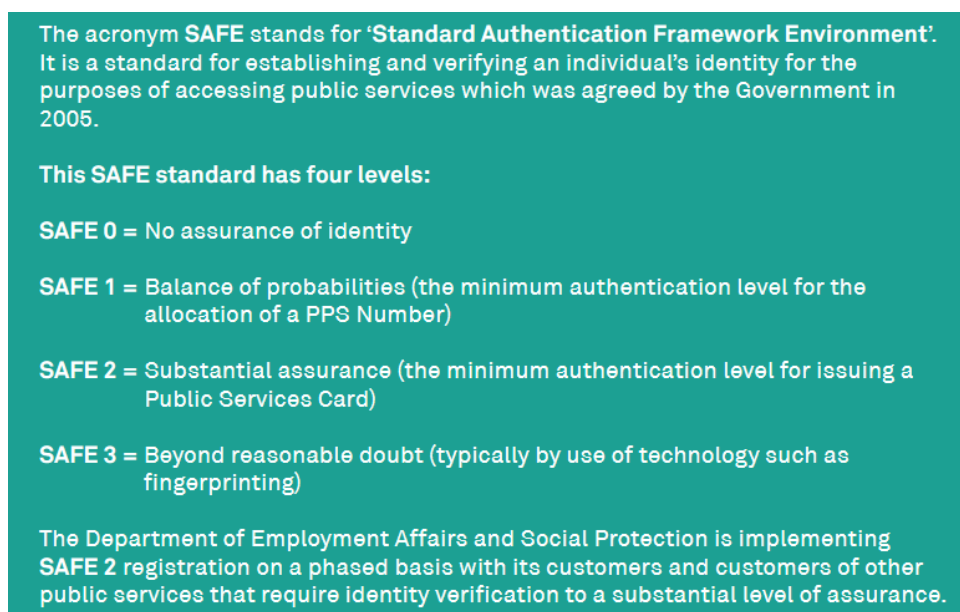
²⁰ Public Services Card – Thursday, 30 Apr 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas

²¹ Public Services Card – Thursday, 30 Apr 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas

²² Department of Public Expenditure and Reform (2011) Public Service Reform Plan: Government Statement, Dublin: DPER

services.²³ This standard is known as the Standard Authentication Framework Environment – or SAFE. A Public Services Card (PSC) is issued to an individual who has successfully completed a registration process to a substantial level of assurance known as SAFE 2.²⁴ SAFE Registration is therefore the process used by the DSP to verify the identity of their service users.^{25 26}

Figure 1: Overview of SAFE Registration standards



Source: DSP (2017) Comprehensive Guide to SAFE Registration and the Public Services Card, Dublin: DSP

In 2009, a report by the then Joint Committee on Social and Family Affairs recommended the introduction of a national identity card to coincide with the development of a public services card.²⁷ Under Action 2.4 (iii) (under the section entitled “eGovernment/ICT, Information Sharing and Customer Service” of its Public Service Reform plan in November 2011, the Department of Public Expenditure and Reform states in respect of the PSC: “Seek Government approval to mandate all public bodies to use the PSC as the means of accessing high-services or explain to the Department why this is not possible”.²⁸ As is shown in the section below, the

²³ Comptroller and Auditor General (2016) Report on the roll-out of the public services card

²⁴ Statement on Public Services Card – 25th August 2017

²⁵ Department of Social Protection, SAFE Registration and the Public Services Card (PSC)

²⁶ For more information, see DSP (2017) Comprehensive guide to Safe Registration and the Public Services Card

²⁷ Social Welfare, Pensions and Civil Registration Bill 2017: Second Stage (Resumed) – Dáil Éireann (32nd Dáil) – Tuesday, 3 Oct 2017 – Houses of the Oireachtas

²⁸ DPER (2011) Public Service Reform Plan

PSC card and its perceived current or future use as form of national identity has been a subject of debate ever since.

In 2024, the then Minister for Social Protection, Deputy Heather Humphreys, gave the following answer to a Parliamentary Question (PQ) about whether the PSC was likely to be used as a form of identification – stating that the PSC is not a national identity card but its purpose is to go beyond citizen interactions with the DSP solely, toward a wider range of public services:

“The Public Services Card (PSC) is not a national identity card. Rather, it aims to provide a means of identification for an individual in respect of the provision of public services.

Social welfare legislation provides that a person can only use their PSC for the purposes of a transaction with a body which has been specified in Schedule 5 of the Social Welfare Consolidation Act 2005 (as amended). It also provides that only a specified body may request a person's PSC for the purpose of transacting with that body.

Since its inception in the late 1990s, the Public Services Card (PSC) has always been intended as a physical token of identity to be used in transactions between the citizens and the State, not just between citizens and my Department.

One of my functions as Minister for Social Protection is the authentication of the identity, as set out in the Social Welfare Consolidation Act 2005.

Once a person has successfully authenticated their identity, they are issued with a PSC which can be used as proof of identity when transacting with certain public bodies (“specified bodies”) listed in that Act.”²⁹

Figure 2: Screen shot from Gov.ie website on PSC and PPSN



Source: Gov.ie: How to get a Public Services Card (PSC) or Personal Public Service (PPS) Number

²⁹ Public Services Card – Wednesday, 20 Mar 2024 – Parliamentary Questions (33rd Dáil) – Houses of the Oireachtas. See also this Briefing Paper’s appendix which sets out the current list of public bodies named in Schedule 5 of the SWCA.

In 2026, the Public Services Card (PSC) functions as a government-issued identification card used solely to securely access to various public services. A PSC verifies a person's identity, increasingly through the [MyGovID](#) digital platform for online service, and is required for claiming social welfare payments, first-time adult passport applications, citizenship processes, and driver theory tests.³⁰

Number of PSCs active and sharing of PSC data

In 2022, the then Minister for Social Protection stated in response to a PQ, that at that point in time there were 5.29 million PSCs issued to 3.67 million persons since 2011, and provided the following annual breakdown of PSCs issued by year to 2022, shown in Table 3 below.³¹

Table 3: Number of PSCs issued per year 2011-2022

Year	PSCs issued
2011	4,008
2012	82,212
2013	387,340
2014	656,083
2015	630,100
2016	602,895
2017	676,438
2018	603,841
2019	522,131
2020	326,818
2021	442,584
2022	356,707
Total	5,291,157

Source: Public Services Card – Tuesday, 26 Jul 2022 – Parliamentary Questions (33rd Dáil) – Houses of the Oireachtas

³⁰ CitizensInformation.ie: Public Services Card; Gov.ie: How to get a Public Services Card

³¹ Public Services Card – Tuesday, 26 Jul 2022 – Parliamentary Questions (33rd Dáil) – Houses of the Oireachtas

Table 4 below shows the age and gender summary of PSCs issued between 2011 and 2022.

Table 4: Age and Gender breakdown of PSCs issued per year 2011-2022

Age	Male	Female	Total
Under 18	10,647	8,212	18,859
18+	1,754,349	1,896,633	3,650,982
Total	1,764,996	1,904,845	3,669,841

Source: Public Services Card – Tuesday, 26 Jul 2022 – Parliamentary Questions (33rd Dáil) – Houses of the Oireachtas

At a recent hearing of the Oireachtas Joint Committee on Social Protection, Rural and Community Development, officials from the DSP reported that as of April 2026, 4.9 million people have been SAFE registered and there are currently approximately 3.25 million active PSCs in circulation.³²

In addition, in response to a PQ in April 2026, Minister for Social Protection, Deputy Dara Calleary stated that there are over 3.4 million *verified* MyGovID accounts.³³ Verified MyGovID accounts, as opposed to basic MyGovID accounts, require a PSC among other things. Table 5 below shows the current level and detail of sharing of personal information from MyGovID with various public services.

Table 5: Sharing of information from MyGovID with Partners

MyGovID Partner	Full Name	Email Address	PPS Number	Date of Birth	Gender	Nationality	Address	Phone Number
	✓	✓	✓	✓				✓
	✓	✓	✓	✓	✓	✓	✓	✓

³² Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026

³³ Public Services Card – Thursday, 30 Apr 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas

MyGovID Partner	Full Name	Email Address	PPS Number	Date of Birth	Gender	Nationality	Address	Phone Number
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓

MyGovID Partner	Full Name	Email Address	PPS Number	Date of Birth	Gender	Nationality	Address	Phone Number
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓
	✓	✓	✓	✓				✓

Source: [MyGovID - How secure is it?](#)

The Public Service Card debate

The introduction and subsequent expansion of the PSC has faced ongoing debate, with concerns raised regarding data privacy and safeguards. This debate has also touched on the legal basis of the PSC and its evolution in respect of acting as a form of national identity card. The following (Table 6) presents a brief overview of the debate and developments to date culminating in the GS.³⁴

Table 6: Time line and commentary on events associated with the PSC

Year	Timeline event
2011	The Public Services Card was introduced as a pilot project for social welfare recipients in Tullamore, Sligo and the Kings Inn area of Dublin.³⁵

³⁴ It should be noted that this Table outlining the timeline of events does not purport to be comprehensive or definitive. Its purpose is to give Members a sense of the debate around the PSC over a number of years up to the publication of the current GS and the proposed Head 7 providing for amendments to the legislation underpinning the PSC.

³⁵ The L&RS were not able to locate a published evaluation of this pilot phase of the PSC. See also [Comptroller and Auditor General \(2015\) Report on the roll-out of the PSC](#)

Year	Timeline event
2012	Beginning of the process of rolling out PSCs to all social welfare recipients, including those claiming child benefit. The government stated that the PSC would increase efficiency in delivering public services and help it to tackle social welfare fraud. It noted that it would take several years to roll out with an estimated cost of €24 million.
2016	It was reported in the media that anyone who was applying for a passport for the first time would require a PSC.
October 2016	The Comptroller and Auditor General reports that the costs associated with PSC had risen to €60 million and that the business case for the PSC was unclear.³⁶
July 2017	- Publication and Second Stage debate of the <i>Social Welfare, Pensions and Civil Registration Bill 2017</i>, section 5 of which is largely a forerunner of Head 7 of the <i>General Scheme of the Social Welfare and Other Matters Bill 2026</i>. The 2017 Bill lapsed on the calling of the 2020 General Election and the dissolution of Dáil Éireann in January 2020. The Bill was not subsequently restored to the Order Paper. Nevertheless in the debate on the 2017 Bill, opposition Members raised questions about, among others, the following aspects of the PSC: - What is the current public appetite for a national identity card, especially where one is usable with commercial, non-public service providers; - Lack of debate on the policy rationale and public service need for the changes proposed; - Broad data protection issues; - Confusion around the extent to which presentation of the PSC is 'mandatory' for citizens when accessing public services; - Possibility of fraudulent reproduction of the PSC if it is to be used officially as a form of identity; - Status of the PSC in the light of Data Protections probe into the PSC; and, - Extent of controls on access to the database underpinning the PSC.³⁷

³⁶ Comptroller and Auditor General (2015) Report on the roll-out of the PSC

³⁷ Social Welfare, Pensions and Civil Registration Bill 2017 – No. 94 of 2017 – Houses of the Oireachtas

Year	Timeline event
August 2017	- Media reports on a pensioner who asked the DSP to prove that the PSC was mandatory. The pensioner in her 70s revealed that she had not received her pension in 18 months and was owed around €13,000 because she had refused to register for a PSC. - In turn, the Irish Times reported that all persons wishing to claim dental and optical benefits, covered by PRSI, would soon need the card. As would anyone applying for SUSI student grants and for drivers' licences. - Also in August 2017, the then Minister for Social Protection, Deputy Regina Doherty caused uncertainty when she stated that the PSC was "mandatory but not compulsory". - The then Minister, Deputy Doherty, also stated that around 50 public bodies had access to the information on the PSC cards. The Irish Independent reported subsequently that it was estimated that as many as 120 public bodies could access the data held on the PSC. Department of Social Protection Statement on the PSC - Publication by the Department of Social Protection of a Comprehensive Guide to SAFE Registration and the Public Services Card
September 2017	- Solicitor Fred Logue, writing in the Irish Times, stated that according to the EU Charter of Fundamental Rights the Irish State had to demonstrate that the card was necessary. - The Sunday Business Post reported that citizens aged 15 and 16 had been issued with the card throughout the previous year, as it had been rolled out to all Transition Year students.
February 2018	- The Irish Council for Civil Liberties (ICCL), at a hearing of the Joint Committee on Employment Affairs and Social Protection, stated that the PSC should be discontinued in its current form as it breached European data protection laws. - At the same Joint Committee meeting, solicitor Simon McGarr of Data Compliance Europe warned the Committee that the state could be liable to pay compensation to all of the 3 million people who had the card at that point in time – if the government was found in breach of the EU data protection laws.

Year	Timeline event
September 2018	Mark Tighe in the <i>Sunday Times</i> wrote that the State had been given a number of weeks to show that there was a legal basis for compelling citizens to have a PSC in order to access non-social welfare services. According to Tighe, the DSP had told the Data Protection Commissioner that the legal basis for the cards was the SWCA 2005. It was reported also that the Data Protection Commissioner's draft report was expected to find that that act did not provide a reliable legal basis to compel citizens, who were not accessing social welfare, to get the PSC.
2019	- Publication of Final Investigation Report by the Data Protection Commission on "An investigation by the Data Protection Commission in respect of the processing of personal data by the Department of Employment Affairs and Social Protection in relation to the Public Services Card". - The report finds, among other things, questions in respect of State's retention of personal data linked to the PSC, while it also found that people could not be compelled to use the PSC for access to other, non-welfare, public services. The DSP initially sought to challenge the DPC's findings.³⁸
July 2021	DPC begins inquiry examining the DSP's processing of biometric facial templates, and usage of associated facial matching technologies, as part of the registration process for the PSC. This process is known as "SAFE 2 registration", outlined earlier.
December 2021	Settlement reached between DSP and the DPC in respect of the findings from the 2019 Commission investigation report on the PSC.³⁹
June 2025	Conclusion of DPC investigation into use of facial matching technology in connection with the PSC by the DSP. Findings include DSP infringement of various articles of GDPR. DPC issues the DSP administrative fines totalling €550,000, and issued an order to the DSP requiring it to cease processing of biometric data in connection with SAFE 2 registration within 9 months.⁴⁰

³⁸ Law Society Gazette, [Data watchdog and DSP settle Public Services Card dispute](#), 10 December 2021.

³⁹ DSP (2021) [Agreement between the Department of Social Protection and the Data Protection Commission](#)

⁴⁰ DPC (2025) [DPC announces conclusion of investigation into use of facial matching technology in connection with the Public Services Card by the Department of Social Protection](#); Citing ICCL/DRI's [submission to the Joint Committee](#) for the ongoing PLS of the General Scheme: "DPC found the Department had: 1. Unlawfully collected facial records (biometric data) from 70% of the population of Ireland over 15 years; 2. Held those data unlawfully; 3. Failed to tell Public Services Card users why it

Year	Timeline event
July 2025	The DSP lodge an appeal in the High Court to the findings of the DPC investigation the processing of biometric data as part of the PSC process.⁴¹
April 2026	Publication of GS of the <i>Social Welfare and Other Matters Bill</i>, containing Head 7 which seeks to amend the legal framework of the PSC to allow for it to be used on a voluntary basis as form of identification with certain bodies.

Source: L&RS, various as footnoted references show and adapted from [Timeline: The Public Services Card saga](#). [TheJournal.ie](#)

As Table 6 above shows, the PSC has been a contentious issue in policy and legal terms since it was first mooted, and its subsequent introduction. As the Table above suggests, the nature of the debates are varied and cover a range of issues from the legal basis of the PSC, issues of privacy and data protection, national identification systems requiring transparency and debate, and so forth. In reality, many of these issues and debates are intertwined. Nevertheless, to assist Members in their oversight of the current GS and in particular its Head 7 (PSC), the following sections summarises the main areas of the public debate under a number of themes.⁴²

Legal basis of the PSC

Since the initial roll-out of the PSC and its expansion over the years, there have been a number of questions posed about the legal basis of the project.⁴³ This has been rebutted by the DSP⁴⁴

was collecting their facial records, or to show whether it was legal; 4. Failed to carry out an adequate DPIA by failing to assess the necessity and proportionality of the facial data collection and failing to assess the risks to the rights and freedoms of PSC users.”

⁴¹ [Government’s appeal of fine over Public Services Card a ‘waste of taxpayer’s money’, says expert](#), Irish Examiner, 9 July 2025.

⁴² In line with approach adopted in respect of the table of timeline events in respect of the PSC, the following themes do not purport to be definitive and comprehensive, they merely reflect a summary analysis of some of the areas raised in respect of the PSC, either critical or supportive over a number of years up to the present.

⁴³ See for example: [Public Services Card - Irish Council for Civil Liberties; 260527-ICCL-DRI-PSC-Bill-submission.pdf](#); [Concerns over use of Public Services Card as age ID](#), RTE.ie, 15 April 2026; [No legal basis for mandatory Public Services Card to access State services other than welfare, landmark probe finds](#), 16 August, 2019; [Government to make Public Services Card a form of identification](#), Journal.ie, 14 April 2026; [Appeal over use of Public Services Card dropped by Dept](#), RTE.ie, 10 December 2021; [Timeline: The Public Services Card saga](#), TheJournal.ie, 21 January 2019; and [Dept says Public Services Card has clear legal basis](#), RTE.ie, 7 February 2019

⁴⁴ [Dept says Public Services Card has clear legal basis](#); [Public Services Card – Thursday, 19 Jun 2025 – Parliamentary Questions \(34th Dáil\) – Houses of the Oireachtas](#);

and in the Houses of the Oireachtas by various Ministers citing section 263 of the SWCA as the legal basis for the PSC.⁴⁵

On two occasions (outlined in Table 7 above⁴⁶), the DPC has carried out investigations into the DSP around the PSC process, and on both occasions found that there was no legal basis for certain aspects of the PSC and its processing of personal data.⁴⁷ It should be noted that the second finding by the DPC is currently the subject of a legal appeal on the part of the DSP.

The legal basis of the PSC remains an issue subsequently. In her recent submission to the Joint Committee as part of the PLS on the GS, Dr. Elizabeth Farries, Director of the UCD Centre of Digital Policy, stated:

“It is now well established that the PSC issue in Ireland was never simply about a physical card. Rather, it concerns a comprehensive state biometric identity infrastructure, somewhat paradoxically branded the ‘SAFE’ system, which expanded over time far beyond its original welfare administration purpose into multiple areas of public service access.”⁴⁸

Similarly, in its opening statement to the Joint Committee, Olga Cronin of ICCL/DRI stated the following:

“ICCL and DRI appeared before an Oireachtas committee in 2018, arguing that the PSC failed the tests of legality, necessity, and proportionality; tests it is still failing today. We insisted it lacked transparency, operated under shifting legal justifications, and disproportionately harmed people dependent on welfare. Again, we would make those points again today.

Our concerns were soon vindicated when, in 2019, the DPC confirmed:

- There was no lawful basis to require people to have a PSC for identity authentication beyond welfare,*
- The indefinite retention of documents related to 3.2 million PSC applicants breached data protection law”⁴⁹*

In its statement of August 2017, the DSP outlined the following as the legal basis of the PSC:

⁴⁵ Public Services Card – Thursday, 15 Jan 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas; Public Services Card – Tuesday, 26 Jul 2022 – Parliamentary Questions (33rd Dáil) – Houses of the Oireachtas; and Data Protection: 20 Apr 2023: Written answers (KildareStreet.com)

⁴⁶ Specifically, see rows “2019” and “June, 2025”, and in the footnote below.

⁴⁷ DPC (2019) Report of the investigation into the DSP and PSC; and DPC announces conclusion of investigation into use of facial matching technology in connection with the Public Services Card by the Department of Social Protection | 12/06/2025 | Data Protection Commission

⁴⁸ 2026-05-12_opening-statement-dr-elizabeth-farries-director-ucd-centre-for-digital-policy-university-college-dublin_en.pdf

⁴⁹ ICCL/DRI, opening statement, Joint Committee on Social Protection, Weds, May 12 2026

“In 2005, the Government approved a rules based standard for establishing and authenticating an individual’s identity for the purposes of access to public services. This standard is known as the Standard Authentication Framework environment – or SAFE. A Public Services Card (PSC) is issued to an individual who has successfully completed a registration process to a substantial level of assurance – this is known as SAFE 2.

In the case of the Department of Social Protection’s own services, the legislation governing the validation of identity for access to these is contained in the Social Welfare Consolidation Act 2005, as amended, viz.

- *Section 247C(1) of the Act provides that the Minister may require any person receiving a benefit to satisfy the Minister as to his or her identity*
- *Section 247C(2) of the Act specifies the consequences of failure to satisfy the Minister in relation to identity as required, specifically that a person shall be disqualified from receiving a benefit*
- *Section 247C(3) of the Act specifies the manner in which the Minister may be so satisfied; in effect, this Section describes the process for registering a person’s identity - this is the SAFE 2 Process*

*In other words, this legislation requires a person to satisfy the Minister as to their identity and allows disqualification from receipt of a benefit in the event that it is not done. It is not possible for a person to satisfy the Minister as to his or her identity without being SAFE 2 registered.”*⁵⁰

Following a settlement between the DSP and DPC, before the beginning of DSP’s court appeal of DPC’s investigation findings on the PSC, the then Minister for Social Protection, Deputy Heather Humphreys was quoted as stating that she was *“pleased the latter has been resolved”* and *“[m]ost importantly, the agreement means that members of the public can continue to apply for their Public Services Card for the purposes of transacting with Government Departments, which has proven extremely useful given the increased online interaction during Covid.”*⁵¹

National Identity Card

One of the criticisms of the PSC over years, and currently in respect of the GS, is that the card is being developed into a national identity card by stealth and without a firm legal basis. While the amendment proposed by the GS to the PSC allows for its voluntary use as a form of identification in certain circumstances, this responds to a need identified by the DSP (mentioned as part DSP evidence to the Joint Committee on April 29, 2026),⁵² this is in contrast with an earlier statement made by DSP in 2017 (the year the earlier *Social Welfare*,

⁵⁰ DPS, *Statement on Public Services Card – 25th August 2017*

⁵¹ *Journal.ie*, 10 December 2021, *Department acknowledges no legal basis for mandatory Public Services Card to access services other than welfare*

⁵² *Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026*

Pensions and Civil Registration Bill 2017 was introduced, the bill included section 5 which is now fully reflected in Head 7 of the GS):

The Public Services Card is not a national identity card. The Public Service Card is a card for accessing public services only.

The Public Services Card does not have any of the typical characteristics of a national identity card in that:

- *you are not required by law to register for a Public Services Card. It is not compulsory or mandatory for individuals to hold or carry a Public Services Card. There is no law in Ireland requiring a person to carry any form of ID card (other than a driving licence when driving)*
- *you are not required by law to provide it to a member of the police force at their request. An Garda Síochána is specifically precluded from requesting an individual to produce a PSC as proof of identity. This deliberate exclusion is a clear signal as to the purpose of the PSC*
- *bodies not specified in the legislation in either the public or private sector may not request the PSC or may not be required to use it in any transactions*

*The Public Services Card is exactly that – a card is designed for the purpose of safely, securely and efficiently providing public services.”*⁵³

While the PSC was initially rolled out as secured form of identity for social welfare services, the PSC use has now been expanded to wider range of public services. This has drawn from criticism from various sources.

Liam Herrick, then Executive Director of the Irish Council for Civil Liberties, stated in 2019:

*"We have had concerns that a scheme that was originally established to be about social welfare payments and making it more easy to access social welfare payments has over time expanded very dramatically to take on many of the characteristics of a national ID card system. We think that's a very significant issue about citizens' rights and privacy rights and we think that the Government hasn't been honest with the people about putting before them in a clear proposal what it has done. A huge amount of public money has been spent on this over the years with a question mark around the legality and there's been a refusal to engage with legitimate concerns from members of the public."*⁵⁴

Moreover, in its submission to the Joint Committee as part of the current PLS of the GS, ICCL/DRI stated the following in respect of a national identity card:

⁵³ Statement on Public Services Card – 25th August 2017

⁵⁴ Dept says Public Services Card has clear legal basis

*“Schedule 5 of the Social Welfare Consolidation Act 2005 lists a number of bodies and organisations that may accept the PSC as proof of identity, but they cannot require it. Instead, those bodies must also allow people to use other forms of identification. That limitation in the legislation - which prohibits both those bodies and private companies or organisations from requiring people to get a PSC to prove their identity - is the only safeguard preventing the PSC from becoming a national ID card. But the current bill would change that. This is because the net effect of Head 7 is that any entity or person could accept a person’s PSC as proof of name/identity and, if they wish, age. As each card contains the cardholder’s name, photograph, signature, card issue number, card expiry date, and Personal Public Service Number (PPSN), this would significantly expand the use of both the PSC and PPSN - including in the private sector.”*⁵⁵

It should be noted that in its opening statement the DPC did not object to Head 7 of the GS, rather it noted the voluntary nature of inscription of date of birth on the PSC and its use as form of identification and as such:

*“In the operation of this provision, third parties that process personal data from the PSC will be subject to compliance with GDPR. In line with the principle of Purpose Limitation as articulated in Article 5(1)(b) GDPR, they should process personal data from the PSC only insofar as it is necessary for the purpose of establishing the identity of the cardholder, and for no further purposes.”*⁵⁶

Fraud and security

The decision to develop a PSC envisaged that it could be used for all existing and future card-based public services over time using the SAFE standard. Even where agencies might need to issue specific cards for their services for operational or legal reasons, the development of the SAFE standard would provide benefits through secure identification and authentication of the user.⁵⁷

When the PSC was initially rolled out in 2012, the then Minister for Social Protection, Deputy Joan Burton, in response to a PQ stated that there are a number of areas where fraud prevention and detection will be enhanced through PSC roll-out, specifically:

⁵⁵ ICCL/DRI (2026) Submission to Joint Committee on Head 7 of the GS

⁵⁶ 2026-05-12_opening-statement-david-murphy-deputy-commissioner-data-protection-commission_en.pdf

⁵⁷ Comptroller and Auditor General (2015) Report on the roll-out of the PSC

“Identity fraud: Combating and preventing the use of dual or multiple identities to fraudulently claim social welfare payments; preventing the use of a false or duplicate identity to engage in concurrent working and claiming; payment Instrument: preventing and assisting in detecting identity fraud or false encashment at post offices.

*Non-residency: preventing and detecting incidences of non-residency from the State. The card will be a more secure payment token than existing Social Services Card and for Post Office payments, it will help mitigate this problem.”*⁵⁸

Thus one of the rationales for the introduction of the PSC was to decrease the instances of potential fraud related to identity misuse. This was acknowledged by the Secretary General of the DSP at the Committee on Public Accounts in December 2025:

*“A big area of fraud that has reduced over the past 15 years is identity fraud. That is now practically non-existent. That is down to the public services card, which a Deputy raised. Identity fraud has been virtually eliminated. Other than that, the main issue is people not disclosing their means.”*⁵⁹

The business case for the PSC

Since its introduction, it has been reported in various discussions that the business case for the PSC has not been clearly made. This was most clearly stated by the Comptroller and Auditor General as part of the hearing on the audit of the social protection vote on 20 October 2016.⁶⁰

In the body of the [Comptroller and Auditor Report](#), which was the subject of the Committee on Public Accounts hearing, this issue of the business case for the PSC is examined in more detail. The report outlines the various levels of expenditure and the contracts entered into over a number of years in respect of the development and roll out of the PSC.

However, the Report notes that in terms of projects of the size of the PSC, a key element in project planning is the development of a business case setting out the objectives to be achieved and explaining the basis for the decision to proceed. The Comptroller and Auditor General concluded that “[t]here is no single business case document for the PSC, setting out at a high level all of the information needed to get the project started (scope, justification, funding, roles and responsibilities), and which communicated this key information to the project's stakeholders.”⁶¹ Moreover, the report provided a graphical illustration (reproduced in Figure 5 in the appendix) of the processes assessed as being practiced in terms of the project and its business case.

⁵⁸ [Public Services Card – Tuesday, 18 Sep 2012 – Parliamentary Questions \(31st Dáil\) – Houses of the Oireachtas](#)

⁵⁹ [Committee on Public Accounts debate - Thursday, 18 Dec 2025](#)

⁶⁰ [Roll-out of Public Services Card cost €60m, RTE.ie, 20 October 2016](#)

⁶¹ Comptroller and Auditor General, 2015: 115.

Pre-legislative scrutiny (PLS)

The GS is currently the subject of PLS on the part of the Oireachtas Joint Committee on Social Protection, Rural and Community Development. It is not the intention of the present briefing paper to consider in any depth the content of that process as it is ongoing, and the Joint Committee are yet to formally report on the process. However, the following sets out the dates and witness attendance at the PLS hearings held to date by the Joint Committee in respect of its PLS of the GS:

- **Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026**

Relevant witnesses:

Department of Social Protection Ms Roshin Sen, principal officer; Mr. Niall Egan, assistant secretary; Ms Deirdre Shanley, assistant secretary; Ms Anne Marie Cassidy, principal officer; Mr. David Dillon, ard-chláraitheoir; Ms Helen McDonald, principal officer; Ms Áine Maguire, principal officer; and Ms Caroline Murphy, assistant principal officer.

Department of Rural and Community Development and the Gaeltacht, Ms Ciara Bates, principal officer; and Ms Sharon McNamara, higher executive officer.

Department of Children, Disability and Equality, Mr. Seosamh Mac Carthaigh, principal officer.

- **Joint Committee on Social Protection, Rural and Community Development debate - Tuesday, 12 May 2026**

Relevant witnesses:

Data Protection Commission, Mr. David Murphy, deputy commissioner, and Ms Lauren Burke, assistant commissioner;

University College Dublin, Dr. Elizabeth Farries, director of the UCD centre for digital policy.

- **Joint Committee on Social Protection, Rural and Community Development Debate – Wednesday, 27 May 2026**

Relevant witnesses:

Irish Council for Civil Liberties & Digital Rights Ireland, Olga Cronin, Senior Policy Officer, ICCL, and Dr. TJ McIntyre Chair, Digital Rights Ireland;

Age Action Ireland, Camille Loftus, Head of Advocacy and Public Affairs.

Legislative proposal

This section briefly examines how the General Scheme (GS) of the Social Welfare and Other Matters Bill proposes to amend the current operation of the PSC.

Head 7 of the GS, sub-headed “Public Services Card”, seeks to amend section 263 of the SWCA. Section 263, as amended, of the Principal Act provides for the PSC.⁶² (Of note, section 263A provides for “Cancellation and surrender of the public services card” and section 263B provides for “Authentication of identity”.) As it currently stands, section 263, subsection 1A provides for the following information to be “inscribed” on a PSC: name, PPSN, photograph, signature, issue number, expiry date and such information that may be prescribed by the Minister. Section 263, subsection 1B, provides for information in addition to that set out in subsection 1A shall contain the following information in “in non-legible form and be capable of being recovered by electronic means”:⁶³

- “(a) the name of that person;*
- (b) the personal public service number of that person;*
- (c) the date of birth of that person;*
- (d) the place of birth of that person;*
- (e) the sex of that person;*
- (f) the nationality of that person;*
- (g) all former surnames (if any) of that person;*
- (h) all former surnames (if any) of the mother of that person;*
- (i) a photograph of that person;*
- (j) the signature of that person;*
- (k) the issue number of the public services card;*
- (l) the expiry date of the public services card;*
- (m) such other information (if any) as may be prescribed by the Minister.”*⁶⁴

At the outset and as discussed earlier, it should be noted that the provisions included in Head 7 were originally included as Section 5 in the *Social Welfare, Pensions and Civil Registration Bill 2017*, which lapsed following the dissolution of Dáil Éireann and the related calling of a General Election in 2020.

Head 7 seeks to substitute a new subsection in section 263, for subsection 1, and inserts new paragraphs into subsections 1A and 1B. The Head seeks to insert new subsections after subsection 1C, to be referred to as subsections 1D, 1E and 1F. Head 7, among other things, also proposes to delete subsection 4 and insert new subsections 4A, 4B, and 5. In the notes in

⁶² The amendments to the section are set out in the ‘running’ or current version of the SWCA and mainly come from Social Welfare and Pensions Acts 2010 and 2012.

⁶³ SWCA, 2005: 449, in running consolidated version maintained by DSP.

⁶⁴ Ibid: 448-449.

the GS, entitled “Purpose of Head”, the following is stated to outline the purpose of the proposed amendments to section 263 of the SWCA:

“The purpose of this Head is four-fold:

- A. To provide that, in circumstances where the cardholder has, at their own behest, voluntarily produced their Public Services Card (PSC) to an entity or person who is **not specified in Schedule 5 of the Social Welfare Consolidation Act 2005**, that entity or person will not be guilty of an offence for accepting the card. By exempting an entity or person from being deemed to have committed an offence by accepting a Public Services Card in such circumstances, the cardholder is enabled to use the Public Services Card at their own discretion.*
- B. To provide that, at the cardholder’s option, the cardholder’s date of birth may be inscribed on the Public Services Card. This measure is intended to permit the Public Services Card to be used as a means of verifying age.*
- C. To provide that there is no obligation to store data in electronic format on a PSC but there will continue to be the authority to do so if required.*
- D. To provide that ownership of a Public Services Card at all times vests in the Minister for Social Protection. The measure is intended to provide certainty as to ownership of the card – effectively the card will be issued ‘under licence’ to the cardholder. This avoids any ambiguity regarding ownership of the card and bring it into line with other documents relating to identity, such as passports and driving licences.”⁶⁵*

The legal effect of Head 7, if the subsequent Bill is passed, is the following:

- It will allow for the inscription of the date of birth, if requested by the cardholder, on the PSC.
- It will allow the PSC holder, on a voluntary basis, to confirm their identity in certain circumstances provided for.
- Currently, a body that is **not** explicitly specified in the Principal Act is prohibited from accepting the PSC as proof of identity even in circumstances where the cardholder voluntarily tenders their PSC for this purpose. If enacted the proposed amendment will permit a cardholder to use the PSC at his/her own discretion without causing the person or entity accepting the PSC to be guilty of an offence.
- Finally, this Head, if enacted, clarifies that the ownership of a PSC is at all times vested in the Minister for Social Protection. This is in line with the practice for passports and driving licences.

⁶⁵ Emphases in original, DSP, *General Scheme of the Social Welfare and other Matters Bill 2026*

Recognition of employment status

Background

In the PLS hearing of 29 of April, officials from the Department of Social Protection stated the purpose of Head 8 of the General Scheme was the following:

“We are seeking to put the code of practice for determining employment status developed by the Department, the Revenue Commissioners and the Workplace Relations Commission on a statutory footing for social welfare deciding officers and appeals officers.”⁶⁶

By means of background, whether individuals are considered employees working under a contract of service or independent contractors under a contract for service determines eligibility for a range of employment, welfare and social protection rights (Deakin, 2020).⁶⁷ Thus, the distinction between an employee and a self-employed contractor is important for taxation, social welfare and employment rights purposes. Generally speaking, only employees fall within the scope of employment rights legislation.⁶⁸ Therefore when adjudicating upon an employment-related dispute, the Work Place Relations Commission (**WRC**) and the Courts must first establish if the complainant is an employee, as opposed to a self-employed contractor. The distinction is also relevant for social insurance and social security purposes. A person working under a contract **of** service may be entitled to certain social welfare benefits, which a person working under a contract **for** services would be unable to access (Deakin, 2020).⁶⁹

The **Social Welfare Appeals Office** is at times required to determine the employment status of an individual for the purpose of ascertaining whether they are entitled to certain social welfare payments. In respect of social welfare, at a recent hearing of the Oireachtas Committee on Public Accounts, Seamus McCarthy, Comptroller and Auditor General, stated the following:

⁶⁶ Joint Committee on Social Protection, Rural and Community Development debate - Wednesday, 29 Apr 2026

⁶⁷ Deakin, S. (2020), “Decoding employment status”, King’s Law Journal, Vol. 31 No. 2, pp. 180-193

⁶⁸ There are some exceptions; for example the *Safety, Health and Welfare at Work Act 2005, as amended*, imposes duties on employers vis-a vis persons who are not employees.

⁶⁹ Deakin, 2020; The Honourable Society of King’s Inns, ‘Employment Law Option Manual 2024’ (2023-2024) p. 8.

*“...the misclassification of a worker’s employment status can result in an individual not receiving the social insurance benefits to which they are entitled and lost contributions to the Social Insurance Fund. I previously reported on this topic in my 2017 and 2021 reports. I considered it was appropriate to report on the matter again last year given the judgment of the Supreme Court delivered in 2023 in what is generally referred to as the Karshan case involving pizza delivery drivers. I was also conscious of the continuing lengthy process of review of the employment status of certain workers in RTÉ, and the rapidly evolving nature of work engagements facilitated by online platform technology.”*⁷⁰

The distinction is also important under revenue law as it affects the manner in which income tax and PRSI (Pay Related Social Insurance) is payable. A self-employed contractor is subject to self-assessment provisions, and is responsible for filing their own tax returns and for paying their own income tax, universal social charge, and PRSI. In contrast, an employee is subject to payroll withholding taxes operated by their employer. The [Tax Appeals Commission](#) (TAC) is at times required to determine whether a worker is an employee or a self-employed contractor for taxation purposes.

Under Irish employment law, a worker is considered to be either an employee engaged under a “contract of service” or a self-employed contractor engaged under a “contract for services”. Certain employment law statutes provide definitions of ‘employee’ for the purposes of the individual Act. However, generally speaking the terms “employee” and “self-employed contractor” are not clearly defined under Irish law. This issue and its implications were spelt out by the Comptroller and Auditor General at a recent hearing by the Oireachtas Committee on Public Accounts:

*“It remains the case that the terms “employee” and “employer” are not formally defined under Irish or EU law. As a result, the Department of Social Protection, the Office of the Revenue Commissioners and the Workplace Relations Commission make determinations on the employment status of workers for their respective purposes and within their individual legislative frameworks. This has given rise to apparently anomalous treatment of certain workers in the past, including home tutors, sub-postmasters, social welfare branch office managers and coroners”*⁷¹

Bogus self-employment and the Gig Economy

Over the last 15 or so years, determining the true employment status of workers engaged in what is sometimes referred to as the ‘gig economy’, where workers provide non-continuous,

⁷⁰ Committee on Public Accounts debate - Chapter 17, Classification of workers for PRSI purposes - Thursday, 5 Mar 2026

⁷¹ Committee on Public Accounts debate - Chapter 17, Classification of workers for PRSI purposes - Thursday, 5 Mar 2026

intermittent or occasional work, has posed particular challenges.⁷² This topic has been subject of much commentary and analysis up to the present period.⁷³

The rising numbers of people working in the gig economy and related nonstandard work is seen as contributing to increased labour market dualisation, that is between those deemed as employees and those deemed as self-employed contractors. According to Crowley and Ryan (2025: 22) the “changing nature of employment in neo-liberal, digital era has highlighted the uncertainty regarding core features of the standard employment relationship, particular the concept of employment status.”⁷⁴ However, as Crowley and Ryan (2025) note gig work is often oversimplified to describe a multitude of employment arrangements.

Thus the gig economy takes on many forms and operates across several sectors.⁷⁵ For example, typical offerings that are regularly associated with the gig economy include on-demand services in local markets, such as transportation with Uber or Lyft, food delivery with Deliveroo or Uber Eats, and housekeeping and repair services.⁷⁶ The gig economy also encapsulates remote, computer-based *crowdwork* companies, where the services offered may range from translation to transcription to graphic design, and beyond.⁷⁷

A 2021 report by the Oireachtas Joint Committee on Social Protection, Community and Rural Development, and the Islands, while acknowledging that true extent of ‘bogus self-employment’ is unknown, it recounts estimates that up to 12% of the Irish workforce are classified as self-employed with no employees. It also recounts a submission by the Irish Congress of Trade Unions (ICTU) that the cost to State finances of bogus self-employment is in the order of €600 million over the years leading up to 2021.⁷⁸

ICTU noted in 2015 the significant increase in the numbers of self-employed persons as a proportion of total employment in the construction sector over two decades by over 50% to 37% of all employment in the sector. In this connection, ICTU states that:

⁷² Maeve Regan, ‘The Domino Effect’ ([Law Society of Ireland Gazette](#), 6 March 2024).

⁷³ Baber, A. (2024), “Labour market engineers: reconceptualising labour market intermediaries with the rise of the gig economy in the United States”, *Work, Employment and Society*, Vol. 38 No. 3; [ICTU \(2021\) Fair hours of work](#); Rubery, J., Grimshaw, D., Mehaut, P. and Weinkopf, C. (2024), “Dualisation and part-time work in France, Germany and the UK: accounting for within and between country differences in precarious work”, *European Journal of Industrial Relations*, Vol. 30 No. 4, pp. 363-381; Palier, B. and Thelen, K. (2010), “Institutionalizing dualism: complementarities and change in France and Germany”, *Politics and Society*, Vol. 38 No. 1, pp. 119-148

⁷⁴ Ryan, L., & Crowley, A. (2025) Employee or not employee? That is (still) the question for workers in the gig economy, *Employee Relations: The International Journal*, Vol. 48 No. 9, 2026 pp. 22-39; Citing Doherty and Franca, 2020.

⁷⁵ Duggan, J., McDonnell, A., Sherman, U., & Carberry, R. (2022) *Work in the Gig Economy: A Research Overview*, London: Routledge

⁷⁶ Ibid

⁷⁷ Ibid

⁷⁸ [Joint Committee on Social Protection, Community and Rural Development, and the Islands - Report – Examination of Bogus Self-Employment - June 2021 - 33/SPCRDI/02/2021](#)

“...[t]he huge growth of bogus self-employment in construction has produced big winners and losers. The primary winners are the construction employers who have driven wages down to a record low and now have a workforce with few employment rights of any kind. The other winners are the so called ‘principal contractors’ who employ no-one but can have the work done for a fraction of the true cost. The State and the taxpayers are the losers, forgoing PRSI of 10.75% for every misclassified worker. However, the real losers are the workers forced into bogus self-employment, along with unemployed workers and apprentices who are unlikely to find decent work in the Irish construction industry as long as the current system facilitates such abuse.”⁷⁹

In a 2018 research report on contingent employment, the ESRI cites research from ICTU (2017) that found in 2008, 10.3% of workers were self-employed without employees; this rose to 11.3% during the height of the recession and subsequently fell to 10.4% in 2016. It was reported in early 2026, that the Revenue Commissioners had collected €27 million in taxes, from 280 disclosures accounted for 6,000 employees, linked to the misclassification of employees as self-employed.⁸⁰ The ERSI’s 2018 research shows that for the vast majority of workers, temporary employment status (which includes those self-employed without employees) is not a choice or a preferred option, given that only 19.5 per cent in 2016 were not seeking a permanent contract.⁸¹

In this context, there have been a long history of “tests” of what is employment,⁸² these are conventionally known as the control, integration, economic reality and mutuality of obligation tests.⁸³ There are many limitations to these however and it is widely recognised that there are “grey zones” of work where individuals do not fit neatly into either category.⁸⁴

Employment status, social welfare and state services

The state plays a key role in navigating the complexities of employment status. In understanding the role of the state, it is important to understand the role of the various actors and spaces involved.⁸⁵ Table 7 below shows that the interpretation of employment status influences whether workers are “insiders” safeguarded by employment legislation and social protection or “outsiders” categorised as self-employed (although that does not reflect the

⁷⁹ ICTU (2015) *False economy: The growth of 'bogus self-employment' in the construction industry*, Dublin: ICTU

⁸⁰ €27m collected in taxes linked to mislabelling of workers as self-employed, BreakingNews.ie, 5 March 2026.

⁸¹ McGuinness, S., Bergin, A., Keane, C. & Delaney, J. (2018) *Measuring contingent employment in Ireland*, Dublin: ESRI.

⁸² Botero, J.C., Djankov, S., La Porta, R., Lopez-de-Silanes, F. and Shleifer, A. (2004), “The regulation of labour”, *Quarterly Journal of Economics*, Vol. 119 No. 4, pp. 1339-1382,

⁸³ Deakin, S. and Morris, G. (2005), *Labour Law*, 4th ed., Oxford: Hart.

⁸⁴ Bogg, A. and Ford, M. (2021), “The death of contract in determining employment status”, *The Law Quarterly Review*, Vol. 137, pp. 392-399

⁸⁵ Ryan and Crowley, 2025.

reality of their work situation) and may find themselves in precarious employment situations with limited access to protections from the welfare state.

Table 7: Implications of employment status in Ireland

How employment status affects	Employees	Self-employed
PRSI contributions: Different contributions are made, which impacts social welfare entitlements.	Generally, pay Class A PRSI, with the employer also making contributions. Entitled to a number of social welfare benefits, for example, unemployment and disability benefits.	Generally, pay Class S PRSI. Entitled to a smaller range of social welfare benefits.
Tax treatment: Determines tax payment methods.	Pays tax under the Pay as You Earn (PAYE) system.	Pays tax under self-assessment and files tax returns to Revenue. Not entitled to as many statutory rights.
Employment rights: Certain rights apply to employees only.	Extensive statutory rights – minimum wage, work breaks, rest periods, holidays, redundancy rights.	Not entitled to as many statutory rights.
Public liability: Being responsible for any harm or damage caused to the public by work carried out.	Employer’s public liability insurance usually covers any accidents or damages.	Need to have their own public liability insurance to cover any accidents or damages.

Source: Ryan and Crowley, 2025, adapted from citizensinformation.ie

Moreover, Table 8 below outlines the role of state institutions in respect of employment currently in Ireland.

Table 8: Employment and the role of state institutions

Institution	Description	Role in employment status issue	Regulatory space
Civil Courts	Hears appeals from the Labour Court in relation to employment rights legislation and from the Tax Appeals Commission in relation to tax law.	Develops and applies tests and indicators to determine employment status. Interprets precedent of prior cases and sets precedents through making determinations on cases.	Employment Rights and Tax
Workplace Relations Commission (WRC)	An independent statutory dispute resolution body with quasi-judicial functions in determining employment rights.	Determinations on cases. Considers employment status and whether an individual is covered by employment rights legislation.	Employment Rights
Labour Court	An industrial relations tribunal with sole appellate jurisdiction in all disputes under employment rights enactments.	Considers appeals from the WRC employment status to determine whether individual is covered by employment rights legislation.	Employment Rights
Revenue Commissioners	Responsibility for the general collection of Pay Related Social Insurance (PRSI) contributions and the collection of tax revenue.	Classifies individuals for tax and PRSI purposes.	Tax & Welfare
Tax Appeals Commission	Makes decisions and provides information and advice on PRSI insurability. Decides which class of PRSI contributions, if any, should be paid on a particular employment or income.	Adjudicates on classification decisions of Revenue.	Tax & Welfare
Department of Social Protection	Makes decisions and provides information and advice on PRSI insurability. Decides which class of PRSI contributions, if any, should be paid on a particular employment or income.	Functions are limited to decisions and information on the insurability of employment in accordance with the law rather than determining status per se, however Social Welfare Inspectors (SWIs) may also identify cases during the course of their inspection work which warrant investigation by Scope Section.	Welfare

Source: Ryan and Crowley, 2025, adapted from : www.revenue.ie; www.workplacerelations.ie; www.taxappeals.ie; www.gov.ie

Code of Practice on Determining Employment Status

A Code of Practice on [Determining Employment Status](#) was originally prepared in 2001 by the Employment Status Group under the [Programme for Prosperity and Fairness](#). An updated [version](#) of Code was published in 2021 (before the current version, discussed below, which followed on from the Supreme Court judgement in the Karshan/Domino's Pizza Case in 2023). The 2021 version of the Code was prepared by an interdepartmental working group, including the DSP, the Office of the Revenue Commissioners and the WRC.⁸⁶ Whilst not a source of law, the Code gives information about employment status taking into consideration labour market practices, legislation and case law. The Code explains that five main factors or tests for establishing employment status have evolved from Irish caselaw:⁸⁷

- mutuality of obligation - “[w]hether and to what extent there is an obligation on one party to provide work and on the other party to accept it”;
- substitution - “[w]hether and to what extent the worker is allowed to send a substitute in the event that they are unable to do the work themselves and, if applicable, who engages and pays the substitute”;
- control - “[w]hether and to what extent the person or business paying for the work has control over the worker, including the power to decide what work should be done, as well as when, how and where it should be done”
- enterprise - “[w]hether and to what extent the person who has been engaged to carry out the work is doing so as a person in business on their own account, and has the ability to profit from their own efficiency/entrepreneurial skill or, conversely, runs the risk of suffering a financial loss”; and
- integration - “[w]hether and to what extent a worker has become an integral part of a business, as opposed to carrying out work that, although done for the business, is peripheral or accessory to it”.⁸⁸

As noted in the Code, *“none of these factors is determinative on its own. It is necessary to take all of them into account and to weigh them up in a rounded way, when making a determination as to the correct employment status of a worker. Every case is examined on the basis of the facts that pertain to that case and determinations made accordingly”*.⁸⁹

Supreme Court Judgment in the Karshan (Domino's Pizza) Case

The Karshan case concerned whether delivery drivers engaged by Karshan (Midlands) Ltd, trading as Domino's Pizza, were ‘employees’ or ‘independent contractors’ for the purposes of the [Taxes Consolidation Act 1997](#). Karshan contended that the delivery drivers were engaged

⁸⁶ [Code of Practice on Determining Employment Status](#) (July 2021) pg. 4.

⁸⁷ [Code of Practice on Determining Employment Status](#) (July 2021) pgs. 12-13 and see also Appendix 2.

⁸⁸ This test has sometimes been formulated as an examination of the extent to which the work in question (as opposed to the worker) is an integral part of the business. The Supreme Court in the Domino's Pizza case found that both factors can be relevant.

⁸⁹ [Code of Practice on Determining Employment Status](#) (July 2021), p. 12.

as independent contractors. The Revenue Commissioners and the Tax Appeals Commission (TAC) considered them to be employees. Karshan requested the Tax Commissioner to state a case for the opinion of the High Court regarding the matter. The High Court upheld the TAC decision. However, the Court of Appeal reversed the High Court's decision. Revenue was then granted leave to appeal to the Supreme Court, which was asked to consider, amongst other things:

"[t]he proper construction of contracts where individuals work pursuant to an umbrella contract but where the work done is paid for on the basis of what are apparently individual tasks paid at a particular and set rate".⁹⁰

In October 2023, Mr. Justice Brian Murray delivered a unanimous judgment on behalf of the Supreme Court in the case.

Five-part framework for determining employment status

In order to promote a more uniform approach by decision-makers and enhance legal clarity, the Supreme Court in the Domino's Pizza/Karshan case outlined a new five-part framework for determining employment status based on the existing caselaw.⁹¹ The five-part approach uses three preliminary 'filter' questions. If any of these questions are answered negatively, there can be no contract of service. If all three are answered affirmatively, the decision-maker must proceed to examine all of the facts and circumstances of the employment and the legislative context. The five questions are set out in Figure 3 below:

⁹⁰ *Revenue Commissioners v Karshan (Midlands) Ltd t/a Domino's Pizza* [2023] IESC 24 (hereinafter referred to as "Domino's Pizza judgment"), para. 6.

⁹¹ Set out in Domino's Pizza Judgment, para. 253.

Figure 3: Question resulting from Karshan case to determine employment status

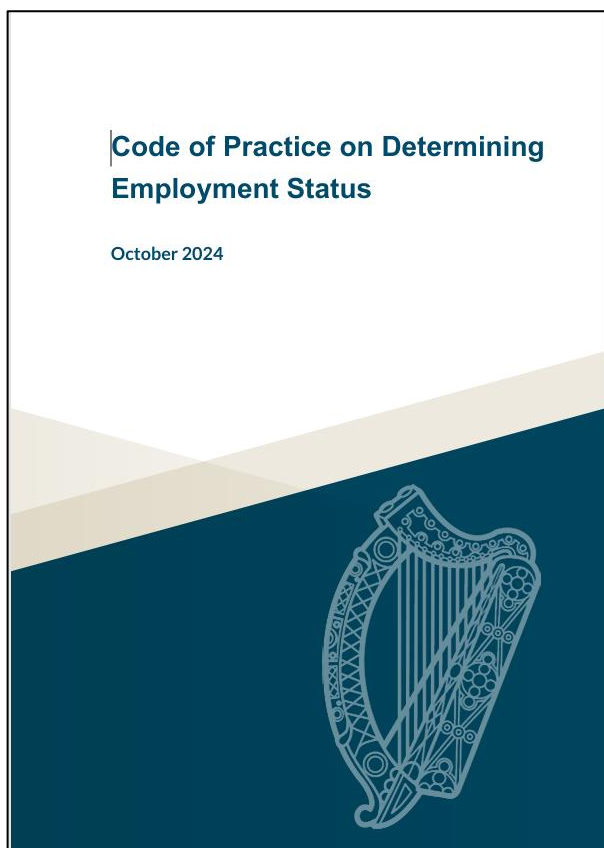
Questions	Guidance
1. Does the contract involve the exchange of wage or other remuneration for work? 2. If so, is the agreement one pursuant to which the worker is agreeing to provide their own services, and not those of a third party, to the employer? 3. If so, does the employer exercise sufficient control over the putative employee to render the agreement one that is capable of being an employment agreement? 4. If these three requirements are met the decision maker must then determine whether the terms of the contract between employer and worker interpreted in the light of the admissible factual matrix and having regard to the working arrangements between the parties as disclosed by the evidence, are consistent with a contract of employment, or with some other form of contract having regard, in particular, to whether the arrangements point to the putative employee working for themselves or for the putative employer 5. Finally, it should be determined whether there is anything in the particular legislative regime under consideration that requires the court to adjust or supplement any of the foregoing	These first three questions should be viewed as a filter in the form of preliminary questions which, if any one is answered negatively means that there can be no contract of employment, but if all are answered affirmatively, allow the interrogation of all of the facts and circumstances to ascertain the true nature of the relationship

Source: Ryan and Crowley, 2025.

Updated Guidelines for Determining Employment Status (May 2024)

On foot of this judgement, reference has also been made to the Karshan ruling in employment rights cases before the WRC where employment status needs to be determined. Further to the ruling, the DSP, WRC and the Revenue Commissioners collaborated to update the Code of Practice of Determining Employment Status.⁹²

⁹² DSP/WRC/Revenue Commissioners (2024) Code of Practice on Determining Employment Status



This [Code of Practice on Determining Employment Status](#) seeks to provide clear information about employment status, taking into consideration labour market practices and developments, legislation, and case law.

The code aims therefore to be of benefit to “employers, employees, independent contractors and legal, financial and HR professionals.”⁹³ It is also aimed at investigators, decision-makers and adjudicators in the DSP, the Office of the Revenue Commissioners, the WRC, their respective appeals bodies, and the courts.

The new [Code of Practice on Determining Employment Status](#) adopts the five-step framework included in the Supreme Court judgment and seeks to provide a clear decision-making model to determine the

employment status of each worker, taking account of their specific facts and circumstances.⁹⁴

The full Code of Practice on Determining Employment Status is available [here](#).

Ryan and Crowley (2025) note that the above guide however remains separate to Revenue’s own guidelines on determining employment status for tax purposes. While the Code of Practice and Revenue’s guidelines set out an identical purpose - to outline the implications of the Karshan Supreme Court judgement in determining employment status - a disjointed approach remains. In fact, Revenue’s guidelines overtly state “it cannot be assumed that the decision of one State body will be replicated by either or both of the other two” (Revenue, 2024: 04).⁹⁵

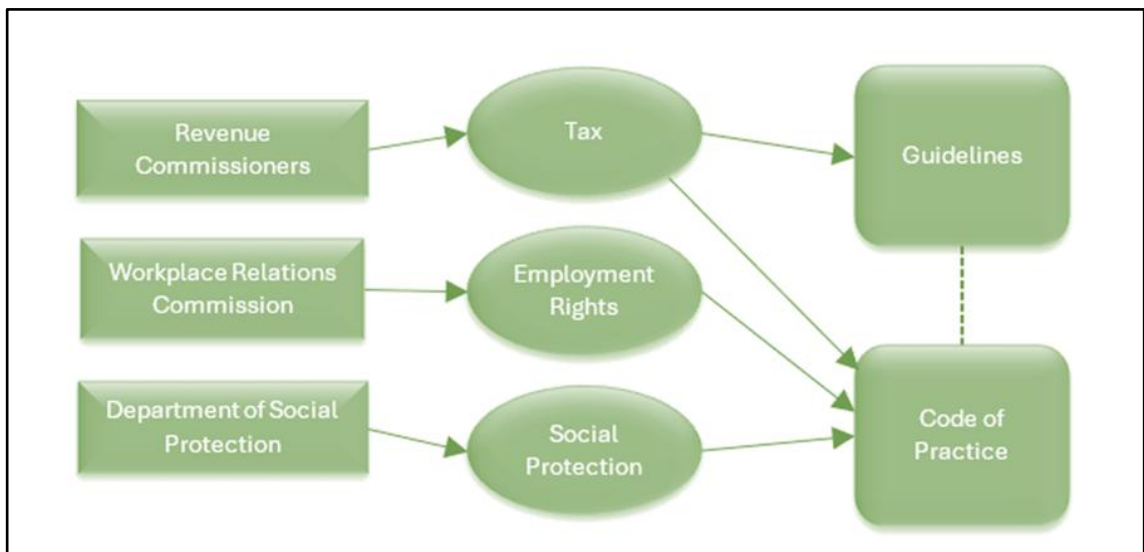
Figure 4 illustrates the fragmentation that exists in the procedure for how each body determines employment status after the Karshan case.

⁹³ DSP, [Code of Practice on Determining Employment Status](#)

⁹⁴ [Ibid](#)

⁹⁵ [Part 05-01-30 - Revenue Guidelines for Determining Employment Status for Taxation purposes](#)

Figure 4: Impact of the Karshan case on decision-making processes relating to employment status



Source: Ryan and Crowley, 2025.

This reality was also highlighted recently by Seamus McCarthy, the Comptroller and Auditor General, at an appearance before Committee on Public Accounts, and as quoted earlier in this section.

Legislative proposal

Head 8 of the GS seeks to amend section 300 (Decisions by Deciding Officers) of the SWCA by inserting, after subsection 2C, a new subsection 2D. The effect of the proposed amendment is to provide the Minister with powers to make regulations to place the Code of Practice for Determining Employment Status on statutory footing. The proposed amendment would oblige DSP Deciding Officers to have regard to the Code when making determinations about a person's employment status.

Conclusion

The *General Scheme of the Social Welfare and Other Matters Bill 2026* is an omnibus bill, which is a Bill that provides for a number of distinct policy areas, and separate Acts, across the remit of three Government Departments: Social Protection; Rural and Community Development and the Gaeltacht; and the Department of Children, Disability and Equality. Most of the GS provides to technical amendments to the *Social Welfare Acts*, and thereafter the *Civil Registration Act 2004* and the *Charities Act 2009* respectively and to provide for related matters. These are listed in the introduction of the paper.

Given that the General Scheme (GS) of the Bill is an omnibus, the present briefing paper will focused on two key policy and legislative changes which may be of most relevance to Members,⁹⁶ namely, changes to the **Public Services Card**, and the **code of practice for determining employment status**.

In respect of the PSC, the changes proposed in Head 7 are the same as those provided for in the now lapsed *Social Welfare, Pensions and Civil Registration Bill 2017*. In effect, Head 7 proposes to allow, voluntarily, persons to place their date of birth on the PSC. In this way, the PSC may be used as form of identification for named services. In line with the legacy of criticisms of the legal basis of the PSC, it remains contested in terms of its intention, legal basis, transparency, and what is perceived as a 'drift' towards a national identity card in practice. The legal basis of data processing has been found twice to be legally problematic by the DPC. The second of these findings is on biometric data processing is currently the subject of a legal appeal on the part of the DSP.

The GS in Head 8 proposes that the forthcoming Bill will place the 2024 Code of Practice for Determining Employment Status on a statutory footing in respect of social welfare services, which is as an amendment to the SWCA. This approach is welcome in the sense that it gives primary legislative backing to the code and allows the social welfare system more leverage in assessing the true employment status of persons, and therefore countering 'bogus employment', which relates partly to the 'gig economy'. However, the paper showed that the current system of determining employment status is mixed across the Revenue Commissioners, the WRC and the DSP, which may not fully mirror the reality of diverse employment circumstances in contemporary times. Such concerns exist in the context of the complexity of approaches adopted by actors in the gig economy and also highlights the wider social issues with dualisation of employment, whereby some workers are 'insiders' with social insurance and employment rights, while others are 'outsiders', working in more precarious circumstances with limited protections.

⁹⁶ That is those areas that have received attention in Oireachtas debates or were subject of the scrutiny on part of Members at the PLS hearings for the GS.

Appendix

Table 9: Beneficiaries and expenditure across the main social welfare schemes 2024

Scheme	Beneficiaries	€ million	Expenditure % of this table
Pensions			
State Pension (Non-Contributory)	99,134	1,335.73	5.47%
State Pension (Contributory)	530,954	7,857.97	32.17%
Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension	126,640	1,954.30	8.00%
Widow's, Widower's or Surviving Civil Partner's Pension (Death Benefit)	697	11.48	0.05%
Working Age Income Supports			
Jobseeker's Allowance ^[1]	126,754	1,852.51	7.58%
One Parent Family Payment	43,859	752.84	3.08%
Basic Supplementary Welfare Allowance	11,073	127.91	0.52%
Farm Assist	3,610	52.05	0.21%
Jobseeker's Benefit	41,032	517.52	2.12%
Maternity Benefit	19,379	285.29	1.17%
Paternity Benefit	331	15.55	0.06%
Parent's Benefit	5,759	95.66	0.39%
Health and Safety Benefit	31	0.35	0.00%
Working Age Employment Supports			
Community Employment	19,463	369.22	1.51%
Rural Social Scheme	2,626	51.4	0.21%
Tús - Community Work Placement	4,574	84.39	0.35%
Job Initiative	286	9.75	0.04%
Back to Education Allowance	3,527	32.37	0.13%
Back to Work Enterprise Allowance	1,868	30.22	0.12%
Part-Time Job Incentive Scheme	71	0.7	0.00%
Illness, Disability, and Caring			
Blind Pension	921	13.47	0.06%
Carer's Allowance	97,985	1,202.53	4.92%
Disability Allowance	167,633	2,408.10	9.86%

Scheme	Beneficiaries	€ million	Expenditure % of this table
Domiciliary Care Allowance	57,358	288.09	1.18%
Disablement Benefit	14,301	75.49	0.31%
Carer's Benefit	4,107	63.79	0.26%
Illness Benefit	50,402	685.85	2.81%
Injury Benefit	560	7.05	0.03%
Invalidity Pension	55,697	852.44	3.49%
Carer's Support Grant	135,586	351.21	1.44%
Partial Capacity Benefit	2,945	25.93	0.11%
Child Related			
Child Benefit	676,916	2,555.12	10.46%
Working Family Payment	46,944	420.88	1.72%
Back to Work Family Dividend	2,108	9.56	0.04%
Guardian's Payment (Contributory)	1,328	21.2	0.09%
Guardian's Payment (Non-Contributory)	628	10.3	0.04%
Total	727,924	24,428.22	

Source: Department of Social Protection, [Annual Report 2024](#); and, Department of Social Protection, [Annual Statistics Report 2024](#).

Figure 5: PSC - Assessment of project plan against good practice business case

Good practice contents of business case	Issues covered in at least one document
<i>Project specification</i>	
Problem definition	●
Project objectives/scope	●
Key stakeholders	●
Assessment of organisation capacity to undertake project	○
Dependencies	●
Procurement	●
Consequences of not proceeding with project/alternatives	●
Information security/data protection	●
Timeline and work plan	●
Risks	●
<i>Costs and resources</i>	
Staff resources required to support project	●
Projected costs	●
<i>Benefits</i>	
Qualitative and quantitative benefits to the Department	●
Qualitative and quantitative benefits to the customer	●
<i>Project governance and management</i>	
Project structure	●
Project roles	●
Project initiation document	●
Benefits realisation plan	○
<i>Conclusions and recommendations</i>	●
Source:	Analysis by the Office of the Comptroller and Auditor General of the consultant study 2003, Memorandum to Government 2004, SAFE Business Requirements - 2005, Memorandum to Government 2005, DSP papers and correspondence to DPER in 2009 seeking sanction to proceed with the project and paper on deployment of PSC 2011.
Notes:	● - included ○ - not included ● - partially covered

Source: Comptroller and Auditor General, 2015

List of Public Bodies under Schedule 5 of the SWCA

The bodies listed in Schedule 5 of the SWCA for the purposes of the PSC are: (1) a Minister of the Government, the Commission for Public Service Appointments, the Public Appointments Service, the Revenue Commissioners; (2) a local authority (for the purposes of the Local Government Act 2001); an education and training board, (3) the Health Service Executive; (4) a body established by the Minister for Education and Science under section 54 of the Education Act 1998, a payment service provider (within the meaning of section 122(1) of the Finance (Local Property Tax) Act 2012 in relation to the purpose specified in that section of that Act, a payment service provider, An Foras Áiseanna Saothair, An Garda Síochána and the Defence Forces in respect of their own members, An tArd Chláraitheoir, an tÚdaráis un Ard-Oideachas, the Central Bank of Ireland, when carrying out its functions in relation to the Central Credit Register, An tÚdaráis Náisiúnta um Uathrollú Coigiltis Scoir, Coillte Teoranta, Enterprise Ireland, Health and Social Care Professionals Council, National Educational Welfare Board, Quality and Qualifications Ireland, Registrar of Beneficial Ownership of Investment Limited Partnerships, Registrar of Beneficial Ownership of Irish Collective Asset management Vehicles, Credit Unions and Unit Trusts, Registrar of Beneficial Ownership of Common Contractual Funds, Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies, Taighde Éireann, the Central Applications Office, the Central Statistics Office, the Commission for Taxi Regulation, the Companies Registration Office, the General Medical Services (Payments) Board, the Insolvency Service of Ireland, the Legal Aid Board, the Mental Health Commission, the National Breast Screening Board, the National Cancer Registry Board, the National Council for Special Education, the National Shared Services Office, the National Treasury Management Agency, the National University of Ireland, the Pensions Board, the Pensions Ombudsman, the Personal Injuries Assessment Board, the Private Residential Tenancies Board, the Pyrite Resolution Board, the Private Security Authority, the Probate Office, the Property Services Regulatory Authority, the Road Safety Authority, Sustainable Energy Ireland – The Sustainable Energy Authority of Ireland, the Teaching Council; the Workplace Relations Commission; (5) the following Voluntary Hospitals: Beaumont Hospital, Dublin, Cappagh National Orthopaedic Hospital, Dublin, Coombe Women’s Hospital, Dublin, Dublin Dental Hospital, Hume Street Hospital, Dublin, Incorporated Orthopaedic Hospital of Ireland, Clontarf, Dublin, Leopardstown Park Hospital, Mater Misericordiae University Hospital, Dublin, Mercy Hospital, Cork, National Maternity Hospital, Dublin, National Rehabilitation Hospital, Dun Laoghaire, Our Lady’s Hospice, Dublin, Our Lady’s Hospital for Sick Children, Crumlin, Dublin, Portiuncula Hospital, Ballinasloe, Co. Galway, Rotunda Hospital, Dublin, Royal Victoria Eye and Ear Hospital, Dublin, South Infirmary/Victoria Hospital, Cork, St. James’s Hospital, Dublin, St. John’s Hospital, Limerick, St. Luke’s Hospital, Dublin, St. Mary’s Hospital and Residential School, Baldoyle, Dublin, St. Michael’s Hospital, Dun Laoghaire, St. Vincent’s University Hospital, Elm Park, Dublin, St. Vincent’s Hospital, Fairview, Dublin, The Adelaide and Meath Hospital, Dublin incorporating the National Children’s Hospital, The Children’s Hospital, Temple Street, Dublin, The Royal Hospital, Donnybrook, University Dental School and Hospital, Cork,

Source: <https://revisedacts.lawreform.ie/eli/2005/act/26/revised/en/pdf?annotations=false>