

# Ireland<sup>271</sup>

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For comparisons with other countries in this review on leave provision and early childhood education and care services, please see the [cross-country tables](#) at the front of the review (also available individually on the Leave Network website). To contact authors of country notes, see the [members page](#) on the Leave Network website.

## **1. Current leave and other employment-related policies to support parents**

### **a. Maternity leave (responsibility of the Department of Social Protection)**

*Length of leave (before and after birth)*

- 42 weeks: 26 weeks of 'basic maternity leave' and 16 weeks of 'additional maternity leave'.
- It is obligatory to take at least 2 weeks before the birth and 4 weeks after the birth.

*Payment, funding and taxation*

- A maternity benefit rate of €289 per week is paid to qualifying persons for 26 weeks (i.e., 'basic maternity leave'); the remaining 16 weeks (i.e., 'additional maternity leave') is unpaid. Mothers who are already on certain social welfare payments are entitled to half-rate maternity benefit.
- Payments are taxable.
- Contributions to the state pension are automatically covered during paid Maternity leave, but not contributions to occupational pensions.
- Funded by the Social Insurance Fund (SIF), which is financed by contributions from employers and employees. Pay Related Social Insurance

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(PRSI) rates vary across different types of employment. However, the majority of employees pay 4 per cent of earnings and employers pay 11.05 per cent.

#### *Flexibility in use*

- Leave can be started between 16 and 2 weeks before the expected date of delivery.

#### *Eligibility (e.g., related to employment or family circumstances)*

- To be eligible for maternity benefit, an employee or self-employed woman must meet certain conditions relating to payment of Pay Related Social Insurance (PRSI), e.g., to have been employed for 39 weeks, during which PRSI was paid in the 12-month period before the first day of Maternity leave or 52 weeks of prior contributions paid in the case of self-employed.
- Transgender men who have obtained a gender recognition certificate and subsequently given birth are covered by the employment law protections surrounding maternity and pregnancy related leave and entitlements and hence, have the right to maternity leave.

#### *Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; lone parent); or delegation of leave to person other than the mother*

- Fathers are entitled to Maternity leave if the mother dies within 40 weeks of the birth. In these circumstances, the father is entitled to a period of leave, the extent of which depends on the date of the mother's death. If the mother dies within 24 weeks of the birth, he has an optional right to the additional Maternity leave. If the mother's death is over 24 weeks after the birth, the father is entitled to leave until 40 weeks after the birth. The leave starts within seven days of the mother's death.
- In the case of a child who is hospitalised, the mother may postpone her Maternity leave, if she has taken 14 weeks (including at least four weeks since the baby was born) up to a period of 6 months, with the agreement of the employer.
- Maternity leave can be postponed for between 5 and 52 weeks, if the mother becomes seriously ill while on leave and needs ongoing treatment for her health condition. A serious health condition is one that is a serious risk to the mother's life and health, and covers both physical and mental illnesses that are certified by a doctor. Two weeks' notice and providing a medical certificate to the employer is obligatory when postponing Maternity leave.

#### *Regional or local variations in leave policy*

- None.

#### *Additional note (e.g., if leave payments are often supplemented by collective agreements; employer exclusions or rights to postpone)*

- Members of the Civil and Public and Services Union (CPSU) and other public sector workers are entitled to 26 weeks' Maternity leave at full payment.

## **b. Paternity leave (responsibility of the Department of Social Protection)**

### *Length of leave*

- 2 weeks.

### *Payment, funding and taxation*

- A paternity benefit payment of €289 per week.
- Paid, taxed and funded as for Maternity leave.

### *Flexibility in use*

- Paternity leave may be taken at any time within the first 6 months following the birth or adoption of a child, but must be taken one continuous period.

### *Eligibility (e.g., related to employment or family circumstances)*

- To be eligible for paternity benefit, an employee or self-employed person must meet certain conditions relating to payment of Pay Related Social Insurance (PRSI): for example, to have been employed for 39 weeks, during which PRSI was paid in the 12 month period before the first day of Paternity leave or 52 weeks of prior contributions paid in the case of self-employed.
- It is paid to an employee or self-employed person who is a relevant parent, defined as: the father of the child; the spouse, civil partner or co-habitant of the mother of the child; or the parent of a donor-conceived child. In the case of an adopted child, the relevant parent may include: the nominated parent in a married same-sex couple; the spouse, civil partner, or co-habitant of the adopting mother; or sole male adopter.

### *Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; lone parent); or delegation of leave to person other than the mother*

- Paternity leave can be postponed if the birth is later than expected or if there is a delay in the placement of an adopted child.
- If a father (a parent) is sick before Paternity leave starts, the leave can be postponed until recovery. Employer should be notified in writing and illness evidence should be provided.
- All or part of the leave can be postponed if the baby is hospitalised, after informing the employer in writing.

### *Regional or local variations in leave policy*

- None.

*Additional note (e.g., if leave payments are often supplemented by collective agreements; employer exclusions or rights to postpone)*

- Employers can provide top-ups. All public sector workers receive a 100 per cent salary top-up; in the private sector, about 52 per cent of companies provide top-ups.<sup>272</sup> In total, Köppe (2023) estimates that about 55 per cent of fathers have access to top-ups.<sup>273</sup>

### **c. Parental leave (responsibility of the Department of Social Protection)**

#### *Length of leave*

- 26 weeks per parent.
- Leave is an individual non-transferable entitlement. The one exception is when parents are employed by the same employer, in which case they can transfer a maximum of 14 weeks of their Parental leave entitlement to the other parent, subject to the employer's agreement.

#### *Payment, funding and taxation*

- None.

#### *Flexibility in use*

- Leave may be taken up to the child's 12<sup>th</sup> birthday, and up to their 16<sup>th</sup> birthday in the case of children with disabilities and serious illnesses.
- Leave may be taken in separate periods of a minimum of 6 continuous weeks. Employers may grant shorter periods of leave at their discretion; for example, parents may break the leave into working days or hours (or a combination of both).
- Parents can be on leave together, for part of the period or for the whole period.
- If parents have more than one child, Parental leave is limited to 26 weeks in a 12 month period.
- If parents work part-time, their entitlement to parental leave is reduced on a 'pro-rata basis'.

#### *Eligibility (e.g., related to employment or family circumstances)*

- All employees who have completed one year's continuous employment with their current employer. If the child is very near the age threshold and an

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<sup>272</sup> Ibec Research Unit (2020) *Paternity Benefit Report 2020*. Dublin: Irish Business and Employers Confederation.

<sup>273</sup> Köppe, S. (2023) 'Ireland's Paternity Leave: Sluggish Benefit Take-up and Occupational Inequalities', *Journal of Family Studies*, Vol.29, 6: 2524-2539. doi: 10.1080/13229400.2023.2179527

employee has been working for a current employer for more than 3 months but less than 1 year, Parental leave can be used pro-rata.

- Parents in same-sex relationships are eligible.

*Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; lone parent); or delegation of leave to a person other than the parents*

- As leave is allocated per child, the leave period is doubled for parents of twins, and tripled for parents of triplets.
- Parents with a disabled child do not get additional Parental leave, but are eligible for carer's leave and can take that leave until the child's 16<sup>th</sup> birthday.

*Regional or local variations in leave policy*

- None.

*Additional note (e.g., if leave payments are often supplemented by collective agreements; employer exclusions or rights to postpone)*

- Parental leave can be postponed for 6 months (to a date agreed upon by both the employer and employee) if the granting of the leave would have a substantial adverse effect on the operation of the business.
- An employee who falls ill while on Parental leave, and as a result is unable to care for the child, may suspend the Parental leave for the duration of the illness, following which period the Parental leave recommences.
- Statutory codes of practice specify the manner in which Parental leave and *force majeure* leave might be taken, and the manner in which an employer can terminate Parental leave.

#### **d. Parent's leave (responsibility of the Department of Social Protection)**

*Length of leave*

- 9 weeks per parent.
- Leave is an individual non-transferable entitlement, except in specified circumstances such as the death of one of the parents.

*Payment, funding and taxation*

- A Parent's benefit of €289 per week.
- Paid, taxed and funded as for Maternity leave.

*Flexibility in use*

- Parent's leave may be taken at any time within the first 2 years following the birth or adoption of a child.
- Parents must take Maternity/Paternity leave before Parent's leave.

- Employees who are entitled to Paternity leave and Parent's leave can take these leave entitlements in whichever order they wish subject to the relevant time limits.
- Leave may be taken as a continuous period of 9 weeks or in individual weeks.
- Parents can be on leave together.

*Eligibility (e.g., related to employment or family circumstances)*

- The 'relevant parent' entitled to the leave includes an employed or self-employed: parent of the child, a spouse, civil partner or cohabitant of the parent of the child, a parent of a donor-conceived child, the adopting parent or parents of a child, the spouse, civil partner or spouse of the adopting parent of the child, as well as each member of a married same-sex couple, of a couple that are civil partners of each other, or of a cohabiting same-sex couple.
- A person who has satisfied the PRSI conditionality for maternity/paternity/adoptive benefit will be deemed to have satisfied the conditionality for Parent's benefit.

*Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; single parent); or delegation of leave to a person other than the parents*

- In the case of multiple births or the adoption of more than one child at the same time, a parent is only entitled to one period of Parent's leave.
- Where one of the parents entitled to leave dies within the period of 52 weeks following the birth or adoption of a child, the employed surviving parent of the child is entitled to a period of transferred Parental leave.
- Leave can be postponed by the employee if he/she becomes ill after notifying their employer of their intention to take the leave or in the event of hospitalisation of the child.

*Regional or local variations in leave policy*

- None.

*Additional note (e.g., if leave payments are often supplemented by collective agreements; employer exclusions or rights to postpone)*

- The leave can be also postponed by the employee if the date of placement of a child for adoption is postponed or where the child's birth occurs after the date selected by the employee as that on which parent's leave will begin. In these circumstances, the parent will be entitled to select another date, but must comply with the sequence of the leave (i.e., only after taking Maternity leave or transferred Paternity leave, where applicable).
- The leave can be postponed by the employer if taking the leave by the employee would result in substantial adverse effect on the operation of their business, profession or occupation. Reasons for postponement can include: the seasonal variations in the volume of work, the unavailability of another

person to carry out the duties of the employee during the leave period, staffing levels over the period of the requested leave.

- In the private sector, about 19 per cent of companies provide top-ups;<sup>274</sup> compared to Maternity/Paternity leave, public sector employees do not receive top-ups.

#### **e. Childcare leave or career breaks**

No statutory entitlement.

#### **f. Other types of leave and flexible working**

##### *Adoption leave and pay*

- Forty weeks of leave for adopting mothers or sole male adopters of children under 8 years of age, with 24 weeks being paid and 16 weeks being unpaid. Payment and eligibility are the same as for Maternity leave. If the child is under 3 years of age at the time of adoption, unpaid Parental leave can be taken before the child reaches five years of age. However, if the child is aged between 3 and 8 years at the time of adoption, the leave must be taken within 2 years of the adoption order.
- Adoptive leave and/or additional adoptive leave may be split in the event of the hospitalisation of the adopted child, subject to the agreement of the employer.
- New adoptive parents (other than the mother of the child) can get 2 weeks' statutory Paternity leave from employment or self-employment following the birth or adoption of a child.
- Parent's leave and Parent's benefit is also available for adoptive parents of children.

##### *Time off for the care of dependants*

- Three days of paid leave per worker within any 12 consecutive months, up to a limit of 5 days within any 36 consecutive months, treated as **force majeure**.
- '**Leave for medical care**' enables employees to provide care or support for a serious medical reason to a specified person who is a child, co-habitant, parent, grandparent, sibling or co-occupant of the same household. The leave, which is unpaid, is available for 5 days per year, and may be taken as single or multiple days.
- '**Carer's Leave and Benefit**' is available to care for a dependent, mainly related to long-term care, but also in the case of serious illness of a child or spouse; the dependent does not have to be a family member or spouse, but can be a friend or colleague. Unpaid leave can be taken of between 13 and 104 weeks. A Carer's Benefit can be paid, at a rate of €261 per week for one dependent, with an increased rate if dependent children are living in the household; when caring for more than one person the rate is €391.50 per week. To receive this benefit, a carer must have at least 3 years of social

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<sup>274</sup> Ibec Research Unit (2020) *Parent's Leave Report 2020*. Dublin: Irish Business and Employers Confederation.

contributions; continuous contributions in the last 39 weeks (see Maternity leave); and be younger than 66 years. The earnings disregard for the insurance based benefit has increased from €450 per week after tax to €625.

If a claimant does not have enough PRSI contributions, they can apply for a means-tested [Carer's Allowance](#), which is paid at a rate of €260 per week for one dependent and €390 per week when caring for more than one person. The entitlement is based on the dependent needing care and the assessment is conducted by the Department of Social Protection after checking with the dependent's GP.

#### *Specific provision for (breast)feeding*

- Breastfeeding mothers are entitled to adjust their working hours or, if breastfeeding facilities are provided at work, to take breastfeeding breaks up until the child is 2 years old. These breaks are up to 1 hour per day, without reduction of pay, and can be taken in 60, 30 or 20 minute lengths.

#### *Flexible working and Remote Working*

- Parents have the right to request flexible working and remote working with the options of normal working hours or patterns to be adjusted, including through remote working, flexible schedules or reduced hours. Other eligible persons include those acting 'in loco parentis' (acting as a parent to the child) or a carer providing personal care or support to a specified person living in the same household, needing significant care for a serious medical reason.
- The child must be under 12 years, or under 16 years in the case of disability or long-term illness. Flexible working can also be requested to take care of a spouse or civil partner, cohabitant, parent or grandparent, brother or sister and a housemate.
- Eligibility requirements include 6 months of continuous service (continuous employment) before the flexible working arrangement can start.

#### *Antenatal appointments and care*

- Pregnant employees are entitled to paid leave for antenatal care appointments; they have to give 2 weeks' notice to their employer.
- Mothers and fathers are entitled to pay while attending antenatal classes for a first child, mothers for attending all classes, fathers for attending two classes.

#### *Other provisions*

- **Domestic Violence leave.** Employees affected by domestic violence can take up to 5 days leave at full pay; the full wage replacement is unique in the Irish context compared to other leave entitlements, also since no income ceiling applies. There is no waiting period or minimum employment to claim the benefit and usually a needs test does not apply, e.g., providing proof. The domestic violence leave covers time for medical appointments, counselling,



victim services, relocation, attend courts, legal advice, police services (*Garda Síochána*) and other related services. Employees are eligible if the person abusing is a spouse, civil partner, cohabitant, current or former intimate partner, or dependent child under 18 years old. Furthermore, supporting relatives and friends can take leave when accompanying an employee taking domestic violence leave.

## **2. Relationship between leave policy and early childhood education and care policy**

The maximum period of post-natal leave available is nearly 24 months, but most of this is unpaid; leave paid at a low flat rate lasts for 8 months. All children from 2 years and 8 months old until they transfer to primary school (at around 4 years) can receive 15 hours of free 'early learning and care' per week for 38 weeks a year for a 2-year period under the Early Childhood Care and Education programme (ECEC). However, this is not yet a legal entitlement; the programme is available on a 'universal' basis, i.e., any child that has a place and is of the right age can take part, but is dependent on a family finding a place. The government proposes to introduce a legal entitlement to access ECEC by 2028.

For ECEC attendance levels, see 'relationship between leave and ECEC entitlements' in the [cross-country tables](#) at the front of the review.

## **3.Changes in policy since April 2024 (including proposals currently under discussion)**

The Parent's Leave and Benefit Act 2019 introduced two weeks of paid Parent's leave (not to be confused with Parental leave, see Section 1c) per parent as a new and separate scheme (for details, see Section 1d). The leave has been incrementally extended to 5 weeks (April 2021) and 9 weeks (August 2024), to comply with the EU work-life balance directive. Employers have the option of topping up the basic payment, should they wish (as is currently the case with Maternity and Paternity leave benefit).

The level of Maternity, Paternity and Parent's leave benefit was increased from €274 to €289 per week from the beginning of 2025.

From 20 November 2024, employees can postpone their Maternity leave if they need ongoing treatment for a serious health condition (for details see section 1a). These new rights are set out in the Maternity Protection, Employment Equality and Preservation of Certain Records Act 2024.<sup>275</sup>

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<sup>275</sup> Maternity Protection, Employment Equality and Preservation of Certain Records Act 2024, available at <https://www.irishstatutebook.ie/eli/2024/act/37/enacted/en/print.html>

## 4. Uptake of leave

### a. Maternity leave

According to the social protection statistics, 43,253 maternity benefits were awarded for 2023.<sup>276</sup> The figures are considered to be generally static from year to year and follow changes in the birth rate.<sup>277</sup> In terms of costs, expenditure on the benefit was €268.77 million in 2023 (latest available).<sup>278</sup> While the standard average net replacement rate for the statutory Maternity leave is 35 per cent,<sup>279</sup> the actual net replacement rate is slightly higher at 44 due to the lower earnings of women; but when occupational top-ups are included, the actual average net replacement rate is 90 per cent.<sup>280</sup>

The Irish Central Statistics Office (CSO) publishes annually a maternity and paternity rate by 100 employees.<sup>281</sup> Maternity benefit was paid to 5.5 per 100 employees in 2022, which was lower than the pre-pandemic rate of 6.4-6.9 percent. Maternity leave take-up differed depending on the sector: Human Health and Social Work Activities had the highest sectoral rate of maternity benefit take-up at 7.0 percent in 2022, while the lowest rate was in accommodation and food services, at 2.5. The take-up of maternity benefit was highest in large enterprises (that is, with 250 or more employees).

A recent qualitative study shows the specific challenges of women in television and the media sector to take Maternity leave and achieve a more family friendly work-life balance within the sector.<sup>282</sup> A sector-specific challenge is the long working hours during filming, which pose particular problems for breastfeeding and care arrangements. A further qualitative study among Polish migrants stresses the gaps in government support and affordable childcare services once maternity leave entitlements end and its negative effects on mother's employment.<sup>283</sup> Another

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<sup>276</sup> Department of Social Protection (2024) *Statistical Information on Social Welfare Services, Annual Report 2023*, Dublin: Department of Social Protection.

<sup>277</sup> CSO (2021) *Vital Statistics Yearly Summary*, Dublin: Central Statistical Office. Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-vs/vitalstatisticsyearlysummary2020/>,

<sup>278</sup> Department of Social Protection (2023) *Statistical Information on Social Welfare Services, Annual Report 2022*. Dublin: Department of Social Protection.

<sup>279</sup> Nelson, K., Fredriksson, D., Korpi, T., Korpi, W., Palme, J. and O. Sjöberg. (2020) 'The Social Policy Indicators (SPIN) database', *International Journal of Social Welfare*, Vol.29, No.3: 285-289. doi.org/10.1111/ijsw.12418.

<sup>280</sup> Keane, C., Alamir, A., McGinnity, F., O'Shea, R. and Russell, H. (2025). *Child Related Leave: Usage and Implications for Gender Equality*, Dublin: ESRI and Irish Human Rights and Equality Commission (IHREC). Available at: <https://www.esri.ie/system/files/publications/JR12.pdf>. <https://doi.org/https://doi.org/10.26504/jr12>, p. 24.

<sup>281</sup> CSO (2023) *EMP01 Maternity and Paternity benefit rate*. Available at: <https://data.cso.ie/table/EMP01>

<sup>282</sup> O'Brien, A. and Arnold, S. (2024). Combining motherhood and work in the creative industries: Mothers have the problem. *Media, Culture & Society*, Vol.46, No.6: 1200-1215, doi: 10.1177/01634437241229327

<sup>283</sup> Kealy, C. and Devaney, C. (2023) 'Culture and parenting: Polish migrant parents' perspectives on how culture shapes their parenting in a culturally diverse Irish

qualitative study investigated the relationship of maternity leave take-up and career progression of academic on tenure track positions at Trinity College Dublin (TCD).<sup>284</sup> Respondents stressed a high “level of confusion and ambiguity surrounding the procedures and their implementation around maternity leave” (p. 169). Also, the tenure track policy is vague how to tenure review would acknowledge periods of maternity or carer’s leave (p. 163), contributing to stress and disillusionment with the promotion system at TCD.

## **b. Paternity leave**

Between 2016 and 2020 Paternity leave take-up increased from 34 to 48 percent, measured as the crude rate of the percentage of claimants in relation to births.<sup>285</sup> Since then the crude rate has stabilised at 50 per cent in Q2 of 2024. When adjusting for the employment rate, the highest recorded take-up is 64 per cent (Q1, 2020). New estimates based on administrative data suggest a stable take-up of 53 per cent between 2019 and 2022.<sup>286</sup> In 2023, 29,177 fathers took leave,<sup>287</sup> which – similar to Maternity leave – corresponds with the birth rate and rather suggests a stable and matured take-up. The income net replacement rate of the statutory benefit is around 35 per cent of average earnings (in 2020 figures)<sup>288</sup>; micro data analysis confirms an average net replacement rate of 36 per cent in 2021/2022.<sup>289</sup>

According to CSO estimates that consider the social insurance entitlements of fathers, take-up has been at 58 and 55 percent in 2017 and 2018, respectively. The sectors with the highest rates of paternity benefit per 100 employees in 2019 were public administration and defence (5.6), industry (4.5) and financial and real estate (4.2).<sup>290</sup> Yet, between 2017 and 2018 the occupational segregation has increased.<sup>25</sup> Micro-enterprises with less than ten employees had the largest proportion of fathers who did not take paternity benefit to which they were entitled in 2018, at 62.1 per cent. Companies with 250 or more employees had the smallest proportion of fathers not taking paternity leave and benefit at 36.5 per cent.<sup>28</sup> Moreover, Köppe (2023) shows that older and younger fathers have a lower take-up. Overall, Köppe (2023) argues the relative low take-up is due to the low flat-rate benefit and occupational inequalities.

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neighbourhood’, *Journal of Family Studies*, Vol.30, No.2: 195–213. doi: 10.1080/13229400.2023.2216184

<sup>284</sup> O’Connor, P. and Drew, E. (2024) ‘Tenure track policies, procedures and career outcomes in a case study university in Ireland – a gendered critique’, in Pekkola, E. and Siekkinen, T. (eds.) *Tenure Tracks in European Universities*. Cheltenham: Edward Elgar. <https://doi.org/10.4337/9781035302451.00015>

<sup>285</sup> Köppe, S. (2023) ‘Ireland’s Paternity Leave: Sluggish Benefit Take-up and Occupational Inequalities’, *Journal of Family Studies*, Vol.29, No.6: 2524–2539. doi: 10.1080/13229400.2023.2179527

<sup>286</sup> See Keane et al. 2025, footnote 10, p. 21.

<sup>287</sup> Department of Social Protection (2023) *Statistical Information on Social Welfare Services, Annual Report 2022*. Dublin: Department of Social Protection.

<sup>288</sup> See Nelson et al. 2020, footnote 9.

<sup>289</sup> See Keane et al. 2025, footnote 10, p. 24.

<sup>290</sup> CSO (2020) *Employment Analysis of Maternity and Paternity Benefits*. CSO statistical release, 2 June 2020. See also Keane et al. 2025.

In comparison to CSO Maternity Benefit data, the paternity benefit take-up across all employees remained relatively stable between 3.3 and 3.9 percent during the observation period from 2017 to 2022.<sup>291</sup> For paternity benefit the sectoral differences are similar in 2022, with Agriculture, Forestry and Fishing and Accommodation & Food Service Activities reporting the lowest rate of 1.5 percent and Public Administration and Defence the highest of 5.3 percent. Since this data considers all employees and does not control for eligibility, it is less valid to measure the actual take-up among fathers. None of the CSO datasets had been updated since 2023.

### **c. Parental and Parent's leave**

In the first year when Parent's leave and benefit was fully available, 2020, 16,683 parents were awarded benefits and this increased to 76,935 in 2023.<sup>292</sup> Estimates based on administrative data suggest a take-up of 26 per cent among fathers and 69 per cent among mothers in 2021.<sup>293</sup> As the policy matured and more parents become eligible, we estimate a female take-up rate of almost 100 per cent and male take-up rate of about 61 per cent by 2023 (crude rate); the gender rate, i.e., male share of female claimants, was 58.7 per cent on average in 2023.<sup>294</sup>

### **d. Other types of leave and flexible working**

Wayte (2024) discusses the successful implementation of domestic violence leave in the workplace.<sup>295</sup> The legal study identifies six pillars for successful implementation (senior-level commitment, training, workplace support, addressing employees who perpetrate DV, policy, and awareness), but does not provide an empirical analysis of take up.

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<sup>291</sup> CSO (2023) *EMP01 Maternity and Paternity benefit rate*. CSO, 05 May 2023. Available at: <https://data.cso.ie/table/EMP01>

<sup>292</sup> Department of Social Protection (2024) *Statistical Information on Social Welfare Services, Annual Report 2023*. Dublin: Department of Social Protection.

<sup>293</sup> See Keane et al. 2025, footnote 10, p. 21.

<sup>294</sup> Own calculations. Mother's crude rate is lagged by two quarters to account for the maternity leave take-up in the first 6 months. Data is from DSP. (2024). *Quarterly Statistical Report. Recipients by Sex*. Dublin: Department of Social Protection. [https://data.gov.ie/dataset/quarterly-statistical-report-recipients-by-sex?package\\_type=dataset](https://data.gov.ie/dataset/quarterly-statistical-report-recipients-by-sex?package_type=dataset)

<sup>295</sup> Wayte, H. (2024) 'Effective implementation of statutory domestic violence leave in Ireland', *Labour and Industry*, Vol.34, No.4: 459–479. <https://doi.org/10.1080/10301763.2024.2443272>