

Calculating and Managing Sick Pay

Public Sector

Georgina Kennedy

Georgina Kennedy Training

Thursday 24 September 2026 | 09:30 to 15:30



About your trainer



Georgina Kennedy

Public sector HR experience at Cheeverstown and, before that, Dublin Dental University Hospital.

Has dealt with almost every sick leave and sick pay query imaginable, including the ones where the answer is far from obvious.

There is no such thing as a silly question today. Public sector sick leave is complex, and the person asking is usually the one who has spotted the problem.

This is an engaging session. Please do ask questions and create conversation on this topic. We learn through experience.

How today works



Show the working

A number without the calculation behind it is not an answer. We write down the dates every time.



Bring your own practice

Fourteen bodies are in the room. Tell us how your organisation does it, especially if it is different.



Go back to the source

If the answer depends on a circular, we say which one and check that it is the current version.



Three breakout rounds

Five rooms, five cases each round, all from real queries. Fifteen minutes, then one spokesperson per room reports back.

Today's running order

09:30 Welcome, introductions and course framework

10:35 **Breakout 1: building the sick leave record**

BREAKOUT

11:00 Tea break

11:15 CIP, pregnancy-related illness and protected absences

12:05 **Breakout 2: pregnancy-related and ordinary illness**

BREAKOUT

12:30 Lunch

13:30 TRR, Illness Benefit, payroll and long-term absence

14:20 **Breakout 3: full pay, half pay and exhausted entitlement**

BREAKOUT

14:45 Tea break

15:00 Debrief, knowledge check and your questions

15:30 Close

Who is in the room

23

participants

14

public bodies

Sectors

- Civil service and national bodies
- Local authorities
- Technological universities
- Health and public service agencies

Roles

- Payroll and finance
- HR and people advisory
- Executive and staff officers
- Operational and planning roles

By the end of the session, you will be able to

- 1 Identify which public service sick leave rule applies
- 2 Apply the rolling one-year, two-year and four-year look-backs accurately
- 3 Count the days correctly, including weekends, part-time and hours-based records
- 4 Calculate full pay, half pay and access to TRR
- 5 Recognise when CIP, pregnancy-related illness or occupational injury needs separate analysis
- 6 Process certification, Illness Benefit and payroll adjustments, and record each decision

Question for the room

Hands up: five days or seven?

Ciara is out sick from Monday to Friday. She is back at her desk the following Monday.



Five days?

Only the days she was actually unfit are on the certificate.

Seven days?

A weekend was either side, so do we count it?

01

The public service framework

Start with the rule. Then apply the employee's record.



Where the rules come from

Public Service Management (Sick Leave) Regulations 2014, as amended

The scheme itself: full pay, half pay, CIP, TRR, look-back periods. Amended by S.I. No. 407/2023 from 4 September 2023.

Circulars and sectoral guidance

How your sector applies the Regulations. Different bodies in this room work from different circulars.

Local policy, contract and custom and practice

Certification rules, reporting procedures, how your payroll system records absence.

Sick Leave Act 2022: the statutory floor

A separate minimum entitlement. Never double count it with the occupational scheme.

Fourteen bodies, more than one rulebook

Civil service and national bodies

Department of Public Expenditure circulars, for example Circular 05/2018, plus NSSO guidance.

Health

Department of Health circulars, for example Circular 14/2023, issued through HSE HR circulars.

Local authorities

Sector circular letters. Check which one your HR unit treats as current.

Technological universities and agencies

Sector or parent department circulars. Some bodies have none of their own and follow the parent position by policy.



Same Regulations, different circulars. Two people can both be right and still give different answers.

Reading a circular properly

- 1 Check the number and date, and whether a later circular revokes or amends it
- 2 Read who it applies to. Is your body, grade or staff group actually covered?
- 3 Read the appendices and FAQs. The worked examples often live there
- 4 Separate the rule from the example. Examples illustrate; they do not add conditions
- 5 Keep a note of which circular you applied, on the file, for every decision



The desk-file test

Open your team's sick leave folder tonight. Is the circular in it the current one? Is anything in it revoked?

One topic, three wordings

Circular 05/2018

Illness Benefit form for absences
of 6 days or more

An NSSO absence page

Claim for any absence longer
than 3 days

NSSO Illness Benefit page

First 5 days in the calendar year:
no claim, apply from day 6. After
that: claim from day 4 of each
absence

All three were right when they were written. Only one describes today's process. Always check the date and whether it has been replaced.

Where to check what is current



Citizens Information

Plain-English, kept current. A good first check on Illness Benefit, Statutory Sick Leave and maternity leave.



Department of Social Protection

gov.ie Illness Benefit pages. The source for waiting days and claim dates.



Your sector's current circular

The occupational scheme as it applies to you. Check the date, and whether anything has replaced it.



Sector guidance pages

For example NSSO (civil service) or HSE staff pages. Useful, but check against the circular.



If a circular and Citizens Information disagree on a social welfare rule, find out which is more recent.

Is it the rule, or just how we have always done it?



Share Experience

- One thing your organisation does that you have never seen written down
- Where it came from
- Whether you could point to a circular if an employee challenged it

Common sources of difference

- Sick leave recorded in hours, not days
- Weekends counted differently
- Part-time staff pro-rated differently
- Illness Benefit paid to employer or employee
- An old circular still in use

Occupational sick pay and Statutory Sick Leave



Public service occupational scheme

- Set by the Regulations and your circulars
- Full pay, half pay, CIP, TRR
- Depends on the employee's record and conditions



Statutory Sick Leave

- Sick Leave Act 2022
- A separate statutory minimum
- 5 days in a calendar year (2026 position)



Never pay both for the same day. The occupational scheme is normally more favourable, but sectoral rules and contracts still matter.

The same eight steps, every single time

1 Confirm the first day and expected duration of the absence

2 Identify the leave category and certification status

3 Set the exact one-year, two-year and four-year periods

4 Total the previous reckonable sick leave

5 Work out the remaining full-pay and half-pay balance

6 Check CIP, protective year, pregnancy or injury provisions

7 Apply Illness Benefit and payroll adjustments

8 Record the calculation and get a second check

02

Core entitlements and the look-back

Two tests, rolling dates, no calendar-year shortcuts.



The numbers to know by heart

92

days full pay

in a rolling one-year period

91

days half pay

after full pay runs out

183

days paid in total

in a rolling four-year period

7

uncertified days

in a rolling two-year period

These are ceilings, not awards. The employee's record decides what is actually available.

Core entitlements at a glance

Category	Main entitlement	Key control
Uncertified sick leave	Up to 7 days in a rolling 2-year period	No more than 2 days in any one instance
Ordinary illness	Up to 92 days full pay, then 91 days half pay	One-year test and four-year test (183 days)
Critical Illness Protocol	Up to 183 days full pay and 182 days half pay in a rolling year	Max 365 paid days in 4 years. Formal medical assessment and approval
Temporary Rehabilitation Remuneration	37.5% of remuneration (subject to transitional rules)	Paid leave exhausted; medical and service conditions met

Uncertified leave: small numbers, big arguments

7

days maximum in a rolling two-year period, counting back from the day before the latest absence

Watch for

- Uncertified days are also sick leave. They count in the one-year and four-year totals
- The two-year period rolls, exactly like the others

2

days maximum in any one instance



Conundrum: off Friday, still off Monday

Uncertified Friday, uncertified Monday. Two separate days? Or one 4-day absence spanning the weekend that needed a certificate?

Ordinary illness: two checks, both must pass



One-year check: which rate?

- How many full-pay days in the 12 months before this day?
- Under 92: full pay
- 92 reached: half pay (if the four-year check allows)



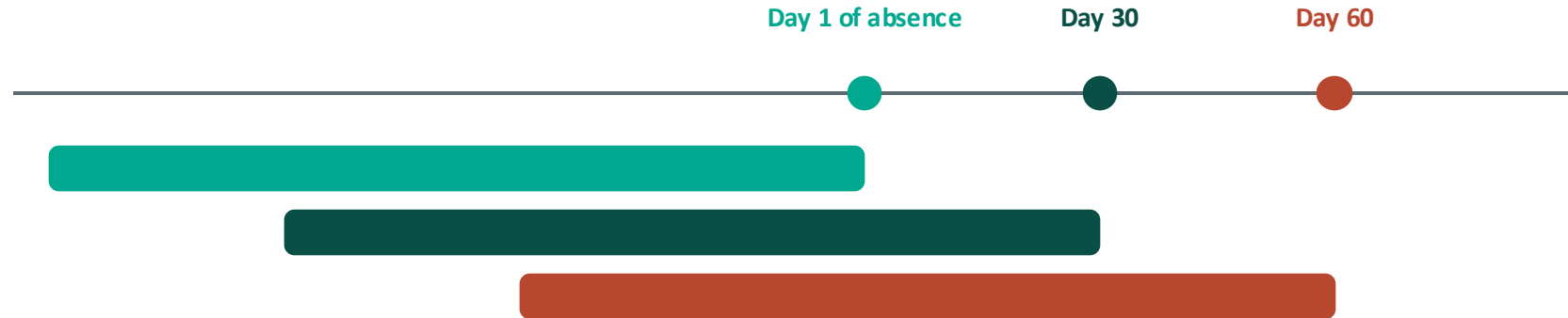
Four-year check: anything left?

- How many paid sick days in the 4 years before this day?
- Under 183: paid sick leave available
- 183 reached: ordinary paid sick leave exhausted

The one-year test sets the rate. The four-year test decides whether there is anything left to pay.

The look-back moves every day

Look back from the day before each day of absence



Each bar is a 12-month look-back. It moves forward one day at a time.

So, on a long absence

Old sick days drop out while the current absence builds up. Check the rate day by day.

Getting the dates exactly right

For a new absence beginning Thursday 24 September 2026:

Test	Look back over	What it tells you
One year	24 Sep 2025 to 23 Sep 2026	Full-pay position for ordinary illness
Two years	24 Sep 2024 to 23 Sep 2026	Uncertified sick leave used
Four years	24 Sep 2022 to 23 Sep 2026	Overall paid sick leave position



Calendar-year totals are not the test. If your report says "2026 to date", it is the wrong report.

Worked example: where does each absence land?

Previous absence	Days	In 1-year window?	In 4-year window?
October 2022	30	No	Yes
June 2024	42	No	Yes
February 2026	25	Yes	Yes
New absence from 24 Sep 2026	20	?	?

Before the answer: what would you want to see before you trusted these totals?

Worked example: the working

One-year used

25

February 2026 only

Full pay left

67

92 minus 25

Four-year used

97

30 + 42 + 25

Paid days left

86

183 minus 97



All 20 days at full pay.

20 is well within both the 67 full-pay days and the 86 paid days left.

The mistake I see most often



What happens

"She has had 92 days over the last four years, so she is on half pay now."



What the rule says

- 92 days full pay: counted over the last one year
- 183 paid days: counted over the last four years

Never compare a four-year total with 92. Check the one-year window for the rate, and the four-year window for what is left.

03

Counting the days

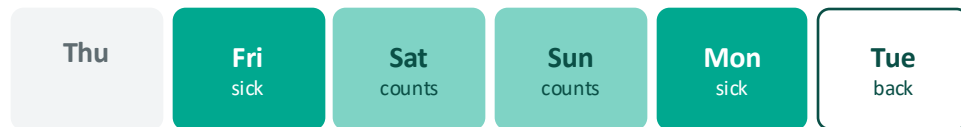
Weekends, part-time contracts and hours. Where most real errors happen.



Weekends: the rule of thumb

If the absence spans a weekend, the weekend counts. If the weekend is before or after the absence, it does not.

Out Friday, back the following Tuesday



4 days

Friday to Monday spans the weekend

Legend: dark teal = sick day | light teal = weekend that counts | grey = weekend that does not count

Source for civil service: NSSO guidance on absence. Check your own sector's wording.

Back to Ciara: five days



5

days sick leave, not 7

Why not 7?

- The weekends sit outside the absence. They do not fall between two sick days
- They are not on the certificate
- Counting them adds 2 days she did not take and moves her closer to half pay

Quick-fire: how many days?

- | | | |
|---|---|-----------------------------|
| 1 | Sick Friday. Back Monday. | 1 day |
| 2 | Sick Friday and Monday. Back Tuesday. | 4 days |
| 3 | Certificate runs Thursday to Tuesday. | 6 days |
| 4 | Uncertified Friday. Uncertified Monday. | 4 days, needs a certificate |

Part-time and work-sharers: equivalent, not less



The principle

- Apply the scheme to the employee's contracted hours and attendance pattern
- Equivalent protection relative to the days or hours they are due to work
- Record the scheduled days or hours lost, and the method used



The trap

- Do not simply halve the day ceilings because someone is 0.5
- Count usage and entitlement in the same unit
- Days lost against a halved ceiling is a double penalty

Days or hours? Three methods you will meet

Days on the certificate

Each rostered day off counts as one day against the full 92 / 183.

Simple, but a part-timer with long days and a part-timer with short days are treated the same.

Multiplier (civil service)

Days lost are scaled up to a full-time equivalent, then counted against the full 92 / 183.

NSSO example: works 1 day a week, off that day = 5 days recorded.

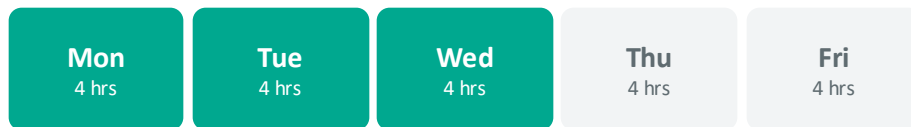
Hours

The entitlement is converted to hours and pro-rated. Each absence records the rostered hours lost.

Accurate for irregular patterns. Needs a system that holds hours.

Conundrum: Aoife, 0.5 contract, four-hour days

Aoife is on a 0.5 contract. She works 4 hours a day, Monday to Friday. She is certified sick Monday to Wednesday.



DISCUSS IN PAIRS: 3 MINUTES



Is that 3 days of sick leave, or 12 hours?



What does it count against: the full 92 days, a halved 46 days, or an hours bank?



Would a full-timer out the same three days be treated the same, in proportion?

Aoife: what fair looks like

Method	Recorded as	Counted against	Fair?
Days	3 days	Full 92 / 183 days	Yes, if applied consistently
Hours	12 hours	Pro-rated hours bank	Yes, units match
Mixed	3 days	Halved ceiling of 46 days	No: a double penalty

Count the time lost and the entitlement in the same unit. Write down which method you use.

Conundrum: Declan, the 2.5-day week

Declan works 2.5 days a week: all day Monday and Tuesday, and Wednesday morning. He is sick Monday and Tuesday.

2

days lost

x 2

multiplier (5 / 2.5)

4

days on the record

Civil service approach

Recorded against the full-time 92 / 183 limits, so Declan is protected in proportion.

Hours-based bodies: record his rostered hours instead. Same principle, different unit.

Certificates, appointments and annual leave



Certification

- Work from the roster and the exact certificate dates
- A continuous certified absence includes days in between, such as a weekend
- A certificate starting on a non-working day: record from the first rostered day of incapacity
- Apply certification rules consistently



Appointments and annual leave

- A routine appointment is not automatically sick leave
- Illness during annual leave, with a valid medical certificate, can be substituted (Organisation of Working Time Act 1997)
- Use the same rule for everyone



BREAKOUT ROOM 1

Building the record

Five rooms, five people, five records. Find the windows, total the days, decide the pay.



15 minutes | groups of four to five | one spokesperson

Breakout 1: who is in which room

Five rooms, five cases. Every case is in your workbook with space for your working.

ROOM 1

Liam

Building a year's record from scratch

ROOM 2

John

The flu and a sprain: how does payroll process it?

ROOM 3

Linda

A tough few years: is she on half pay?

ROOM 4

Mark

Spot the error in a colleague's worked answer

ROOM 5

Paula

Uncertified leave: has she gone over?

Liam's year so far

ROOM 1

The facts

- No sick leave before 2026
- Ordinary certified sick leave in 2026: 5 days in January, 4 days in March, 21 days in June
- New certificate: 20 days from Thursday 24 September 2026

In your room, work out:

- 1 His previous one-year total
- 2 His previous four-year total
- 3 His remaining full-pay days
- 4 How the 20 new days are paid
- 5 From which day he claims Illness Benefit

John: the flu and a sprain

ROOM 2

John is a Clerical Officer who started on 1 January 2022.

Period	Reason	Days	Pay
March 2023	Flu (certified)	7	Full
January 2024	Sprained ankle (certified)	10	Full

John calls in sick on Thursday 1 May 2025 for 10 days.

In your room, work out:

- 1 The one-year window and total
- 2 The four-year window and total
- 3 The pay for the 10 days
- 4 What payroll does about Illness Benefit

Linda: a tough few years

ROOM 3

Linda started in July 2019.

Period	Reason	Days	Pay
June 2021	Migraine	12	Full
January 2022	Gallbladder surgery	30	Full
September 2022	Infection	10	Full
February 2023	Back pain	15	Full
December 2023	Chest infection	25	Full

Linda goes on sick leave in April 2025 for 15 days.

In your room, work out:

- 1 The one-year total
- 2 The four-year total
- 3 Is she on full pay or half pay?
- 4 What would you say to a colleague who says "she has hit 92, so it is half pay"?

Mark: spot the error

ROOM 4

A colleague prepared this answer. Mark started in January 2020. He submits a 10-day certificate in April 2025.

Their working	
1-year look-back (Apr 2024 to Apr 2025)	No sick leave
4-year look-back (Apr 2021 to Apr 2025)	Mar 2021: 10, Jul 2022: 15, Oct 2023: 20
Their total	45 days of full pay
Their conclusion	45 is below the 92-day full-pay limit, so full pay

In your room, work out:

- 1 Is the final answer right?
- 2 Find the error in the four-year total
- 3 Find the error in the reasoning
- 4 Write the correct working

Paula: uncertified leave

ROOM 5

Paula has been employed since March 2021. Her uncertified sick leave:

Date	Days	Running total
February 2024	2	2
April 2024	2	4
September 2024	1	5
January 2025	2	7
March 2025	2	?

In your room, work out:

- 1 Has she gone over the limit? Show the two-year window
- 2 What happens to her pay for the excess days?
- 3 What must HR communicate, and how?
- 4 Anything else you would do?

Room 1 debrief: Liam

30

one-year total
5 + 4 + 21

30

four-year total
nothing before 2026

62

full-pay days left
92 minus 30

All 20 days at full pay.

Illness Benefit: his first five days in 2026 were used in January, so for this absence he claims from day 4. Days 1 to 3 (Thu to Sat) are waiting days. Sunday is not paid, so payment runs from Monday 28 September.

Room 2 debrief: John

0

one-year total

1 May 2024 to 30 Apr 2025

17

four-year total

7 + 10

10

days at full pay

nothing near either limit

All 10 days at full pay.

- Illness Benefit: if this is John's first absence in 2025, it is covered by the first 5 days. He claims from day 6, and payroll offsets from day 6.
- If he had already used his first five days in 2025, he would claim from day 4.
- Write to John to confirm any deduction before it is made.

Room 3 debrief: Linda

0

one-year total
nothing since April 2024

92

four-year total
 $12 + 30 + 10 + 15 + 25$

91

paid days left
183 minus 92

All 15 days at full pay. The 92 here is not the full-pay limit.

The trap: the 92-day full-pay limit is tested over one year. Over four years, the test is 183 paid days. Linda has used nothing in the past year, so she is on full pay.

Room 4 debrief: Mark

35

correct four-year total
15 + 20

2

errors in the working
window and test

10

days at full pay
answer still right

Right answer, wrong working. Full pay, but for different reasons.

- Error 1: March 2021 is before April 2021, so it is outside the four-year window. The total is 35, not 45.
- Error 2: the four-year total was compared against 92. The four-year limit is 183. The 92-day test uses the one-year window, and Mark has nothing in that window.

Room 5 debrief: Paula

9

days in the two-year window
March 2023 to March 2025

2

days over the limit
the March 2025 absence

7

is the maximum
in any rolling two years

The two March 2025 days are over the limit, so her pay for them is reduced.

- Write to her before the deduction. Explain the calculation and the recovery.
- Remind her of the certification rules for future absences.
- Consider whether a supportive conversation or an OH referral is needed. Frequent short absences can have an underlying cause.



Tea break

11:00 to 11:15

04

Critical illness and protected absences

The category changes the calculation.



Critical Illness Protocol: extended, not automatic

183

days full pay in a rolling year

182

days half pay in a rolling year

365

paid days maximum in four years



Before anyone says "CIP"

- It does not start just because ordinary sick leave runs out
- The employee applies under the relevant process
- Specialist medical evidence and occupational health assessment are normally required
- An authorised decision-maker records the decision, effective date and review dates
- Medical detail stays with those who have a genuine need to know

CIP: the decision trail



What to establish

- Are the medical criteria met, and on what evidence?
- Who has authority to decide?
- What review or appeal route applies?

What goes on the file

- Application date and evidence received
- OH advice, decision and reasons
- Effective date, pay calculation, review dates

The protective year

Return to work

Critical illness absence (CIP)

Protective year: 12 months from the return-to-work date

Before applying it, confirm:

- 1 The earlier absence qualified under CIP
- 2 The employee actually returned to duties
- 3 The new illness is non-critical
- 4 The new absence falls inside the 12 months

What it gives

Access to any remaining CIP leave for a non-critical illness in that year. It is not a clean slate.

Pregnancy-related sick leave



The protections

- Record certified pregnancy-related illness as pregnancy-related
- She never drops below half pay for certified pregnancy-related illness
- Once paid sick leave is used up, she continues on half pay for the certified illness
- Once maternity leave ends, further sick leave is not recorded as pregnancy-related



The legal line

- Never use it against her in attendance, performance, promotion or discipline
- If a certificate is unclear, ask for clarification, not clinical detail
- If you find it miscoded, correct the record and pay retrospectively
- Check your sector circular on "credit back" rules

Pregnancy-related leave: tell us, we tell you

1

The employee tells HR

Her absence is pregnancy-related. Your policy should ask her to tell you.

2

HR tells the employee

If you become aware it may be pregnancy-related, tell her it can be recorded and protected as such.

3

Record it separately

Code it as pregnancy-related sick leave, separate from ordinary sick leave.

4

Protect it

Never use it in attendance, performance, promotion or discipline decisions.

If a certificate just says "illness", ask whether it is pregnancy-related. Do not ask for clinical detail.

Postponing maternity leave for serious illness

5 to 52

weeks of postponement, on medical certification



What to know

- The source is the Maternity Protection, Employment Equality and Preservation of Certain Records Act 2024
- It is for a serious health condition needing ongoing medical treatment
- At least two weeks' notice, with a medical certificate giving the dates
- The remaining maternity leave resumes in one continuous block afterwards

Injured at work does not mean full pay



Record

- Certify the absence
- Code it accurately
- Apply the normal calculation unless a scheme changes it



Report

- Report the incident under safety procedures
- Keep the investigation separate from pay



Check

- Injury Benefit
- Injury Grant
- Any sector-specific enhanced protection

A large, faint watermark of the CMG logo is visible on the left side of the slide. It consists of the letters 'CMG' in a bold, sans-serif font, centered within a circular design that resembles a maze or a series of concentric rings with internal pathways.

BREAKOUT ROOM 2

Protected absences and special cases

Pregnancy, part-time, probation and the protective year.
Here the category drives the answer more than the
arithmetic.



15 minutes | groups of four to five | one spokesperson

Breakout 2: who is in which room

Five rooms, five cases. Every case is in your workbook with space for your working.

ROOM 1

Sarah

Ordinary illness, pregnancy-related illness, then a new absence

ROOM 2

Orla

Pregnancy-related illness and a record with a mistake in it

ROOM 3

Emma

A 0.5 contract: what are her entitlements?

ROOM 4

Kevin

Three weeks off in month 4 of probation

ROOM 5

Ruth

A new illness three months after coming back from CIP

Sarah's mixed record

ROOM 1



The facts

- Ordinary illness: 15 days in January 2024, 30 days in October 2024
- Certified pregnancy-related illness in 2026: 42 days and 28 days
- After maternity leave: a new ordinary illness of 20 days from Thursday 24 September 2026

In your room, work out:

- 1 Which absences sit in the one-year and four-year windows
- 2 How the pregnancy-related days are recorded and protected
- 3 Whether the new absence is pregnancy-related
- 4 How the 20 new days are paid

Orla: pregnancy and a record to check

ROOM 2

Orla has worked for her employer since January 2020.

Period	Reason	Days	Pay
March 2022	Back injury	25	Full
November 2022	Surgery recovery	40	Full
June 2023	Chest infection	20	Full
September 2023	Stress	10	Half

January 2025: tells HR she is pregnant. February 2025: 6 weeks certified hyperemesis. April 2025: 4 weeks certified pre-eclampsia.

In your room, work out:

- 1 Her four-year total before February 2025
- 2 Was September 2023 paid correctly?
- 3 How are the 2025 absences recorded, and what pay applies?
- 4 Her cert says "illness" only. What can HR do?
- 5 The two biggest risk areas for the employer

Emma: the 0.5 contract

ROOM 3

Emma works 0.5 WTE and has been employed since January 2022. Her record, in calendar days:

Period	Reason	Days	Pay
April 2023	Flu	5	Full
October 2023	Back strain	10	Full
March 2024	Anxiety	20	Full

Emma goes on sick leave in May 2025 for 15 days. She asks HR what her entitlements are.

In your room, work out:

- 1 Are her entitlements the same as a full-timer's?
- 2 How does your organisation calculate them: pro rata, multiplier or hours?
- 3 What pay applies to the May 2025 absence?
- 4 Is her record in the right unit for your method?

Kevin: sick during probation

ROOM 4



The facts

- Kevin is a new hire on a 12-month probation
- In month 4 he is certified sick for 3 weeks
- His line manager asks whether he is "even entitled to sick pay yet", and whether the absence can count against him at the probation review

In your room, work out:

- 1 What sick pay is he entitled to? Where do you look?
- 2 What is the minimum he must get?
- 3 Can attendance be considered at probation? What are the risks?
- 4 What would you advise the manager?

Ruth: back from CIP, then a new illness

ROOM 5

The facts

- Ruth was on extended sick leave under the Critical Illness Protocol
- She returned to work three months ago
- She now has a new, unrelated, non-critical illness
- Her certificate covers 3 weeks

In your room, work out:

- 1 Does the protective year apply? Check each condition
- 2 What entitlement does it give her for this absence?
- 3 Is it a "reset" of all her sick leave?
- 4 What do you need to confirm first?

Room 1 debrief: Sarah

	One-year window	Four-year window	Full pay left
Ordinary days only	0	45	92
If pregnancy-related days also counted	70	115	22

Either way: all 20 new days at full pay. The new absence is ordinary illness.

- The 70 pregnancy-related days are recorded separately as pregnancy-related leave
- They are never used against her in attendance, performance or promotion decisions
- Check how your circular treats them in the totals

Room 2 debrief: Orla

95

four-year total
25 + 40 + 20 + 10

60

one-year total at Sept 2023
so September 2023 was full pay

0

ordinary days in the year before Feb 2025
full pay available

September 2023 was underpaid. The 2025 absences are pregnancy-related and recorded separately.

- At September 2023, the one-year window held only $40 + 20 = 60$ days, so it should have been full pay. Correct it and pay the arrears.
- The 95 is under 183 and is not a one-year figure. It does not put her on half pay.

Room 2 debrief: Orla, the process



Tell us, and we will tell you

- Employees should tell HR if an absence is pregnancy-related, and your policy should say so
- If HR becomes aware an absence may be pregnancy-related, tell the employee it can be recorded and protected as such
- If a certificate just says "illness", HR can ask her to confirm. Do not ask for clinical detail
- If it was miscoded, correct the record and pay retrospectively



The two biggest risks

- Counting protected pregnancy-related absence against her, or miscoding it
- Treating pregnancy-related absence as an attendance, conduct or performance issue
- Both are discrimination risks under the Employment Equality Acts

Room 3 debrief: Emma

0

days in the one-year window
May 2024 to April 2025

35

four-year total
 $5 + 10 + 20$

15

days at full pay
under any method

All 15 days at full pay. The method matters for the future, not this absence.

- Her entitlement should be equivalent, in proportion, to a full-timer's. It is not less.
- Pro rata (some health sector guidance) and the civil service multiplier both work if the units match.
- Her record is in calendar days. Counting calendar days against a halved ceiling would penalise her twice.

Room 4 debrief: Kevin



Where to look

- His contract and your sector circular. Some contracts restrict occupational sick pay early in employment
- The civil service circular does not set a separate probation threshold. It stresses managing attendance during probation
- Statutory Sick Leave is the floor: 5 days in 2026, once he has 13 weeks' service
- He should also claim Illness Benefit



Probation risks

- Attendance can be part of a probation review, but it has to be handled fairly and consistently
- If the absence is linked to a disability or pregnancy, relying on it is a discrimination risk
- Give him a chance to respond. Record the reasons for any decision

Room 5 debrief: Ruth



The protective year applies

- The earlier absence qualified under CIP
- She returned to duties
- The new illness is non-critical
- It falls within 12 months of her return date



What it gives her, and what it does not

- HSE staff guidance: she can use any remaining CIP leave for non-critical illness within the year
- So it is not a full reset of every balance
- Confirm her remaining CIP balance and the return date before calculating
- After 12 months, the normal rules apply again



Lunch

12:30 to 13:30

05

TRR, Illness Benefit and long-term absence

The calculation has to sit inside a managed process.



Temporary Rehabilitation Remuneration

37.5%

of remuneration, standard rate
since 4 September 2023



Key conditions

- Paid sick leave exhausted
- At least two years' public service
- Reasonable prospect of returning to work
- Continued incapacity and compliance with medical review

Transitional comparison

Higher ill-health pension rate may apply for some people,
until 3 September 2028.

3-calendar-day wait

Applies before TRR is paid on a new absence. There are
exceptions, so check.

Conundrum: David's TRR

The facts

- CIP paid leave exhausted
- 8 years' service
- Salary: EUR 52,000
- OH expects a return within 12 months
- Estimated ill-health pension: EUR 22,100 a year

37.5% of EUR 52,000

EUR 19,500

Then ask

Does the transitional provision apply to David? Only then does the EUR 22,100 comparison come into play.

Illness Benefit: when does the claim start?

First absence of the calendar year (none of the 5 days used)



Later absences, once the first five days have been used



Day 6 first, then day 4

Not "always five days". The start day moves once the first five are used.

Sundays

Not a waiting day, and Illness Benefit is not paid for Sundays.

Why payroll has to track this

- 1 Count the days in the calendar year, so you know if this absence claims from day 6 or day 4
- 2 Tell the employee the date they must claim from
- 3 Illness Benefit is paid to the employer, or to the employee
- 4 If paid to the employee, apply the approved offset or deduction from salary
- 5 Keep the evidence and the calculation on file



Paid to employer

The employee mandates payment to the employer. Civil service: this is required.



Paid to employee

Payroll deducts or offsets it, using the approved method, with notice to the employee.

Conundrum: Aisha's claim date

Aisha has used her first five days in 2026. A 14-day certified absence starts Thursday 24 September. Her employer pays full occupational sick pay. Illness Benefit is paid directly to her.

DISCUSS IN PAIRS: 3 MINUTES

- ? From which day of this absence does she claim Illness Benefit?
- ? What date will it actually be paid from?
- ? What does payroll do when the payment reaches her?
- ? What do you need to check first?

Aisha: the answer

Thu 24
waiting

Fri 25
waiting

Sat 26
waiting

Sun 27
day 4, not paid

Mon 28
IB paid

Tue 29
IB paid

The claim

- Her first five days are used, so she claims from day 4
- Days 1 to 3 (Thu to Sat) are waiting days
- Day 4 is Sunday 27th: not paid
- Illness Benefit paid from Monday 28 September

Payroll and checks

- Confirm eligibility and that she has claimed
- Get evidence of the amount paid
- Offset it from salary using the approved method, with written notice first
- Check: does her body require payment to the employer instead?

Managing long-term absence



The employment process

- Keep in contact at agreed intervals
- Get focused occupational health advice
- Consider phased return or adjusted duties
- Capability only through a fair process



The pay and pension process

- Track the date each entitlement runs out
- Written notice before any pay change
- Confirm TRR calculations and review dates
- Record non-reckonable service where it applies

Disability and reasonable accommodation

- 1 Current medical evidence and prognosis
- 2 The essential duties of the role
- 3 Possible adjustments or modified duties
- 4 Whether a measure would be a disproportionate burden
- 5 Consultation with the employee, before any decision

Exhausted sick pay does not end employment.

Write down the options you considered and why you decided as you did.

Overpayments, records and medical data



Payroll controls

- Explain the calculation before reducing pay
- Correct errors promptly
- Agree a fair recovery plan for overpayments
- Keep the calculation and approval trail



Medical data

- Diagnosis and clinical detail stay with restricted HR or occupational health
- Managers get only what they need to manage attendance and adjustments
- Follow your retention schedule



BREAKOUT ROOM 3

Full pay, half pay and beyond

Limits, errors, long-term absence and what happens when the paid leave runs out.



15 minutes | groups of four to five | one spokesperson

Breakout 3: who is in which room

Five rooms, five cases. Every case is in your workbook with space for your working.

ROOM 1

Paul

Both limits in one absence: full pay, half pay, exhausted

ROOM 2

Grace

Two half-pay decisions. Were they right?

ROOM 3

Brendan

CIP exhausted after a cardiac event: what now?

ROOM 4

Tomás

Injured at work, out for about nine months

ROOM 5

The missing absence

A manager never reported a sick day

Paul reaches the limits

ROOM 1

The facts

- Eight years' service
- Before the new absence: 60 ordinary sick days in the preceding year, 140 paid sick days in the preceding four years
- Hurt his back at home
- Certificate: 50 days from Thursday 24 September 2026
- Does not meet the CIP criteria

In your room, work out:

- 1 Full-pay days left on the one-year test
- 2 Paid days left on the four-year test
- 3 Days at full pay, half pay and no pay
- 4 What Paul may be able to apply for next

Grace: were the half-pay decisions right?

ROOM 2

Grace started on 1 January 2021. This is how her absences were paid:

Period	Reason	Days	Pay applied
January 2022	Flu	10	Full
October 2022	Surgery recovery	20	Full
March 2023	Back injury	50	Full
September 2023	Flu	12	Half
January 2024	Migraine	10	Half

In your room, work out:

- 1 The one-year total at September 2023
- 2 The one-year total at January 2024
- 3 Which pay decisions were wrong?
- 4 What should happen now?

Brendan: CIP exhausted

ROOM 3

Brendan is a senior administrator. After a serious cardiac event he was approved for CIP.

Period	Leave	Days	Pay
Jan to Jul 2024	CIP full pay	183	Full
Jul 2024 to Jan 2025	CIP half pay	182	Half
Jan 2025 onwards	Paid leave exhausted	Ongoing	?

He is still medically unfit to return.

In your room, work out:

- 1 What options are open now?
- 2 What conditions must be met for TRR?
- 3 What documents do you need?
- 4 What must HR do during this period?
- 5 If he cannot return, what are the outcomes?

Tomás: injured at work

ROOM 4



The facts

- Tomás tripped and fell down the stairs at work
- He broke both legs and needs surgery
- He is expected to be out for about 9 months
- His manager says: "It happened at work, so he gets full pay, surely?"

In your room, work out:

- 1 How do you process the absence in the first instance?
- 2 Is the manager right about full pay?
- 3 What else must be reported, claimed or checked?
- 4 Should anyone be thinking about CIP yet?

The missing absence

ROOM 5



The facts

- During a routine check, you find a line manager never reported a team member's sick leave
- The employee was paid in full as if at work
- This happened twice in the last year

In your room, work out:

- 1 What are the implications, for the employee and the employer?
- 2 How do you correct the record and the pay?
- 3 What do you say to the employee?
- 4 How do you stop it happening again?

Room 1 debrief: Paul

32 days

Full pay

11 days

Half pay

7 days

Exhausted

50-day certificate from 24 September 2026

One-year test

$92 - 60 = 32$ full-pay days left

Four-year test

$183 - 140 = 43$ paid days left, so
11 at half pay

Then what?

Consider TRR (8 years' service),
written notice and an OH referral

Room 2 debrief: Grace

70

one-year total at Sept 2023
Oct 2022 + Mar 2023

62

one-year total at Jan 2024
Mar 2023 + Sept 2023

22

days underpaid
both half-pay decisions wrong

Both half-pay decisions were wrong. All 22 days should have been full pay.

- September 2023: $70 + 12 = 82$, still under 92. January 2024: $62 + 10 = 72$. Both full pay.
- The likely cause: the four-year total at January 2024 was 92, and someone read that as the full-pay limit.
- Put it right: correct the record, pay the arrears and write to Grace explaining the error.

Room 3 debrief: Brendan



TRR: the conditions

- All paid sick leave exhausted, including CIP
- At least 2 years' public service
- A reasonable prospect of returning to work, on specialist and OH evidence
- Paid at 37.5% of remuneration. The 3-day wait does not apply when moving from CIP
- Duration and reviews depend on your circular. Check it



HR throughout, and if he cannot return

- Keep in contact and keep OH reviews on schedule
- Written notice before every pay change
- Consider reasonable accommodation and phased return
- If there is no prospect of return: an ill-health retirement application or a fair capability process
- TRR does not turn into retirement automatically

Room 4 debrief: Tomás



First instance

- Certify and record the absence. The normal sick leave scheme applies
- Report the accident under your safety procedures
- Tomás claims Injury Benefit from the Department of Social Protection, and payroll offsets it
- Check whether any sectoral injury provision applies to your body



The manager is not right

- An injury at work does not automatically mean full pay
- Nine months is about 270 days, well over the 183 days of ordinary paid leave
- A serious injury can meet the CIP criteria. Start the application early, with consultant evidence and OH
- Keep in regular contact

Room 5 debrief: the missing absence



The implications

- The sick leave record is wrong, so every future look-back is wrong
- The employee may have been overpaid, and Illness Benefit may not have been claimed
- Colleagues are treated inconsistently
- Inaccurate personal data



Putting it right

- Confirm the facts with the manager and the employee first
- Correct the record and recalculate the pay
- Write to the employee before any recovery, with a fair repayment plan
- Train the manager. Add a monthly check comparing the absence system and payroll



Tea break

14:45 to 15:00

06

Pulling it together

Debrief, knowledge check and your questions.



One last calculation: Niamh

New absence: 30 days from 24 September 2026. Used 80 days in the preceding year and 150 days in the four-year period.

12

days full pay

92 - 80

18

days half pay

30 - 12, within the 33 paid days left

0

days unpaid

183 - 150 = 33 left

What makes an answer defensible

1

The rule

Which Regulation or circular did you apply?

2

The working

Dates, windows, totals, balance

3

The one fact

What single fact could change the answer?

4

The document

What goes on the file?

A number is not a decision. A documented calculation is.

Knowledge check

- 1 Does CIP begin automatically when ordinary sick leave runs out?
- 2 Which two look-back periods decide ordinary full pay and half pay?
- 3 What is the standard TRR rate under the 2023 Regulations?
- 4 How should pregnancy-related illness be recorded?
- 5 Out Monday to Friday, back Monday: how many days?
- 6 Once the first five days of the calendar year are used, from which day is Illness Benefit claimed?
- 7 What should payroll keep to show a calculation is correct?

Knowledge check: answers

- 1 No. It needs an application, evidence and a decision
- 2 The one-year and four-year look-backs
- 3 37.5%, subject to the transitional comparison until 3 Sept 2028
- 4 As pregnancy-related, flagged and protected
- 5 Five days
- 6 From day 4 of each absence (day 6 before the first five are used)
- 7 Source dates, the working, the decision and the second check

Audit your own files

- | | |
|--|--|
| ☐ Exact absence dates and roster information | ☐ Written notice of any pay change |
| ☐ Correct certification category | ☐ Illness Benefit evidence and adjustment |
| ☐ One-year, two-year and four-year calculations | ☐ OH advice and review dates |
| ☐ Method for part-time or hours-based staff | ☐ Second-person check |
| ☐ CIP, pregnancy or protective-year analysis | ☐ Restricted handling of medical data |

Five things to take back to your desk

- 1 Know your rulebook** Which circular, which version, and does it apply to you?
- 2 Use exact dates** Rolling look-backs, checked day by day on long absences
- 3 Count it right** Weekends only when spanned. Same units for part-time staff
- 4 Separate the categories** CIP, pregnancy, injury and TRR are distinct decisions
- 5 Show your working** Documented calculation and written notice before any pay change

Key references

Legislation

- Public Service Management (Sick Leave) Regulations 2014, as amended
- S.I. No. 407/2023 (in force 4 September 2023)
- Sick Leave Act 2022
- Organisation of Working Time Act 1997
- Employment Equality Acts 1998 to 2015
- Protection of Employees (Part-Time Work) Act 2001

Guidance

- Your sector's current sick leave circular
- Civil service: Circular 05/2018 and NSSO guidance
- Health: Department of Health Circular 14/2023
- Department of Social Protection Illness Benefit guidance (2026)

Training material only. Check current legislation, circulars and your organisation's rules before deciding a live case.

Thank you

Your questions

Georgina Kennedy
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