

SOCIAL SECURITY CONTRIBUTIONS (CLASS 1) 2021

Category	Description					Maternity Leave Fund
A	Persons under 18 years of age earning not more than the amount indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	0.10c	€181.08	€6.62	€6.62	€13.24	€0.20
B	Persons aged 18 and over, earning not more than the amount indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	0.10c	€181.08	€18.11	€18.11	€36.22	€0.54
* or if the employee chooses, 10% of the basic weekly wage. This rate of contribution entitles the contributor to pro-rata contributory benefits						

Persons born up to 31st December 1961

C	All persons whose basic weekly wage is between the amounts indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	€181.09	€372.34	10%	10%	N/A	0.3%
D	All persons whose basic weekly wage is equal to or exceeds the amount indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	€372.35	N/A	€37.24	€37.24	€74.48	€1.12

Persons born from 1st January 1962 onwards:

C	All persons whose basic weekly wage is between the amounts indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	€181.09	€485.74	10%	10%	N/A	0.3%
D	All persons whose basic weekly wage is between the amounts indicated below:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	€485.75	N/A	€48.57	€48.57	€97.14	€1.46
E	Students under 18 years of age:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	N/A	N/A	10% Max. €3.66	10% Max. €3.66	N/A	0.3% MAX €0.13
F	Students 18 years old and over:					MLF
	Basic Weekly Wage		Weekly Rate Payable			
	From	To	By Employee	By Employer	Total	
	N/A	N/A	10% Max. €7.94	10% Max. €7.94	N/A	0.3% MAX €0.24
* Students who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration.						

MLF (MATERNITY LEAVE FUND) is paid only by employer