

Maternity Benefit - Agent-Friendly Guide

1. Eligibility Criteria

- Available to all employees (full-time, part-time, casual).
- No requirement for minimum duration with current employer.
- PRSI (Pay Related Social Insurance) requirements:
 - Option A: 39 weeks PRSI in the 12 months before leave starts.
 - Option B: 39 weeks PRSI paid since starting work, plus 39 paid or credited in the relevant tax year or the following year.
 - Option C: 26 weeks in the relevant tax year and 26 weeks in the previous year.
- Self-employed: 52 weeks of Class S PRSI contributions in the relevant or adjacent tax year.

2. When to Apply

- Apply 6 weeks before intended maternity leave (12 weeks if self-employed).
- Application Methods:
 - Online via MyWelfare.ie (requires MyGovID).
 - Postal with MB1 form and MB2 (employer) or MB3 (doctor) certification.

3. Payment & Top-Ups

- Maternity Benefit is paid by the Department of Social Protection (DSP).
- Employers are not legally required to top up benefits.
- Top-up Options:
 - Employer may pay full salary and claim the state benefit directly.
 - Employer pays a partial amount in addition to state benefit.
- Top-up payments are taxed (PAYE, PRSI, USC) on amounts above DSP benefit.

4. Job Protection

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- Employees are entitled to return to the same or equivalent job after maternity leave.
- Additional 16 weeks of unpaid maternity leave may be taken.
- Legal protection from dismissal due to pregnancy or maternity leave.
- Notice Requirements:
 - 4 weeks written notice for starting leave.
 - 4 weeks written notice for return to work.

5. Special Cases

- Special provisions apply to premature births, stillbirths, and miscarriages.
- Transgender men who give birth are eligible for Maternity Benefit.
- Leave can be postponed if:
 - The baby is hospitalized.
 - The employee has a serious illness.
- Postponement must follow at least 14 weeks of leave and can last up to 6 months.