



Irish Government Economic and Evaluation Service

Live Register Related Expenditure:

An analysis of Expenditure on jobseekers,
employment supports and the Live Register

August 2013

The analysis contained within this paper was carried out by members of the Irish Government Economic and Evaluation Service (IGEES). Those views contained within do not necessarily represent those of the Department, the Minister for Public Expenditure and Reform or the Government.

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Executive Summary:

1. Investigation of the 2013 position

- At end-July 2013, total expenditure on Jobseekers Allowance (JA) and Jobseekers Benefit (JB) is €15m ahead of profile, while the average weekly Live Register at end-July is 4,800 (or 1.1%) below profile.
- The Department of Social Protection (DSP) have indicated the Live Register (LR) is expected to outturn around 421,000, or 10,000 below profile. In previous years, to deal with the LR pressures the Department of Public Expenditure & Reform (DPER) agreed to add €960 million to DSP's current expenditure ceiling for 2013 over two Budgets. The level of the increase equates to an average additional cost of €9.5m per 1,000 (including secondary benefits) on the Live Register.
- The LR is a subset of the total Jobseeker recipients. There are c.25,000 (as of end-July) on JA/JB but not on the Live Register. Looking at actual JA/JB recipients, the average number of weekly recipients of JA/JB is over profile by 855 in the year to date. The movement of people off the Live Register and into the Momentum programme does explain some of the reason why JA/JB recipients are higher. DSP state that there are a greater proportion of people in receipt of a payment due to quicker processing of claims.
- The average payment values for those who receive a payment did decrease from July 2012 to July 2013, however it did not decrease by the amount expected by DSP. The average payments to end-July are higher than profile on both JA and JB by €1.15 per week and €1.19 per week respectively and this accounts for some of the over-spend on JA/JB.
- When we investigate the JA/JB recipient numbers it is clear that while the Live Register is decreasing, the numbers of those not on the Live Register but on a Jobseekers payment is increasing. The flexibility of the labour market has also added complexity to estimating the average payment values on jobseekers payments.
- The LR has increased by around 27,000 from its low point in May to the current end-July figure, due mostly to Back-to-Education Allowance (BTEA) claimants and non-permanent members of the teaching profession. Expenditure is under profile on employment supports by about €37m to end-July. The main reason given by DSP is that the total places on all those schemes have not been filled. It is possible that the lack of take-up on these schemes has caused the JA/JB expenditure to remain higher than expected.

2. Estimating JA and JB expenditure for 2014

- The latest published SUR unemployment figures are from the Stability Programme Update (SPU) in April 2013 which suggests the 2013 average LR will outturn around the 420,000 mark and that the average LR could drop from the current estimate of 414,000 in 2014 to 396,000 in 2014.
- The average cost per person drops from around €8,670 in 2012 down to a projected amount of €8,113 in 2014. This drop in average payment value can be attributed to the increased focus on activating the long-term unemployed (historically the members of the Live Register whose payments are highest). Budget measures will also contribute.
- The 2014 Expenditure Ceiling for Social Protection is likely to need to be adjusted downwards to reflect a reduced Live Register when compared with previous forecasts. Any savings achieved through a decreasing Live Register projection for 2014 will mean a reduction in the ceiling of expenditure. This ensures cyclical Live Register savings return to the Exchequer. Any alterations to the ceiling will be made clear in the Expenditure Report 2014 published on Budget day.
- If the Live Register estimate drops to 395,000 in 2014, then the 2014 expenditure ceiling for DSP should be reduced even further (by €145m in the worst case scenario and by €181m in the best case scenario).

Live Register Related Expenditure: 2013 position and 2014 estimates

1. Investigation of the 2013 position

1.1 Current Position at end-July 2013:

Total expenditure on Jobseeker's Allowance (JA) and Jobseeker's Benefit (JB) is €2.18 bn. This is €15m or 0.7% ahead of profile. The average weekly Live Register is at around 427,200 at end-July which is 4,800 (or 1.1%) below the profile of c.432,000. While the expenditure on JA and JB is ahead of profile, the expenditure on Basic Supplementary Welfare Allowance is €20m below profile, some of which is for JA/JB claimants who are awaiting their claims to be processed. In addition to JA and JB, there is expenditure on working age employment supports which is related to the Live Register. Expenditure on employment supports to end-July totals around €584m which is approximately €37m (or 5.9%) below profile. Expenditure on Live Register related schemes is below profile to end-July, therefore there are savings to be achieved in 2013 due to the drop in the Live Register.

At end-July 2013, total expenditure on Jobseeker's Allowance (JA) and Jobseeker's Benefit (JB) is €15m or 0.7% ahead of profile, while the average weekly Live Register is at around 427,200 at end-July which is 4,800 (or 1.1%) below the profile of c.432,000.

1.2 JA and JB expenditure:

There are three important items when considering JA and JB expenditure, all of which contribute to overall expenditure. If any of these items perform differently than expected they can cause expenditure to vary from profile. The three items are (1) The level of the Live Register, (2) The number of recipients in payment and (3) The average payment values:

1.2.1 The Level of the Live Register:

The estimated average weekly Live Register for 2013 was set at 431,000 at Budget 2013. This estimate provided the basis for the expenditure on Live Register related schemes. At end-July the average weekly LR figure is running approximately 4,800 below profile and DSP have indicated it is expected to outturn around 421,000, or 10,000 below profile. Given that the LR looks likely to outturn under profile, and LR related expenditure also looks likely to outturn under profile, there is a possibility of some LR related savings in 2013.

➤ *Current Ceiling Adjustments based on LR pressures:*

In 2010, when the NRP current ceilings were set, the estimate for the average LR in 2013 was 330,000. This figure is 101,000 lower than the estimate of 431,000 for the average LR at Budget 2013. To deal with the LR pressures, DPER agreed to add €960 million to DSP's current expenditure ceiling for 2013 over two Budgets. The level of the increase equates to an average additional cost of €9.5m per 1,000 (which includes extra costs of secondary benefits) on the Live Register.

At end-July the average weekly LR figure is running approximately 4,800 below profile and DSP have indicated it is expected to outturn around 421,000, or 10,000 below profile. In previous years, to deal with the LR pressures DPER agreed to add €960 million to DSP's current expenditure ceiling for 2013 over two Budgets. The level of the increase equates to an average additional cost of €9.5m per 1,000 (including secondary benefits) on the Live Register.

1.2.2 The numbers of recipients in payment (Those on the LR and those not on the LR):

The relationship between the LR and JA/JB is not as straight forward as it seems. There are cohorts that remain in payment from JA/JB but are not included in the Live Register figures. Systematic short-time workers¹, Self-employed persons², Over 65's³ and Momentum participants provide the majority of the c.25,000 (as of end-July) on JA/JB but not on the Live Register. Therefore as of end-July, the JA and JB claim load is around 468,000 as opposed to the 443,000 LR figure (see Table 1 below). Momentum was announced in December 2012, and it provides free education and training to the long-term unemployed. There is a total allocation of 6,500 places, of which 3,454 had been taken up at end-July. These 3,454 have been excluded from the Live Register as they are not available for work but they retain their Jobseekers payment. The movement of people off the Live Register and into the Momentum programme does explain some of the reason why savings haven't been achieved. DSP state that a greater proportion of people are in receipt of a payment due to fewer people awaiting their claims to be processed.

¹ Systematic Short-time scheme is for a temporary situation where an employer may put workers on a part-time schedule but will revert to full-time in the near future. Therefore employees are not expected to seek other work. This is a JB payment.

² Self-Employed people are not treated as employees, therefore they are not included on the Live Register. This is a means-tested JA payment.

³ They are not of Working Age and are therefore not included in the Live Register.

Table 1: JA/JB recipients on and off the Live Register:

Jobseeker claims	End July 2012	End July 2013 (Estimated)	Difference
Live Register	461,338	443,323	-18,015
Systematic short-time workers	7,513	5,450	-2,063
Self-employed	11,133	11,309	176
Short-Term Enterprise Allowance	1,154	995	-159
Work Placement Programme Open	224	123	-101
Work Placement Programme Graduate	37	1	-36
Over 65s	3,502	3,780	278
Labour Market Education Fulltime (Momentum)		3,454	3,454
Total on JA or JB but not on LR	23,563	25,112	1,549
Total JA + JB claimload (On LR and off LR)	484,901	468,435	-16,466
Not on LR as % of total JA+JB claimload	4.9%	5.4%	0.5%

Source: Department of Social Protection

The average number of weekly recipients of JA/JB is over profile by 855 in the year to date, despite the Live Register reduction of 4,800 in the year to date (see Table 2). The table shows that 84.8% of JA/JB claimants are in payment as a percentage of the LR, while DSP profiled that 83.6% would be in payment, a variance of 1.1%. DSP state that a greater proportion of people are in receipt of a payment due to fewer people awaiting their claims to be processed, which is something DSP must be credited for, and this may account for some of the under-spend on Basic Supplementary Welfare Allowance (The under-spend in Basic SWA is contributed to by quicker processing times on schemes such as Invalidity Pension, Carers Allowance and Disability Allowance also). The Intreo service, which is being rolled-out, is expected to process claims quicker than the previous Social Welfare Local Offices, and therefore fewer claimants will be waiting for claims to be processed (Currently 11 offices in operation, with a planned 43 to be opened by end 2013, and 60 by end 2014).

Table 2: Percentage of the Live Register in receipt of payment and not in receipt of a payment

Average number of payments per week	Actual YTD	Profile YTD	Variance	% Variance
Jobseeker's Allowance	293,612	292,070	1,542	0.5%
Jobseeker's Benefit	68,458	69,145	-687	-1.0%
Total recipients of JA + JB getting a payment	362,070	361,215	855	0.2%
YTD average Live Register	427,179	431,979	-4,800	-1.1%
JA + JB claims in receipt of a payment as % of LR	84.8%	83.6%	1.1%	

Source: Department of Social Protection data.

There are c.25,000 (as of end-July) on JA/JB but not on the Live Register. Therefore as of end-July, the JA and JB claim load is around 468,000 as opposed to the 443,000 LR figure. Looking at actual JA/JB recipients, the average number of weekly recipients of JA/JB is over profile by 855 in the year to date, despite the Live Register being under profile by 4,800 in the year to date. The movement of people off the Live Register and into the Momentum programme does explain some of the reason why savings haven't been achieved. DSP state that a greater proportion of people are in receipt of a payment due to fewer people awaiting their claims to be processed.

1.2.3 *The average value of the payments:*

The average value of the payments is also important in terms of JA/JB expenditure. It is possible for LR numbers and JA/JB numbers to decrease but if the average payment value increases then savings might not be realised. As mentioned above, DSP state that the average payment values on JA/JB are higher than expected in 2013. Another factor which affects the average payment is the proportion of claimants receiving a full Jobseeker's payment. If there are a greater than expected number of recipients receiving a full payment, then the average payment value will be higher. Some research in DPER suggests the proportion of those in receipt of a payment has not changed in the last year, and that those in receipt of a payment for a full week has dropped (see below in table 3). This is likely due to the increase in part-time employment as seen in the QNHS figures, so the numbers of casuals on the LR have increased. Therefore it would be expected that the average payment values would decrease between 2012 and 2013. (Note: The percentages represented in table 3 are of the Live Register and not the total JA/JB recipients. We must note that the systematic short-time workers, who are also in receipt of a payment for part of the week, have decreased (see table 1). This cohort is not included in the Live Register numbers).

Table 3: Percentage of the Live Register in receipt of a payment

Year (January to June Average)	2011	2012	2013
Total receiving payment for full week	65.2%	64.6%	64.0%
Casuals/part-time workers (paid for part of the week)	15.5%	16.8%	17.4%
Total receiving a JA or JB payment	80.7%	81.4%	81.4%

Source: DSP monthly Live Register data.

The average payment values for those who receive a payment did decrease from July 2012 to July 2013 (see table 4), however it did not decrease by the amount expected by DSP. The average payment to end-July is higher than profile on both JA and JB by €1.15 per week and €1.19 per week respectively.

Table 4: Average payment values of those in payment year on year, and against profile

Average payment values YTD	End July 2012	End July 2013	Profile End July 2013	Difference
Jobseeker's Allowance	200.84	199.36	198.21	1.15
Jobseeker's Benefit	175.49	174.79	173.60	1.19

Source: Department of Social Protection data.

The main measure used to illustrate the average payment values and the number of recipients in payment on the LR is the 'cost per thousand on the LR'. At end-July, the cost per 1,000 on the LR was €8.74m which is €0.24 million above the profile of €8.50m.

The proportion of those in receipt of a payment has not changed in the last year, and those in receipt of a payment for a full week has dropped. The average payment values for those who receive a payment did decrease from July 2012 to July 2013, however it did not decrease by the amount expected by DSP. The average payment to end-July is higher than profile on both JA and JB by €1.15 per week and €1.19 per week respectively and this accounts for some the overspend on JA/JB.

1.2.4 Conclusions on JA/JB expenditure:

All three issues listed above in sections 1.2.1; 1.2.2 and 1.2.3 are important to the overall spend on Jobseekers schemes and it is a combination of all three that need to be addressed when estimating expenditure.

It is also important to note that the Live Register is becoming a less reliable indicator of unemployment. The LR is a subset of the total JA and JB⁴ recipient figures, it has also become a less reliable guide for estimating expenditure due to unemployment. The Live Register is still used as an indicator of unemployment by the media, despite it being stressed it is not a measure of unemployment.

The movement of people off the Live Register and into the Momentum programme does explain some of the reason why savings haven't been achieved. The key reason that JA and JB expenditure is over profile is down to the profiling of:

1. The number of recipients in payment: The LR is down by a weekly average of 4,800, although the average weekly JA/JB recipients in payment are ahead of profile by 855.
2. The average payment values: For this year the average payment values are also above profile, however they have reduced considerably year on year. The changing labour market in Ireland makes it hard to estimate the average payment values for Jobseekers, and the increasing cohort of Non-Live Register claimants has added complexity to those estimates.

⁴ JB recipients include persons signing for credits.

When we investigate the JA/JB recipient numbers it is clear that while the Live Register is decreasing, the numbers of those not on the Live Register but on a Jobseekers payment is increasing. The flexibility of the labour market has also added complexity to estimating the average payment values.

1.3 Working Age Employment Supports:

Working Age Employment Supports can also be considered as Live Register related schemes. Employment support schemes provide Live Register claimants with the opportunity to enter into the following types of employment support:

1. Supported local employment through schemes like Community Employment, Rural Social Scheme and TÚS.
2. Internship schemes such as JobBridge.
3. Educational schemes such as the Back to Education Allowance.
4. Work (Entrepreneurial) schemes such as the Back to Work (Enterprise) Allowance.

These schemes have a close relationship with JA and JB as the clients are drawn primarily from those two schemes. Also if clients do not move into employment on completion of these schemes they tend to return to JA and JB.

1.3.1 *The Back to Education Allowance scheme:*

In 2013, the Live Register reached its lowest point in the second week in May at c.415,000 and since then it has increased by around 27,000, and is now at c.442,000 (end-July figure). The Back to Education Allowance (BTEA) affects the JA/JB schemes and the LR during the summer period. When third level institutions close for the summer break, BTEA claimants move back to the JA/JB schemes and remain there until the courses begin again in September. Members of the teaching profession, who do not have full-time contracts, also contribute to this seasonal variation and cause the LR to rise in the summer months. Therefore the Live Register increases steadily throughout the summer, usually peaking in August and then begins to drop in September and October, causing a huge seasonal variance. The BTEA scheme has grown by about 18% from 2010 to 2012, which not only causes the expenditure on this scheme to increase but it also increases the seasonal variation on the JA/JB schemes (see table 5).

Table 5: Back to Education Allowance recipients 2010-2012

Back to Education Allowance			
	2010	2011	2012
Numbers	21,147	24,666	25,033
Expenditure (€000's)	€179,851	€201,519	€199,567

Source: Statistical Information on Social Welfare Services 2011 and 2012.

1.3.2 Employment Supports Expenditure

The estimated expenditure for Employment Supports is just over €1 billion in 2013. As mentioned in the first paragraph, employment support expenditure is under profile by about €37m to end-July. The main reason given by DSP is that the total places on all those schemes have not been filled. As part of Budget 2013 there were add-backs included which provided an additional 10,000 places on employment support schemes but it appears many of these additional places have not been filled (see table 6). It is possible that the lack of take-up on these schemes has caused the JA/JB expenditure to remain higher than expected (although this would cause the LR to stay higher also).

Table 6: Numbers on Employment Support Schemes

Numbers on the Schemes	2013 REV	Jan - June 2013 Average	Places not filled
<u>WORKING AGE - EMPLOYMENT SUPPORTS</u>			
Community Employment Programme	24,015	22,525	1,490
Rural Social Scheme	2,750	2,710	40
TUS - Community Work Placement	5,718	5,180	538
Job Initiative	1,160	1,160	0
Community Services Programme	2,800	2,080	720
Back to Work Allowance	12,145	11,640	505
National Internship Scheme - JobBridge	6,590	5,510	1,081
Back to Education Allowance	22,495	21,050	1,445
TOTAL WORKING AGE - EMPLOYMENT SUPPORTS	77,673	71,855	5,819

Source: Department of Social Protection Data

BTEA claimants move back to the JA/JB schemes during the summer and remain there until the courses begin again in September. Members of the teaching profession, who do not have full-time contracts, also contribute to this seasonal variation and cause the LR to rise in the summer months. The LR has increased by around 27,000 from its low point in May to the current end-July figure. Expenditure is under profile by about €37m to end-July. The main reason given by DSP is that the total places on all those schemes have not been filled. It is possible that the lack of take-up on these schemes has caused the JA/JB expenditure to remain higher than expected.

2. Estimating JA and JB expenditure for 2014

In 2011, when the NRP current ceilings were set, the estimate for the average LR in 2014 was 310,000. This figure is 104,000 lower than the estimate of 414,000 for the average LR at Budget 2013. To deal with the LR pressures, DPER agreed to add €960 million to DSP's current expenditure ceiling for 2014 over two Budgets. As the LR decreases, DPER will expect to recoup all of the extra funding provided to DSP for LR pressures some of which will be in 2014.

2.1 Live Register Projections:

Expenditure on Live Register related schemes in any given year is based upon the estimate of the Live Register that year. The Live Register projections from 2012 up until 2014 can be seen in Table 7. At Budget 2012, it was estimated that the average LR would be 425,000 for that year, while it actually out-turned around the 437,000 figure. The unemployment projections were revised for the Medium Term Fiscal Statement (MTFS) in November 2012 and these projections formed the basis for the 2013 estimate. The latest figures we have are from the Stability Programme Update (SPU) in April 2013 which suggests the 2013 LR will outturn around the 420,000 mark and that the LR could drop to 396,000 in 2014 (we have extrapolated these figures from the latest published projections from D/Finance).

Table 7: Live Register Projections 2012 – 2014:

Live Register weekly average Projections			
	2012	2013	2014
Budget 2012 (DSP/DPER agreed)	425,000	410,000	390,000
MTFS (Nov 12) (D/Fin calculations)			
Based on QNHS Unemployment Rate	14.8%	14.5%	13.9%
Live Register	440,000	434,000	414,000
Budget 2013 (DSP/DPER agreed)	437,000⁵	431,000	414,000
SPU (April 13) (D/Fin calculations)			
Based on QNHS Unemployment Rate	14.7%	14.0%	13.3%
Estimate Live Register (DPER calculation)	437,000⁶	419,000	396,000

Source: DPER/DSP - Budget figures; Department of Finance - Medium Term Fiscal Statement and Structural Programme Update

At Budget 2012, it was estimated that the average LR would be 425,000 for that year, while it actually out-turned around the 437,000 figure. The latest figures we have are from the Stability Programme Update (SPU) in April 2013 which suggests the 2013 LR will outturn around the 420,000 mark and that the LR could drop from the current estimate of 414,000 in 2014 to 396,000 in 2014.

⁵ End 2012 Live Register Outturn

⁶ End 2012 Live Register Outturn

2.2 The average cost per 1,000 on the Live Register 2013 – 2014:

2.2.1 2013-2014 Projections:

The DSP estimated cost per person on the Live Register up until 2015 is shown in table 8. The weekly average number of persons on the Live Register is projected to drop from 437,343 in 2012 down to a projected figure of 414,000 in 2014 reflecting Budget 2013 estimates. DSP state that this drop can be attributed to increased focus on activation, especially for the long-term unemployed and to a projected increase in employment (latest D/Finance figures suggest the number in 2014 could be lower than the previous 414,000 estimate).

The average cost per person drops from around €8,670 in 2012 down to a projected amount of €8,113 in 2014. This drop in average payment value can be attributed to the increased focus on activating the long-term unemployed (historically the members of the Live Register whose payments are highest). Budget measures will also contribute. Therefore a greater proportion of the reduced Live Register will be receiving no payment in 2015 than in 2012. It's important to note that at end-July 2013 the cost per 1,000 on the LR is €8.74 million which is well above the €8.497 million projection shown in table 8. It is likely that the cost per 1,000 will be above profile at year end.

Table 8: The Average Cost per Person on the Live Register 2013 – 2014

	Total Cost of JA and JB	Weekly average on LR	Average Cost per 1,000 on LR
	€'000	#	€000
2013	3,662,410	431,000	8,497
2014	3,358,600	414,000	8,113

Source: Department of Social Protection

The average cost per person drops from around €8,670 in 2012 down to a projected amount of €8,113 in 2014. This drop in average payment value can be attributed to the increased focus on activating the long-term unemployed (historically the members of the Live Register whose payments are highest). Budget measures will also contribute.

2.2.2 Estimate of savings for the Exchequer in 2014:

Given the trend on the Live Register has looked positive throughout 2013, and the most recent Department of Finance projection estimates that the labour market will improve in 2014, it has been agreed between DPER and DSP that the Live Register will be significantly less than the previous estimate of 414,000 in 2014. The QNHS figures for Q2 2013 suggest the labour market performance in 2014 will be more positive than the SPU figures quoted in table 7. Table 9 shows the estimated savings for the Exchequer given an average Live Register in a range between 404,000 and 386,000, with 395,000 being the midpoint. Taking the midpoint in this example, there are estimated savings of €145 in the worst case scenario, where the average payment values and the number of people in payment are higher next year than this year. Alternatively, if the average payment values and the numbers of people in payment are significantly lower next

year, there could be savings of up to €181m for the Exchequer. The value of the savings for the Exchequer will centre around the expected cost per 1,000 on the LR next year.

Table 9: Estimate of savings to the exchequer given a Live Register range

Average Payment Values in 2014	Number of people in payment as % of LR in 2014	Live Register level in 2014			Cost per 1,000 on LR (€m)
		386000	395000	404000	
€174.09	82.78%	-€263,643	-€181,179	-€98,716	€8.32
€197.86	84.76%	-€248,514	-€164,259	-€80,004	€8.52
	85.76%	-€240,873	-€155,713	-€70,553	€8.62
€174.79	82.78%	-€259,233	-€176,247	-€93,262	€8.38
€199.36	84.76%	-€243,998	-€159,209	-€74,419	€8.58
	85.76%	-€236,304	-€150,603	-€64,902	€8.68
€175.49	82.78%	-€254,823	-€171,315	-€87,807	€8.44
€200.86	84.76%	-€239,483	-€154,158	-€68,834	€8.64
	85.76%	-€231,735	-€145,493	-€59,252	€8.74

Source: DPER estimate

2.2.3 Current Expenditure Ceiling for 2014 and Live Register funding:

The Expenditure Report 2013 sets out the Current Expenditure Ceiling for the Department of Social Protection in 2013 and 2014 (pg 14). After various adjustments are applied, €19,633 million is identified as the DSP Current Expenditure Ceiling for 2014.

This post-Budget 2014 Ceiling of €19,633 includes funding for Live Register pressures based on an average forecast Live Register of 414,000 for 2014 (using Budget 2013 forecasts). If the forecast Live Register changes, the funding needed must change (see table 9).

Any savings achieved through a decreasing Live Register projection for 2014 will mean a reduction in the ceiling of expenditure. This ensures cyclical Live Register savings return to the exchequer. Any alterations to the ceiling will be made clear in the Expenditure Report 2014 published on Budget day.

As part of the April 2013 Stability Programme Update the cyclical component of Unemployment Expenditure (the share of unemployment-related expenditure which is related to the position of the economic cycle) had to be specified out to 2016. In Ireland's case the result suggests that cyclical unemployment savings are set to feature from as early as 2014. This aligns with our

expectation that LR-related savings can be expected in 2014 and are separate from the size of the Social Protection Budget package.

If the Live Register estimate drops for 2014 to 395,000 then the ceiling should be reduced even further (by €145m in the worst case scenario and by €181m in the best case scenario). Any savings achieved through a decreasing Live Register projection for 2014 will mean a reduction in the ceiling of expenditure. This ensures cyclical Live Register savings return to the exchequer. Any alterations to the ceiling will be made clear in the Expenditure Report 2014 published on Budget day.