



An Roinn Coimirce Sóisialaí
Department of Social Protection

Social Protection Rates of Payment 2023

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About this booklet

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

For social protection information, you can:

- Visit www.gov.ie/dsp
- Telephone the Information Line at **0818 66 22 44**
- If you are calling from outside of Ireland, please call + **353 71 919 3302**
- Contact your local Intreo Centre, Social Welfare Office or any Citizens Information Centre.
- Apply online for a range of services at MyWelfare.ie

Please note that the tables contained in this booklet for some of the means-tested payments are not exhaustive and the relevant rate should be checked directly with the section of the department dealing with that payment.

The information in this booklet is correct at the time of going to publication, December 2022.

Pay Related Social Insurance

The rates of Pay Related Social Insurance (PRSI) given in the following tables are applicable from 1 January 2023.

Employer PRSI

The Class A employer PRSI threshold increased from 1 January 2023 by €31. This means that the employer PRSI rates are charged at 8.8% for earnings between €38 - €441 and 11.05% for more than €441 per week.

Income for 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%. 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.

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% of gross weekly earnings and Class H employee PRSI is calculated at 3.90% 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

*To calculate the PRSI charge for Class H, follow steps 1-3 replacing 4% with 3.90%.

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 will pay their social insurance contribution with their income tax. They will have to pay a social insurance contribution of 4% of **all** income, or €500, whichever is greater.
- 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 pay a contribution of 4% 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, 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: €500 annual payment for people who last paid PRSI at Class S.

PRSI Class A Rates

Employees in the following employments 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.

And will pay the rate in the table below:

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

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

* 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
- 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

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 people in subsidiary employment.

And will pay the rate in the table below:

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

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 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:

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

*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

PRSI Class B Rates

Employees in the following employments 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:

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 Balance	0.90 4.00	2.01 2.01

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 will be classed as PRSI Class C:

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

And will pay the rate in the table below:

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 Balance	0.90 4.00	1.85 1.85

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 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 rate in the table below:

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

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 will be classed as PRSI Class H:

- NCOs and enlisted personnel of the Defence Forces.

And will pay the rate in the table below:

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

*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

- Carer's Benefit - paid during service
- Treatment Benefit - paid during service
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension - paid during service
- Adoptive Benefit
- 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

PRSI Class K

Certain public office holders pay PRSI at a rate of 4% 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% 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:

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

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:

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

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 of pensionable age, currently 66 years, or over, including those previously liable for Class S. 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 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.

And will pay the rate in the table below:

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

Class S Benefits

- Adoptive Benefit
- 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

PRSI Class P Rates

The following persons 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:

Class P (optional)	All income
First €2,500 per year	Nil
Balance	4%*

*Subject to a minimum of €200.

Class P Benefits

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

Pensions

State Pension Non-contributory

Weekly means as assessed by us	Personal rate	Weekly increase for qualified adult aged under 66
Up to €30.00	€254.00	€167.80
Over €30.01 and up to €32.50	€251.50	€166.10
Over €32.51 and up to €35.00	€249.00	€164.50
Over €35.01 and up to €37.50	€246.50	€162.80
Over €37.51 and up to €40.00	€244.00	€161.20
Over €40.01 and up to €42.50	€241.50	€159.50
Over €42.51 and up to €45.00	€239.00	€157.90
Over €45.01 and up to €47.50	€236.50	€156.20
Over €47.51 and up to €50.00	€234.00	€154.60
Over €50.01 and up to €52.50	€231.50	€152.90
Over €52.51 and up to €55.00	€229.00	€151.30
Over €55.01 and up to €57.50	€226.50	€149.60
Over €57.51 and up to €60.00	€224.00	€148.00
Over €60.01 and up to €62.50	€221.50	€146.30
Over €62.51 and up to €65.00	€219.00	€144.70
Over €65.01 and up to €67.50	€216.50	€143.00
Over €67.51 and up to €70.00	€214.00	€141.40
Over €70.01 and up to €72.50	€211.50	€139.70
Over €72.51 and up to €75.00	€209.00	€138.10
Over €75.01 and up to €77.50	€206.50	€136.40
Over €77.51 and up to €80.00	€204.00	€134.80
Over €80.01 and up to €82.50	€201.50	€133.10
Over €82.51 and up to €85.00	€199.00	€131.50
Over €85.01 and up to €87.50	€196.50	€129.80
Over €87.51 and up to €90.00	€194.00	€128.20

State Pension Non-contributory

continued

Weekly means as assessed by us	Personal rate	Weekly increase for qualified adult aged under 66
Over €90.01 and up to €92.50	€191.50	€126.50
Over €92.51 and up to €95.00	€189.00	€124.90
Over €95.01 and up to €97.50	€186.50	€123.20
Over €97.51 and up to €100.00	€184.00	€121.60
Over €100.01 and up to €102.50	€181.50	€119.90
Over €102.51 and up to €105.00	€179.00	€118.30
Over €105.01 and up to €107.50	€176.50	€116.60
Over €107.51 and up to €110.00	€174.00	€114.90
Over €110.01 and up to €112.50	€171.50	€113.30
Over €112.51 and up to €115.00	€169.00	€111.60
Over €115.01 and up to €117.50	€166.50	€110.00
Over €117.51 and up to €120.00	€164.00	€108.30
Over €120.01 and up to €122.50	€161.50	€106.70
Over €122.51 and up to €125.00	€159.00	€105.00
Over €125.01 and up to €127.50	€156.50	€103.40
Over €127.51 and up to €130.00	€154.00	€101.70
Over €130.01 and up to €132.50	€151.50	€100.10
Over €132.51 and up to €135.00	€149.00	€98.40
Over €135.01 and up to €137.50	€146.50	€96.80
Over €137.51 and up to €140.00	€144.00	€95.10
Over €140.01 and up to €142.50	€141.50	€93.50
Over €142.51 and up to €145.00	€139.00	€91.80
Over €145.01 and up to €147.50	€136.50	€90.20
Over €147.51 and up to €150.00	€134.00	€88.50
Over €150.01 and up to €152.50	€131.50	€86.90
Over €152.51 and up to €155.00	€129.00	€85.20
Over €155.01 and up to €157.50	€126.50	€83.60
Over €157.51 and up to €160.00	€124.00	€81.90
Over €160.01 and up to €162.50	€121.50	€80.30

State Pension Non-contributory

continued

Weekly means as assessed by us	Personal rate	Weekly increase for qualified adult aged under 66
Over €162.51 and up to €165.00	€119.00	€78.60
Over €165.01 and up to €167.50	€116.50	€77.00
Over €167.51 and up to €170.00	€114.00	€75.30
Over €170.01 and up to €172.50	€111.50	€73.70
Over €172.51 and up to €175.00	€109.00	€72.00
Over €175.01 and up to €177.50	€106.50	€70.40
Over €177.51 and up to €180.00	€104.00	€68.70
Over €180.01 and up to €182.50	€101.50	€67.10
Over €182.51 and up to €185.00	€99.00	€65.40
Over €185.01 and up to €187.50	€96.50	€63.80
Over €187.51 and up to €190.00	€94.00	€62.10
Over €190.01 and up to €192.50	€91.50	€60.40
Over €192.51 and up to €195.00	€89.00	€58.80
Over €195.01 and up to €197.50	€86.50	€57.10
Over €197.51 and up to €200.00	€84.00	€55.50
Over €200.01 and up to €202.50	€81.50	€53.80
Over €202.51 and up to €205.00	€79.00	€52.20
Over €205.01 and up to €207.50	€76.50	€50.50
Over €207.51 and up to €210.00	€74.00	€48.90
Over €210.01 and up to €212.50	€71.50	€47.20
Over €212.51 and up to €215.00	€69.00	€45.60
Over €215.01 and up to €217.50	€66.50	€43.90
Over €217.51 and up to €220.00	€64.00	€42.30
Over €220.01 and up to €222.50	€61.50	€40.60
Over €222.51 and up to €225.00	€59.00	€39.00
Over €225.01 and up to €227.50	€56.50	€37.30
Over €227.51 and up to €230.00	€54.00	€35.70
Over €230.01 and up to €232.50	€51.50	€34.00
Over €232.51 and up to €235.00	€49.00	€32.40

State Pension Non-contributory

continued

Weekly means as assessed by us	Personal rate	Weekly increase for qualified adult aged under 66
Over €235.01 and up to €237.50	€46.50	€30.70
Over €237.51 and up to €240.00	€44.00	€29.10
Over €240.01 and up to €242.50	€41.50	€27.40
Over €242.51 and up to €245.00	€39.00	€25.80
Over €245.01 and up to €247.50	€36.50	€24.10
Over €247.51 and up to €250.00	€34.00	€22.50
Over €250.01 and up to €252.50	€31.50	€20.80
Over €252.51 and up to €255.00	€29.00	€19.20
Over €255.01 and up to €257.50	€26.50	€17.50
Over €257.51 and up to €260.00	€24.00	€15.90
Over €260.01 and up to €262.50	€21.50	€14.20
Over €262.51 and up to €265.00	€19.00	€12.60
Over €265.01 and up to €267.50	€16.50	€10.90
Over €267.51 and up to €270.00	€14.00	€9.20
Over €270.01 and up to €272.00	€11.50	€7.60
Over €272.01 and up to €275.00	€9.00	€5.90
Over €275.01 and up to €277.50	€6.50	€4.30
Over €277.51 and up to €280.00	€4.00	€2.60
Over €280.01	Nil	Nil

Increases	Weekly Rate	Weekly Rate
Each qualified child aged*	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00
Living Alone Increase	€22.00	
Extra increase for people age 80 or over	€10.00	
Increase for people living on certain offshore islands	€20.00	

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.

Increase for Qualified Adult* Weekly Rates			
Yearly average contributions	Personal	Aged under 66	Aged 66 or over
48 or over	€265.30	€176.70	€237.80
40-47	€260.10	€168.20	€225.90
30-39	€238.50	€160.00	€214.20
20-29	€225.90	€149.70	€201.60
15-19	€172.90	€115.20	€154.40
10-14	€106.00	€70.20	€95.60

*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.

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.

Increases	Weekly Rate	
	Under 12 years	12 years and over
Each qualified child aged*		
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00
Living Alone Increase	€22.00	
Extra increase for people age 80 or over	€10.00	
Increase for people living on certain offshore islands	€20.00	

*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.

Increase for Qualified Adult* Weekly Rates			
Yearly average contributions	Personal	Aged under 66	Aged 66 or over
48 or over	€265.30	€176.70	€237.80
20-47	€260.10	€176.70	€237.80
15-19	€199.00	*€132.60	*€178.40
10-14	€132.70	*€88.50	*€118.80

*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	€138.80	Aged 66 or over	€178.40
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Increases	Weekly Rate	
Each qualified child aged*	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00
Living Alone Increase	€22.00	
Extra increase for people age 80 or over	€10.00	
Increase for people living on certain offshore islands	€20.00	

*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 or greater, you will qualify for the maximum rate.

Contributions Personal Rate	Aged under 66 Weekly Rate	Aged 66 or over Weekly Rate
39 or over	€225.50	€265.30

If your Short Yearly Average 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.

Contributions Personal Rate	Aged under 66 Weekly Rate	Aged 66 or over Weekly Rate
48 or over	€225.50	€265.30
36-47	€222.10	€260.10
24-35	€219.50	€254.00

Increases	Weekly Rate	
Each qualified child aged	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Living Alone Increase for people age 66 or over	€22.00	
Extra increase for people age 80 or over	€10.00	
Increase for people living on certain offshore islands	€20.00	

Working Age Income Supports

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

	Weekly Rate	
Personal rate	€220.00	
Increase for Qualified Adult*	€146.00	
Each qualified child aged**	Under 12 years	12 years and over
Full rate from 29 December 2022	€42.00	€50.00
Half rate from 29 December 2022	€21.00	€25.00

*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. Please see 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 as follows:

Average weekly earnings	Personal rate	Increase for a Qualified Adult [†]
Less than €150.00	€98.70	€94.50
€150.00 and less than €220.00	€141.90	€94.50
€220.00 and less than €300.00	€172.30	€94.50
€300.00 or more	€220.00	€146.00

Jobseeker's Allowance

	Weekly rate	
Maximum personal rate aged 25 or over	€220.00	
Increase for qualified adult*	€146.00	
Each qualified child aged**	Under 12 years	12 years and over
Full rate from 28 December 2022	€42.00	€50.00
Half rate from 28 December 2022	€21.00	€25.00
Maximum rate for person aged 18 - 24	€129.70	
Increase for qualified adult	€129.70	

*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 rates for Jobseeker's Allowance

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 €129.70; 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 Rate		
Personal rate	€220.00	
Increase for Qualified Adult*	€146.00	
Each qualified child aged**	Under 12 years	12 years and over
Full rate from 29 December 2022	€42.00	€50.00
Half rate from 29 December 2022	€21.00	€25.00

*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. Please see 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 means as assessed by us	Weekly Rate
Up to €7.60	€220.00
Over €7.60 and up to €10.10	€217.50
Over €10.10 and up to €12.60	€215.00
Over €12.60 and up to €15.10	€212.50
Over €15.10 and up to €17.60	€210.00
Over €17.60 and up to €20.10	€207.50
Over €20.10 and up to €22.60	€205.00
Over €22.60 and up to €25.10	€202.50
Over €25.10 and up to €27.60	€200.00
Over €27.60 and up to €30.10	€197.50
Over €30.10 and up to €32.60	€195.00
Over €32.60 and up to €35.10	€192.50
Over €35.10 and up to €37.60	€190.00

One-Parent Family Payment

continued

Weekly means as assessed by us	Weekly Rate
Over €37.60 and up to €40.10	€187.50
Over €40.10 and up to €42.60	€185.00
Over €42.60 and up to €45.10	€182.50
Over €45.10 and up to €47.60	€180.00
Over €47.60 and up to €50.10	€177.50
Over €50.10 and up to €52.60	€175.00
Over €52.60 and up to €55.10	€172.50
Over €55.10 and up to €57.60	€170.00
Over €57.60 and up to €60.10	€167.50
Over €60.10 and up to €62.60	€165.00
Over €62.60 and up to €65.10	€162.50
Over €65.10 and up to €67.60	€160.00
Over €67.60 and up to €70.10	€157.50
Over €70.10 and up to €72.60	€155.00
Over €72.60 and up to €75.10	€152.50
Over €75.10 and up to €77.60	€150.00
Over €77.60 and up to €80.10	€147.50
Over €80.10 and up to €82.60	€145.00
Over €82.60 and up to €85.10	€142.50
Over €85.10 and up to €87.60	€140.00
Over €87.60 and up to €90.10	€137.50
Over €90.10 and up to €92.60	€135.00
Over €92.60 and up to €95.10	€132.50
Over €95.10 and up to €97.60	€130.00
Over €97.60 and up to €100.10	€127.50
Over €100.10 and up to €102.60	€125.00
Over €102.60 and up to €105.10	€122.50
Over €105.10 and up to €107.60	€120.00
Over €107.60 and up to €110.10	€117.50
Over €110.10 and up to €112.60	€115.00
Over €112.60 and up to €115.10	€112.50

One-Parent Family Payment

continued

Weekly means as assessed by us	Weekly Rate
Over €115.10 and up to €117.60	€110.00
Over €117.60 and up to €120.10	€107.50
Over €120.10 and up to €122.60	€105.00
Over €122.60 and up to €125.10	€102.50
Over €125.10 and up to €127.60	€100.00
Over €127.60 and up to €130.10	€97.50
Over €130.10 and up to €132.60	€95.00
Over €132.60 and up to €135.10	€92.50
Over €135.10 and up to €137.60	€90.00
Over €137.60 and up to €140.10	€87.50
Over €140.10 and up to €142.60	€85.00
Over €142.60 and up to €145.10	€82.50
Over €145.10 and up to €147.60	€80.00
Over €147.60 and up to €150.10	€77.50
Over €150.10 and up to €152.60	€75.00
Over €152.60 and up to €155.10	€72.50
Over €155.10 and up to €157.60	€70.00
Over €157.60 and up to €160.10	€67.50
Over €160.10 and up to €162.60	€65.00
Over €162.60 and up to €165.10	€62.50
Over €165.10 and up to €167.60	€60.00
Over €167.60 and up to €170.10	€57.50
Over €170.10 and up to €172.60	€55.00
Over €172.60 and up to €175.10	€52.50
Over €175.10 and up to €177.60	€50.00
Over €177.60 and up to €180.10	€47.50
Over €180.10 and up to €182.60	€45.00
Over €182.60 and up to €185.10	€42.50
Over €185.10 and up to €187.60	€40.00
Over €187.60 and up to €190.10	€37.50
Over €190.10 and up to €192.60	€35.00

One-Parent Family Payment

continued

Weekly means as assessed by us	Weekly Rate
Over €192.60 and up to €195.10	€32.50
Over €195.10 and up to €197.60	€30.00
Over €197.60 and up to €200.10	€27.50
Over €200.10 and up to €202.60	€25.00
Over €202.60 and up to €205.10	€22.50
Over €205.10 and up to €207.60	€20.00
Over €207.60 and up to €210.10	€17.50
Over €210.10 and up to €212.60	€15.00
Over €212.60 and up to €215.10	€12.50
Over €215.10 and up to €217.60	€10.00
Over €217.60 and up to €220.10	€7.50
Over €220.10 and up to €222.60	€5.00
Over €222.60 and up to €225.10	€2.50
Over €225.10	Nil

Increases	Weekly Rate	
Each qualified child aged	Under 12 years	12 years and over
Full rate from 5 January 2023	€42.00	€50.00

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

Weekly means as assessed by us	Weekly Rate
Up to €7.60	€220.00
Over €7.60 and up to €10.10	€217.50
Over €10.10 and up to €12.60	€215.00
Over €12.60 and up to €15.10	€212.50
Over €15.10 and up to €17.60	€210.00
Over €17.60 and up to €20.10	€207.50

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

continued

Weekly means as assessed by us	Weekly Rate
Over €20.10 and up to €22.60	€205.00
Over €22.60 and up to €25.10	€202.50
Over €25.10 and up to €27.60	€200.00
Over €27.60 and up to €30.10	€197.50
Over €30.10 and up to €32.60	€195.00
Over €32.60 and up to €35.10	€192.50
Over €35.10 and up to €37.60	€190.00
Over €37.60 and up to €40.10	€187.50
Over €40.10 and up to €42.60	€185.00
Over €42.60 and up to €45.10	€182.50
Over €45.10 and up to €47.60	€180.00
Over €47.60 and up to €50.10	€177.50
Over €50.10 and up to €52.60	€175.00
Over €52.60 and up to €55.10	€172.50
Over €55.10 and up to €57.60	€170.00
Over €57.60 and up to €60.10	€167.50
Over €60.10 and up to €62.60	€165.00
Over €62.60 and up to €65.10	€162.50
Over €65.10 and up to €67.60	€160.00
Over €67.60 and up to €70.10	€157.50
Over €70.10 and up to €72.60	€155.00
Over €72.60 and up to €75.10	€152.50
Over €75.10 and up to €77.60	€150.00
Over €77.60 and up to €80.10	€147.50
Over €80.10 and up to €82.60	€145.00
Over €82.60 and up to €85.10	€142.50
Over €85.10 and up to €87.60	€140.00
Over €87.60 and up to €90.10	€137.50

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

continued

Weekly means as assessed by us	Weekly Rate
Over €90.10 and up to €92.60	€135.00
Over €92.60 and up to €95.10	€132.50
Over €95.10 and up to €97.60	€130.00
Over €97.60 and up to €100.10	€127.50
Over €100.10 and up to €102.60	€125.00
Over €102.60 and up to €105.10	€122.50
Over €105.10 and up to €107.60	€120.00
Over €107.60 and up to €110.10	€117.50
Over €110.10 and up to €112.60	€115.00
Over €112.60 and up to €115.10	€112.50
Over €115.10 and up to €117.60	€110.00
Over €117.60 and up to €120.10	€107.50
Over €120.10 and up to €122.60	€105.00
Over €122.60 and up to €125.10	€102.50
Over €125.10 and up to €127.60	€100.00
Over €127.60 and up to €130.10	€97.50
Over €130.10 and up to €132.60	€95.00
Over €132.60 and up to €135.10	€92.50
Over €135.10 and up to €137.60	€90.00
Over €137.60 and up to €140.10	€87.50
Over €140.10 and up to €142.60	€85.00
Over €142.60 and up to €145.10	€82.50
Over €145.10 and up to €147.60	€80.00
Over €147.60 and up to €150.10	€77.50
Over €150.10 and up to €152.60	€75.00
Over €152.60 and up to €155.10	€72.50
Over €155.10 and up to €157.60	€70.00
Over €157.60 and up to €160.10	€67.50

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

continued

Weekly means as assessed by us	Weekly Rate
Over €160.10 and up to €162.60	€65.00
Over €162.60 and up to €165.10	€62.50
Over €165.10 and up to €167.60	€60.00
Over €167.60 and up to €170.10	€57.50
Over €170.10 and up to €172.60	€55.00
Over €172.60 and up to €175.10	€52.50
Over €175.10 and up to €177.60	€50.00
Over €177.60 and up to €180.10	€47.50
Over €180.10 and up to €182.60	€45.00
Over €182.60 and up to €185.10	€42.50
Over €185.10 and up to €187.60	€40.00
Over €187.60 and up to €190.10	€37.50
Over €190.10 and up to €192.60	€35.00
Over €192.60 and up to €195.10	€32.50
Over €195.10 and up to €197.60	€30.00
Over €197.60 and up to €200.10	€27.50
Over €200.10 and up to €202.60	€25.00
Over €202.60 and up to €205.10	€22.50
Over €205.10 and up to €207.60	€20.00
Over €207.60 and up to €210.10	€17.50
Over €210.10 and up to €212.60	€15.00
Over €212.60 and up to €215.10	€12.50
Over €215.10 and up to €217.60	€10.00
Over €217.60 and up to €220.10	€7.50
Over €220.10 and up to €222.60	€5.00
Over €222.60 and up to €225.10	€2.50
Over €225.10	Nil

Basic Supplementary Welfare Allowance

	Weekly Rate	
Maximum personal rate aged 25 or over	€218.00	
Increase for qualified adult	€146.00	
Each qualified child aged	Under 12 years	12 years and over
Full rate from 2 January 2023	€42.00	€50.00
Maximum rate for claimant who is 18 - 24	€129.70	
Increase for qualified adult	€129.70	

Under 25 age related rates of Supplementary Welfare Allowance

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 Rate	
Maximum personal rate	€220.00	
Increase for qualified adult*	€146.00	
Each qualified child aged**	Under 12 Years	12 years and over
Full rate from 28 December 2022	€42.00	€50.00
Half rate from 28 December 2022	€21.00	€25.00

*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

Contributions	Aged under 66 weekly rate	Aged 66 or over weekly rate
Personal rate 48 or over	€225.50	€265.30
36-47	€222.10	€260.10
24-35	€219.50	€254.00

Increases	Weekly Rate	
Each qualified child aged	Under 12 years	12 years and over
Full rate from 5 January 2023	€42.00	€50.00
Living alone increase for people aged 66 or over	€22.00	
Extra increase for people aged 80 or over	€10.00	
Increase for people living on certain offshore islands	€20.00	

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

Personal Rate	Weekly Rate
Maternity Benefit	€262.00
Paternity Benefit	€262.00
Adoptive Benefit	€262.00
Parent's Benefit	€262.00

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 Payments

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.

It is the responsibility of the employer to pay statutory redundancy to all eligible employees.

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.

If the employer is unable to pay statutory redundancy to its eligible employees, the department may make redundancy payments directly to those employees under the Redundancy Payments Scheme. The time-limit for applying for a redundancy payment is 52 weeks.

Once a payment is made by the department 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 under the Redundancy Payments Scheme.

Insolvency Payments

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 or death of the employer.

The entitlements covered under the scheme include arrears of wages, minimum notice, holiday pay, pension deductions and certain 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.

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 from 28 May 2022, 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**

Budget 2022 introduced new qualifying criteria for 25–29 year olds making the scheme more accessible by lowering the number of contributions required.

	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
Optical treatment	<ul style="list-style-type: none"> • A free eye examination. • 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 	Every second calendar year A further examination is covered if it is clinically necessary

Treatment Benefit

continued

	What's covered?	How often?
Optical treatment	<ul style="list-style-type: none"> — 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. 	Every fourth 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. 	<p>Once a calendar year</p> <p>Note: for hair loss as a result of illness or treatment of an illness</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. 	Note: these are specialised lenses, medical evidence will be required

Health and Safety Benefit

	Weekly Rate	
Maximum personal rate	€220.00	
Increase for qualified adult*	€146.00	
Each qualified child aged**	Under 12 Years	12 years and over
Full rate from 6 January 2022	€42.00	€50.00
Half rate from 6 January 2022	€21.00	€25.00

*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. See 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. The earnings bands are as follows:

Average weekly earnings	Personal Rate	Increase for qualified adult
Less than €150.00	€98.70	€94.50
€150.00 and less than €220.00	€141.90	€94.50
€220.00 and less than €300.00	€172.30	€94.50
€300.00 or more	€220.00	€146.00

Working Age Employment Supports

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.

The department gives 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 welfare payment plus a €22.50 participation bonus with a minimum weekly payment of €247.50.*

*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.

Please see the table on the next page for the payment rates for the Rural Social Scheme.

Qualifying payment	Rate of payment
Jobseeker's Allowance, Jobseekers Transitional Payment, Farm Assist, One-Parent Family Payment, Widow's, Widower's or Surviving Civil Partner's Contributory and Non-Contributory Pension* or Disability Allowance*.	Equal to the maximum personal rate of payment plus €22.50 top-up. Minimum weekly payment of €230.50.**
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 €230.50.

*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 €247.50.

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 €22.50 top-up with a minimum payment of €247.50. You may receive extra payment in respect of a qualified adult dependent and qualified child dependents.

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. It is paid at the following rates:

100% of social protection payment for the first year
75% of social protection payment for the second year

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 Jobseekers Benefit Self-Employed but wants to start a business.

A person working part-time and claiming Jobseekers Benefit or Jobseekers Benefit Self-Employed is not eligible for the scheme.

The maximum length of time on the allowance is the same as if you remained on Jobseeker's Benefit until your entitlement finishes.

You may receive 100% of your Jobseeker's Benefit entitlement for either six or nine months while on Short-Term Enterprise Allowance.

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 second or third level course in education. You may qualify if you continue to 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 rate may be subject to review.

The Cost of Education Allowance of a maximum of €500 a year a household is payable to participants with children. Customers on the Part-Time Education Option (PTEO), Skillnet and Springboard are not entitled to the Cost of Education Allowance.

Jobseeker's Allowance - under age 25

The personal maximum rate of €220 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 €220 rate.

Part-time Job Incentive Scheme

	Weekly Rate
Personal rate	€139.40
Increase for a qualified adult	€87.90

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 €42 for a child aged under 12 or €50 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 €21 or €25 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).

Working Family Payment

Working Family Payment (WFP), formerly known as Family Income Supplement (FIS), is a weekly tax-free payment available to employees with children. It gives extra financial support to people on low pay. You must be an employee to qualify for WFP and you cannot qualify if you are only self-employed.

You must work 38 or more hours per fortnight, any combination of hours that reaches 38 hours each fortnight is acceptable. You can combine your weekly hours with your spouse, civil partner, cohabitant's hours to meet this condition. You cannot use time spent in self-employment, Community Employment, Gateway, Tús or the Rural Social Scheme to meet this condition.

You must have at least one child who normally lives with you or is financially supported by you. Your child must be under 18 years of age or between 18 and 22 years of age and in full-time education. Your child continues to qualify until the end of the academic year if they turn 22 years while in full-time education.

To qualify for WFP, your average weekly family income must be below a certain amount for your family size. The payment you receive is 60% of the difference between your average weekly family income and the income limit which applies to your family.

Your WFP is not taxed. If you are getting WFP, you may also be entitled to the Back to School Clothing and Footwear Allowance. Your income from WFP is not considered in the assessment for a medical card.

Working Family Payment income limits

If you have:	And your weekly family income is less than:	
	6 Jan 2022 - 4 Jan 2023	From 5 January 2023
One child	€551	€591
Two children	€652	€692
Three children	€753	€793
Four children	€844	€884
Five children	€970	€1010
Six children	€1,086	€1,126
Seven children	€1,222	€1,262
Eight or more children	€1,318	€1,358

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. 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 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. The successful job seeking applicant is required to give up their primary social protection payment on commencement of employment under this scheme.

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 direct monthly 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 on the Live Register and is paid monthly in arrears.

The eligibility criteria for JobPlus changed on 1 August 2020 for employees who began employment on or after that date.

A grant of €7,500 will be paid to employers over two years for the following categories of jobseeker:

- Jobseekers under 30 years of age, who have been on the live register for at least four months (104 days) in the previous six months. This includes people who are signing on for credits only, COVID-19 Pandemic Unemployment Payment (PUP) or a combination of both payments;
- Jobseekers over 30 years of age and under 50, who are on the Live Register, includes credits only cases and PUP or a combination of both payments, and have been unemployed for at least 12 months (312 days) in the previous 18 months;

- People who used to get the One-Parent Family Payment, whose youngest child is at least 7 years of age and under 14, who transferred to the Live Register and are now getting Jobseekers Allowance Transitional Payment; no qualifying applies; and
- People with refugee status who are getting Jobseekers Allowance; no qualifying period applies.

A grant of €10,000 will be paid to employers over two years for the following categories of jobseeker:

- Jobseekers under 50 years of age, who are on the Live Register, includes credits only cases and PUP, and have been unemployed for at least 36 months (936 days) of the previous 42 months (3.5 years); and
- Jobseekers over 50 years of age, who are on the Live Register, includes credits only cases and PUP, and have been unemployed for at least 12 months (312 days) in the previous 18 months.

Persons pursuing internships under CE Schemes, Tús or training courses provided by SOLAS/ETB who were in receipt of a qualifying payment prior to same, may also be employed directly into full-time employment once the qualifying period and conditions are satisfied.

In order to qualify an employer may have their eligibility assessed by registering on **www.jobsplus.ie**. An employer 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.

Likewise a prospective employee can have their eligibility for JobsPlus assessed by registering on **www.jobsplus.ie**.

All prospective employees approved for this incentive are notified by post and receive a form titled **JP1**. Employees must complete **Part (A)** of this form on starting employment and you as the employer must verify the employment details on **Part (B)** of the form.

Employers should advise suitable candidates to log on to **www.gov.ie/jobsplus** to determine their eligibility for the incentive.

Illness, Disability, and Carers

Illness Benefit

	Weekly Rate	
Personal rate	€220.00	
Increase for qualified adult*	€146.00	
Increase for each qualified child aged**	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00

*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 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. The earnings bands are as follows:

Average weekly earnings	Personal Rate	Increase for Qualified Adult*
Less than €150.00	€98.70	€94.50
€150.00 and less than €220.00	€141.90	€94.50
€220.00 and less than €300.00	€172.30	€94.50
€300.00 or more	€220.00	€146.00

Invalidity Pension

	Weekly Rate	
Maximum personal rate	€225.50	
Increase for qualified adult*	€161.10	
Increase for each qualified child aged**	Under 12 years	12 years and over
Full rate from 5 January 2023	€42.00	€50.00
Half rate from 5 January 2023	€21.00	€25.00
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 €73.60.

Disability Allowance

Weekly means as assessed by us from January 2023	Weekly Rate
Up to €7.60	€220.00
Over €7.61 and up to €10.10	€217.50
Over €10.11 and up to €12.60	€215.00
Over €12.61 and up to €15.10	€212.50
Over €15.11 and up to €17.60	€210.00
Over €17.61 and up to €20.10	€207.50
Over €20.11 and up to €22.60	€205.00

Disability Allowance

continued

Weekly means as assessed by us from January 2023	Weekly Rate
Over €22.61 and up to €25.10	€202.50
Over €25.11 and up to €27.60	€200.00
Over €27.61 and up to €30.10	€197.50
Over €30.11 and up to €32.60	€195.00
Over €32.61 and up to €35.10	€192.50
Over €35.11 and up to €37.60	€190.00
Over €37.61 and up to €40.10	€187.50
Over €40.11 and up to €42.60	€185.00
Over €42.61 and up to €45.10	€182.50
Over €45.11 and up to €47.60	€180.00
Over €47.61 and up to €50.10	€177.50
Over €50.11 and up to €52.60	€175.00
Over €52.61 and up to €55.10	€172.50
Over €55.11 and up to €57.60	€170.00
Over €57.61 and up to €60.10	€167.50
Over €60.11 and up to €62.60	€165.00
Over €62.61 and up to €65.10	€162.50
Over €65.11 and up to €67.60	€160.00
Over €67.61 and up to €70.10	€157.50
Over €70.11 and up to €72.60	€155.00
Over €72.61 and up to €75.10	€152.50
Over €75.11 and up to €77.60	€150.00
Over €77.61 and up to €80.10	€147.50
Over €80.11 and up to €82.60	€145.00
Over €82.61 and up to €85.10	€142.50
Over €85.11 and up to €87.60	€140.00
Over €87.61 and up to €90.10	€137.50
Over €90.11 and up to €92.60	€135.00
Over €92.61 and up to €95.10	€132.50

Disability Allowance

continued

Weekly means as assessed by us from 1 January 2023	Weekly Rate
Over €95.11 and up to €97.60	€130.00
Over €97.61 and up to €100.10	€127.50
Over €100.11 and up to €102.60	€125.00
Over €102.61 and up to €105.10	€122.50
Over €105.11 and up to €107.60	€120.00
Over €107.61 and up to €110.10	€117.50
Over €110.11 and up to €112.60	€115.00
Over €112.61 and up to €115.10	€112.50
Over €115.11 and up to €117.60	€110.00
Over €117.61 and up to €120.10	€107.50
Over €120.11 and up to €122.60	€105.00
Over €122.61 and up to €125.10	€102.50
Over €125.11 and up to €127.60	€100.00
Over €127.61 and up to €130.10	€97.50
Over €130.11 and up to €132.60	€95.00
Over €132.61 and up to €135.10	€92.50
Over €135.11 and up to €137.60	€90.00
Over €137.61 and up to €140.10	€87.50
Over €140.11 and up to €142.60	€85.00
Over €142.61 and up to €145.10	€82.50
Over €145.11 and up to €147.60	€80.00
Over €147.61 and up to €150.10	€77.50
Over €150.11 and up to €152.60	€75.00
Over €152.61 and up to €155.10	€72.50
Over €155.11 and up to €157.60	€70.00
Over €157.61 and up to €160.10	€67.50
Over €160.11 and up to €162.60	€65.00
Over €162.61 and up to €165.10	€62.50
Over €165.11 and up to €167.60	€60.00

Disability Allowance

continued

Weekly means as assessed by us from January 2023	Weekly Rate
Over €167.60 and up to €170.10	€57.50
Over €170.10 and up to €172.60	€55.00
Over €172.60 and up to €175.10	€52.50
Over €175.10 and up to €177.60	€50.00
Over €177.60 and up to €180.10	€47.50
Over €180.10 and up to €182.60	€45.00
Over €182.60 and up to €185.10	€42.50
Over €185.10 and up to €187.60	€40.00
Over €187.60 and up to €190.10	€37.50
Over €190.10 and up to €192.60	€35.00
Over €192.60 and up to €195.10	€32.50
Over €195.10 and up to €197.60	€30.00
Over €197.60 and up to €200.10	€27.50
Over €200.10 and up to €202.60	€25.00
Over €202.60 and up to €205.10	€22.50
Over €205.10 and up to €207.60	€20.00
Over €207.60 and up to €205.10	€17.50
Over €210.10 and up to €212.60	€15.00
Over €212.60 and up to €215.10	€12.50
Over €215.11 and up to €217.60	€10.00
Over €217.61 and up to €220.10	€7.50
Over €220.11 and up to €222.60	€5.00
Over €222.61 and up to €225.10	€2.50
Over €225.11	Nil

Disability Allowance

continued

Increases	Weekly Rate	
Increase for qualified adult*	€146.00	
Each qualified child aged**	Under 12 years	12 years and over
Full rate from 4 January 2023	€42.00	€50.00
Half rate from 4 January 2023	€21.00	€25.00
Living Alone Increase	€22.00	
Increase for people living on certain offshore islands	€20.00	

*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. 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.

Blind Pension

Weekly means as assessed by us	Personal Weekly Rate	Weekly increase for Qualified Adult aged under 66
Up to €7.60	€220.00	€146.00
Over €7.60 and up to €10.10	€217.50	€144.30
Over €10.10 and up to €12.60	€215.00	€142.70
Over €12.60 and up to €15.10	€212.50	€141.00
Over €15.10 and up to €17.60	€210.00	€139.40
Over €17.60 and up to €20.10	€207.50	€137.70
Over €20.10 and up to €22.60	€205.00	€136.00
Over €22.60 and up to €25.10	€202.50	€134.40

Blind Pension

continued

Weekly means as assessed by us	Personal Weekly Rate	Weekly increase for Qualified Adult aged under 66
Over €25.10 and up to €27.60	€200.00	€132.70
Over €27.60 and up to €30.10	€197.50	€131.10
Over €30.10 and up to €32.60	€195.00	€129.40
Over €32.60 and up to €35.10	€192.50	€127.80
Over €35.10 and up to €37.60	€190.00	€126.10
Over €37.60 and up to €40.10	€187.50	€124.40
Over €40.10 and up to €42.60	€185.00	€122.80
Over €42.60 and up to €45.10	€182.50	€121.10
Over €45.10 and up to €47.60	€180.00	€119.50
Over €47.60 and up to €50.10	€177.50	€117.80
Over €50.10 and up to €52.60	€175.00	€116.10
Over €52.60 and up to €55.10	€172.50	€114.50
Over €55.10 and up to €57.60	€170.00	€112.80
Over €57.60 and up to €60.10	€167.50	€111.20
Over €60.10 and up to €62.60	€165.00	€109.50
Over €62.60 and up to €65.10	€162.50	€107.80
Over €65.10 and up to €67.60	€160.00	€106.20
Over €67.60 and up to €70.10	€157.50	€104.50
Over €70.10 and up to €72.60	€155.00	€102.90
Over €72.60 and up to €75.10	€152.50	€101.20
Over €75.10 and up to €77.60	€150.00	€99.50
Over €77.60 and up to €80.10	€147.50	€97.90
Over €80.10 and up to €82.60	€145.00	€96.20
Over €82.60 and up to €85.10	€142.50	€94.60
Over €85.10 and up to €87.60	€140.00	€92.90
Over €87.60 and up to €90.10	€137.50	€91.30
Over €90.10 and up to €92.60	€135.00	€89.60
Over €92.60 and up to €95.10	€132.50	€87.90

Blind Pension

continued

Weekly means as assessed by us	Personal Weekly Rate	Weekly increase for Qualified Adult aged under 66
Over €95.10 and up to €97.60	€130.00	€86.30
Over €97.60 and up to €100.10	€127.50	€84.60
Over €100.10 and up to €102.60	€125.00	€83.00
Over €102.60 and up to €105.10	€122.50	€81.30
Over €105.10 and up to €107.60	€120.00	€79.60
Over €107.60 and up to €110.10	€117.50	€78.00
Over €110.10 and up to €112.60	€115.00	€76.30
Over €112.60 and up to €115.10	€112.50	€74.70
Over €115.10 and up to €117.60	€110.00	€73.00
Over €117.60 and up to €120.10	€107.50	€71.30
Over €120.10 and up to €122.60	€105.00	€69.70
Over €122.60 and up to €125.10	€102.50	€68.00
Over €125.10 and up to €127.60	€100.00	€66.40
Over €127.60 and up to €130.10	€97.50	€64.70
Over €130.10 and up to €132.60	€95.00	€63.00
Over €132.60 and up to €135.10	€92.50	€61.40
Over €135.10 and up to €137.60	€90.00	€59.70
Over €137.60 and up to €140.10	€87.50	€58.10
Over €140.10 and up to €142.60	€85.00	€56.40
Over €142.60 and up to €145.10	€82.50	€54.80
Over €145.10 and up to €147.60	€80.00	€53.10
Over €147.60 and up to €150.10	€77.50	€51.40
Over €150.10 and up to €152.60	€75.00	€49.80
Over €152.60 and up to €155.10	€72.50	€48.10
Over €155.10 and up to €157.60	€70.00	€46.50
Over €157.60 and up to €160.10	€67.50	€44.80
Over €160.10 and up to €162.60	€65.00	€43.10
Over €162.60 and up to €165.10	€62.50	€41.50

Blind Pension

continued

Weekly means as assessed by us	Personal Weekly Rate	Weekly increase for Qualified Adult aged under 66
Over €165.10 and up to €167.60	€60.00	€39.80
Over €167.60 and up to €170.10	€57.50	€38.20
Over €170.10 and up to €172.60	€55.00	€36.50
Over €172.60 and up to €175.10	€52.50	€34.80
Over €175.10 and up to €177.60	€50.00	€33.20
Over €177.60 and up to €180.10	€47.50	€31.50
Over €180.10 and up to €182.60	€45.00	€29.90
Over €182.60 and up to €185.10	€42.50	€28.20
Over €185.10 and up to €187.60	€40.00	€26.50
Over €187.60 and up to €190.10	€37.50	€24.90
Over €190.10 and up to €192.60	€35.00	€23.20
Over €192.60 and up to €195.10	€32.50	€21.60
Over €195.10 and up to €197.60	€30.00	€19.90
Over €197.60 and up to €200.10	€27.50	€18.30
Over €200.10 and up to €202.60	€25.00	€16.60
Over €202.60 and up to €205.10	€22.50	€14.90
Over €205.10 and up to €207.60	€20.00	€13.30
Over €207.60 and up to €210.10	€17.50	€11.60
Over €210.10 and up to €212.60	€15.00	€10.00
Over €212.60 and up to €215.10	€12.50	€8.30
Over €215.10 and up to €217.60	€10.00	€6.60
Over €217.60 and up to €220.10	€7.50	€5.00
Over €220.10 and up to €222.60	€5.00	€3.30
Over €222.60 and up to €225.10	€2.50	€1.70
Over €225.10	Nil	Nil

Blind Pension

continued

Increases	Weekly Rate	
	Under 12 years	12 years and over
Each qualified child aged*		
Full rate from 6 January 2023	€42.00	€50.00
Half-rate from 6 January 2023	€21.00	€25.00
Living Alone Increase	€22.00	
Increase for people living on certain offshore islands	€20.00	

*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 for carers aged under 66

Weekly rate for carers aged under 66 and caring for		
Weekly means as assessed by us	One person	More than one person
Up to €7.60	€236.00	€354.00
Over €7.60 and up to €10.10	€233.50	€351.50
Over €10.10 and up to €12.60	€231.00	€349.00
Over €12.60 and up to €15.10	€228.50	€346.50
Over €15.10 and up to €17.60	€226.00	€344.00
Over €17.60 and up to €20.10	€223.50	€341.50
Over €20.10 and up to €22.60	€221.00	€339.00
Over €22.60 and up to €25.10	€218.50	€336.50
Over €25.10 and up to €27.60	€216.00	€334.00
Over €27.60 and up to €30.10	€213.50	€331.50
Over €30.10 and up to €32.60	€211.00	€329.00
Over €32.60 and up to €35.10	€208.50	€326.50
Over €35.10 and up to €37.60	€206.00	€324.00

Carer's Allowance for carers aged under 66 continued

Weekly rate for carers aged under 66 and caring for		
Weekly means as assessed by us	One person	More than one person
Over €37.60 and up to €40.10	€203.50	€321.50
Over €40.10 and up to €42.60	€201.00	€319.00
Over €42.60 and up to €45.10	€198.50	€316.50
Over €45.10 and up to €47.60	€196.00	€314.00
Over €47.60 and up to €50.10	€193.50	€311.50
Over €50.10 and up to €52.60	€191.00	€309.00
Over €52.60 and up to €55.10	€188.50	€306.50
Over €55.10 and up to €57.60	€186.00	€304.00
Over €57.60 and up to €60.10	€183.50	€301.50
Over €60.10 and up to €62.60	€181.00	€299.00
Over €62.60 and up to €65.10	€178.50	€296.50
Over €65.10 and up to €67.60	€176.00	€294.00
Over €67.60 and up to €70.10	€173.50	€291.50
Over €70.10 and up to €72.60	€171.00	€289.00
Over €72.60 and up to €75.10	€168.50	€286.50
Over €75.10 and up to €77.60	€166.00	€284.00
Over €77.60 and up to €80.10	€163.50	€281.50
Over €80.10 and up to €82.60	€161.00	€279.00
Over €82.60 and up to €85.10	€158.50	€276.50
Over €85.10 and up to €87.60	€156.00	€274.00
Over €87.60 and up to €90.10	€153.50	€271.50
Over €90.10 and up to €92.60	€151.00	€269.00
Over €92.60 and up to €95.10	€148.50	€266.50
Over €95.10 and up to €97.60	€146.00	€264.00
Over €97.60 and up to €100.10	€143.50	€261.50
Over €100.10 and up to €102.60	€141.00	€259.00
Over €102.60 and up to €105.10	€138.50	€256.50
Over €105.10 and up to €107.60	€136.00	€254.00

Carer's Allowance for carers aged under 66 continued

Weekly rate for carers aged under 66 and caring for		
Weekly means as assessed by us	One person	More than one person
Over €107.60 and up to €110.10	€133.50	€251.50
Over €110.10 and up to €112.60	€131.00	€249.00
Over €112.60 and up to €115.10	€128.50	€246.50
Over €115.10 and up to €117.60	€126.00	€244.00
Over €117.60 and up to €120.10	€123.50	€241.50
Over €120.10 and up to €122.60	€121.00	€239.00
Over €122.60 and up to €125.10	€118.50	€236.50
Over €125.10 and up to €127.60	€116.00	€234.00
Over €127.60 and up to €130.10	€113.50	€231.50
Over €130.10 and up to €132.60	€111.00	€229.00
Over €132.60 and up to €135.10	€108.50	€226.50
Over €135.10 and up to €137.60	€106.00	€224.00
Over €137.60 and up to €140.10	€103.50	€221.50
Over €140.10 and up to €142.60	€101.00	€219.00
Over €142.60 and up to €145.10	€98.50	€216.50
Over €145.10 and up to €147.60	€96.00	€214.00
Over €147.60 and up to €150.10	€93.50	€211.50
Over €150.10 and up to €152.60	€91.00	€209.00
Over €152.60 and up to €155.10	€88.50	€206.50
Over €155.10 and up to €157.60	€86.00	€204.00
Over €157.60 and up to €160.10	€83.50	€201.50
Over €160.10 and up to €162.60	€81.00	€199.00
Over €162.60 and up to €165.10	€78.50	€196.50
Over €165.10 and up to €167.60	€76.00	€194.00
Over €167.60 and up to €170.10	€73.50	€191.50
Over €170.10 and up to €172.60	€71.00	€189.00
Over €172.60 and up to €175.10	€68.50	€186.50
Over €175.10 and up to €177.60	€66.00	€184.00

Carer's Allowance for carers aged under 66 continued

Weekly rate for carers aged under 66 and caring for		
Weekly means as assessed by us	One person	More than one person
Over €177.60 and up to €180.10	€63.50	€181.50
Over €180.10 and up to €182.60	€61.00	€179.00
Over €182.60 and up to €185.10	€58.50	€176.50
Over €185.10 and up to €187.60	€56.00	€174.00
Over €187.60 and up to €190.10	€53.50	€171.50
Over €190.10 and up to €192.60	€51.00	€169.00
Over €192.60 and up to €195.10	€48.50	€166.50
Over €195.10 and up to €197.60	€46.00	€164.00
Over €197.60 and up to €200.10	€43.50	€161.50
Over €200.10 and up to €202.60	€41.00	€159.00
Over €202.60 and up to €205.10	€38.50	€156.50
Over €205.10 and up to €207.60	€36.00	€154.00
Over €207.60 and up to €210.10	€33.50	€151.50
Over €210.10 and up to €212.60	€31.00	€149.00
Over €212.60 and up to €215.10	€28.50	€146.50
Over €215.10 and up to €217.60	€26.00	€144.00
Over €217.60 and up to €220.10	€23.50	€141.50
Over €220.10 and up to €222.60	€21.00	€139.00
Over €222.60 and up to €225.10	€18.50	€136.50
Over €225.10 and up to €227.60	€16.00	€134.00
Over €227.60 and up to €230.10	€13.50	€131.50
Over €230.10 and up to €232.60	€11.00	€129.00
Over €232.60 and up to €235.10	€8.50	€126.50
Over €235.10 and up to €237.60	€6.00	€124.00
Over €237.60 and up to €240.10	€3.50	€121.50
Over €240.10	Nil	*€119.00

*means continues to deduct from the payment at €2.50 intervals. If means are over €357.60 payment is Nil.

Carer's Allowance for carers aged under 66 continued

Increases	Weekly Rate	
	Under 12 years	12 years and over
Each qualified child aged		
Full rate from January 2023*	€42.00	€50.00
Half rate from January 2023**	€21.00	€25.00

*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.

Carer's Allowance for carers aged 66 or over

Weekly rate for carers aged 66 or over and caring for		
Weekly means as assessed by us	One person	More than one person
Up to €7.60	€274.00	€411.00
Over €7.60 and up to €10.10	€271.50	€408.50
Over €10.10 and up to €12.60	€269.00	€406.00
Over €12.60 and up to €15.10	€266.50	€403.50
Over €15.10 and up to €17.60	€264.00	€401.00
Over €17.60 and up to €20.10	€261.50	€398.50
Over €20.10 and up to €22.60	€259.00	€396.00
Over €22.60 and up to €25.10	€256.50	€393.50
Over €25.10 and up to €27.60	€254.00	€391.00
Over €27.60 and up to €30.10	€251.50	€388.50
Over €30.10 and up to €32.60	€249.00	€386.00
Over €32.60 and up to €35.10	€246.50	€383.50
Over €35.10 and up to €37.60	€244.00	€381.00
Over €37.60 and up to €40.10	€241.50	€378.50
Over €40.10 and up to €42.60	€239.00	€376.00
Over €42.60 and up to €45.10	€236.50	€373.50
Over €45.10 and up to €47.60	€234.00	€371.00

Carer's Allowance for carers aged 66 or over continued

Weekly rate for carers aged 66 or over and caring for		
Weekly means as assessed by us	One person	More than one person
Over €47.60 and up to €50.10	€231.50	€368.50
Over €50.10 and up to €52.60	€229.00	€366.00
Over €52.60 and up to €55.10	€226.50	€363.50
Over €55.10 and up to €57.60	€224.00	€361.00
Over €57.60 and up to €60.10	€221.50	€358.50
Over €60.10 and up to €62.60	€219.00	€356.00
Over €62.60 and up to €65.10	€216.50	€353.50
Over €65.10 and up to €67.60	€214.00	€351.00
Over €67.60 and up to €70.10	€211.50	€348.50
Over €70.10 and up to €72.60	€209.00	€346.00
Over €72.60 and up to €75.10	€206.50	€343.50
Over €75.10 and up to €77.60	€204.00	€341.00
Over €77.60 and up to €80.10	€201.50	€338.50
Over €80.10 and up to €82.60	€199.00	€336.00
Over €82.60 and up to €85.10	€196.50	€333.50
Over €85.10 and up to €87.60	€194.00	€331.00
Over €87.60 and up to €90.10	€191.50	€328.50
Over €90.10 and up to €92.60	€189.00	€326.00
Over €92.60 and up to €95.10	€186.50	€323.50
Over €95.10 and up to €97.60	€184.00	€321.00
Over €97.60 and up to €100.10	€181.50	€318.50
Over €100.10 and up to €102.60	€179.00	€316.00
Over €102.60 and up to €105.10	€176.50	€313.50
Over €105.10 and up to €107.60	€174.00	€311.00
Over €107.60 and up to €110.10	€171.50	€308.50
Over €110.10 and up to €112.60	€169.00	€306.00
Over €112.60 and up to €115.10	€166.50	€303.50
Over €115.10 and up to €117.60	€164.00	€301.00

Carer's Allowance for carers aged 66 or over continued

Weekly rate for carers aged 66 or over and caring for		
Weekly means as assessed by us	One person	More than one person
Over €117.60 and up to €120.10	€161.50	€298.50
Over €120.10 and up to €122.60	€159.00	€296.00
Over €122.60 and up to €125.10	€156.50	€293.50
Over €125.10 and up to €127.60	€154.00	€291.00
Over €127.60 and up to €130.10	€151.50	€288.50
Over €130.10 and up to €132.60	€149.00	€286.00
Over €132.60 and up to €135.10	€146.50	€283.50
Over €135.10 and up to €137.60	€144.00	€281.00
Over €137.60 and up to €140.10	€141.50	€278.50
Over €140.10 and up to €142.60	€139.00	€276.00
Over €142.60 and up to €145.10	€136.50	€273.50
Over €145.10 and up to €147.60	€134.00	€271.00
Over €147.60 and up to €150.10	€131.50	€268.50
Over €150.10 and up to €152.60	€129.00	€266.00
Over €152.60 and up to €155.10	€126.50	€263.50
Over €155.10 and up to €157.60	€124.00	€261.00
Over €157.60 and up to €160.10	€121.50	€258.50
Over €160.10 and up to €162.60	€119.00	€256.00
Over €162.60 and up to €165.10	€116.50	€253.50
Over €165.10 and up to €167.60	€114.00	€251.00
Over €167.60 and up to €170.10	€111.50	€248.50
Over €170.10 and up to €172.60	€109.00	€246.00
Over €172.60 and up to €175.10	€106.50	€243.50
Over €175.10 and up to €177.60	€104.00	€241.00
Over €177.60 and up to €180.10	€101.50	€238.50
Over €180.10 and up to €182.60	€99.00	€236.00
Over €182.60 and up to €185.10	€96.50	€233.50
Over €185.10 and up to €187.60	€94.00	€231.00

Carer's Allowance for carers aged 66 or over continued

Weekly rate for carers aged 66 or over and caring for		
Weekly means as assessed by us	One person	More than one person
Over €187.60 and up to €190.10	€91.50	€228.50
Over €190.10 and up to €192.60	€89.00	€226.00
Over €192.60 and up to €195.10	€86.50	€223.50
Over €195.10 and up to €197.60	€84.00	€221.00
Over €197.60 and up to €200.10	€81.50	€218.50
Over €200.10 and up to €202.60	€79.00	€216.00
Over €202.60 and up to €205.10	€76.50	€213.50
Over €205.10 and up to €207.60	€74.00	€211.00
Over €207.60 and up to €210.10	€71.50	€208.50
Over €210.10 and up to €212.60	€69.00	€206.00
Over €212.60 and up to €215.10	€66.50	€203.50
Over €215.10 and up to €217.60	€64.00	€201.00
Over €217.60 and up to €220.10	€61.50	€198.50
Over €220.10 and up to €222.60	€59.00	€196.00
Over €222.60 and up to €225.10	€56.50	€193.50
Over €225.10 and up to €227.60	€54.00	€191.00
Over €227.60 and up to €230.10	€51.50	€188.50
Over €230.10 and up to €232.60	€49.00	€186.00
Over €232.60 and up to €235.10	€46.50	€183.50
Over €235.10 and up to €237.60	€44.00	€181.00
Over €237.60 and up to €240.10	€41.50	€178.50
Over €240.10 and up to €242.60	€39.00	€176.00
Over €242.60 and up to €245.10	€36.50	€173.50
Over €245.10 and up to €247.60	€34.00	€171.00
Over €247.60 and up to €250.10	€31.50	€168.50
Over €250.10 and up to €252.60	€29.00	€166.00
Over €252.60 and up to €255.10	€26.50	€163.50
Over €255.10 and up to €257.60	€24.00	€161.00

Carer's Allowance for carers aged 66 or over continued

Weekly rate for carers aged 66 or over and caring for		
Weekly means as assessed by us	One person	More than one person
Over €257.60 and up to €260.10	€21.50	€158.50
Over €260.10 and up to €262.60	€19.00	€156.00
Over €262.60 and up to €265.10	€16.50	€153.50
Over €265.10 and up to €267.60	€14.00	€151.00
Over €267.60 and up to €270.10	€11.50	€148.50
Over €270.10 and up to €272.60	€9.00	€146.00
Over €272.60 and up to €275.10	€6.50	€143.50
Over €275.10 and up to €277.60	€4.00	€141.00
Over €277.60	Nil	*€138.50

*means continues to deduct from the payment at €2.50 intervals. If means are over €415.10 payment is Nil.

Increases	Weekly Rate	
For carers age 80 or over	€10.00	
Each qualified child aged	Under 12 years	12 years and over
Full rate from 6 January 2023*	€42.00	€50.00
Half rate from 6 January 2023**	€21.00	€25.00
Increase for people living on certain offshore islands	€20.00	

*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 cohabiting.

Half-rate Carer's Allowance

If you are getting certain payments from this department 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 for Carer's Allowance using the **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 application 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.

Carers Benefit

Carer's Benefit Weekly Rates	Caring for one person	Caring for more than one person
Personal rate	€237.00	€355.50
Increases:		
Each qualified child aged	Under 12 years	12 years and over
Full rate from 6 January 2023*	€42.00	€50.00
Half rate from 6 January 2023**	€21.00	€25.00

*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 cohabiting.

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 a cumulative 18.5 hours a week from 1 January 2020, prior to this date 15 hours a week were allowed. This applies to both Carers Allowance and Carers Benefit schemes.

The income threshold, that is the income disregard for Carer's Allowance, is €350.00 gross per week for single carers and €750.00 gross for carers with a spouse or partner. Prior to June 2022, this was €332.50 and €665.00 respectively. The income disregard for Carer's Benefit is €350.00 after deductions of PAYE, PRSI, Superannuation, USC, Union Fees and Private Health Insurance. Prior to June 2022, this was €332.50.

Carer's Support Grant

Annual rate for each person you are caring for is €1,850. This has been payable from the first Thursday in June 2022. Please note that applications for the 2021 Carer's Support Grant of €1,850 can be made from April 2021 up to 31 December 2022.

For More Information			
	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	respitecare@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 rate	€330.00*
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*If the child is in your care between 5-7 days a week. If the child is in your care for between 2-4 days a week the allowance is paid at 50% of the full rate.

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 the Treatment Benefit Section of the Department of Social Protection or the Health Service Executive.

Injury Benefit

	Weekly Rate	
Personal rate	€220.00	
Increase for qualified adult*	€146.00	
Increase for each qualified child aged**	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00

*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. 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.

Disablement Benefit

Weekly Rate	
100% disablement Maximum personal pension	€251.00
20% to 90% disablement	Reduced pension
90%	€225.90
80%	€200.80
70%	€175.70
60%	€150.60
50%	€125.50
40%	€100.40
30%	€75.30
20%	€50.20
Between 15% and 19% disablement You may get a lump sum, up to a maximum of	€17,560

Constant Attendance Allowance

Weekly Rate	
Constant Attendance Allowance	€237.00

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.

Incapacity Supplement

Weekly Rate		
Personal Rate:		
Under age 66	€220.00	
Age 66 or over	€239.30	
Increases:		
Increase for qualified adult*		
Under age 66	€146.00	
Age 66 or over	€158.80	
Each qualified child aged**	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00
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. If you do not qualify for an increase for a qualified adult, you may get a half rate qualified child increase.

Death Benefit

Weekly Rate		
Pension for widow, widower, or surviving civil partner	Aged under 66	€250.50
	Aged 66 to 79	€269.70
	Aged 80 or over	€279.70
Increases:		
Each qualified child aged*	Under 12 years	12 years and over
Full rate from 6 January 2023	€42.00	€50.00
Half rate from 6 January 2023	€21.00	€25.00
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	€206.80	

*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.

Funeral Grant	Once off payment of €850
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Children

Child Benefit

Monthly rate	€140 a child
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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.

Working Family Payment (formerly known as Family Income Supplement)

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:	And your weekly family income is less than:	
	6 Jan 2022 - 4 Jan 2023	From 5 January 2023
One child	€551	€591
Two children	€652	€692
Three children	€753	€793
Four children	€844	€884
Five children	€970	€1010
Six children	€1,086	€1,126
Seven children	€1,222	€1,262
Eight or more children	€1,318	€1,358

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.

Guardian's Payment Contributory

	Weekly Rate
Rate for each orphan	€203.00

Guardian's Payment Non-contributory

Weekly means as assessed by us	Weekly Rate
Up to €7.60	€203.00
Over €7.60 and up to €10.10	€200.50
Over €10.10 and up to €12.60	€198.00
Over €12.60 and up to €15.10	€195.50
Over €15.10 and up to €17.60	€193.00
Over €17.60 and up to €20.10	€190.50
Over €20.10 and up to €22.60	€188.00
Over €22.60 and up to €25.10	€185.50
Over €25.10 and up to €27.60	€183.00
Over €27.60 and up to €30.10	€180.50
Over €30.10 and up to €32.60	€178.00
Over €32.60 and up to €35.10	€175.50
Over €35.10 and up to €37.60	€173.00
Over €37.60 and up to €40.10	€170.50
Over €40.10 and up to €42.60	€168.00
Over €42.60 and up to €45.10	€165.50
Over €45.10 and up to €47.60	€163.00
Over €47.60 and up to €50.10	€160.50
Over €50.10 and up to €52.60	€158.00
Over €52.60 and up to €55.10	€155.50
Over €55.10 and up to €57.60	€153.00
Over €57.60 and up to €60.10	€150.50
Over €60.10 and up to €62.60	€148.00
Over €62.60 and up to €65.10	€145.50
Over €65.10 and up to €67.60	€143.00

Guardian's Payment Non-contributory

continued

Weekly means as assessed by us	Weekly Rate
Over €67.60 and up to €70.10	€140.50
Over €70.10 and up to €72.60	€138.00
Over €72.60 and up to €75.10	€135.50
Over €75.10 and up to €77.60	€133.00
Over €77.60 and up to €80.10	€130.50
Over €80.10 and up to €82.60	€128.00
Over €82.60 and up to €85.10	€125.50
Over €85.10 and up to €87.60	€123.00
Over €87.60 and up to €90.10	€120.50
Over €90.10 and up to €92.60	€118.00
Over €92.60 and up to €95.10	€115.50
Over €95.10 and up to €97.60	€113.00
Over €97.60 and up to €100.10	€110.50
Over €100.10 and up to €102.60	€108.00
Over €102.60 and up to €105.10	€105.50
Over €105.10 and up to €107.60	€103.00
Over €107.60 and up to €110.10	€100.50
Over €110.10 and up to €112.60	€98.00
Over €112.60 and up to €115.10	€95.50
Over €115.10 and up to €117.60	€93.00
Over €117.60 and up to €120.10	€90.50
Over €120.10 and up to €122.60	€88.00
Over €122.60 and up to €125.10	€85.50
Over €125.10 and up to €127.60	€83.00
Over €127.60 and up to €130.10	€80.50
Over €130.10 and up to €132.60	€78.00
Over €132.60 and up to €135.10	€75.50
Over €135.10 and up to €137.60	€73.00
Over €137.60 and up to €140.10	€70.50
Over €140.10 and up to €142.60	€68.00

Guardian's Payment Non-contributory

continued

Weekly means as assessed by us	Weekly Rate
Over €142.60 and up to €145.10	€65.50
Over €145.10 and up to €147.60	€63.00
Over €147.60 and up to €150.10	€60.50
Over €150.10 and up to €152.60	€58.00
Over €152.60 and up to €155.10	€55.50
Over €155.10 and up to €157.60	€53.00
Over €157.60 and up to €160.10	€50.50
Over €160.10 and up to €162.60	€48.00
Over €162.60 and up to €165.10	€45.50
Over €165.10 and up to €167.60	€43.00
Over €167.60 and up to €170.10	€40.50
Over €170.10 and up to €172.60	€38.00
Over €172.60 and up to €175.10	€35.50
Over €175.10 and up to €177.60	€33.00
Over €177.60 and up to €180.10	€30.50
Over €180.10 and up to €182.60	€28.00
Over €182.60 and up to €185.10	€25.50
Over €185.10 and up to €187.60	€23.00
Over €187.60 and up to €190.10	€20.50
Over €190.10 and up to €192.60	€18.00
Over €192.60 and up to €195.10	€15.50
Over €195.10 and up to €197.60	€13.00
Over €197.60 and up to €200.10	€10.50
Over €200.10 and up to €202.60	€8.00
Over €202.60 and up to €205.10	€5.50
Over €205.10 and up to €207.60	€3.00
Over €207.60 and up to €210.10	Nil

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.

Rates payable	
Rate for each child aged 4-11	€260
Rate for each child aged 12-17*	€385

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

Widowed or Surviving Civil Partner Grant

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

Rate payable	
Widowed or Surviving Civil Partner Grant*	€8,000

*This rate applies where the entitlement arises on or after 1 January 2021.

Supplementary Payments

Electricity Allowance

Allowance	Rate
Credit on bill	Provides a credit of €1.15 a day towards your electricity bill
Cash electricity allowance	€1.15 a day payable monthly

Gas Allowance

Allowance	Rate
Credit on bill	Provides a credit of €1.15 a day towards your gas bill
Cash gas 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 from late September to April for 28 weeks. Fuel Allowance is paid at a weekly rate or in two lump sums, the first paid in late September and the second in January.

Since 11 October 2021, a weekly rate of €33 or a lump sum rate of €462 will apply.

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

Increase for Qualified Adult rates for State Pension Contributory

You can get an increase for your 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.

Increase for Qualified Adult weekly rates for State Pension Contributory

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€176.70	€237.80
From €100.01 to €110.00	€169.70	€228.40
From €110.01 to €120.00	€162.70	€219.00
From €120.01 to €130.00	€155.70	€209.60
From €130.01 to €140.00	€148.70	€200.20
From €140.01 to €150.00	€141.70	€190.80
From €150.01 to €160.00	€134.70	€181.40
From €160.01 to €170.00	€127.70	€172.00
From €170.01 to €180.00	€120.70	€162.60
From €180.01 to €190.00	€113.70	€153.20
From €190.01 to €200.00	€106.70	€143.80
From €200.01 to €210.00	€99.70	€134.40
From €210.01 to €220.00	€92.70	€125.00
From €220.01 to €230.00	€85.70	€115.60
From €230.01 to €240.00	€78.70	€106.20
From €240.01 to €250.00	€71.70	€96.80
From €250.01 to €260.00	€64.70	€87.40
From €260.01 to €270.00	€57.70	€78.00
From €270.01 to €280.00	€50.70	€68.60
From €280.01 to €290.00	€43.70	€59.20
From €290.01 to €300.00	€36.70	€49.80
From €300.01 to €310.00	€29.70	€40.40
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€132.60	€178.40
From €100.01 to €110.00	€127.30	€171.30
From €110.01 to €120.00	€122.00	€164.20
From €120.01 to €130.00	€116.70	€157.10
From €130.01 to €140.00	€111.40	€150.00
From €140.01 to €150.00	€106.10	€142.90
From €150.01 to €160.00	€100.80	€135.80
From €160.01 to €170.00	€95.50	€128.70
From €170.01 to €180.00	€90.20	€121.60
From €180.01 to €190.00	€84.90	€114.50
From €190.01 to €200.00	€79.60	€107.40
From €200.01 to €210.00	€74.30	€100.30
From €210.01 to €220.00	€69.00	€93.20
From €220.01 to €230.00	€63.70	€86.10
From €230.01 to €240.00	€58.40	€79.00
From €240.01 to €250.00	€53.10	€71.90
From €250.01 to €260.00	€47.80	€64.80
From €260.01 to €270.00	€42.50	€57.70
From €270.01 to €280.00	€37.20	€50.60
From €280.01 to €290.00	€31.90	€43.50
From €290.01 to €300.00	€26.60	€36.40
From €300.01 to €310.00	€21.30	€29.30
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€88.50	€118.80
From €100.01 to €110.00	€85.00	€114.10
From €110.01 to €120.00	€81.50	€109.40
From €120.01 to €130.00	€78.00	€104.70
From €130.01 to €140.00	€74.50	€100.00
From €140.01 to €150.00	€71.00	€95.30
From €150.01 to €160.00	€67.50	€90.60
From €160.01 to €170.00	€64.00	€85.90
From €170.01 to €180.00	€60.50	€81.20
From €180.01 to €190.00	€57.00	€76.50
From €190.01 to €200.00	€53.50	€71.80
From €200.01 to €210.00	€50.00	€67.10
From €210.01 to €220.00	€46.50	€62.40
From €220.01 to €230.00	€43.00	€57.70
From €230.01 to €240.00	€39.50	€53.00
From €240.01 to €250.00	€36.00	€48.30
From €250.01 to €260.00	€32.50	€43.60
From €260.01 to €270.00	€29.00	€38.90
From €270.01 to €280.00	€25.50	€34.20
From €280.01 to €290.00	€22.00	€29.50
From €290.01 to €300.00	€18.50	€24.80
From €300.01 to €310.00	€15.00	€20.10
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€138.80	€178.40
From €100.01 to €110.00	€133.00	€171.30
From €110.01 to €120.00	€127.20	€164.20
From €120.01 to €130.00	€121.40	€157.10
From €130.01 to €140.00	€115.60	€150.00
From €140.01 to €150.00	€109.80	€142.90
From €150.01 to €160.00	€104.00	€135.80
From €160.01 to €170.00	€98.20	€128.70
From €170.01 to €180.00	€92.40	€121.60
From €180.01 to €190.00	€86.60	€114.50
From €190.01 to €200.00	€80.80	€107.40
From €200.01 to €210.00	€75.00	€100.30
From €210.01 to €220.00	€69.20	€93.20
From €220.01 to €230.00	€63.40	€86.10
From €230.01 to €240.00	€57.60	€79.00
From €240.01 to €250.00	€51.80	€71.90
From €250.01 to €260.00	€46.00	€64.80
From €260.01 to €270.00	€40.20	€57.70
From €270.01 to €280.00	€34.40	€50.60
From €280.01 to €290.00	€28.60	€43.50
From €290.01 to €300.00	€22.80	€36.40
From €300.01 to €310.00	€17.00	€29.30
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€168.20	€225.90
From €100.01 to €110.00	€161.50	€216.90
From €110.01 to €120.00	€154.80	€207.90
From €120.01 to €130.00	€148.10	€198.90
From €130.01 to €140.00	€141.40	€189.90
From €140.01 to €150.00	€134.70	€180.90
From €150.01 to €160.00	€128.00	€171.90
From €160.01 to €170.00	€121.30	€162.90
From €170.01 to €180.00	€114.60	€153.90
From €180.01 to €190.00	€107.90	€144.90
From €190.01 to €200.00	€101.20	€135.90
From €200.01 to €210.00	€94.50	€126.90
From €210.01 to €220.00	€87.80	€117.90
From €220.01 to €230.00	€81.10	€108.90
From €230.01 to €240.00	€74.40	€99.90
From €240.01 to €250.00	€67.70	€90.90
From €250.01 to €260.00	€61.00	€81.90
From €260.01 to €270.00	€54.30	€72.90
From €270.01 to €280.00	€47.60	€63.90
From €280.01 to €290.00	€40.90	€54.90
From €290.01 to €300.00	€34.20	€45.90
From €300.01 to €310.00	€27.50	€36.90
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€160.00	€214.20
From €100.01 to €110.00	€153.60	€205.60
From €110.01 to €120.00	€147.20	€197.00
From €120.01 to €130.00	€140.80	€188.40
From €130.01 to €140.00	€134.40	€179.80
From €140.01 to €150.00	€128.00	€171.20
From €150.01 to €160.00	€121.60	€162.60
From €160.01 to €170.00	€115.20	€154.00
From €170.01 to €180.00	€108.80	€145.40
From €180.01 to €190.00	€102.40	€136.80
From €190.01 to €200.00	€96.00	€128.20
From €200.01 to €210.00	€89.60	€119.60
From €210.01 to €220.00	€83.20	€111.00
From €220.01 to €230.00	€76.80	€102.40
From €230.01 to €240.00	€70.40	€93.80
From €240.01 to €250.00	€64.00	€85.20
From €250.01 to €260.00	€57.60	€76.60
From €260.01 to €270.00	€51.20	€68.00
From €270.01 to €280.00	€44.80	€59.40
From €280.01 to €290.00	€38.40	€50.80
From €290.01 to €300.00	€32.00	€42.20
From €300.01 to €310.00	€25.60	€33.60
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€149.70	€201.60
From €100.01 to €110.00	€143.70	€193.50
From €110.01 to €120.00	€137.70	€185.40
From €120.01 to €130.00	€131.70	€177.30
From €130.01 to €140.00	€125.70	€169.20
From €140.01 to €150.00	€119.70	€161.10
From €150.01 to €160.00	€113.70	€153.00
From €160.01 to €170.00	€107.70	€144.90
From €170.01 to €180.00	€101.70	€136.80
From €180.01 to €190.00	€95.70	€128.70
From €190.01 to €200.00	€89.70	€120.60
From €200.01 to €210.00	€83.70	€112.50
From €210.01 to €220.00	€77.70	€104.40
From €220.01 to €230.00	€71.70	€96.30
From €230.01 to €240.00	€65.70	€88.20
From €240.01 to €250.00	€59.70	€80.10
From €250.01 to €260.00	€53.70	€72.00
From €260.01 to €270.00	€47.70	€63.90
From €270.01 to €280.00	€41.70	€55.80
From €280.01 to €290.00	€35.70	€47.70
From €290.01 to €300.00	€29.70	€39.60
From €300.01 to €310.00	€23.70	€31.50
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€115.20	€154.40
From €100.01 to €110.00	€110.60	€148.20
From €110.01 to €120.00	€106.00	€142.00
From €120.01 to €130.00	€101.40	€135.80
From €130.01 to €140.00	€96.80	€129.60
From €140.01 to €150.00	€92.20	€123.40
From €150.01 to €160.00	€87.60	€117.20
From €160.01 to €170.00	€83.00	€111.00
From €170.01 to €180.00	€78.40	€104.80
From €180.01 to €190.00	€73.80	€98.60
From €190.01 to €200.00	€69.20	€92.40
From €200.01 to €210.00	€64.60	€86.20
From €210.01 to €220.00	€60.00	€80.00
From €220.01 to €230.00	€55.40	€73.80
From €230.01 to €240.00	€50.80	€67.60
From €240.01 to €250.00	€46.20	€61.40
From €250.01 to €260.00	€41.60	€55.20
From €260.01 to €270.00	€37.00	€49.00
From €270.01 to €280.00	€32.40	€42.80
From €280.01 to €290.00	€27.80	€36.60
From €290.01 to €300.00	€23.20	€30.40
From €300.01 to €310.00	€18.60	€24.20
Over €310.00	Nil	Nil

Increase for Qualified Adult weekly rates for State Pension Contributory

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 follows:

Gross weekly income and earnings	Aged under 66	Aged 66 or over
Up to €100.00	€70.20	€95.60
From €100.01 to €110.00	€67.40	€91.80
From €110.01 to €120.00	€64.60	€88.00
From €120.01 to €130.00	€61.80	€84.20
From €130.01 to €140.00	€59.00	€80.40
From €140.01 to €150.00	€56.20	€76.60
From €150.01 to €160.00	€53.40	€72.80
From €160.01 to €170.00	€50.60	€69.00
From €170.01 to €180.00	€47.80	€65.20
From €180.01 to €190.00	€45.00	€61.40
From €190.01 to €200.00	€42.20	€57.60
From €200.01 to €210.00	€39.40	€53.80
From €210.01 to €220.00	€36.60	€50.00
From €220.01 to €230.00	€33.80	€46.20
From €230.01 to €240.00	€31.00	€42.40
From €240.01 to €250.00	€28.20	€38.60
From €250.01 to €260.00	€25.40	€34.80
From €260.01 to €270.00	€22.60	€31.00
From €270.01 to €280.00	€19.80	€27.20
From €280.01 to €290.00	€17.00	€23.40
From €290.01 to €300.00	€14.20	€19.60
From €300.01 to €310.00	€11.40	€15.80
Over €310.00	Nil	Nil

Increase for a Qualified Adult weekly rates for Invalidity Pension

If you are getting Invalidity Pension, you can get an increase for your qualified adult, as follows:

Gross weekly income or earnings	Increase for Qualified Adult
Up to €100.00	€161.10
From €100.01 to €110.00	€154.90
From €110.01 to €120.00	€148.50
From €120.01 to €130.00	€142.30
From €130.01 to €140.00	€136.00
From €140.01 to €150.00	€129.70
From €150.01 to €160.00	€123.50
From €160.01 to €170.00	€117.20
From €170.01 to €180.00	€110.90
From €180.01 to €190.00	€104.60
From €190.01 to €200.00	€98.40
From €200.01 to €210.00	€92.00
From €210.01 to €220.00	€85.80
From €220.01 to €230.00	€79.60
From €230.01 to €240.00	€73.30
From €240.01 to €250.00	€67.00
From €250.01 to €260.00	€60.70
From €260.01 to €270.00	€54.50
From €270.01 to €280.00	€48.20
From €280.01 to €290.00	€41.90
From €290.01 to €300.00	€35.70
From €300.01 to €310.00	€29.30
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.

Increase for a Qualified Adult weekly rate for other schemes

If you are getting one of the payments listed below, 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***.

Gross weekly income or earnings	Increase for Qualified Adult
Up to €100.00	€146.00
From €100.01 to €110.00	€141.00
From €110.01 to €120.00	€136.00
From €120.01 to €130.00	€130.30
From €130.01 to €140.00	€124.40
From €140.01 to €150.00	€118.70
From €150.01 to €160.00	€112.90
From €160.01 to €170.00	€107.10
From €170.01 to €180.00	€101.30
From €180.01 to €190.00	€95.40
From €190.01 to €200.00	€89.70
From €200.01 to €210.00	€83.80
From €210.01 to €220.00	€78.10
From €220.01 to €230.00	€72.20
From €230.01 to €240.00	€66.50
From €240.01 to €250.00	€60.70
From €250.01 to €260.00	€54.90
From €260.01 to €270.00	€49.10
From €270.01 to €280.00	€43.30
From €280.01 to €290.00	€37.50
From €290.01 to €300.00	€31.70
From €300.01 to €310.00	€25.90
Over €310.00	Nil

*In the case of these three schemes, this table applies only to certain claims made prior to 26 September 2007.

Increase for a Qualified Adult weekly rates for Illness Benefit, Jobseeker's Benefit and Health and Safety Benefit

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 follows:

Gross weekly income or earnings	Increase for Qualified Adult
Up to €100.00	€94.50
From €100.01 to €110.00	€90.90
From €110.01 to €120.00	€87.10
From €120.01 to €130.00	€83.50
From €130.01 to €140.00	€79.80
From €140.01 to €150.00	€76.10
From €150.01 to €160.00	€72.40
From €160.01 to €170.00	€68.70
From €170.01 to €180.00	€65.00
From €180.01 to €190.00	€61.40
From €190.01 to €200.00	€57.60
From €200.01 to €210.00	€54.00
From €210.01 to €220.00	€50.40
From €220.01 to €230.00	€46.60
From €230.01 to €240.00	€43.00
From €240.01 to €250.00	€39.30
From €250.01 to €260.00	€35.60
From €260.01 to €270.00	€31.90
From €270.01 to €280.00	€28.20
From €280.01 to €290.00	€24.50
From €290.01 to €300.00	€20.90
From €300.01 to €310.00	€17.20
Over €310.00	Nil

Where to get more information

For more information on all our schemes and services:

- Visit www.gov.ie/dsp; or
- Contact your local Intreo Centre, Social Welfare Office or any Citizens Information Centre.

You can find the name and address of your local Intreo Centre or Social Welfare Office by visiting www.gov.ie/intreocentres.

For more information on our rates visit www.gov.ie/sw19.

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