

## Department of Social Protection supports for those arriving from Ukraine under the EU Temporary Protection Directive

Update as at: 17th June 2022

Welcome to our fourth newsletter, we hope you find it of assistance.

### In our previous editions we featured:

- How does the person get their PPSN?
- How does the person get their income support payment?
- What Income Support payments are people entitled to
- What happens if the person moves address?
- What happens if the person starts work?
- How do people receive their payment?
- Getting paid to a Bank Account
- What happens if a person wants to start work/ How can Intreo Offices help persons find work?
- If a person starts work, how will this affect their income support payment?
- How can people request to change their Post Office when they have moved address?
- Can a person that is in receipt of an income support payment from the Department take holidays or leave the country?

### In this edition the focus is on:

- When a person is in receipt of Jobseeker's allowance what are their obligations with regards to being available for work and to be genuinely seeking work?
- Classification of employment: Is a person self-employed or an employee?
- If a person starts work, how will this affect their income support payment?
- What supports are available to assist a person in having their qualifications recognised?
- What is the tax treatment of Ukrainian citizens who work remotely in the State for Ukrainian employers?
- What is the position where a person has been given Temporary Protection and they subsequently apply for International Protection?

### Introduction

The European Union has put in place a temporary protection Directive to allow Ukrainian citizens and others fleeing Ukraine access to a wide range of supports including social welfare income supports. The Department of Social Protection is providing support and services to assist people covered by this Directive who are fleeing Ukraine and who arrive in Ireland.

The Department has published information on gov.ie in both Ukrainian and Russian and interpretive services are available in all our Reception Centres and Offices.

## Current Numbers

PPSNs have been issued to some 37,328 people as at close of business 12<sup>th</sup> June 2022.

- 49% of Ukrainian arrivals are adult women
- 34% are children
- 16% are adult males
- 4% of the adults are aged 66 or over

### Income Supports:

- Income supports are being paid in respect of c. 32,500 people
- There are c.18,500 primary claims with an average of 1.8 people on each claim.
- Child benefit is now also being paid in respect of 11,687 children

For more information on income supports please visit [gov.ie/dsp/Ukraine](http://gov.ie/dsp/Ukraine)

## When a person is in receipt of Jobseeker's allowance what are their obligations with regards to being available for work and to be genuinely seeking work?

Jobseeker's payments are for people who are unemployed and looking for work. To get a jobseeker's payments a person must meet certain conditions or requirements. Where a person does not meet these conditions they can be refused a payment, be disqualified from getting a payment for a period or be paid a reduced rate of their payment.

### Conditions for jobseeker's payments

To qualify for jobseeker's allowance a person must be aged over 18 and under 66 years of age.

A person must also be:

#### **Unemployed**

To get a jobseeker's payment a person must be unemployed for at least 4 days out of 7. This means that they can work for up to 3 days in a 7-day period and may still qualify for a jobseeker's payment for the days they are not working.

However, some people work the equivalent of full-time hours by doing intensive shifts. It is usual for the Department of Social Protection to treat people who work 36 hours or over in a week as being in full-time employment. People in full-time employment do not qualify for a jobseeker's payment.

#### **Part-time work**

If a person can only find part-time work or if their employer reduces their days at work to 3 days a week or less, they may get a jobseeker's payment for the other days. A person must meet the other conditions that apply to the payment, for example, they must continue to look for full-time work. In the case of Jobseeker's Allowance, any income from work is assessed in the means test.

**Capable of work**

A person must be capable of work to qualify for a jobseeker's payment. A person is considered capable of work unless they can produce medical evidence to prove that they are not able to work.

If a person is ill and incapable of work they may be entitled to Disability Allowance or Illness Benefit. If a person is pregnant they are considered to be capable of work unless they have complications during their pregnancy or they are ill.

**Available for work**

A person is considered available for work if:

- They state that they are available for work
- They do all that is asked to show compliance with this availability condition
- There is no evidence to suggest the contrary

Essentially, the Department of Social Protection considers that a person is available for work if they are prepared to accept any offers of suitable employment immediately. In addition, the employment must be suitable, having regard to the persons age, sex, physique, education, normal occupation, where they live, rate of pay offered and their family circumstances.

However, a person can be regarded as not being available for work and therefore not entitled to a jobseeker's payment if they put unreasonable restrictions on the following:

- The nature of the employment
- The hours of work
- The rate of pay
- The duration of the employment
- The location of the employment

Note that if a person refuses a suitable offer of work they can be disqualified from a jobseeker's payment.

For example, a person is considered unavailable for work in the following circumstances:

- They are looking for a particular type of work only.
- They state that they are looking for part-time work only. However, if a person cannot get suitable full-time employment, they can still accept part-time work.
- They are only available during hours which are not typical of the employment they are looking for, for example, looking for clerical office work in evenings only.
- They are unwilling to take up an offer of reasonable short-time employment, for example, relief work or employment under a short-term contract.
- They move to a location where their prospects of getting suitable employment are significantly reduced. However, the reasons for the move will be taken into account.

- They are placing unreasonable restrictions on the distance which they are willing to travel to find work. However, access to public and private transport is taken into account.
- They may also be asked about their responsibilities at home, for example, who is looking after any child dependents. This question must be asked of both male and female applicants.

If a person is looking after a sick or older person and are not available for work they may be entitled to a carer's payment.

### **Genuinely looking for work**

A person must also show that they are genuinely looking for work. A day is not treated as a day of unemployment unless on that day a person is genuinely seeking suitable full-time work. If a person is in part-time employment and getting a jobseeker's payment they must show that they are trying to get full-time employment on the days they are not working.

A person must be able to show that they are making genuine efforts to secure employment and they need to provide examples of such steps. Steps which would indicate that they are considered to be genuinely seeking work may include:

- Making oral or written applications for work
- Looking for information on the availability of employment from employers, advertisements and employment agencies
- Taking up reasonable training opportunities

### **Classification of employment: Is a person self-employed or an employee?**

It is important that a person's status as a worker is correct and that they are taxed accordingly.

If a person is self-employed, they are responsible for the payment of their own tax and Pay Related Social Insurance (PRSI) and Universal Social Charge (USC).

If a person is an employee, their employer is responsible for the collection and payment of their Income Tax (IT), PRSI and USC. The person will work under a contract of employment.

If a person is not clear on whether they are an employee or self-employed they can check their status in the Code of Practice on Determining Employment Status on [www.Revenue.ie](http://www.Revenue.ie)

### **Becoming self-employed**

When a person starts working for themselves, they are classed as 'self-employed' and a 'sole trader'. A *sole trader* is when a person sets up a business on their own.

A sole trader must register as self-employed with Revenue. Once they have registered, they pay income tax as a self-employed person, rather than through the PAYE system (which is used for employees).

**If a person commences self-employment and are in receipt of an Income Support payment from the Department, they must notify the Department immediately.**

## If a person starts work, how will this affect their income support payment?

How income from employment affects a person's income support payment can depend on a number of factors:

- the type of Income Support payment they are receiving
- whether the employment is fulltime or part time
- the number of hours work they do each week
- the number of days they work each week
- the amount they get paid each week
- their individual circumstances

Where a person is in receipt of an Income Support payment from DSP and they start work the first thing they should do is contact their Intreo or Branch Office to advise of their change in circumstances. Local Intreo or Branch Offices will be able to advise a person on how the change in their circumstances may impact their income support.

**Where a person takes up work, they must notify the department of this change, regardless of the number of hours they are going to work each week.**

A persons entitlement to an income support payment, if any, can depend on the pattern of the work, the income from the work and or the number of hours worked.

The quickest way of checking how **or if** income from work, including part time work, could affect a payment from the Department of Social Protection is to check online – there is an on-line calculator that can be used for this purpose. This can be accessed at:  
<https://services.mywelfare.ie/en/topics/out-of-work-payments/benefit-of-work-estimator/>

## What supports are available to assist a person in having their qualifications recognised?

Supports are in place to assist people covered by the EU Directive who are seeking the recognition of their qualifications in Ireland.

The academic and professional recognition of qualifications can enable people covered by the EU Directive based in Ireland to pursue employment opportunities, to practice their professions of choice, or to avail of new educational opportunities.

### Academic recognition of qualifications

Advice on the academic recognition of foreign qualifications can be obtained through NARIC Ireland, a free service hosted and operated by Quality and Qualifications Ireland (QQI) [www.qqi.ie](http://www.qqi.ie)

QQI is the state agency responsible for promoting the quality, integrity and reputation of Ireland's further and higher education system.

This service compares foreign qualifications to major award types and levels on the Irish National Framework of Qualifications (NFQ), which sets foreign qualifications clearly into an Irish context. QQI's NARIC database lists a number of Ukrainian qualifications including

general professional, further education, and higher education qualifications. If a qualification is not currently listed, a request can be made to NARIC Ireland who will provide this information if possible. NARIC Ireland is working with the wider NARIC network across Europe to expand the list of Ukrainian qualifications currently available.

A guide to NARIC has been translated into Ukrainian and has also been made available in a wide range of other languages [www.gqi.ie/what-we-do/the-qualifications-system/national-academic-recognition-information-centre](http://www.gqi.ie/what-we-do/the-qualifications-system/national-academic-recognition-information-centre)

### Professional recognition of qualifications

If a profession is regulated in Ireland, the recognition of foreign qualifications must be completed by the relevant national competent authority with responsibility for that profession. This is a key step before a qualification holder may practice that profession. Examples of such professions in Ireland include Doctors, Nurses, Teachers, Electrical Contractors and Architects.

A person seeking to practice a regulated profession is advised to engage with the relevant competent authority with responsibility for that profession in order to familiarise themselves with the regulatory requirements in Ireland and to apply for the recognition of their qualifications.

A list of regulated professions in Ireland alongside the contact information for each competent authority is available on the government's website: <https://www.gov.ie/en/publication/d7527-professional-qualifications-recognition/#contacts>

### What is the tax treatment of Ukrainian citizens who work remotely in the State for Ukrainian employers?

This section outlines Revenue's treatment of the tax position of Ukrainians, who continue to be employed by their Ukrainian employer while performing the duties of their employment remotely from Ireland.

**Liability of Ukrainian employment income to Irish income tax and concessional treatment.** Irrespective of the tax residence position of the employee or the employer, income from a non-Irish employment attributable to the performance in Ireland of the duties of that employment is chargeable in Ireland to income tax and the Universal Social Charge (USC) and is within the scope of the Pay As You Earn (PAYE) system of deduction of income tax at source.

However, by way of concession, Revenue will treat -

- these Irish-based employees of Ukrainian employers as **not** liable to Irish income tax and USC on Ukrainian employment income that is attributable to the performance of duties in the State, and
- the Ukrainian employers as **not** required to operate the PAYE system on such employment income.

The concession applies solely to employment income that is paid to the Irish-based employees, who are covered by the EU Directive, by their Ukrainian employer.

### Duration of treatments and conditions

These concessionary treatments will apply for the tax year 2022 where:

- In relation to Ukrainian employment income -
  - the employee would have performed his/her duties of employment in Ukraine but for the war there **and**
  - the employee remains subject to Ukrainian income tax on his/her employment income for the year

Note: where a person continues to be employed by their Ukrainian employer and working remotely from Ireland they must notify the Department of Social Protection of this if applying for an Income Support payment.

### What is the position where a person has been given Temporary Protection and they subsequently apply for International Protection?

The Department of Justice advises that there is no requirement for Ukrainian nationals to seek international protection (also known as asylum) to receive the support and protection of the Irish State. The EU Temporary Protection Directive provides a quicker and more streamlined alternative in these circumstances.

While a person can, of course, always choose to apply for international protection, they cannot benefit from temporary protection at the same time.

Temporary protection will provide a person with immediate access to the labour market, along with access to social welfare income supports, accommodation and other State supports. If a person chooses to apply for international protection, they should be aware that they will not be able to access employment until 6 months after making their application.

[www.irishimmigration.ie/faqs-for-ukraine-nationals-and-residents-of-ukraine](http://www.irishimmigration.ie/faqs-for-ukraine-nationals-and-residents-of-ukraine)

Section 246(7) of the Social Welfare Consolidation Act 2005 (as amended) provides that a person who has applied for International Protection cannot be regarded as habitually resident in the State and as such may not access standard social assistance payments. They can however be supported with a Daily Expense Allowance payment through the Community Welfare Service.

### What can I do to help?

You have a key role to play in supporting people when they arrive at their new accommodation and helping them to settle into our communities. In relation to Social Protection entitlements, it would be most helpful if:

- Where people are unsure about what to do next, you explain the information outlined in our newsletters
- And support people through the steps if needed

### Reminder of all useful links:

Gov.ie/Ukraine – a dedicated site with information on the Irish government's response to the Ukraine crisis, and all the government supports available

[Gov.ie/dsp/Ukraine](#) – a page with information on all social welfare supports for those affected, this information is available in both the Ukrainian and Russian languages

[gov.ie/findyourintreo](#) – this directory gives a list of the locations, contact details and opening hours of all our offices including the dedicated Ukraine Support Centres

[Jobsireland.ie](#) – this website helps those who are looking for employment and employers who have vacancies. It has tailored information for those affected in both the Ukrainian and Russian languages

<https://services.mywelfare.ie/en/topics/out-of-work-payments/benefit-of-work-estimator/> - a quick way of checking how or if income from work, including part time work, could affect a payment from the Department of Social Protection

[www.irishimmigration.ie/faqs-for-ukraine-nationals-and-residents-of-ukraine](http://www.irishimmigration.ie/faqs-for-ukraine-nationals-and-residents-of-ukraine) FAQs – for Ukraine Nationals and Residents of Ukraine provided by the Department of Justice.