

## Maternity Benefit—Are Childminders Eligible?

To qualify for Maternity Benefit, you must satisfy the following PRSI contribution conditions:

You must have:

- 52 PRSI paid contributions in the relevant tax year, **or**
- 52 PRSI paid contributions in the Tax Year before the relevant Tax Year, **or**
- 52 qualifying PRSI contributions paid in the Tax Year following the Relevant Tax Year.

For a claim made in 2006, the relevant tax year is 2004.

You may use contributions in the tax year later than the relevant tax year to help you satisfy the PRSI contribution conditions. However, the amount of Maternity Benefit you may get depends only on your earnings in the relevant tax year. Self-Employment contributions, i.e. PRSI Class S, are not awarded

until your total tax liabilities are paid in full for the Relevant Tax Year. If you were in insurable employment (P.A.Y.E) before starting self-employment your PRSI contributions Class A, E, and H **may** help you qualify for Maternity Benefit.

You can work out your weekly rate of Maternity Benefit by dividing your reckonable income in the relevant tax year by 52. You may get 75% of this amount, subject to a minimum payment of €165.60 and a maximum payment of €249 per week.

You may not work while you are claiming benefit. You should apply for Maternity Benefit 12 weeks before you intend to start your maternity leave.

To apply, you will need to complete form MB10 and send to:

Maternity Benefit Section  
Social Welfare Services Office  
St Oliver Plunkett Road  
Letterkenny  
Co. Donegal.  
LoCall 1890 690 690.