



STATUTORY INSTRUMENTS.

S.I. No. 373 of 2019



CHILDCARE SUPPORT ACT 2018 (ASSESSMENT OF INCOME)
REGULATIONS 2019

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I, Katherine Zappone, Minister for Children and Youth Affairs, in the exercise of the powers conferred on me by section 11 of the Childcare Support Act 2018 (No. 11 of 2018), hereby make the following regulations:

Citation and commencement

1. (1) These Regulations may be cited as the Childcare Support Act 2018 (Assessment of Income) Regulations 2019.

(2) These Regulations shall come into operation on 2 September 2019.

Interpretation

2. In these Regulations —

“Act” means the Childcare Support Act 2018;

“allowable deduction” shall be construed in accordance with Schedule 1 of the Act and Regulation 3;

“automatic assessment of income” means an automated assessment of the net income of an applicant and his/her partner (or of a one parent family where applicable) based on information provided electronically to the scheme administrator by the Revenue Commissioners and the Minister for Employment Affairs and Social Protection and information which is furnished by the applicant in his or her application under section 9 of the Act and which does not incorporate any human intervention;

“manual assessment of income” means an assessment of the net income of the applicant and his/her partner (or of a one parent family where applicable) by the scheme administrator or a person with whom the scheme administrator has entered an agreement under section 6 of the Act, based on information and documentation provided by the applicant (and his/her partner where relevant) and which may also include particular income information and information relating to allowable deductions, provided electronically to the scheme administrator by the Revenue Commissioners and the Minister for Employment Affairs and Social Protection;

“net income” means income as defined in Schedule 1 of the Act of an applicant and his/her partner (or sole income in the case of a one parent family) less any allowable deductions specified in Schedule 1 of the Act and Schedule 1 to these Regulations;

“one parent family” means an applicant who is not a member of a couple.

Prescribed “allowable deductions”

3. The classes of payments set out in Schedule 1 are prescribed as deductions within the meaning of paragraph (f) of the definition of “allowable deductions” in Schedule 1 of the Act.

Method of assessment of income and allowable deductions

4. (1) The scheme administrator may determine an application for income-related financial support under section 9 of the Act by means of -

- (a) an automatic assessment of income where the applicant chooses an automatic assessment of income, or
- (b) a manual assessment of income where -
 - (i) the applicant requests a manual assessment of income, or
 - (ii) insufficient information is available electronically to enable the scheme administrator to determine the application for income-related financial support where the applicant selected an automatic assessment of income.

(2) Where an automatic assessment of income is carried out under Regulation 4(1)(a), the method by which the scheme administrator shall assess the net income of an applicant and his or her partner, or of a one parent family where applicable, shall be -

- (a) net income information provided electronically by the Revenue Commissioners and the Minister for Employment Affairs and Social Protection by reference to the personal public service number of the applicant (and the personal public service number of his/her partner where relevant) as specified in the application for financial support under section 9 of the Act; and
- (b) such additional net income information as the scheme administrator may request from the applicant to enable it to carry out the assessment.

(3) Where an assessment of net income is based on information provided electronically by the Revenue Commissioners and the Minister for Employment Affairs and Social Protection, the year for which net income will be assessed will be the most recent calendar year for which the scheme administrator determines electronic information is complete.

(4) Where a manual assessment of income is carried out under Regulation 4(1)(b), for the purposes of assessing the net income of an applicant and his or her partner, or of a one parent family where applicable, the scheme administrator may request –

- (a) a declaration of income in the format specified by the scheme administrator signed by the applicant or the applicant's partner or a declaration of income signed by each of them, as may be appropriate in the circumstances, or a statement by the applicant or the applicant's partner or each of them to be made in such other form as the scheme administrator may determine, and
- (b) such information as it may require from the applicant including such documentary evidence listed in Schedule 2 as may be required by the scheme administrator to carry out the assessment of income.

(5) Where a manual assessment of net income is carried out under Regulation 4(1)(b)(i), the applicant may choose one of the following as the period in respect of which income will be assessed:

- (i) 1 January to 31 December of the previous calendar year;
- (ii) 1 January of the current year to the Sunday preceding the submission of the application; or
- (iii) the four weeks prior to the Sunday preceding the submission of the application where the applicant or his or her partner has sustained a reduction in net income and where the applicant reasonably believes such reduction will endure for an indefinite period.

(6) Where a manual assessment of income is carried out in respect of the current year by the scheme administrator under Regulation 4(1)(b)(i), for the purposes of assessing the net income of an applicant and his or her partner, or of a one parent family where applicable, an applicant may choose that particular information provided electronically by the Minister for Employment Affairs and Social Protection may be used for the purpose of assessing net income where such information is available.

(7) Where a manual assessment of income is carried out under Regulation 4(1)(b)(ii), the period in respect of which income will be assessed will be 1 January to 31 December of the previous calendar year.

(8) Where a manual assessment of income is carried out by the scheme administrator under Regulation 4(1)(b)(ii), for the purposes of assessing the net income of an applicant and his or her partner, or of a one parent family where applicable, the scheme administrator may determine that particular information provided electronically by the Revenue Commissioners and the Minister for Employment Affairs and Social Protection may be used for the purpose of assessing net income where such information is available.

(9) Notwithstanding that a manual assessment of income is carried out under Regulation 4(1)(b), for the purposes of assessing the net income of an applicant and his or her partner, or of a one parent family where applicable, information provided electronically by the Revenue Commissioners and the Minister for

Employment Affairs and Social Protection will be used by the scheme administrator for the purpose of verification of self-declared income where such relevant information is available.

(10) The relevant period within which income may be assessed for the purposes of Regulations 4(3), 4(5) and 4(7) may vary between persons who are members of a couple subject to the scheme administrator being satisfied that complete income data is available in respect of each person for the relevant period either by means of the electronic sharing of information under Regulation 4(1)(a) or by means of a manual assessment of income under Regulation 4(1)(b).

Giving of information and documentation to the scheme administrator

5. (1) An applicant shall furnish to the scheme administrator such information and documentation as it requests for the purpose of determining net income and shall, where the scheme administrator specifies the manner in which the information or documentation is to be provided, provide the information and documentation in the manner so requested.

(2) The scheme administrator may stipulate the period of time within which information and any documentation requested is to be furnished.

SCHEDULE 1

Assessment of income – allowable deductions

- (a) Aftercare Allowance
- (b) Back to Education Allowance
- (c) Back to School Clothing and Footwear Allowance
- (d) Back to Work Enterprise Allowance
- (e) Back to Work Family Dividend
- (f) Blind Welfare Allowance
- (g) Caranua payments and grants
- (h) Carer's Support Grant
- (i) Constant Attendance Allowance
- (j) Department of Education and Skills Third Level Bursary Scheme payment
- (k) Diet Supplement payment
- (l) Domiciliary Care Allowance
- (m) Exceptional Needs Payments
- (n) Foster Care Allowance
- (o) Further Education and Training (FET) allowance
- (p) Guardian's Payment
- (q) Humanitarian Assistance Scheme payment
- (r) Mobility Allowance payment
- (s) Personal Reader Grant
- (t) Rent Supplement
- (u) Short-term Enterprise Allowance
- (v) Department of Employment Affairs and Social Protection eligible payments for the purposes of Springboard +
- (w) Student Assistance Fund payments
- (x) Student Grants (SUSI)
- (y) Vocational Training Opportunities Scheme training allowance
- (z) Youthreach Allowance.

SCHEDULE 2

Relevant documentary evidence for the purposes of the manual assessment of net income

1. A statement in writing by an employer of income and relevant deductions in respect of the income of an applicant (and his or her partner where relevant) for a particular period in the format specified by the scheme administrator.
2. A statement in writing issued by the Department of Employment Affairs and Social Protection in respect of the income and relevant deductions made by that Department for a particular period in relation to an applicant (and his or her partner where relevant).
3. A statement in writing issued by the Revenue Commissioners in respect of an applicant (and his or her partner where relevant) which provides information in relation to income and relevant deductions for a particular period.



GIVEN under my Official Seal,
24 July, 2019.

KATHERINE ZAPPONE,
Minister for Children and Youth Affairs.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations are made pursuant to powers conferred on the Minister for Children and Youth Affairs under section 11 of the Childcare Support Act 2018.

These Regulations provide for the particulars relating to the method by which the scheme administrator will assess the annual income of the applicant and his/her partner or sole income in the case of a one parent family and other related matters.

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