



An Roinn Coimirce Sóisialaí
Department of Social Protection

Rates of Payment 2024



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The information in this booklet is correct at the time of going to publication, January 2024.

About this booklet and where to get more information

This booklet gives our rates of payment. It also provides the percentage rates of Pay Related Social Insurance (PRSI) contributions for employees, employers and self-employed people.

Some of the tables in this booklet for means-tested payments are not exhaustive. The relevant rates can be checked with the section of the department dealing with that payment.

This booklet is just that – a booklet only. It is not a legal interpretation of information.

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Pay Related Social Insurance

The rates of Pay Related Social Insurance (PRSI) given in the tables in this section are applicable in 2024.

It also tells you about:

- Income for Pay Related Social Insurance (PRSI) purposes
- Share-based remuneration
- Pension contributions
- PRSI Credits
- Voluntary contributions
- PRSI Class A rates
- PRSI Class J rates
- PRSI Class E rates
- PRSI Class B rates
- PRSI Class C rates
- PRSI Class D rates
- PRSI Class H rates
- PRSI Class K
- PRSI Class K1 rates
- PRSI Class K9 rates
- PRSI Class M rates
- PRSI Class S rates
- PRSI Class P rates

Income for Pay Related Social Insurance (PRSI) purposes

PRSI is calculated on the employee's reckonable pay. Reckonable pay is the gross pay plus notional pay, or benefit in kind, if applicable.

Share-based remuneration

Share-based remuneration is subject to employee PRSI only, at the rate of 4% until 30 September 2024 (4.1% from 1 October 2024). Share-based remuneration, where applicable, should be included as income when determining the appropriate subclass for employees and when charging employee PRSI.

Share-based remuneration is not subject to employer PRSI. It should not be included as income when determining the appropriate subclass for employers and when charging employer PRSI.

In some cases this may result in a different PRSI subclass for the employer and for the employee.

Employer and employee PRSI should be added together as normal. If a different subclass applies to the employee and employer PRSI, the return must always be made at the employee's PRSI subclass.

Pension contributions

PRSI is fully chargeable on payments by private sector employees in respect of:

- Superannuation contributions;
- Permanent health benefit schemes, including income continuance schemes;
- Revenue approved schemes established under irrevocable trusts, overseas pension schemes and other Revenue exempt approved schemes;
- Personal Retirement Savings Account; and
- Deductions in respect of Revenue approved retirement funds.

Civil and public servants pay employee PRSI on the Additional Superannuation Contribution portion of their salaries.

Civil and public service employers do not pay any employer PRSI on the Additional Superannuation Contribution.

Pay Related Social Insurance (PRSI) Credits

How to calculate the PRSI charge for Classes A and H

The PRSI Credit was introduced in 2016 which reduces the amount of PRSI payable for people earning between €352.01 and €424 per week. The Credit is tapered, and the amount of the Credit depends on earnings. It is applicable to both Classes A and H.

Class A employee PRSI is calculated at 4% until 30 September 2024 (4.1% from 1 October 2024) of gross weekly earnings and Class H employee PRSI is calculated at 3.9% until 30 September 2024 (4% from 1 October 2024) of gross weekly earnings.

However, for gross earnings between €352.01 and €424 in a week, the employee PRSI charge is reduced by the PRSI Credit.

The amount of PRSI Credit depends on gross weekly earnings. At gross weekly earnings of €352.01, the maximum PRSI Credit of €12 per week applies. For earnings between €352.01 and €424, the maximum weekly PRSI Credit of €12 is reduced by one sixth of earnings in excess of €352.01.

The calculation of the PRSI charge for Class A, with gross weekly earnings between €352.01 and €424, involves three separate calculations:

1. Calculate the PRSI Credit
2. Calculate the PRSI charge @ 4%*
3. Deduct the PRSI Credit from the 4%* PRSI charge

The following example shows how to calculate the PRSI Credit and the PRSI charge for gross weekly earnings of €377:

- | | |
|---|---------------|
| 1. Calculate the PRSI Credit: | |
| Maximum PRSI Credit | € 12.00 |
| One-sixth of earnings in excess of €352.01
(377.00 - 352.01 = 24.99/6) | (€ 4.17) |
| Reduced PRSI Credit | € 7.83 |
| 2. Calculate the PRSI charge @ 4% | € 15.08 |
| Deduct the reduced PRSI Credit on €377 from the 4% PRSI charge | € 7.83 |
| 3. Weekly PRSI charge | € 7.25 |

* 4% until 30 September 2024 (4.1% from 1 October 2024). To calculate the PRSI charge for Class H, follow steps 1-3 replacing 4% with 3.9% until 30 September 2024 (replace with 4% from 1 October 2024)

How to calculate the PRSI charge for Class E

For gross weekly earnings between €352.01 and €412 the PRSI charged is reduced by a weekly PRSI Credit of €10.

At gross weekly earnings of €352.01, the maximum PRSI Credit of €10 per week applies.

For earnings between €352.01 and €412, the maximum weekly PRSI Credit of €10, is reduced by one-sixth of earnings in excess of €352.01. There is no PRSI Credit once gross weekly earnings exceed €412.

PRSI exemption on low earnings or income

PRSI Classes A, B, C, D, E and H with reckonable weekly pay of €352 or less are exempt from paying employee PRSI for that week. However, the employer must pay their share of PRSI as normal. **This will not affect employees' entitlement to benefits and pensions.** Employees whose weekly pay or income fluctuates above and below the €352 exemption limit are **not** entitled to an annual refund.

Contributions for self-employed people

Self-employed people with a total income of €5,000 or more in the tax year pay Class S social insurance contributions. The contributions are paid on a person's gross income less capital allowances and allowable superannuation.

The arrangements for paying self-employed contributions are described below:

- Those who pay their tax directly to the Collector General via the self-assessed system will pay their social insurance contribution with their income tax. They will have to pay a blended/proportionate rate of 4.025% or minimum payment of €537.50 due to the change of rate and minimum payment during the year.
- Those paying PAYE tax may have their contributions deducted from their income by their employers.
- Those who have been told by an Inspector of Taxes that they need not make a return of income must pay a flat rate contribution of €310 to the Department of Social Protection.
- Those whose main income comes from share fishing and who have been classified as self-employed may opt to pay an extra contribution for certain benefits under Class P. In addition to the Class S contribution they will have to pay a blended rate of 4.025% (due to the change of rate during the year) of all income over €2500 in the preceding year, subject to a minimum of €200.

Voluntary contributions

Those who are no longer covered by compulsory PRSI, either as an employee or as a self-employed person, and are under pensionable age, currently 66 years, or in the case of a person born on or after 1 January 1958 who is aged between 66 and 70 years and has not been awarded the State Pension (Contributory), may opt to become insured on a voluntary basis if they satisfy certain conditions. The amount of a voluntary contribution in any contribution year is calculated as a percentage of reckonable income, subject to a minimum payment. There are three rates of voluntary contributions:

High rate	Low rate	Special rate	Benefits covered
✓		✓	State Pension Contributory
✓	✓	✓	Widow's, Widower's or Surviving Civil Partner's Contributory Pension
✓	✓	✓	Guardian's Payment Contributory

- High rate:** 6.6% for people who last paid PRSI at Classes A, E and H, subject to a minimum annual payment of €500.
- Low rate:** 2.6% for people who last paid PRSI at Classes B, C and D, subject to a minimum annual payment of €250.
- Special rate:** A proportionate payment of €537.50 will apply to people who last paid PRSI at Class S. (This is due to the payment increasing during the year from €500 to €650 on 1 October 2024.)

PRSI Class A rates

Employees in the following employments aged between 16 and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory) will be classed as PRSI Class A:

- People in industrial, commercial and service-type employment who are employed under a contract of service with reckonable pay of €38 or more per week from **all** employments; and
- Civil and public servants recruited from 6 April 1995.

will pay the applicable rates as outlined in the table below.

Up until 30 September 2024				
Class A		All income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
€38 - €352	A0	All	Nil	8.80
€352.01 - €424*	AX	All	4.00	8.80
€424.01 - €441	AL	All	4.00	8.80
More than €441	A1	All	4.00	11.05

From 1 October 2024				
Class A		All income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
€38 - €352	A0	All	Nil	8.90
€352.01 - €424*	AX	All	4.10	8.90
€424.01 - €496	AL	All	4.10	8.90
More than €496	A1	All	4.10	11.15

Up until 30 September 2024				
Community Employment participants only				
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	A8	All	Nil	0.50
More than €352*	A9	All	4.00	0.50

From 1 October 2024				
Community Employment participants only				
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	A8	All	Nil	0.60
More than €352*	A9	All	4.10	0.60

* A tapered employee PRSI Credit of €12 per week applies on earnings up to €424. Please see PRSI Credits on **page 7** for further information.

Share-based remuneration may, in certain circumstances, be subject to employee PRSI. Employer PRSI is not chargeable on share-based remuneration.

Class A benefits

- Adoptive Benefit
- Benefit Payment for 65 Year Olds
- Carer's Benefit
- Guardian's Payment Contributory
- Health and Safety Benefit
- Illness Benefit
- Invalidity Pension*
- Jobseeker's Benefit
- Maternity Benefit
- Occupational Injuries Benefits
- Parent's Benefit
- Partial Capacity Benefit**
- Paternity Benefit
- State Pension Contributory
- Treatment Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

* denotes social welfare benefits not available post age 66.

** only Partial Capacity Benefit through the Illness Benefit scheme is available post age 66.

PRSI Class J rates

Employees in the following employments will be classed as PRSI Class J.

Most people with reckonable pay of less than €38 per week from all employments. However, a small number of employees are insurable at Class J regardless of how much they earn, such as **employees** over current pensionable age of 66 years, or for those born on or after 1 January 1958 aged between 66 and 70 years who have been awarded the State Pension (Contributory), or people in subsidiary employment.

And will pay the rate in the table below:

Up until 30 September 2024				
Class J		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %*	Employer %
Up to €500	J0	All	Nil	0.50
More than €500	J1	All	Nil	0.50

From 1 October 2024				
Class J		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %*	Employer %
Up to €500	J0	All	Nil	0.60
More than €500	J1	All	Nil	0.60

Share-based remuneration may, in certain circumstances, be subject to employee PRSI. Employer PRSI is not chargeable on share based remuneration.

Class J benefits

- Occupational Injuries Benefits.

PRSI Class E rates

Employees in the following employments aged between 16 and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory), will be classed as PRSI Class E:

- Ministers of Religion employed by the Church of Ireland Representative Body. PRSI is paid under the Special Collection System of the Department of Social Protection.

And will pay the rate in the table below:

Up until 30 September 2024				
Class E		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	E0	All	Nil	6.87
More than €352*	E1	All	3.33	6.87

From 1 October 2024				
Class E		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	E0	All	Nil	6.97
More than €352*	E1	All	3.43	6.97

* A tapered employee PRSI Credit of €10 per week applies on earnings up to €412. Please see PRSI Credits on [page 7](#) for further information.

Class E benefits

- Adoptive Benefit
- Carer's Benefit
- Guardian's Payment Contributory
- Health and Safety Benefit
- Illness Benefit
- Invalidity Pension*
- Maternity Benefit
- Parent's Benefit
- Partial Capacity Benefit**
- Paternity Benefit
- State Pension Contributory
- Treatment Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

* denotes social welfare benefits not available post age 66.

** only Partial Capacity Benefit through the Illness Benefit scheme is available post age 66.

PRSI Class B rates

Employees in the following employments aged between 16 years and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory) will be classed as PRSI Class B:

- Permanent and pensionable civil servants recruited prior to 6 April 1995;
- Registered doctors and dentists recruited prior to 6 April 1995 and employed in the Civil Service; and
- Gardaí recruited prior to 6 April 1995.

And will pay the rate in the table below:

Up until 30 September 2024				
Class B		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	B0	All	Nil	2.01
€352.01 - €500	BX	All	0.90	2.01
More than €500	B1	First €1,443	0.90	2.01
		Balance	4.00	2.01

From 1 October 2024				
Class B		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	B0	All	Nil	2.11
€352.01 - €500	BX	All	1.00	2.11
More than €500	B1	First €1,443	1.00	2.11
		Balance	4.10	2.11

Class B benefits

- Carer's Benefit
- Guardian's Payment Contributory
- Limited Occupational Injuries Benefits
- Parent's Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

PRSI Class C rates

Employees in the following employments aged between 16 years and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory) will be classed as PRSI Class C:

- Commissioned Army Officers and members of the Army Nursing Service recruited prior to 6 April 1995.

And will pay the rates in the table below:

Up until 30 September 2024				
Class C		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	C0	All	Nil	1.85
€352.01 - €500	CX	All	0.90	1.85
More than €500	C1	First €1,443	0.90	1.85
		Balance	4.00	1.85

From 1 October 2024				
Class C		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	C0	All	Nil	1.95
€352.01 - €500	CX	All	1.00	1.95
More than €500	C1	First €1,443	1.00	1.95
		Balance	4.10	1.95

Class C benefits

- Carer's Benefit
- Guardian's Payment Contributory
- Parent's Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

PRSI Class D rates

Employees in the following employments aged between 16 years and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory will be classed as PRSI Class D:

- Permanent and pensionable employees in the public service other than those mentioned in Classes B and C, recruited prior to 6 April 1995.

And will pay the rates in the table below:

Up until 30 September 2024				
Class D		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	D0	All	Nil	2.35
€352.01 - €500	DX	All	0.90	2.35
More than €500	D1	First €1,443	0.90	2.35
		Balance	4.00	2.35

From 1 October 2024				
Class D		All Income		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €352	D0	All	Nil	2.45
€352.01 - €500	DX	All	1.00	2.45
More than €500	D1	First €1,443	1.00	2.45
		Balance	4.10	2.45

Share-based remuneration may, in certain circumstances, be subject to employee PRSI. Employer PRSI is not chargeable on share-based remuneration.

Class D benefits

- Carer's Benefit
- Guardian's Payment Contributory
- Occupational Injuries Benefits
- Parent's Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

PRSI Class H rates

Employees in the following employments aged between 16 and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory will be classed as PRSI Class H:

- NCOs and enlisted personnel of the Defence Forces.

And will pay the rate in the table below:

Up until 30 September 2024				
Class H		All Income		
Weekly income band	PRSI subclass	How much of weekly pay	Employee %	Employer %
Up to €352	H0	All	Nil	10.35
€352.01 - €424*	HX	All	3.90	10.35
More than €424	H1	All	3.90	10.35

From 1 October 2024				
Class H		All Income		
Weekly income band	PRSI subclass	How much of weekly pay	Employee %	Employer %
Up to €352	H0	All	Nil	10.45
€352.01 - €424*	HX	All	4.00	10.45
More than €424	H1	All	4.00	10.45

* A tapered employee PRSI Credit of €12 per week applies on earnings up to €424. Please see PRSI Credits on [page 7](#) for further information.

Class H benefits

- Adoptive Benefit
- Benefit Payment for 65 Year Olds
- Carer's Benefit - paid during service
- Guardian's Payment Contributory
- Health and Safety Benefit
- Illness Benefit
- Invalidity Pension*
- Jobseeker's Benefit
- Maternity Benefit
- Parent's Benefit
- Partial Capacity Benefit**
- Paternity Benefit
- State Pension Contributory
- Treatment Benefit - paid during service
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension - paid during service

* denotes social welfare benefits not available post age 66.

** only Partial Capacity Benefit through the Illness Benefit scheme is available post age 66.

PRSI Class K

Certain public office holders pay PRSI at a rate of 4% until 30 September 2024 (4.1% from 1 October 2024) on all income, where their income is over €5,200 a year. They should be returned at Class K. Public office holders with weekly income of €100 or less are not liable for Class K contribution. They should be returned at Class M.

Class K also applies to the additional earned self-employed income from a trade or profession of a modified rate contributor, for example, civil and public servants recruited prior to 6 April 1995, and on any unearned income they may have. This income is liable to a 4% until 30 September 2024 (4.1% from 1 October 2024) PRSI charge.

Class K may also apply to the unearned income of employed contributors and occupational pensioners, under pensionable age, currently 66 years, where this is the only additional income. This will apply whether the pension arises from the person's own employment or the employment of their spouse or civil partner. This means that unearned income such as rental income, investment income, dividends and interest on deposits and savings may be liable to a 4% PRSI charge.

PRSI Class K1 rates

The following persons will be classed as PRSI Class K1:

- Certain public office holders with an income in excess of €100 a week. The public office holders affected include the President, members of the Oireachtas, the judiciary, certain military judges, the Attorney General, the Comptroller and Auditor General and certain members of the European Parliament.

And will pay the rate in the table below:

Up until 30 September 2024				
Class K1		No Upper Ceiling		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €100	No contribution payable. Record under Class M	Nil	Nil	Nil
More than €100	K1	All	4.00	Nil

From 1 October 2024				
Class K1		No Upper Ceiling		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €100	No contribution payable. Record under Class M	Nil	Nil	Nil
More than €100	K1	All	4.10	Nil

Class K1 benefits

There are no benefits under Class K1.

PRSI Class K9 rates

The following persons will be classed as PRSI Class K9:

- Modified rate contributors for example, civil and public servants recruited prior to 6 April 1995, who have either or both self-employed earned income from a profession or trade and/or unearned income such as rental income or investment income; **and**
- Employees and occupational pensioners with no additional earned self-employed income but who do have unearned income only such as rental income, investment income, dividends and interest on deposits and savings.

And will pay the rate in the table below:

Up until 30 September 2024				
Class K9		No Upper Ceiling		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €100	No contribution payable. Record under Class M	Nil	Nil	Nil
More than €100	K9	All	4.00	Nil

From 1 October 2024*				
Class K9		No Upper Ceiling		
Weekly income band	PRSI subclass	How much of weekly income	Employee %	Employer %
Up to €100	No contribution payable. Record under Class M	Nil	Nil	Nil
More than €100	K9	All	4.10	Nil

* For those returning PRSI through the Revenue self-assessed system, a blended or proportionate rate of 4.025% or minimum payment of €537.50 will apply on self-employed 2024 annual income due to the change of rate during that year (from 1 October 2024).

Class K9 benefits

There are no benefits under Class K9.

PRSI Class M rates

The following persons will be classed as PRSI Class M:

- People with no contribution liability such as employees under 16 years of age or people born before 1 January 1958 who are of pensionable age, currently 66 years, or over. People who were previously liable for class S aged over 70 years or for those born on or after 1 January 1958 aged between 66 and 70 years who have been awarded the State Pension (Contributory). Persons in receipt of occupational pensions, on the occupational pension income only, or people within Class K with no contribution liability.

Class M benefits

Occupational Injuries Benefits, in certain cases.

Class M	No contribution payable
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PRSI Class S rates

The following persons aged between 16 and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory) will be classed as PRSI Class S:

- Self-employed people, including certain company directors. Members of a local authority. Certain people with income from investments and rents.

The minimum annual contribution for Class S is €500 until 30 September 2024 (€650 from 1 October 2024).

And will pay the rates in the table below:

Up until 30 September 2024			
Class S			No Upper Ceiling
Weekly income band	PRSI subclass	How much of weekly income	All income %
Up to €500	S0	All	4.00
More than €500	S1	All	4.00

From 1 October 2024*			
Class S			No Upper Ceiling
Weekly income band	PRSI subclass	How much of weekly income	All income %
Up to €500	S0	All	4.10
More than €500	S1	All	4.10

* For those returning PRSI through the Revenue self-assessed system, a blended or proportionate rate of 4.025% or minimum payment of €537.50 will apply on self-employed 2024 annual income due to the change of rate during that year (from 1 October 2024).

Class S benefits

- Adoptive Benefit
- Benefit Payment for 65 Year Olds
- Guardian's Payment Contributory
- Invalidity Pension*
- Jobseeker's Benefit Self-Employed - since November 2019
- Maternity Benefit
- Parent's Benefit - since November 2019.

- Partial Capacity Benefit**
- Paternity Benefit
- State Pension Contributory
- Treatment Benefit
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

* denotes social welfare benefits not available post age 66.

** only Partial Capacity Benefit through the Illness Benefit scheme is available post age 66

PRSI Class P rates

The following persons aged between 16 and pensionable age, currently 66 years of age, and those born on or after 1 January 1958 aged between 66 and 70 years who have not been awarded the State Pension (Contributory) will be classed as PRSI Class P:

- Share fishermen and share fisherwomen who are classified as self-employed and who are already paying PRSI under Class S; and who opt to pay an additional charge to access the benefits listed below.
- This contribution is over and above the PRSI paid under Class S. The minimum annual contribution for Class P is 4% of all income in excess of €2,500 or €200, whichever is the greater amount.

And will pay the rate in the table below:

Up until 30 September 2024		From 1 October 2024**	
Class P (optional)	All income	Class P (optional)	All income
First €2,500 per year	Nil	First €2,500 per year	Nil
Balance	4%*	Balance	4.10%*

* Subject to a minimum of €200.

** For those returning PRSI through the Revenue self-assessed system, a blended or proportionate rate of 4.025% or minimum payment of €537.50 will apply on self-employed 2024 annual income due to the change of rate during that year (from 1 October 2024).

Class P benefits

- Limited Illness Benefit
- Limited Jobseeker's Benefit
- Treatment Benefit

Pensions

This part tells you about the payments and rates for:

- State Pension Non-contributory
- State Pension Contributory from 1 September 2012
- State Pension Contributory before 1 September 2012
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension

State Pension Non-contributory

Weekly State Pension Non-contributory rates

Weekly means as assessed by us €	Personal rate €	Weekly increase for qualified adult aged under 66 €
Up to 30.00	266.00	175.70
30.01 - 32.50	263.50	174.00
32.51 - 35.00	261.00	172.40
35.01 - 37.50	258.50	170.70
37.51 - 40.00	256.00	169.10
40.01 - 42.50	253.50	167.40
42.51 - 45.00	251.00	165.80
45.01 - 47.50	248.50	164.10
47.51 - 50.00	246.00	162.50
50.01 - 52.50	243.50	160.80
52.51 - 55.00	241.00	159.20
55.01 - 57.50	238.50	157.50
57.51 - 60.00	236.00	155.90
60.01 - 62.50	233.50	154.20
62.51 - 65.00	231.00	152.60
65.01 - 67.50	228.50	150.90
67.51 - 70.00	226.00	149.30
70.01 - 72.50	223.50	147.60
72.51 - 75.00	221.00	146.00
75.01 - 77.50	218.50	144.30
77.51 - 80.00	216.00	142.70
80.01 - 82.50	213.50	141.00
82.51 - 85.00	211.00	139.40
85.01 - 87.50	208.50	137.70
87.51 - 90.00	206.00	136.10
90.01 - 92.50	203.50	134.40
92.51 - 95.00	201.00	132.80
95.01 - 97.50	198.50	131.10

Weekly State Pension Non-contributory rates continued

Weekly means as assessed by us €	Personal rate €	Weekly increase for qualified adult aged under 66 €
97.51 - 100.00	196.00	129.50
100.01 - 102.50	193.50	127.80
102.51 - 105.00	191.00	126.20
105.01 - 107.50	188.50	124.50
107.51 - 110.00	186.00	122.90
110.01 - 112.50	183.50	121.20
112.51 - 115.00	181.00	119.60
115.01 - 117.50	178.50	117.90
117.51 - 120.00	176.00	116.30
120.01 - 122.50	173.50	114.60
122.51 - 125.00	171.00	113.00
125.01 - 127.50	168.50	111.30
127.51 - 130.00	166.00	109.60
130.01 - 132.50	163.50	108.00
132.51 - 135.00	161.00	106.30
135.01 - 137.50	158.50	104.70
137.51 - 140.00	156.00	103.00
140.01 - 142.50	153.50	101.40
142.51 - 145.00	151.00	99.70
145.01 - 147.50	148.50	98.10
147.51 - 150.00	146.00	96.40
150.01 - 152.50	143.50	94.80
152.51 - 155.00	141.00	93.10
155.01 - 157.50	138.50	91.50
157.51 - 160.00	136.00	89.80
160.01 - 162.50	133.50	88.20
162.51 - 165.00	131.00	86.50
165.01 - 167.50	128.50	84.90
167.51 - 170.00	126.00	83.20

Weekly State Pension Non-contributory rates continued

Weekly means as assessed by us €	Personal rate €	Weekly increase for qualified adult aged under 66 €
170.01 - 172.50	123.50	81.60
172.51 - 175.00	121.00	79.90
175.01 - 177.50	118.50	78.30
177.51 - 180.00	116.00	76.60
180.01 - 182.50	113.50	75.00
182.51 - 185.00	111.00	73.30
185.01 - 187.50	108.50	71.70
187.51 - 190.00	106.00	70.00
190.01 - 192.50	103.50	68.40
192.51 - 195.00	101.00	66.70
195.01 - 197.50	98.50	65.10
197.51 - 200.00	96.00	63.40
200.01 - 202.50	93.50	61.80
202.51 - 205.00	91.00	60.10
205.01 - 207.50	88.50	58.50
207.51 - 210.00	86.00	56.80
210.01 - 212.50	83.50	55.20
212.51 - 215.00	81.00	53.50
215.01 - 217.50	78.50	51.90
217.51 - 220.00	76.00	50.20
220.01 - 222.50	73.50	48.50
222.51 - 225.00	71.00	46.90
225.01 - 227.50	68.50	45.20
227.51 - 230.00	66.00	43.60
230.01 - 232.50	63.50	41.90
232.51 - 235.00	61.00	40.30
235.01 - 237.50	58.50	38.60
237.51 - 240.00	56.00	37.00
240.01 - 242.50	53.50	35.30

Weekly State Pension Non-contributory rates continued

Weekly means as assessed by us €	Personal rate €	Weekly increase for qualified adult aged under 66 €
242.51 - 245.00	51.00	33.70
245.01 - 247.50	48.50	32.00
247.51 - 250.00	46.00	30.40
250.01 - 252.50	43.50	28.70
252.51 - 255.00	41.00	27.10
255.01 - 257.50	38.50	25.40
257.51 - 260.00	36.00	23.80
260.01 - 262.50	33.50	22.10
262.51 - 265.00	31.00	20.50
265.01 - 267.50	28.50	18.80
267.51 - 270.00	26.00	17.20
270.01 - 272.00	23.50	15.50
272.01 - 275.00	21.00	13.90
275.01 - 277.50	18.50	12.20
277.51 - 280.00	16.00	10.60
280.01 - 282.50	13.50	8.90
282.51 - 285.00	11.00	7.30
285.01 - 287.50	8.50	5.60
287.51 - 290.00	6.00	4.00
290.01 - 292.50	3.50	2.30
Over 292.51	Nil	Nil

Extra weekly State Pension Non-contributory rates and payments

Increases	Rates €
Full rate if child is under 12 from 5 January 2024	46
Half rate if child is under 12 from 5 January 2024	23
Full rate if child is over 12 from 5 January 2024	54
Half rate if child is over 12 from 5 January 2024	27
Living Alone Increase	22
Extra increase for people age 80 or over	10
Increase for people living on certain offshore islands	20

State Pension Contributory from 1 September 2012

The rates on this page apply to those who qualify for a State Pension Contributory from 1 September 2012.

Weekly State Pension Contributory from 1 September 2012 increase for a qualified adult rates

Yearly average contributions	Personal rate €	Aged under 66 €	Aged 66 or over €
48 or over	277.30	184.70	248.60
40-47	271.90	175.80	236.10
30-39	249.30	167.20	223.90
20-29	236.10	156.50	210.70
15-19	180.70	120.40	161.40
10-14	110.80	73.40	99.90

You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. Study the Appendix for further information.

From 30 March 2018 customers born on or after 1 September 1946 will also have their entitlement to State Pension Contributory assessed using the Aggregated Contribution Method.

A person requires 2,080 contributions, credits or home caring periods in order to qualify for the maximum rate of the State Pension Contributory.

A person can use 1,040 home caring periods and a maximum of 520 credits in the calculation.

The maximum rate of the State Pension Contributory using this method is equivalent to the maximum rate for a person with a yearly average of 48 or over.

Where a person has less than 2,080 the rate of entitlement is reduced proportionately.

The Increase for Qualified Adult will also be reduced proportionately.

Extra weekly State Pension Contributory from 1 September 2012 payments and rates

Increases	Rates €
Full rate if child is under 12 from 5 January 2024*	46
Half rate if child is under 12 from 5 January 2024*	23
Full rate if child is over 12 from 5 January 2024*	54
Half rate if child is over 12 from 5 January 2024*	27
Living Alone Increase	22
Extra increase for people age 80 or over	10
Increase for people living on certain offshore islands	20

*You can get a weekly increase for each qualified child if you get an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

State Pension Contributory before 1 September 2012

The rates on this page apply to those who qualify for a State Pension Contributory **before** 1 September 2012.

Weekly for State Pension Contributory before 1 September 2012 increase for qualified adult rates

Yearly average contributions	Personal rate €	Aged under 66 €	Aged 66 or over €
48 or over	277.30	184.70	248.60
20-47	271.90	184.70	248.60
15-19	208.00	*138.60	*186.50
10-14	138.70	*92.50	*124.20

*These increases for qualified adult rates apply to claims made after 6 April 2001.

For persons getting similar reduced personal rates before 6 April 2001, the following increases for qualified adult rates apply.

Aged under 66 €145.10	Aged 66 or over €186.50
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Extra weekly State Pension Contributory before 1 September 2012 payments and rates

Increases	Rates €
Full rate if child is under 12 from 5 January 2024*	46
Half rate if child is under 12 from 5 January 2024*	23
Full rate if child is over 12 from 5 January 2024*	54
Half rate if child is over 12 from 5 January 2024*	27
Living Alone Increase	22
Extra increase for people age 80 or over	10
Increase for people living on certain offshore islands	20

*You can get a weekly increase for each qualified child if you get an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Widow's, Widower's or Surviving Civil Partner's Contributory Pension

To get your rate of payment, we first calculate your **Short Yearly Average**. If this is 39 PRSI contributions or greater, you will qualify for the maximum rate for this pension.

If it is below 39, we calculate your **Long Yearly Average**. If this is 48 or greater, you will qualify for the maximum weekly rate. If it is 47 or less, you will qualify for a reduced rate of payment.

Short Yearly Average - weekly rates

Rate types	Maximum weekly rates €
Under 66 years	237.50
66 years or over	277.30

Long Yearly Average - weekly rates for under 66 years

Rate types	Maximum weekly rates €
If you have 48 or more contributions	237.50
If you have 36-47 contributions	233.90
If you have 24-35 contributions	231.20

Long Yearly Average - weekly rates for 66 years or over

Rate types	Maximum weekly rates €
If you have 48 or more contributions	277.30
If you have 36-47 contributions	271.90
If you have 24-35 contributions	265.50

Extra weekly Widow's, Widower's or Surviving Civil Partner's Contributory Pension payments and rates

Increases	Rates €
Full rate if child is under 12 from 6 January 2024	46
Half rate if child is under 12 from 6 January 2024	23
Full rate if child is over 12 from 6 January 2024	54
Half rate if child is over 12 from 6 January 2024	27
Living Alone Increase for people aged 66 or over	22
Extra increase for people age 80 or over	10
Increase for people living on certain offshore islands	20

Working Age Income Supports

This part tells you about the payments and rates for:

- Jobseeker's Benefit and Jobseeker's Benefit Self-Employed
- Jobseeker's Allowance
- Benefit Payment for 65 Year Olds
- One-Parent Family Payment
- Widow's, Widower's or Surviving Civil Partner's Non-contributory Pension and Deserted Wife's Allowance
- Basic Supplementary Welfare Allowance
- Farm Assist
- Deserted Wife's Benefit
- Maternity Benefit, Paternity Benefit, Adoptive Benefit and Parent's Benefit
- Redundancy Payment Scheme
- Insolvency Payments Scheme
- COVID-19 Related Lay-off Payment Scheme
- Health and Safety Benefit
- Treatment Benefit

Jobseeker's Benefit and Jobseeker's Benefit Self-Employed

Weekly Jobseeker's Benefit and Jobseeker's Benefit Self-Employed payments and rates

Payments	Rates €
Maximum personal rate	232
Increase for qualified adult*	154
Full rate if child is under 12 from 28 December 2023**	46
Half rate if child is under 12 from 28 December 2023**	23
Full rate if child is over 12 from 28 December 2023**	54
Half rate if child is over 12 from 28 December 2023**	27

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. Please study the Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

Jobseeker's Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands are set-out in the table below.

Graduated weekly Jobseeker's Benefit and Jobseeker's Benefit Self-Employed payments and rates

Average weekly earnings €	Personal rate €	Increase for a Qualified Adult €
Less than 150.00	104.10	99.70
150.00 and less than 220.00	149.60	99.70
220.00 and less than 300.00	181.70	99.70
300.00 or more	232.00	154.00

Jobseeker's Allowance

Weekly Jobseeker's Allowance payments and rates

Payments	Rates €
Maximum personal rate aged 25 or over	232.00
Increase for qualified adult*	154.00
Full rate if child is under 12 from 27 December 2023**	46.00
Half rate if child is under 12 from 27 December 2023**	23.00
Full rate if child is over 12 from 27 December 2023**	54.00
Half rate if child is over 12 from 27 December 2023**	27.00
Maximum rate for a person aged 18 - 24	141.70
Increase for a qualified adult	141.70

*Your rate of payment may be affected by any means assessed against you.

**You can get a weekly increase for each qualified child if you get an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Under 25 Jobseeker's Allowance rates

Persons not affected:

- 18 to 24 year olds with a qualified child;
- Those transferring directly to Jobseeker's Allowance from Disability Allowance;
- Persons aged 18-24 years who were in the care of the Child and Family Agency (TUSLA) during the period of 12 months before they reached the age of 18 will not be subject to the reduced rates of €141.70; and
- 18-24 year olds who are living independently of the family home and are in receipt of certain State housing supports. For example, Rent Supplement, Housing Assistance Payment (HAP), Rental Accommodation Scheme (RAS), Local Authority Housing and housing provided by certain approved housing bodies.

Where a person is under 25 and has completed such a course of education, Training, Community Employment, Rural Social Scheme or Tús, they will revert to the appropriate age related rate of Jobseeker's Allowance, if they previously had been in receipt of such a rate.

Benefit Payment for 65 Year Olds

Benefit Payment for 65 Year Olds commenced on 25 January 2021 and offers income support to people aged between 65 and 66 years who have ceased employment or self-employment.

Weekly Benefit Payment for 65 Year Olds payments and rates

Payments	Rates €
Personal rate	232
Increase for qualified adult*	154
Full rate if child is under 12 from 28 December 2023**	46
Half rate if child is under 12 from 28 December 2023**	23
Full rate if child is over 12 from 28 December 2023**	54
Half rate if child is over 12 from 28 December 2023**	27

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. Please study the Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

One-Parent Family Payment

Weekly One-Parent Family Payment rates

Weekly means as assessed by us €	Rates €
Up to 7.60	232.00
7.61 - 10.10	229.50
10.11 - 12.60	227.00
12.61 - 15.10	224.50
15.11 - 17.60	222.00
17.61 - 20.10	219.50
20.11 - 22.60	217.00
22.61 - 25.10	214.50
25.11 - 27.60	212.00
27.61 - 30.10	209.50
30.11 - 32.60	207.00
32.61 - 35.10	204.50
35.11 - 37.60	202.00
37.61 - 40.10	199.50
40.11 - 42.60	197.00
42.61 - 45.10	194.50
45.11 - 47.60	192.00
47.61 - 50.10	189.50
50.11 - 52.60	187.00
52.61 - 55.10	184.50
55.11 - 57.60	182.00
57.61 - 60.10	179.50
60.11 - 62.60	177.00
62.61 - 65.10	174.50
65.11 - 67.60	172.00
67.61 - 70.10	169.50
70.11 - 72.60	167.00
72.61 - 75.10	164.50
75.11 - 77.60	162.00

Weekly One-Parent Family Payment rates continued

Weekly means as assessed by us €	Rates €
77.61 - 80.10	159.50
80.11 - 82.60	157.00
82.61 - 85.10	154.50
85.11 - 87.60	152.00
87.61 - 90.10	149.50
90.11 - 92.60	147.00
92.61 - 95.10	144.50
95.11 - 97.60	142.00
97.61 - 100.10	139.50
100.11 - 102.60	137.00
102.61 - 105.10	134.50
105.11 - 107.60	132.00
107.61 - 110.10	129.50
110.11 - 112.60	127.00
112.61 - 115.10	124.50
115.11 - 117.60	122.00
117.61 - 120.10	119.50
120.11 - 122.60	117.00
122.61 - 125.10	114.50
125.11 - 127.60	112.00
127.61 - 130.10	109.50
130.11 - 132.60	107.00
132.61 - 135.10	104.50
135.11 - 137.60	102.00
137.61 - 140.10	99.50
140.11 - 142.60	97.00
142.61 - 145.10	94.50
145.11 - 147.60	92.00
147.61 - 150.10	89.50

Weekly One-Parent Family Payment rates continued

Weekly means as assessed by us €	Rates €
150.11 - 152.60	87.00
152.61 - 155.10	84.50
155.11 - 157.60	82.00
157.61 - 160.10	79.50
160.11 - 162.60	77.00
162.61 - 165.10	74.50
165.11 - 167.60	72.00
167.61 - 170.10	69.50
170.11 - 172.60	67.00
172.61 - 175.10	64.50
175.11 - 177.60	62.00
177.61 - 180.10	59.50
180.11 - 182.60	57.00
182.61 - 185.10	54.50
185.11 - 187.60	52.00
187.61 - 190.10	49.50
190.11 - 192.60	47.00
192.61 - 195.10	44.50

Weekly One-Parent Family Payment rates continued

Weekly means as assessed by us €	Rates €
195.11 - 197.60	42.00
197.61 - 200.10	39.50
200.11 - 202.60	37.00
202.61 - 205.10	34.50
205.11 - 207.60	32.00
207.61 - 210.10	29.50
210.11 - 212.60	27.00
212.61 - 215.10	24.50
215.11 - 217.60	22.00
217.61 - 220.10	19.50
220.11 - 222.60	17.00
222.61 - 225.10	14.50
225.11 - 227.60	12.00
227.61 - 230.10	9.50
230.11 - 232.60	7.00
232.61 - 235.10	4.50
235.11 - 237.60	2.00
237.61 and over	Nil

Extra weekly One-Parent Family Payment rates

Increases	Rates €
Full rate if child is under 12 from 28 December 2023	46
Full rate if child is over 12 from 28 December 2023	54

Widow's, Widower's or Surviving Civil Partner's Non-contributory Pension and Deserted Wife's Allowance

Weekly Widow's, Widower's or Surviving Civil Partner's Non-contributory Pension and Deserted Wife's Allowance rates

Weekly means as assessed by us €	Rates €
Up to 7.60	232.00
7.61 - 10.10	229.50
10.11 - 12.60	227.00
12.61 - 15.10	224.50
15.11 - 17.60	222.00
17.61 - 20.10	219.50
20.10 - 22.60	217.00
22.61 - 25.10	214.50
25.11 - 27.60	212.00
27.61 - 30.10	209.50
30.11 - 32.60	207.00
32.61 - 35.10	204.50
35.11 - 37.60	202.00
37.61 - 40.10	199.50
40.11 - 42.60	197.00
42.61 - 45.10	194.50
45.11 - 47.60	192.00
47.61 - 50.10	189.50
50.11 - 52.60	187.00
52.61 - 55.10	184.50
55.11 - 57.60	182.00
57.61 - 60.10	179.50
60.11 - 62.60	177.00
62.61 - 65.10	174.50
65.11 - 67.60	172.00

Weekly Widow's, Widower's or Surviving Civil Partner's Non-contributory Pension and Deserted Wife's Allowance rates continued

Weekly means as assessed by us €	Rates €
67.61 - 70.10	169.50
70.11 - 72.60	167.00
72.61 - 75.10	164.50
75.11 - 77.60	162.00
77.61 - 80.10	159.50
80.11 - 82.60	157.00
82.61 - 85.10	154.50
85.11 - 87.60	152.00
87.61 - 90.10	149.50
90.11 - 92.60	147.00
92.61 - 95.10	144.50
95.11 - 97.60	142.00
97.61 - 100.10	139.50
100.11 - 102.60	137.00
102.61 - 105.10	134.50
105.11 - 107.60	132.00
107.61 - 110.10	129.50
110.11 - 112.60	127.00
112.61 - 115.10	124.50
115.11 - 117.60	122.00
117.61 - 120.10	119.50
120.11 - 122.60	117.00
122.61 - 125.10	114.50
125.11 - 127.60	112.00
127.61 - 130.10	109.50

Weekly Widow's, Widower's
or Surviving Civil Partner's
Non-contributory Pension
and Deserted Wife's
Allowance rates continued

Weekly means as assessed by us €	Rates €
130.11 - 132.60	107.00
132.61 - 135.10	104.50
135.11 - 137.60	102.00
137.61 - 140.10	99.50
140.11 - 142.60	97.00
142.61 - 145.10	94.50
145.11 - 147.60	92.00
147.61 - 150.10	89.50
150.11 - 152.60	87.00
152.61 - 155.10	84.50
155.11 - 157.60	82.00
157.61 - 160.10	79.50
160.11 - 162.60	77.00
162.61 - 165.10	74.50
165.11 - 167.60	72.00
167.61 - 170.10	69.50
170.11 - 172.60	67.00
172.61 - 175.10	64.50
175.11 - 177.60	62.00
177.61 - 180.10	59.50
180.11 - 182.60	57.00
182.61 - 185.10	54.50
185.11 - 187.60	52.00
187.61 - 190.10	49.50
190.11 - 192.60	47.00

Weekly Widow's, Widower's
or Surviving Civil Partner's
Non-contributory Pension
and Deserted Wife's
Allowance rates continued

Weekly means as assessed by us €	Rates €
192.61 - 195.10	44.50
195.11 - 197.60	42.00
197.61 - 200.10	39.50
200.11 - 202.60	37.00
202.61 - 205.10	34.50
205.11 - 207.60	32.00
207.61 - 210.10	29.50
210.11 - 212.60	27.00
212.61 - 215.10	24.50
215.11 - 217.60	22.00
217.61 - 220.10	19.50
220.11 - 222.60	17.00
222.61 - 225.10	14.50
225.11 - 227.60	12.00
227.61 - 230.10	9.50
230.11 - 232.60	7.00
232.61 - 235.10	4.50
235.11 and over	Nil

Basic Supplementary Welfare Allowance

Weekly Basic Supplementary Welfare Allowance payments and rates

Payments	Rates €
Maximum personal rate aged 25 or over	230.00
Increase for qualified adult	154.00
Full rate if child is under 12 from 2 January 2024	46.00
Full rate if child is over 12 from 2 January 2024	54.00
Maximum rate for a person aged 18 - 24	141.70
Increase for qualified adult	141.70

Under 25 age related Supplementary Welfare Allowance rates

Persons not affected are those aged between 18 - 24 years who:

- Have qualified children;
- Were in the care of the Child and Family Agency (TUSLA) during the period of 12 months before they reached the age of 18; and
- Are living independently of the family home and are in receipt of certain State housing supports. For example, Rent Supplement, Housing Assistance Payment (HAP), Rental Accommodation Scheme (RAS), Local Authority Housing and housing provided by certain approved housing bodies.

Farm Assist

Weekly Farm Assist payments and rates

Payments	Rates €
Maximum personal rate	232
Increase for qualified adult*	154
Full rate if child is under 12 from 27 December 2023**	46
Half rate if child is under 12 from 27 December 2023**	23
Full rate if child is over 12 from 27 December 2023**	54
Half rate if child is over 12 from 27 December 2023**	27

*Your rate of payment may be affected by any means assessed against you.

**You can get a weekly increase for each qualified child if you get an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Deserted Wife's Benefit

Weekly Deserted Wife's Benefit payments and rates

Contributions	Aged under 66 weekly rate €	Aged 66 or over weekly rate €
Personal rate 48 or over	237.50	277.30
36-47	233.90	271.90
24-35	231.20	265.50

Extra weekly Deserted Wife's Benefit payments and rates

Increases	Rates €
Full rate if child is under 12 from 4 January 2024	46
Full rate if child is over 12 from 4 January 2024	54
Living alone increase for people aged 66 or over	22
Extra increase for people aged 80 or over	10
Increase for people living on certain offshore islands	20

Maternity Benefit, Paternity Benefit, Adoptive Benefit and Parent's Benefit

Weekly Maternity Benefit,
Paternity Benefit, Adoptive Benefit
and Parent's Benefit rates

Name of benefit	Rates €
Maternity Benefit	274
Paternity Benefit	274
Adoptive Benefit	274
Parent's Benefit	274

The rate of Maternity, Adoptive, Paternity and Parent's Benefit is compared to the rate of Illness Benefit that you would get if you were absent from work through illness and the higher of the two will be paid automatically.

Redundancy Payment Scheme

Where an employee has been made redundant, they may be entitled to a redundancy payment. To qualify for a redundancy payment the main conditions are:

- Two years of continuous employment with the same employer;
- Employment is fully insurable for all benefits under the Social Welfare Acts;
- Employee must be over 16; and
- The job no longer exists.

An eligible employee is entitled to a statutory redundancy payment of two weeks' pay for every year of service, plus a bonus week. The gross weekly wage is used to calculate the payment, subject to a maximum of €600.

It is the responsibility of the employer to pay statutory redundancy to all eligible employees. Employees should engage directly with their employer regarding their redundancy entitlement.

The time-limit for applying for a redundancy payment from your employer or the department is 52 weeks.

If the employer is unable to pay statutory redundancy to its eligible employees, they may make an application to the department on the employees' behalf for payment under the Redundancy Payment Scheme.

Once a payment is made by the department under this scheme a debt is immediately raised against the employer. This debt must be repaid by the employer.

In some circumstances the employee may make a complaint to the Workplace Relations Commission:

- Where the employer is unwilling to engage with the employee or the department;
- If the employee wants to extend the time limit for submitting a redundancy application, up to 104 weeks; or
- If the employee wants to appeal the decision of the department made under the Redundancy Payments Scheme.

Insolvency Payments Scheme

This scheme provides for the payment of certain outstanding entitlements relating to the pay of an eligible employee where employment has been terminated due to the insolvency of the employer. For the purposes of the scheme, insolvency can include bankruptcy, formal winding up of the company, for example, liquidation or death of the employer.

The entitlements covered under the scheme include:

- Arrears of wages,
- Minimum notice,
- Holiday pay,
- Certain pension deductions, and
- Awards made by the Workplace Relations Commission.

The entitlement must relate to the period of 18 months before the date of insolvency or 12 months in the case of pension deductions.

Payments under the insolvency payments scheme are calculated by reference to an employee's gross weekly wage subject to a limit of €600 a week. A limit of eight weeks applies in respect of arrears of wages, holiday pay and minimum notice payments.

All applications for entitlements under the insolvency payments scheme must be made by the employer representative.

COVID-19 Related Lay-off Payment Scheme

The COVID-19 Related Lay-Off Payment Scheme is a once off, lump sum payment for employees who:

- have been made redundant since 13 March 2020, or are made redundant before 31 January 2025, and
- have lost the opportunity to build reckonable service due to temporary lay-offs caused by the COVID-19 restrictions from 13 March 2020 to 31 January 2022.

To qualify for this scheme, you must be entitled to a redundancy payment under existing rules, meaning:

- two years of continuous employment with the same employer,
- employment is fully insurable for all benefits under the Social Welfare Acts,
- employee must be over 16, and
- the job no longer exists.

You must also:

- be entitled to a redundancy payment between 13 March 2020 and 31 January 2025, and
- have been temporarily laid off due to the COVID-19 restrictions during some or all of the period between 13 March 2020 and 31 January 2022.

The amount you will get will depend on the length of time you were placed on temporary lay-off due to COVID-19 before the date you are made redundant.

A maximum of €600 is applied to your normal gross weekly wage.

A bonus week is not included in this scheme.

Health and Safety Benefit

Weekly Health and Safety Benefit rates

Payments	Rates €
Maximum personal rate	232
Maximum increase for qualified adult*	154
Full rate if child is under 12 from 1 January 2024**	46
Half rate if child is under 12 from 1 January 2024**	23
Full rate if child is under 12 from 1 January 2024**	54
Half rate if child is under 12 from 1 January 2024**	27

*If your spouse or partner is earning €100 a week or less you will get a full increase for a qualified adult. If their earnings are between €100.01 and €310 a week, you will get a reduced rate of the increase for a qualified adult. Please study the Appendix for further information.

**You can get a weekly increase for each qualified child if you get an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

Health and Safety Benefit rates are graduated according to earnings in the relevant tax year.

Personal graduated weekly Health and Safety Benefit rates

Health and Safety Benefit weekly rates		
Your average weekly gross earnings	Personal rate	Qualified adult rate
Weekly earnings before any tax, PRSI or other deductions are made	The four different rates of payment	If your or partner's income is below a certain level (currently 310 gross), you may get the following increase in your payment for them
€300 or more	€232.00	€154.00
€220 - €299.99	€181.70	€99.70
€150 - €219.99	€149.60	€99.70
Less than €150	€104.10	€99.70

Treatment Benefit

The Treatment Benefit scheme provides dental, optical and aural services to insured workers, the self-employed, retired people and their dependant spouse or partner who have the required number of Pay Related Social Insurance (PRSI) contributions.

Under the scheme, you may qualify for dental benefit, optical benefit, or medical appliances. Medical appliances include hearing aids and repairs, medically required contact lenses, and non-surgical hair replacement.

To qualify for Treatment Benefit, you must have paid class A, E, P, H or S PRSI contributions. The amount of contributions you need depends on your age. You can check your eligibility with any provider or on **MyWelfare.ie**.

Treatment Benefit schemes, what's covered and how often

Treatment	What's covered?	How often?
Dental treatment	<ul style="list-style-type: none"> • A free dental examination. • €42 towards either: <ul style="list-style-type: none"> — a scale and polish - you may be asked to pay an additional fee of up to €15. — a periodontal treatment, if clinically necessary. There is no cap on the balance you may be charged for periodontal treatment. 	Once a calendar year
Non-surgical hair replacement	<ul style="list-style-type: none"> • A grant of up to €500 towards the cost of non-surgical hair replacement up to a maximum of €500. 	Once a calendar year Note: for hair loss as a result of illness or treatment of an illness

Treatment Benefit schemes, what's covered and how often
continued

Treatment	What's covered?	How often?
Optical treatment	<p>A free eye examination.</p> <ul style="list-style-type: none"> • One of the following: <ul style="list-style-type: none"> – One pair of reading and/or one pair of distance spectacles (you can pay the balance if you choose glasses that cost more than €42.37 for each pair); or – One pair of bifocals or varifocals (you can pay the balance if you choose glasses that cost more than €84.19); or – One set of contact lenses (including disposables) (you can top up if you choose lenses that cost more than €42.37). • A contribution towards the cost of repairs. 	<p>Every second calendar year</p> <p>A further examination is covered if it is clinically necessary</p>
Hearing aids	<ul style="list-style-type: none"> • A grant of up to €500 towards the cost of hearing aids, one for each ear. • A grant of up to €100 towards the cost of hearing aid repairs. 	<p>Every fourth calendar year</p>
Contact lenses required for medical reasons	<ul style="list-style-type: none"> • A grant of up to €500 towards the cost of each medical lens required, maximum two. 	<p>Note: these are specialised lenses, medical evidence will be required</p>

Working Age Employment Supports

This part tells you about the payments and rates for:

- Community Employment Programme
- Tús - Community Work Placement Initiative
- Rural Social Scheme
- Back to Work Enterprise Allowance
- Short-Term Enterprise Allowance
- Back to Education Allowance Scheme
- Jobseeker's Allowance - under age 25
- Part-time Job Incentive Scheme
- Back to Work Family Dividend
- The Wage Subsidy Scheme
- Partial Capacity Benefit
- JobsPlus Incentive

Community Employment Programme

The Community Employment (CE) Programme is designed to help people who are long-term unemployed and other disadvantaged people to get back to work by offering part-time and temporary placements and training opportunities in jobs based within local communities.

We give financial support in the form of allowances and funding to assist with the Community Employment schemes. The rate of payment for new applicants, based on 19.5 hours worked, will be the equivalent to your existing social protection payment plus a €27.50 participation bonus with a minimum weekly payment of €259.50.

You may also receive extra payments in respect of a qualified adult and children dependents.

Tús - Community Work Placement Initiative

Tús provides short-term quality and suitable work placement opportunities in the community and voluntary sector for people who have been continuously unemployed for one year or more and are in receipt of Jobseeker's Allowance.

No qualifying period applies for those in receipt of Jobseekers Transitional Allowance, or in receipt of Jobseekers Allowance and with refugee status, authenticated by the Department of Justice, Garda Registrar Certificate with Stamp 4, at the time of placement.

Generally, the rate of payment for new applicants will be equivalent to the maximum personal rate of Jobseeker's Allowance plus a €27.50 top-up with a minimum payment of €259.50. You may receive extra payment in respect of a qualified adult dependent and qualified child dependents.

Rural Social Scheme

The Rural Social Scheme (RSS) provides income support for farmers, fishermen and fisherwomen who are in receipt of certain Department of Social Protection payments. The rates of payment payable for participating on RSS depend on your qualifying payment. The following table outlines the rate of payment for certain participants.

Payment types and rates for the Rural Social Scheme

Qualifying payment	Rates
Disability Allowance*	Equal to the maximum personal rate of payment plus €27.50 top-up. Minimum weekly payment of €259.50.**
Farm Assist	
Jobseeker's Allowance	
Jobseekers Transitional Payment	
One-Parent Family Payment	
Widow's, Widower's or Surviving Civil Partner's Contributory and Non-contributory Pension*	
Qualified adult on a State Pension Non-contributory (IQA) if actively farming.	Your spouse will continue to receive the IQA payment. Your rate on the RSS will be the difference between your IQA payment and €259.50.

*If the qualifying payment is Widow's, Widower's or Surviving Civil Partner's Contributory or Non-contributory Pension or Disability Allowance, you will retain your existing payment and receive a top-up on RSS to bring your payment to a minimum of €259.50.

Back to Work Enterprise Allowance

The Back to Work Enterprise Allowance scheme allows you to take up self-employment and continue to receive a qualifying social protection payment, plus secondary benefits, in certain circumstances, over two years.

Rates for the Back to Work Enterprise Allowance

100% of social protection payment for the first year
--

75% of social protection payment for the second year
--

The European Commission provides co-funding to Back to Work Enterprise Allowance for participants aged under 30 years under the European Social Fund (ESF+) Programme 2021-2027.

Short-Term Enterprise Allowance

The Short-Term Enterprise Allowance provides immediate support for someone who loses their job and qualifies for Jobseeker's Benefit or Jobseeker's Benefit Self-Employed and wants to start a business.

You may receive 100% of your Jobseeker's Benefit entitlement for up to six or nine months while on Short-Term Enterprise Allowance. The maximum length of time on the allowance is the same as if you remained on Jobseeker's Benefit until your entitlement finishes.

Back to Education Allowance Scheme

The Back to Education Allowance Scheme (BTEA) is available to those getting certain social protection payments who would like to start a full time course in further or higher education.

You may be eligible if you meet the qualifying conditions.

The rate payable will be based on your previous scheme from which you qualified for BTEA.

A maximum family household rate applies and where applicable, you may qualify for increases in respect of a qualified adult or qualified child.

The Cost of Education Allowance of a maximum of €500 a year per household is payable to participants with children.

Customers on the Part-Time Education Option (PTEO), Skillnet and Springboard courses are not entitled to the Cost of Education Allowance.

Jobseeker's Allowance - under age 25

The personal maximum rate of €232 a week will apply to participants of Back to Education Allowance who were previously on an age related rate of Jobseeker's Allowance. If household means apply, they will be assessed against the €232 rate.

Part-time Job Incentive Scheme

Weekly Part-time Job Incentive Scheme and rates

Payments	Rates €
Personal rate	147.00
Increase for a qualified adult	92.70

Your pay from the part-time job will not affect the supplement.

Back to Work Family Dividend

Back to Work Family Dividend is a payment that supports jobseekers, including Jobseeker's Transitional Payment customers, and One-Parent Family Payment customers that are leaving these schemes and are in or take up employment or self-employment. These customers must have been paid for qualified children on their claim.

The payment is €46 for a child aged under 12 or €54 for a child aged 12 and over and will be paid for each child, up to a limit of four children, for one year. This is reduced to half to €23 or €27 for each child for the second year.

Back to Work Family Dividend can be paid at the same time as Working Family Payment (formerly known as Family Income Supplement).

The Wage Subsidy Scheme

The Wage Subsidy Scheme (WSS) gives financial incentives to private sector employers to employ people with a disability. The work offered must be for a minimum of 21 hours per week (or 15 hours per week from April 2024). An employee with a disability on the WSS has the same conditions of employment as other employees. These include:

- PRSI contributions;
- Tax deductions;
- Annual leave; and
- Other leave entitlements.

The employer must pay the employee with a disability the going rate for the job. This must be at least the statutory minimum wage. These terms and conditions of employment should be set out in the employee's contract.

The Scheme is structured in three strands. The employer can benefit from one or all, simultaneously:

- **Strand I** – is a subsidy payable to an employer for the employment of a person with a disability with a perceived productivity shortfall of at least 20%, in comparison to a peer without a disability. An employee must work a minimum of 21 hours per week (15 hours per week from April 2024) up to a maximum of 39 subsidised hours per week. The rate of the subsidy is €6.30 per hour, giving a total maximum annual subsidy available of €12,776 per annum based on a 39-hour week.
- **Strand II** – is based on the total number of employments supported by WSS in a company. The employer receives an additional percentage increase on the total value of WSS for a period, ranging from 10% to 50%, determined by the total number of employments in that organisation supported by WSS.
- **Strand III** – is a grant of €30,000 per annum to assist with the cost of employing an Employment Assistance Officer, available once 25 employments are supported in an organisation through WSS.

Partial Capacity Benefit

Partial Capacity Benefit is a social protection scheme which allows individuals in receipt of an Illness Benefit payment for a minimum of six months or Invalidity Pension to return to work, if they have a reduced capacity to work, and continue to receive a payment from this department.

You will qualify for Partial Capacity Benefit if, following assessment by a Medical Assessor of the department, the restriction on capacity is assessed as moderate, severe or profound. If the restriction is assessed as mild the individual will not qualify.

You may not work until you have received written approval to do so from this department.

The personal rate of payment is based on the medical assessment and is outlined below:

Medical Assessment	
% or your personal rate of Illness Benefit or Invalidity Pension payment	
Moderate	50%
Severe	75%
Profound	100%

Subject to approval from your own doctor, there is no restriction on earnings or number of hours you can work if approved for Partial Capacity Benefit.

Payment lasts if an underlying entitlement to payment of Illness Benefit or Invalidity Pension exists. Partial Capacity Benefit is subject to review and reassessment.

JobsPlus Incentive

JobsPlus is an incentive designed to encourage employers and businesses to focus their recruitment efforts on those who have been out of work for long periods and on young people seeking employment.

JobsPlus provides a financial incentive to employers in the form of a monthly grant paid over two years with two levels of grants payable, €7,500 or €10,000, provided the employment is maintained. The level of payment depends on the length of time the employee was unemployed and in receipt of a qualifying social welfare payment and is paid monthly in arrears.

Changes have been made to the scheme from January 2023:

- Scheme eligibility has been extended to Disability Allowance and Blind Pension recipients.
- The higher grant rate can be paid to an employer who recruits a jobseeker who is a Traveller, or of Roma ethnicity.
- The higher level of grant can be paid to an employer who recruits a jobseeker who has a recent criminal record or a history of addiction.

Employers may have their eligibility assessed by registering on JobsPlus Employer Registration (welfare.ie). Employers must be registered with the Revenue Commissioners as a PAYE employer. The employer must offer full-time employment of at least 30 hours a week, spanning at least four days to eligible employees. The eligible employee must be on payroll and subject to PAYE and PRSI.

Prospective employees can have their eligibility for JobsPlus assessed at any time by applying online on JobsPlus Employee Registration on **Welfare.ie**.

The European Commission provides co-funding to JobsPlus for participants aged under 30 years under the European Social Fund (ESF+) Programme 2021-2027.

Illness, Disability, and Carers

This part tells you about the payments and rates for:

- Illness Benefit
- Invalidity Benefit
- Disability Allowance
- Blind Pension
- Carer's Allowance for carers aged under 66
- Carer's Allowance for carers aged 66 or over
- Half-rate Carer's Allowance
- Shared Caring
- Carer's Benefit
- Working or training while caring
- Carer's Support Grant
- How to get more information on Carer's Allowance, Carer's Benefit and Carer's Support Grant
- Domiciliary Care Allowance
- Injury Benefit
- Constant Attendance Allowance
- Disablement Benefit
- Medical Care Scheme
- Incapacity Supplement
- Death Benefit

Illness Benefit

Weekly Illness Benefit payments and rates

Payments	Rates €
Maximum personal rate	232
Maximum increase for qualified adult*	154
Full rate if child is under 12 from 1 January 2024**	46
Half rate if child is under 12 from 1 January 2024**	23
Full rate if child is over 12 from 1 January 2024**	54
Half rate if child is over 12 from 1 January 2024**	27

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. See Appendix for further details.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

Illness Benefit rates are graduated according to earnings in the relevant tax year.

Personal graduated weekly Illness Benefit rates

Illness Benefit weekly rates		
Your average weekly gross earnings	Personal rate	Qualified adult rate
Weekly earnings before any tax, PRSI or other deductions are made	The four different rates of payment	If your or partner's income is below a certain level (currently 310 gross), you may get the following increase in your payment for them
€300 or more	€232.00	€154.00
€220 - €299.99	€181.70	€99.70
€150 - €219.99	€149.60	€99.70
Less than €150	€104.10	€99.70

Invalidity Pension

Weekly Invalidity Pension payments and rates

Payments	Rates €
Maximum personal rate	237.50
Maximum increase for qualified adult*	169.70
Full rate if child is under 12 from 1 January 2024**	46.00
Half rate if child is under 12 from 1 January 2024**	23.00
Full rate if child is over 12 from 1 January 2024**	54.00
Half rate if child is over 12 from 1 January 2024**	27.00
Living alone increase	22.00
Increase for people living on certain offshore islands	20.00

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. See Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. For claims received since 5 July 2012, if you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

Where a qualified adult has attained pensionable age before 2 January 2014 you may get an additional increase of €78.90.

Disability Allowance

Weekly Disability Allowance rates

Weekly means as assessed by us €	Rates €
Up to 7.60	232.00
7.61 - 10.10	229.50
10.11 - 12.60	227.00
12.61 - 15.10	224.50
15.11 - 17.60	222.00
17.61 - 20.10	219.50
20.11 - 22.60	217.00
22.61 - 25.10	214.50
25.11 - 27.60	212.00
27.61 - 30.10	209.50
30.11 - 32.60	207.00
32.61 - 35.10	204.50
35.11 - 37.60	202.00
37.61 - 40.10	199.50
40.11 - 42.60	197.00
42.61 - 45.10	194.50
45.11 - 47.60	192.00
47.61 - 50.10	189.50
50.11 - 52.60	187.00
52.61 - 55.10	184.50
55.11 - 57.60	182.00
57.61 - 60.10	179.50
60.11 - 62.60	177.00
62.61 - 65.10	174.50
65.11 - 67.60	172.00
67.61 - 70.10	169.50
70.11 - 72.60	167.00
72.61 - 75.10	164.50

Weekly Disability Allowance rates continued

Weekly means as assessed by us €	Rates €
75.11 - 77.60	162.00
77.61 - 80.10	159.50
80.11 - 82.60	157.00
82.61 - 85.10	154.50
85.11 - 87.60	152.00
87.61 - 90.10	149.50
90.11 - 92.60	147.00
92.61 - 95.10	144.50
95.11 - 97.60	142.00
97.61 - 100.10	139.50
100.11 - 102.60	137.00
102.61 - 105.10	134.50
105.11 - 107.60	132.00
107.61 - 110.10	129.50
110.11 - 112.60	127.00
112.61 - 115.10	124.50
115.11 - 117.60	122.00
117.61 - 120.10	119.50
120.11 - 122.60	117.00
122.61 - 125.10	114.50
125.11 - 127.60	112.00
127.61 - 130.10	109.50
130.11 - 132.60	107.00
132.61 - 135.10	104.50
135.11 - 137.60	102.00
137.61 - 140.10	99.50
140.11 - 142.60	97.00
142.61 - 145.10	94.50

Weekly Disability Allowance rates continued

Weekly means as assessed by us €	Rates €
145.11 - 147.60	92.00
147.61 - 150.10	89.50
150.11 - 152.60	87.00
152.61 - 155.10	84.50
155.11 - 157.60	82.00
157.61 - 160.10	79.50
160.11 - 162.60	77.00
162.61 - 165.10	74.50
165.11 - 167.60	72.00
167.61 - 170.10	69.50
170.11 - 172.60	67.00
172.61 - 175.10	64.50
175.11 - 177.60	62.00
177.61 - 180.10	59.50
180.11 - 182.60	57.00
182.61 - 185.10	54.50
185.11 - 187.60	52.00
187.61 - 190.10	49.50
190.11 - 192.60	47.00
192.61 - 195.10	44.50
195.11 - 197.60	42.00
197.61 - 200.10	39.50
200.11 - 202.60	37.00
202.61 - 205.10	34.50
205.11 - 207.60	32.00
207.61 - 210.10	29.50
210.11 - 212.60	27.00
212.61 - 215.10	24.50

Weekly Disability Allowance rates continued

Weekly means as assessed by us €	Rates €
215.11 - 217.60	22.00
217.61 - 220.10	19.50
220.11 - 222.60	17.00
222.61 - 225.10	14.50
225.11 - 227.60	12.00
227.61 - 230.10	9.50
230.11 - 232.60	7.00
232.61 - 235.10	4.50
Over 235.11	Nil

Extra weekly Disability Allowance payments and rates

Payments	Rates €
Increase for qualified adult*	154
Full rate if child is under 12 from 4 January 2024**	46
Half rate if child is under 12 from 4 January 2024**	23
Full rate if child is over 12 from 4 January 2024**	54
Half rate if child is over 12 from 4 January 2024**	27
Living Alone Increase	22
Increase for people living on certain offshore islands	20

*If you were in receipt of Disability Allowance prior to 26 September 2007, you may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. Study the Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Blind Pension

Weekly Blind Pension and increases
for qualified adult rates

Weekly means as assessed by us €	Personal rates €	Weekly increase for Qualified Adult aged under 66 €
Up to 7.60	232.00	154.00
7.61 - 10.10	229.50	152.30
10.11 - 12.60	227.00	150.70
12.61 - 15.10	224.50	149.00
15.11 - 17.60	222.00	147.40
17.61 - 20.10	219.50	145.70
20.11 - 22.60	217.00	144.00
22.61 - 25.10	214.50	142.40
25.11 - 27.60	212.00	140.70
27.61 - 30.10	209.50	139.10
30.11 - 32.60	207.00	137.40
32.61 - 35.10	204.50	135.70
35.11 - 37.60	202.00	134.10
37.61 - 40.10	199.50	132.40
40.11 - 42.60	197.00	130.80
42.61 - 45.10	194.50	129.10
45.11 - 47.60	192.00	127.40
47.61 - 50.10	189.50	125.80
50.11 - 52.60	187.00	124.10
52.61 - 55.10	184.50	122.50
55.11 - 57.60	182.00	120.80
57.61 - 60.10	179.50	119.20
60.11 - 62.60	177.00	117.50
62.61 - 65.10	174.50	115.80
65.11 - 67.60	172.00	114.20
67.61 - 70.10	169.50	112.50
70.11 - 72.60	167.00	110.90

Weekly Blind Pension and increases
for qualified adult rates continued

Weekly means as assessed by us €	Personal rates €	Weekly increase for qualified adult aged under 66 €
72.61 - 75.10	164.50	109.20
75.11 - 77.60	162.00	107.50
77.61 - 80.10	159.50	105.90
80.11 - 82.60	157.00	104.20
82.61 - 85.10	154.50	102.60
85.11 - 87.60	152.00	100.90
87.61 - 90.10	149.50	99.20
90.11 - 92.60	147.00	97.60
92.61 - 95.10	144.50	95.90
95.11 - 97.60	142.00	94.30
97.61 - 100.10	139.50	92.60
100.11 - 102.60	137.00	90.90
102.61 - 105.10	134.50	89.30
105.11 - 107.60	132.00	87.60
107.61 - 110.10	129.50	86.00
110.11 - 112.60	127.00	84.30
112.61 - 115.10	124.50	82.60
115.11 - 117.60	122.00	81.00
117.61 - 120.10	119.50	79.30
120.11 - 122.60	117.00	77.70
122.61 - 125.10	114.50	76.00
125.11 - 127.60	112.00	74.30
127.61 - 130.10	109.50	72.70
130.11 - 132.60	107.00	71.00
132.61 - 135.10	104.50	69.40
135.11 - 137.60	102.00	67.70
137.61 - 140.10	99.50	66.00

Weekly Blind Pension and increases
for a qualified adult rates continued

Weekly means as assessed by us €	Personal rates €	Weekly increase for qualified adult aged under 66 €
140.11 - 142.60	97.00	64.40
142.61 - 145.10	94.50	62.70
145.11 - 147.60	92.00	61.10
147.61 - 150.10	89.50	59.40
150.11 - 152.60	87.00	57.80
152.61 - 155.10	84.50	56.10
155.11 - 157.60	82.00	54.40
157.61 - 160.10	79.50	52.80
160.11 - 162.60	77.00	51.10
162.61 - 165.10	74.50	49.50
165.11 - 167.60	72.00	47.80
167.61 - 170.10	69.50	46.10
170.11 - 172.60	67.00	44.50
172.61 - 175.10	64.50	42.80
175.11 - 177.60	62.00	41.20
177.61 - 180.10	59.50	39.50
180.11 - 182.60	57.00	37.80
182.61 - 185.10	54.50	36.20
185.11 - 187.60	52.00	34.50
187.61 - 190.10	49.50	32.90
190.11 - 192.60	47.00	31.20
192.61 - 195.10	44.50	29.50
195.11 - 197.60	42.00	27.90
197.61 - 200.10	39.50	26.20
200.11 - 202.60	37.00	24.60
202.61 - 205.10	34.50	22.90
205.11 - 207.60	32.00	21.20

Weekly Blind Pension and increases for a qualified adult rates continued

Weekly means as assessed by us €	Personal rates €	Weekly increase for qualified adult aged under 66 €
207.61 - 210.10	29.50	19.60
210.11 - 212.60	27.00	17.90
212.61 - 215.10	24.50	16.30
215.11 - 217.60	22.00	14.60
217.61 - 220.10	19.50	12.90
220.11 - 222.60	17.00	11.30
222.61 - 225.10	14.50	9.60
225.11 - 227.60	12.00	8.00
227.61 - 230.10	9.50	6.30
230.11 - 232.60	7.00	4.60
232.61 - 235.10	4.50	3.00
Over 235.11	Nil	Nil

Extra weekly Blind Pension payments and rates

Payments	Rates €
Full rate if child is under 12 from 4 January 2024*	46
Half rate if child is under 12 from 4 January 2024*	23
Full rate if child is over 12 from 4 January 2024*	54
Half rate if child is over 12 from 4 January 2024*	27
Living Alone Increase	22
Increase for people living on certain offshore islands	20

*You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Carer's Allowance

Weekly Carer's Allowance for carers aged under 66 rates

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
Up to 7.60	248.00	372.00
7.61 - 10.10	245.50	369.50
10.11 - 12.60	243.00	367.00
12.61 - 15.10	240.50	364.50
15.11 - 17.60	238.00	362.00
17.61 - 20.10	235.50	359.50
20.11 - 22.60	233.00	357.00
22.61 - 25.10	230.50	354.50
25.11 - 27.60	228.00	352.00
27.61 - 30.10	225.50	349.50
30.11 - 32.60	223.00	347.00
32.61 - 35.10	220.50	344.50
35.11 - 37.60	218.00	342.00
37.61 - 40.10	215.50	339.50
40.11 - 42.60	213.00	337.00
42.61 - 45.10	210.50	334.50
45.11 - 47.60	208.00	332.00
47.61 - 50.10	205.50	329.50
50.11 - 52.60	203.00	327.00
52.61 - 55.10	200.50	324.50
55.11 - 57.60	198.00	322.00
57.61 - 60.10	195.50	319.50
60.11 - 62.60	193.00	317.00
62.61 - 65.10	190.50	314.50
65.11 - 67.60	188.00	312.00
67.61 - 70.10	185.50	309.50
70.11 - 72.60	183.00	307.00
72.61 - 75.10	180.50	304.50
75.11 - 77.60	178.00	302.00

Weekly Carer's Allowance for carers aged under 66 rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
77.61 - 80.10	175.50	299.50
80.11 - 82.60	173.00	297.00
82.61 - 85.10	170.50	294.50
85.11 - 87.60	168.00	292.00
87.61 - 90.10	165.50	289.50
90.11 - 92.60	163.00	287.00
92.61 - 95.10	160.50	284.50
95.11 - 97.60	158.00	282.00
97.61 - 100.10	155.50	279.50
100.11 - 102.60	153.00	277.00
102.61 - 105.10	150.50	274.50
105.11 - 107.60	148.00	272.00
107.61 - 110.10	145.50	269.50
110.11 - 112.60	143.00	267.00
112.61 - 115.10	140.50	264.50
115.11 - 117.60	138.00	262.00
117.61 - 120.10	135.50	259.50
120.11 - 122.60	133.00	257.00
122.61 - 125.10	130.50	254.50
125.11 - 127.60	128.00	252.00
127.61 - 130.10	125.50	249.50
130.11 - 132.60	123.00	247.00
132.61 - 135.10	120.50	244.50
135.11 - 137.60	118.00	242.00
137.61 - 140.10	115.50	239.50
140.11 - 142.60	113.00	237.00
142.61 - 145.10	110.50	234.50
145.11 - 147.60	108.00	232.00
147.61 - 150.10	105.50	229.50

Weekly Carer's Allowance for carers aged under 66 rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
150.11 - 152.60	103.00	227.00
152.61 - 155.10	100.50	224.50
155.11 - 157.60	98.00	222.00
157.61 - 160.10	95.50	219.50
160.11 - 162.60	93.00	217.00
162.61 - 165.10	90.50	214.50
165.11 - 167.60	88.00	212.00
167.61 - 170.10	85.50	209.50
170.11 - 172.60	83.00	207.00
172.61 - 175.10	80.50	204.50
175.11 - 177.60	78.00	202.00
177.61 - 180.10	75.50	199.50
180.11 - 182.60	73.00	197.00
182.61 - 185.10	70.50	194.50
185.11 - 187.60	68.00	192.00
187.61 - 190.10	65.50	189.50
190.11 - 192.60	63.00	187.00
192.61 - 195.10	60.50	184.50
195.11 - 197.60	58.00	182.00
197.61 - 200.10	55.50	179.50
200.11 - 202.60	53.00	177.00
202.61 - 205.10	50.50	174.50
205.11 - 207.60	48.00	172.00
207.61 - 210.10	45.50	169.50
210.11 - 212.60	43.00	167.00
212.61 - 215.10	40.50	164.50
215.11 - 217.60	38.00	162.00
217.61 - 220.10	35.50	159.50
220.11 - 222.60	33.00	157.00

Weekly Carer's Allowance for carers aged under 66 rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
222.61 - 225.10	30.50	154.50
225.11 - 227.60	28.00	152.00
227.61 - 230.10	25.50	149.50
230.11 - 232.60	23.00	147.00
232.61 - 235.10	20.50	144.50
235.11 - 237.60	18.00	142.00
237.61 - 240.10	15.50	139.50
240.11 - 242.60	13.00	137.00
242.61 - 245.10	10.50	134.50
245.11 - 247.60	8.00	132.00
247.61 - 250.10	5.50	129.50
250.11 - 252.60	3.00	127.00
Over 252.61	Nil	124.50

*means continues to deduct from the payment at €2.50 intervals. If means are over €375.10 payment is Nil.

Extra weekly Carer's Allowance for carers aged under 66 rates

Payments	Rates €
Full rate if child is under 12 from January 2024*	46
Half rate if child is under 12 from January 2024**	23
Full rate if child is over 12 from January 2024*	54
Half rate if child is over 12 from January 2024**	27

*You can get this, if you are single, widowed, a surviving civil partner or separated.

**You can get this, if you are married, in a civil partnership or cohabitating.

Weekly Carer's Allowance for carers aged 66 or over rates

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
Up to 7.60	286.00	429.00
7.61 - 10.10	283.50	426.50
10.11 - 12.60	281.00	424.00
12.61 - 15.10	278.50	421.50
15.11 - 17.60	276.00	419.00
17.61 - 20.10	273.50	416.50
20.11 - 22.60	271.00	414.00
22.61 - 25.10	268.50	411.50
25.11 - 27.60	266.00	409.00
27.61 - 30.10	263.50	406.50
30.11 - 32.60	261.00	404.00
32.61 - 35.10	258.50	401.50
35.11 - 37.60	256.00	399.00
37.61 - 40.10	253.50	396.50
40.11 - 42.60	251.00	394.00
42.61 - 45.10	248.50	391.50
45.11 - 47.60	246.00	389.00
47.61 - 50.10	243.50	386.50
50.11 - 52.60	241.00	384.00
52.61 - 55.10	238.50	381.50
55.11 - 57.60	236.00	379.00
57.61 - 60.10	233.50	376.50
60.11 - 62.60	231.00	374.00
62.61 - 65.10	228.50	371.50
65.11 - 67.60	226.00	369.00
67.61 - 70.10	223.50	366.50
70.11 - 72.60	221.00	364.00
72.61 - 75.10	218.50	361.50
75.11 - 77.60	216.00	359.00

Weekly Carer's Allowance for carers aged 66 or over rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
77.61 - 80.10	213.50	356.50
80.11 - 82.60	211.00	354.00
82.61 - 85.10	208.50	351.50
85.11 - 87.60	206.00	349.00
87.61 - 90.10	203.50	346.50
90.11 - 92.60	201.00	344.00
92.61 - 95.10	198.50	341.50
95.11 - 97.60	196.00	339.00
97.61 - 100.10	193.50	336.50
100.11 - 102.60	191.00	334.00
102.61 - 105.10	188.50	331.50
105.11 - 107.60	186.00	329.00
107.61 - 110.10	183.50	326.50
110.11 - 112.60	181.00	324.00
112.61 - 115.10	178.50	321.50
115.11 - 117.60	176.00	319.00
117.61 - 120.10	173.50	316.50
120.11 - 122.60	171.00	314.00
122.61 - 125.10	168.50	311.50
125.11 - 127.60	166.00	309.00
127.61 - 130.10	163.50	306.50
130.11 - 132.60	161.00	304.00
132.61 - 135.10	158.50	301.50
135.11 - 137.60	156.00	299.00
137.61 - 140.10	153.50	296.50
140.11 - 142.60	151.00	294.00
142.61 - 145.10	148.50	291.50
145.11 - 147.60	146.00	289.00
147.61 - 150.10	143.50	286.50

Weekly Carer's Allowance for carers aged 66 or over rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
150.11 - 152.60	141.00	284.00
152.61 - 155.10	138.50	281.50
155.11 - 157.60	136.00	279.00
157.61 - 160.10	133.50	276.50
160.11 - 162.60	131.00	274.00
162.61 - 165.10	128.50	271.50
165.11 - 167.60	126.00	269.00
167.61 - 170.10	123.50	266.50
170.11 - 172.60	121.00	264.00
172.61 - 175.10	118.50	261.50
175.11 - 177.60	116.00	259.00
177.61 - 180.10	113.50	256.50
180.11 - 182.60	111.00	254.00
182.61 - 185.10	108.50	251.50
185.11 - 187.60	106.00	249.00
187.61 - 190.10	103.50	246.50
190.11 - 192.60	101.00	244.00
192.61 - 195.10	98.50	241.50
195.11 - 197.60	96.00	239.00
197.61 - 200.10	93.50	236.50
200.11 - 202.60	91.00	234.00
202.61 - 205.10	88.50	231.50
205.11 - 207.60	86.00	229.00
207.61 - 210.10	83.50	226.50
210.11 - 212.60	81.00	224.00
212.61 - 215.10	78.50	221.50
215.11 - 217.60	76.00	219.00
217.61 - 220.10	73.50	216.50
220.11 - 222.60	71.00	214.00

Weekly Carer's Allowance for carers aged 66 or over rates continued

Weekly means as assessed by us €	Caring for one person €	Caring for more than one person €
222.61 - 225.10	68.50	211.50
225.11 - 227.60	66.00	209.00
227.61 - 230.10	63.50	206.50
230.11 - 232.60	61.00	204.00
232.61 - 235.10	58.50	201.50
235.11 - 237.60	56.00	199.00
237.61 - 240.10	53.50	196.50
240.11 - 242.60	51.00	194.00
242.61 - 245.10	48.50	191.50
245.11 - 247.60	46.00	189.00
247.61 - 250.10	43.50	186.50
250.11 - 252.60	41.00	184.00
252.61 - 255.10	38.50	181.50
255.11 - 257.60	36.00	179.00
257.61 - 260.10	33.50	176.50
260.11 - 262.60	31.00	174.00
262.61 - 265.10	28.50	171.50
265.11 - 267.60	26.00	169.00
267.61 - 270.10	23.50	166.50
270.11 - 272.60	21.00	164.00
272.61 - 275.10	18.50	161.50
275.11 - 277.60	16.00	159.00
277.61 - 280.10	13.50	156.50
280.11 - 282.60	11.00	154.00
282.61 - 285.10	8.50	151.50
285.11 - 287.60	6.00	149.00
287.61 - 290.10	3.50	146.50
Over 290.10	Nil	144.00*

*means continues to deduct from the payment at €2.50 intervals. If means are over €432.60 payment is Nil.

Extra weekly Carer's Allowance for carers aged 66 or over rates

Payments	Rates €
For carers age 80 or over	10
For people living on certain offshore islands	20
Full rate if child is under 12*	46
Half rate if child is under 12**	23
Full rate if child is over 12*	54
Half rate if child is over 12**	27

*You can get this, if you are single, widowed, a surviving civil partner or separated.

**You can get this, if you are married, in a civil partnership or cohabitating.

Half-rate Carer's Allowance

If you are getting certain payments from us and you satisfy the conditions for Carer's Allowance, you may receive half-rate Carer's Allowance along with your existing payments.

It may also be possible for you to receive half rate Carer's Allowance in addition to someone receiving an increase for you as a qualified adult on their own payment.

The qualifying conditions for receipt of the half-rate Carer's Allowance payment are the same as Carer's Allowance.

Shared Caring

Two carers who provide care can be accommodated on the Carer's Allowance scheme. In general the care sharing pattern must be on a weekly basis, each caring Monday to Sunday. However other caring patterns may be considered.

If granted, you will each be paid an amount of Carer's Allowance proportionate to the level of care provided. The rate of payment for each carer will depend on each individual's financial resources and you will both share the annual Carer's Support Grant proportionally.

A carer who provides care on alternate weeks while the care recipient attends a residential institution every other week can also be accommodated on the Carer's Allowance scheme.

Each carer should apply by filling in the Carer's Allowance (CR1) application form. If a person is caring for someone on alternate weeks where the care recipient attends a residential institution, then this detail must be recorded on the form. All the usual qualifying conditions for Carer's Allowance will apply to carers availing of these arrangements.

Both carers will receive the Household Benefits Package of free schemes if they meet the qualifying criteria for the scheme.

Carer's Benefit

Weekly Carers Benefit rates

Payments	Rates €
Personal rate caring for one person	249.00
Personal rate caring for more than one person	373.50
Full rate if child is under 12*	46.00
Half rate if child is under 12**	23.00
Full rate if child is over 12*	54.00
Half rate if child is over 12**	27.00

*You can get this, if you are single, widowed, a surviving civil partner or separated.

**You can get this, if you are married, in a civil partnership or cohabitating.

Working or training while caring

A carer may work and/or attend an educational or training course or participate in voluntary or community based activity.

The combined hours cannot exceed 18.5 hours. This applies to both Carers Allowance and Carers Benefit schemes.

The income threshold, that is the income disregard for Carer's Allowance, is €350 gross per week for single carers and €750 gross for carers with a spouse or partner. From June 2024, this will be €450 and €900 respectively.

The income disregard for Carer's Benefit is €350 after deductions of PAYE, PRSI, Superannuation, USC, Union Fees and Private Health Insurance. From June 2024, this will be €450.

Carer's Support Grant

The annual rate for each person you are caring for is €1,850. This is payable from the first Thursday in June 2024.

Applications for the 2023 Carer's Support Grant of €1,850 can be made up to 31 December 2024.

How to get more information on Carer's Allowance, Carer's Benefit and Carer's Support Grant

The table below sets out how you can get more information on Carer's Allowance, Carer's Benefit and Carer's Support Grant.

	Carer's Allowance	Carer's Benefit	Carer's Support Grant
Web	www.gov.ie/ca	www.gov.ie/carb	www.gov.ie/csg
Email	carersallowance@welfare.ie	carersbenefit@welfare.ie	carerssupportgrant@welfare.ie
Phone	+353 43 334 0000		

Domiciliary Care Allowance

Domiciliary Care Allowance is a monthly payment for a severely disabled child who is under age 16 and needs full-time care and attention far beyond what is normally required by a child of the same age. It is paid to the person with whom the child is living and who is providing for the care of the child.

Monthly Domiciliary Care Allowance rates

Payments	Rates €
If the child is in your care between 5-7 days a week	340
If the child is in your care between 2-4 days a week	170

Injury Benefit

Weekly Injury Benefit rates

Payments	Rates €
Personal rate	232
Increase for qualified adult*	154
Full rate if child is under 12 from 1 January 2024**	46
Half rate if child is under 12 from 1 January 2024**	23
Full rate if child is over 12 from 1 January 2024**	54
Half rate if child is over 12 from 1 January 2024**	27

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. See Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase, if your qualified adult has income of €400 or less a week.

Constant Attendance Allowance

Constant Attendance Allowance is an increase payable on Disablement Pension with a loss of faculty assessment of 50% or higher and whereas a result of the occupational injury, the pensioner requires constant attendance.

It is not payable if someone is getting a Carer's Allowance or Benefit for the care of the pensioner.

Weekly Constant Attendance Allowance rates

Payments	Rates €
Constant Attendance Allowance	249

Disablement Benefit

Weekly Disablement Benefit rates

Payments	Rates €
100% disablement	263.00
90% disablement	236.70
80% disablement	210.40
70% disablement	184.10
60% disablement	157.80
50% disablement	131.50
40% disablement	105.20
30% disablement	78.90
20% disablement	52.60

If you are between 15% and 19% disablement, you may get a lump sum payment of up to a maximum of €18,400.

Medical Care Scheme

This scheme covers the cost of certain medical care expenses due to an occupational accident or disease. However, these costs must not have already been paid by either our Treatment Benefit Section or the Health Service Executive.

Incapacity Supplement

Weekly Incapacity Supplement rates

Payments	Rates €
Personal rate age 65 or under	232.00
Personal rate age 66 or over	251.30
Increase for qualified adult age 65 or under*	154.00
Increase for qualified adult age 66 or over*	166.80
Full rate if child is under 12 from 6 January 2024**	46.00
Half rate if child is under 12 from 6 January 2024**	23.00
Full rate if child is over 12 from 6 January 2024**	54.00
Half rate if child is over 12 from 6 January 2024**	27.00
Living Alone Increase	22.00
Increase for people living on certain offshore islands	20.00

*You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100 and up to €310 gross a week. Study the Appendix for further information.

**You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Death Benefit

Weekly Death Benefit rates

Payments	Rates €
Pension for widow, widower, or surviving civil partner age 65 or under	262.50
Pension for widow, widower, or surviving civil partner age 66 to 79	281.70
Pension for widow, widower, or surviving civil partner age 80 or over	291.70
Full rate if child is under 12 from 6 January 2024*	46.00
Half rate if child is under 12 from 6 January 2024*	23.00
Full rate if child is over 12 from 6 January 2024*	54.00
Half rate if child is over 12 from 6 January 2024*	27.00
Living Alone Increase for people age 66 or over	22.00
Increase for people age 66 or over living on certain offshore islands	20.00
Orphan's payment	218.80

*You can get a weekly increase for each qualified child if you qualify for an increase for a qualified adult or if you are parenting alone. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

A once off Funeral Grant of €850 is also available.

Children

This part tells you about the payments and rates for:

- Child Benefit
- Back to School Clothing and Footwear Allowance
- Guardian's Payment Contributory
- Guardian's Payment Non-contributory
- Widowed or Surviving Civil Partner Grant
- Working Family Payment

Child Benefit

The monthly rate for Child Benefit is €140 a child.

Twins – Child Benefit is paid at one and a half times the normal monthly rate for each child increasing the rate to €210.

All other multiple births – Child Benefit is paid at double the normal monthly rate for each child increasing the rate to €280.

Back to School Clothing and Footwear Allowance

The Back to School Clothing and Footwear Allowance is paid to eligible families to assist with the extra costs of clothing and footwear when children start school each autumn.

Back to School Clothing and Footwear Allowance rates

Payments	Rates €
For each child aged 4-11	160
For each child aged 12-17*	285

*This is also paid for children aged 18-22 if they are returning to second level education in the autumn and for whom a qualified child increase is payable.

Guardian's Payment Contributory

The weekly rate for each orphan is €215.

Guardian's Payment Non-contributory

Weekly Guardian's Payment
Non-contributory rates

Weekly means as assessed by us €	Rates €
Up to 7.60	215.00
7.61 - 10.10	212.50
10.11 - 12.60	210.00
12.61 - 15.10	207.50
15.11 - 17.60	205.00
17.61 - 20.10	202.50
20.11 - 22.60	200.00
22.61 - 25.10	197.50
25.11 - 27.60	195.00
27.61 - 30.10	192.50
30.11 - 32.60	190.00
32.61 - 35.10	187.50
35.11 - 37.60	185.00
37.61 - 40.10	182.50
40.11 - 42.60	180.00
42.61 - 45.10	177.50
45.11 - 47.60	175.00
47.61 - 50.10	172.50
50.11 - 52.60	170.00
52.61 - 55.10	167.50
55.11 - 57.60	165.00
57.61 - 60.10	162.50
60.11 - 62.60	160.00
62.61 - 65.10	157.50
65.11 - 67.60	155.00
67.61 - 70.10	152.50
70.11 - 72.60	150.00
72.61 - 75.10	147.50
75.11 - 77.60	145.00

Weekly Guardian's Payment
Non-contributory rates continued

Weekly means as assessed by us €	Rates €
77.61 - 80.10	142.50
80.11 - 82.60	140.00
82.61 - 85.10	137.50
85.11 - 87.60	135.00
87.61 - 90.10	132.50
90.11 - 92.60	130.00
92.61 - 95.10	127.50
95.11 - 97.60	125.00
97.61 - 100.10	122.50
100.11 - 102.60	120.00
102.61 - 105.10	117.50
105.11 - 107.60	115.00
107.61 - 110.10	112.50
110.11 - 112.60	110.00
112.61 - 115.10	107.50
115.11 - 117.60	105.00
117.61 - 120.10	102.50
120.11 - 122.60	100.00
122.61 - 125.10	97.50
125.11 - 127.60	95.00
127.61 - 130.10	92.50
130.11 - 132.60	90.00
132.61 - 135.10	87.50
135.11 - 137.60	85.00
137.61 - 140.10	82.50
140.11 - 142.60	80.00
142.61 - 145.10	77.50
145.11 - 147.60	75.00
147.61 - 150.10	72.50

Weekly Guardian's Payment
Non-contributory rates continued

Weekly means as assessed by us €	Rates €
150.11 - 152.60	70.00
152.61 - 155.10	67.50
155.11 - 157.60	65.00
157.61 - 160.10	62.50
160.11 - 162.60	60.00
162.61 - 165.10	57.50
165.11 - 167.60	55.00
167.61 - 170.10	52.50
170.11 - 172.60	50.00
172.61 - 175.10	47.50
175.11 - 177.60	45.00
177.61 - 180.10	42.50
180.11 - 182.60	40.00
182.61 - 185.10	37.50
185.11 - 187.60	35.00
187.61 - 190.10	32.50
190.11 - 192.60	30.00
192.61 - 195.10	27.50
195.11 - 197.60	25.00
197.61 - 200.10	22.50
200.11 - 202.60	20.00
202.61 - 205.10	17.50
205.11 - 207.60	15.00
207.61 - 210.10	12.50
210.11 - 212.60	10.00
212.61 - 215.10	7.50
215.11 - 217.60	5.00
217.61 - 220.10	2.50
Over 220.10	Nil

Widowed or Surviving Civil Partner Grant

The Widowed or Surviving Civil Partner Grant is a once off payment of €8,000 for a widow, widower or surviving civil partner with a qualified child.

Working Family Payment

To qualify for Working Family Payment (WFP), your average weekly family income must be below a certain amount for your family size.

If you have:	Weekly family income is less than from 4 January 2024 €
One child	645
Two children	746
Three children	847
Four children	938
Five children	1,064
Six children	1,180
Seven children	1,316
Eight or more children	1,412

WFP payable is 60% of the difference between your weekly family income, that is, gross taxable earnings less tax, employee PRSI, Universal Social Charge (USC) and any other income your family has, and the income limit that applies to your family size.

Note: No matter how little you may qualify for, you will get a minimum of €20 each week.

Supplementary Payments

This part tells you about the payments and rates for:

- Electricity Allowance
- Free Television Licence
- Fuel Allowance
- Gas Allowance
- Telephone Support Allowance

Electricity Allowance

Electricity allowances and rates

Allowances	Rates
Credit on bill	A credit of €1.15 a day
Cash electricity allowance	€1.15 a day payable monthly

Free Television Licence

If you qualify for the Household Benefits Package you will automatically get a free television licence from your next licence renewal date.

Fuel Allowance

The Fuel Allowance is paid to qualifying customers for 28 weeks from late September to April.

Fuel Allowance is paid at a weekly rate of €33, or in two instalments of €462, the first paid in late September and the second in January.

Gas Allowance

Gas allowances and rates

Allowances	Rates
Credit on bill	A credit of €1.15 a day
Cash gas allowance	€1.15 a day payable monthly

Telephone Support Allowance

A weekly Telephone Support Allowance of €2.50 is paid to those receiving the Living Alone Increase together with the Fuel Allowance on qualifying payments.

Appendix

This part tells you about the payments and rates for:

- State Pension Contributory increase for a qualified adult rates
- Invalidity Pension increase for a qualified adult rates
- Illness Benefit, Jobseeker's Benefit and Health and Safety Benefit increase for a qualified adult rates
- Other schemes increase for a qualified adult rates

State Pension Contributory increase for a qualified adult

You can get an increase for a qualified adult if your personal rate is based on:

- A yearly average of 20 or more contributions, if you reached pension age on or before the 31 August 2012; or
- A yearly average of 48 or more contributions, if you reached pension age on or after 1 September 2012.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	184.70	248.60
100.01 - 110.00	177.70	239.20
110.01 - 120.00	170.70	229.80
120.01 - 130.00	163.70	220.40
130.01 - 140.00	156.70	211.00
140.01 - 150.00	149.70	201.60
150.01 - 160.00	142.70	192.20
160.01 - 170.00	135.70	182.80
170.01 - 180.00	128.70	173.40
180.01 - 190.00	121.70	164.00
190.01 - 200.00	114.70	154.60
200.01 - 210.00	107.70	145.20
210.01 - 220.00	100.70	135.80
220.01 - 230.00	93.70	126.40
230.01 - 240.00	86.70	117.00
240.01 - 250.00	79.70	107.60
250.01 - 260.00	72.70	98.20
260.01 - 270.00	65.70	88.80
270.01 - 280.00	58.70	79.40
280.01 - 290.00	51.70	70.00
290.01 - 300.00	44.70	60.60
300.01 - 310.00	37.70	51.20
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

For claims made on or after 6 April 2001 and up to 31 August 2012

If you are getting a pension where your personal rate is based on a yearly average of **15 - 19 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	138.60	186.50
100.01 - 110.00	133.30	179.40
110.01 - 120.00	128.00	172.30
120.01 - 130.00	122.70	165.20
130.01 - 140.00	117.40	158.10
140.01 - 150.00	112.10	151.00
150.01 - 160.00	106.80	143.90
160.01 - 170.00	101.50	136.80
170.01 - 180.00	96.20	129.70
180.01 - 190.00	90.90	122.60
190.01 - 200.00	85.60	115.50
200.01 - 210.00	80.30	108.40
210.01 - 220.00	75.00	101.30
220.01 - 230.00	69.70	94.20
230.01 - 240.00	64.40	87.10
240.01 - 250.00	59.10	80.00
250.01 - 260.00	53.80	72.90
260.01 - 270.00	48.50	65.80
270.01 - 280.00	43.20	58.70
280.01 - 290.00	37.90	51.60
290.01 - 300.00	32.60	44.50
300.01 - 310.00	27.30	37.40
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

For claims made on or after 6 April 2001 and up to 31 August 2012

If you are getting a pension where your personal rate is based on a yearly average of **10 - 14 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	92.50	124.20
100.01 - 110.00	89.00	119.50
110.01 - 120.00	85.50	114.80
120.01 - 130.00	82.00	110.10
130.01 - 140.00	78.50	105.40
140.01 - 150.00	75.00	100.70
150.01 - 160.00	71.50	96.00
160.01 - 170.00	68.00	91.30
170.01 - 180.00	64.50	86.60
180.01 - 190.00	61.00	81.90
190.01 - 200.00	57.50	77.20
200.01 - 210.00	54.00	72.50
210.01 - 220.00	50.50	67.80
220.01 - 230.00	47.00	63.10
230.01 - 240.00	43.50	58.40
240.01 - 250.00	40.00	53.70
250.01 - 260.00	36.50	49.00
260.01 - 270.00	33.00	44.30
270.01 - 280.00	29.50	39.60
280.01 - 290.00	26.00	34.90
290.01 - 300.00	22.50	30.20
300.01 - 310.00	19.00	25.50
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

For claims made before 6 April 2001

If you are getting a pension where your personal rate is based on a yearly average of **less than 20 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	145.10	186.50
100.01 - 110.00	139.30	179.40
110.01 - 120.00	133.50	172.30
120.01 - 130.00	127.70	165.20
130.01 - 140.00	121.90	158.10
140.01 - 150.00	116.10	151.00
150.01 - 160.00	110.30	143.90
160.01 - 170.00	104.50	136.80
170.01 - 180.00	98.70	129.70
180.01 - 190.00	92.90	122.60
190.01 - 200.00	87.10	115.50
200.01 - 210.00	81.30	108.40
210.01 - 220.00	75.50	101.30
220.01 - 230.00	69.70	94.20
230.01 - 240.00	63.90	87.10
240.01 - 250.00	58.10	80.00
250.01 - 260.00	52.30	72.90
260.01 - 270.00	46.50	65.80
270.01 - 280.00	40.70	58.70
280.01 - 290.00	34.90	51.60
290.01 - 300.00	29.10	44.50
300.01 - 310.00	23.30	37.40
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

For claims made on or after 1 September 2012

If you are getting a pension where your personal rate is based on a yearly average of **40 - 47 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	175.80	236.10
100.01 - 110.00	169.10	227.10
110.01 - 120.00	162.40	218.10
120.01 - 130.00	155.70	209.10
130.01 - 140.00	149.00	200.10
140.01 - 150.00	142.30	191.10
150.01 - 160.00	135.60	182.10
160.01 - 170.00	128.90	173.10
170.01 - 180.00	122.20	164.10
180.01 - 190.00	115.50	155.10
190.01 - 200.00	108.80	146.10
200.01 - 210.00	102.10	137.10
210.01 - 220.00	95.40	128.10
220.01 - 230.00	88.70	119.10
230.01 - 240.00	82.00	110.10
240.01 - 250.00	75.30	101.10
250.01 - 260.00	68.60	92.10
260.01 - 270.00	61.90	83.10
270.01 - 280.00	55.20	74.10
280.01 - 290.00	48.50	65.10
290.01 - 300.00	41.80	56.10
300.01 - 310.00	35.10	47.10
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

For claims made on or after 1 September 2012

If you are getting a pension where your personal rate is based on a yearly average of **30 - 39 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	167.20	223.90
100.01 - 110.00	160.80	215.30
110.01 - 120.00	154.40	206.70
120.01 - 130.00	148.00	198.10
130.01 - 140.00	141.60	189.50
140.01 - 150.00	135.20	180.90
150.01 - 160.00	128.80	172.30
160.01 - 170.00	122.40	163.70
170.01 - 180.00	116.00	155.10
180.01 - 190.00	109.60	146.50
190.01 - 200.00	103.20	137.90
200.01 - 210.00	96.80	129.30
210.01 - 220.00	90.40	120.70
220.01 - 230.00	84.00	112.10
230.01 - 240.00	77.60	103.50
240.01 - 250.00	71.20	94.90
250.01 - 260.00	64.80	86.30
260.01 - 270.00	58.40	77.70
270.01 - 280.00	52.00	69.10
280.01 - 290.00	45.60	60.50
290.01 - 300.00	39.20	51.90
300.01 - 310.00	32.80	43.30
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

If you reach pension age on or after 1 September 2012

If you are getting a pension where your personal rate is based on a yearly average of **20 - 29 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	156.50	210.70
100.01 - 110.00	150.50	202.60
110.01 - 120.00	144.50	194.50
120.01 - 130.00	138.50	186.40
130.01 - 140.00	132.50	178.30
140.01 - 150.00	126.50	170.20
150.01 - 160.00	120.50	162.10
160.01 - 170.00	114.50	154.00
170.01 - 180.00	108.50	145.90
180.01 - 190.00	102.50	137.80
190.01 - 200.00	96.50	129.70
200.01 - 210.00	90.50	121.60
210.01 - 220.00	84.50	113.50
220.01 - 230.00	78.50	105.40
230.01 - 240.00	72.50	97.30
240.01 - 250.00	66.50	89.20
250.01 - 260.00	60.50	81.10
260.01 - 270.00	54.50	73.00
270.01 - 280.00	48.50	64.90
280.01 - 290.00	42.50	56.80
290.01 - 300.00	36.50	48.70
300.01 - 310.00	30.50	40.60
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

If you reach pension age on or after 1 September 2012

If you are getting a pension where your personal rate is based on a yearly average of **15 - 19 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	120.40	161.40
100.01 - 110.00	115.80	155.20
110.01 - 120.00	111.20	149.00
120.01 - 130.00	106.60	142.80
130.01 - 140.00	102.00	136.60
140.01 - 150.00	97.40	130.40
150.01 - 160.00	92.80	124.20
160.01 - 170.00	88.20	118.00
170.01 - 180.00	83.60	111.80
180.01 - 190.00	79.00	105.60
190.01 - 200.00	74.40	99.40
200.01 - 210.00	69.80	93.20
210.01 - 220.00	65.20	87.00
220.01 - 230.00	60.60	80.80
230.01 - 240.00	56.00	74.60
240.01 - 250.00	51.40	68.40
250.01 - 260.00	46.80	62.20
260.01 - 270.00	42.20	56.00
270.01 - 280.00	37.60	49.80
280.01 - 290.00	33.00	43.60
290.01 - 300.00	28.40	37.40
300.01 - 310.00	23.80	31.20
Over 310.00	Nil	Nil

State Pension Contributory increase for a qualified adult

If you reach pension age on or after 1 September 2012

If you are getting a pension where your personal rate is based on a yearly average of **10 - 14 contributions**, you can get an increase for your qualified adult, as set out in the table below.

Weekly State Pension Contributory increase for a qualified adult rates

Gross weekly income and earnings €	Aged under 66 €	Aged 66 or over €
Up to 100.00	73.40	99.90
100.01 - 110.00	70.60	96.10
110.01 - 120.00	67.80	92.30
120.01 - 130.00	65.00	88.50
130.01 - 140.00	62.20	84.70
140.01 - 150.00	59.40	80.90
150.01 - 160.00	56.60	77.10
160.01 - 170.00	53.80	73.30
170.01 - 180.00	51.00	69.50
180.01 - 190.00	48.20	65.70
190.01 - 200.00	45.40	61.90
200.01 - 210.00	42.60	58.10
210.01 - 220.00	39.80	54.30
220.01 - 230.00	37.00	50.50
230.01 - 240.00	34.20	46.70
240.01 - 250.00	31.40	42.90
250.01 - 260.00	28.60	39.10
260.01 - 270.00	25.80	35.30
270.01 - 280.00	23.00	31.50
280.01 - 290.00	20.20	27.70
290.01 - 300.00	17.40	23.90
300.01 - 310.00	14.60	20.10
Over 310.00	Nil	Nil

Invalidity Pension increase for a qualified adult

If you are getting Invalidity Pension, you can get an increase for your qualified adult, as set out in the table below.

Weekly Invalidity Pension increase for a qualified adult rates

Gross weekly income or earnings €	Increase for qualified adult €
Up to 100.00	169.70
100.01 - 110.00	163.50
110.01 - 120.00	157.10
120.01 - 130.00	150.90
130.01 - 140.00	144.60
140.01 - 150.00	138.30
150.01 - 160.00	132.10
160.01 - 170.00	125.80
170.01 - 180.00	119.50
180.01 - 190.00	113.20
190.01 - 200.00	107.00
200.01 - 210.00	100.60
210.01 - 220.00	94.40
220.01 - 230.00	88.20
230.01 - 240.00	81.90
240.01 - 250.00	75.60
250.01 - 260.00	69.30
260.01 - 270.00	63.10
270.01 - 280.00	56.80
280.01 - 290.00	50.50
290.01 - 300.00	44.30
300.01 - 310.00	37.90
Over 310.00	Nil

The higher rate paid to qualified adults over 66 years of age does not apply to those who reached pension age on or after 2 January 2014.

Illness Benefit, Jobseeker's Benefit and Health and Safety Benefit increase for a qualified adult

If you are getting a reduced rate of Illness, Jobseeker's and Health and Safety Benefit, you can get an increase for your qualified adult, as set out in the table below.

Weekly Illness Benefit, Jobseeker's Benefit and Health and Safety Benefit increase for a qualified adult rates

Gross weekly income or earnings €	Increase for qualified adult €
Up to 100.00	99.70
100.01 - 110.00	96.10
110.01 - 120.00	92.30
120.01 - 130.00	88.70
130.01 - 140.00	85.00
140.01 - 150.00	81.30
150.01 - 160.00	77.60
160.01 - 170.00	73.90
170.01 - 180.00	70.20
180.01 - 190.00	66.60
190.01 - 200.00	62.80
200.01 - 210.00	59.20
210.01 - 220.00	55.60
220.01 - 230.00	51.80
230.01 - 240.00	48.20
240.01 - 250.00	44.50
250.01 - 260.00	40.80
260.01 - 270.00	37.10
270.01 - 280.00	33.40
280.01 - 290.00	29.70
290.01 - 300.00	26.10
300.01 - 310.00	22.40
Over 310.00	Nil

Other schemes increase for a qualified adult

If you are getting one of the following payments, you may get an increase for your qualified adult: **Illness Benefit, Jobseeker's Benefit, Occupational Injury Benefit, Health and Safety Benefit, Incapacity Supplement, Disability Allowance, Jobseeker's Allowance and Farm Assist.**

In the case of Disability Allowance, Jobseeker's Allowance and Farm Assist, the table below only applies to certain claims made prior to 26 September 2007.

Weekly other schemes increase for a qualified adult rates

Gross weekly income or earnings €	Increase for qualified adult €
Up to 100.00	154.00
100.01 - 110.00	149.00
110.01 - 120.00	144.00
120.01 - 130.00	138.30
130.01 - 140.00	132.40
140.01 - 150.00	126.70
150.01 - 160.00	120.90
160.01 - 170.00	115.10
170.01 - 180.00	109.30
180.01 - 190.00	103.40
190.01 - 200.00	97.70
200.01 - 210.00	91.80
210.01 - 220.00	86.10
220.01 - 230.00	80.20
230.01 - 240.00	74.50
240.01 - 250.00	68.70
250.01 - 260.00	62.90
260.01 - 270.00	57.10
270.01 - 280.00	51.30
280.01 - 290.00	45.50
290.01 - 300.00	39.70
300.01 - 310.00	33.90
Over 310.00	Nil

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