

What's in this Booklet

This booklet gives the rates of payment for the various payments provided by the Department of Social, Community and Family Affairs. It also contains the percentage rates of pay-related social insurance (PRSI) contributions for employees, employers and for self-employed people.

Tugann an leabhrán seo liosta dos na rátaí íocaíochtaí éagsúla a chuireann an Roinn Gnóthaí Sóisialacha, Pobail agus Teaghlaigh ar fáil. Chomh maith leis sin taispeánann sé na rátaí árachais sóisialaigh pá-choibhneasa (ÁSPC) a bhaineann le fostaithe, fostóirí agus daoine atá féin-fhostaithe.

Detailed Information Leaflets on all the Department's schemes are available free of charge from:

- **your local Social Welfare Office**

or from:

- **Information Service**
Department of Social, Community and Family Affairs
Áras Mhic Dhiarmada
Store Street
Dublin 1.
Tel: (01) 704 3000

Rates of Payment

Payable:

— From the Department	—————>	from the 1 January 2002
— PRSI Contributions	—————>	from 1 Jan 2002 to 31 Dec 2002
— Employers Reduction of High Rate PRSI	—————>	from March.

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 with the section of the Department dealing with that payment.

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Pay-Related Social Insurance (PRSI)

The rates of PRSI from 1 January, 2002 to 31 December, 2002 given in the following tables include the Social Insurance Contribution and the Health Contribution (2%).

The employee's portion of the social insurance contribution is paid on reckonable earnings up to a ceiling of €38,740. The employer's portion continues to be payable on ALL reckonable earnings of each employee.

The 2% Health Contribution is payable by the employee on ALL reckonable earnings under Classes A1, J1, B1, C1, D1, H1, K1 and S1.

PRSI Exemption on low earnings

Employees covered under Classes A, B, C, D, E and H, with reckonable weekly earnings of not more than €287, will be exempt from paying PRSI for that week. However, the employer's share of PRSI remains payable as normal. **This will have no effect on the employee's entitlement to benefits and pensions.** There will be no annual refund payable to employees whose weekly earnings fluctuate above and below the €287 exemption limit.

PRSI-Free Allowance for Employees

From 1 January, 2002, the weekly (non-cumulative) PRSI-Free Allowance of €127 applies to the employee's social insurance contributions in Classes A, E and H in any week that reckonable earnings exceed €287 and €26 for those in Classes B, C and D. This allowance does not apply to the Health Contribution and it does not affect the employer's contribution.

Recipients of Widow's/Widower's Pension/One-Parent Family Payment

Men and women receiving a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit/Allowance or One-Parent Family Payment are exempt from paying the 2% Health Contribution. ALL **Medical Card holders** (including people age 70 or over, from 1 July 2001) are also exempt from this contribution.

Earnings Thresholds for PRSI

In general PRSI deductions are decided by the nature of the employment and the amount of the employees gross reckonable earnings in any week. The following earnings thresholds apply to Class A (employees in industrial, commercial and service-type employment under a contract of service and new entrants to the Public Service) except where otherwise indicated.

- Up to €37.99 (from ALL Class A employments)
PRSI payable at Class J0, regardless of hours worked.
- €38.00 — €287.00 (individual employments)
The exemption from payment of PRSI applies to ALL employees with weekly reckonable earnings of €287 or less. PRSI Classes A0, B0, C0, D0, E0 and H0 applies.
- €287.01 — €356.00 (individual employments)
This earnings band applies to Classes AX, BX, CX, DX, E1 and HX.



- In excess of €356.00 (individual employments)
€356 is the weekly earnings limit up to which Employees are exempt from paying the 2% Health Contribution. Therefore, people who earn €356.01 or more in any week pay PRSI at:
 - Class A1, B1, C1, D1, E1, H1, J1, S1 or K1 as appropriate or
 - Class A2, B2, C2, D2, E1, H2, J2, S2 or M respectively for medical card holders, people in receipt of a Social Welfare Widow's or Widower's Pension, One-Parent Family Payment, or Deserted Wife's Benefit/Allowance.

Contributions for Self-Employed People

Self-employed people, with a total income of €3,174 or more in the 2002 tax year, are liable to pay Class S social insurance contributions. These contributions are payable on gross income less allowable superannuation and capital allowances. The arrangements for paying self-employed contributions are:

- those who pay their tax direct to the Collector-General will pay their Social Insurance Contribution and Health Contribution with their income tax. They will be liable for a Social Insurance Contribution of 3% of ALL income or €253, whichever is greater, in addition to the Health Contribution where applicable;
- those paying PAYE tax will 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, are liable to pay a flat rate contribution of €157 to the Department of Social, Community and Family Affairs. (These contributions can be paid by instalments);
- those whose principal means of livelihood comes from share fishing and who have been classified as self-employed may opt to pay an additional contribution for certain benefits under Class P. They will pay a contribution of 5% of income exceeding the PRSI Free Allowance of €1,321 up to a ceiling of €38,740 or €253, whichever is the greater, in addition to the PRSI being paid under Class S.

Voluntary Contributions

If you cease to be covered by compulsory PRSI, either as an employee or as a self-employed person, and you are under age 66, you may opt to become insured on a voluntary basis, provided you satisfy certain conditions. See *information leaflet SW 8* for details. There are three rates of Voluntary Contributions:

- High Rate** → 6.6% for people who paid PRSI at Classes A, E and H
Low Rate → 2.6% for people who paid PRSI at Classes B, C and D
Special Rate → Flat rate of €253 for people who paid PRSI at Class S.

The amount of a Voluntary Contribution in any contribution year is calculated as a percentage of your reckonable income subject to a minimum and a maximum payment. See *information leaflet SW 8*.

High Rate	Low Rate	Special Rate	Benefits Covered
✓			Retirement Pension
✓		✓	Old Age (Contributory) Pension
✓	✓	✓	Widow's and Widower's (Contributory) Pension
✓	✓	✓	Orphan's (Contributory) Allowance
✓	✓	✓	Bereavement Grant.

Class A			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
€38 - €287	A0	ALL	Nil	8.50	8.50	Nil	8.50	8.50
€287.01 - €356	AX	First €127 Balance	Nil 4.00	8.50 8.50	8.50 12.50	Nil Nil	8.50 8.50	8.50 8.50
In excess of €356	A1	First €127 Balance	2.00 6.00	10.75 10.75	12.75 16.75	2.00 2.00	10.75 10.75	12.75 12.75
	**A2	First €127 Balance	Nil 4.00	10.75 10.75	10.75 14.75	Nil Nil	10.75 10.75	10.75 10.75

Community Employment Participants ONLY

Up to €287	A8	ER	on full allowance	0.50
		EE	on full allowance	Nil
In excess of €287	A9	ER	on full allowance	0.50
		EE	on allowance OVER €127	4.00

** Class A2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class A

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

Class A Benefits

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Occupational Injuries Benefit
- Carer's Benefit.

EE : Employee ER : Employer

Class J			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €356	J0	All	Nil	0.50	0.50	Nil	0.50	0.50
In excess of €356	J1	All	2.00	0.50	2.50	2.00	0.50	2.50
	**J2	All	Nil	0.50	0.50	Nil	0.50	0.50

** Class J2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class J

The Class J contribution normally relates to people with reckonable earnings of less than €38 per week (from ALL employments). However, a small number of employees are insurable at Class J irrespective of earnings e.g. employees over age 66, people in subsidiary employment etc. - see SW 14.

Class J Benefits

- Occupational Injuries Benefit.

Class E			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	E0	All	Nil	6.87	6.87	Nil	6.87	6.87
In excess of €287	E1	First €127	Nil	6.87	6.87	Nil	6.87	6.87
	Balance		3.33	6.87	10.20	Nil	6.87	6.87

People within Class E

Ministers of Religion employed by the Church of Ireland Representative Body. PRSI is remitted under the Special Collection System and the rates quoted do not include the Health Contribution. This contribution should be paid directly to the Revenue Commissioners when paying income tax.

Class E Benefits

- Disability Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit.

Class B			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	B0	All	Nil	2.01	2.01	Nil	2.01	2.01
€287.01 - €356	BX	First €26 Balance	Nil 0.90	2.01 2.01	2.01 2.91	Nil Nil	2.01 2.01	2.01 2.01
In excess of €356	B1	First €26 Balance	2.00 2.90	2.01 2.01	4.01 4.91	2.00 2.00	2.01 2.01	4.01 4.01
	**B2	First €26 Balance	Nil 0.90	2.01 2.01	2.01 2.91	Nil Nil	2.01 2.01	2.01 2.01

**Class B2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class B

Permanent and pensionable Civil Servants, Registered Doctors and Dentists employed in the Civil Service and Gardaí, recruited prior to 6 April, 1995.

Class B Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Limited Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit.

EE : Employee ER : Employer

Class C			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	C0	All	Nil	1.85	1.85	Nil	1.85	1.85
€287.01 - €356	CX	First €26 Balance	Nil 0.90	1.85 1.85	1.85 2.75	Nil Nil	1.85 1.85	1.85 1.85
In excess of €356	C1	First €26 Balance	2.00 2.90	1.85 1.85	3.85 4.75	2.00 2.00	1.85 1.85	3.85 3.85
	**C2	First €26 Balance	Nil 0.90	1.85 1.85	1.85 2.75	Nil Nil	1.85 1.85	1.85 1.85

**Class C2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefits/Allowance.

People within Class C

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

Class C Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Bereavement Grant
- Carer's Benefit.

Class D			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	D0	All	Nil	2.35	2.35	Nil	2.35	2.35
€287.01 - €356	DX	First €26	Nil	2.35	2.35	Nil	2.35	2.35
		Balance	0.90	2.35	3.25	Nil	2.35	2.35
In excess of €356	D1	First €26	2.00	2.35	4.35	2.00	2.35	4.35
		Balance	2.90	2.35	5.25	2.00	2.35	4.35
	**D2	First €26	Nil	2.35	2.35	Nil	2.35	2.35
		Balance	0.90	2.35	3.25	Nil	2.35	2.35

** Class D2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within 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.

Class D Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit.

EE : Employee ER : Employer

Class H			CUMULATIVE EARNINGS CEILINGS					
Weekly Earnings Thresholds	PRSI Class	How much of weekly earnings	First €38,740			Balance over €38,740		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	H0	All	Nil	10.05	10.05	Nil	10.05	10.05
€287.01 - €356	HX	First €127	Nil	10.05	10.05	Nil	10.05	10.05
		Balance	3.90	10.05	13.95	Nil	10.05	10.05
In excess of €356	H1	First €127	2.00	10.05	12.05	2.00	10.05	12.05
		Balance	5.90	10.05	15.95	2.00	10.05	12.05
	**H2	First €127	Nil	10.05	10.05	Nil	10.05	10.05
		Balance	3.90	10.05	13.95	Nil	10.05	10.05

**Class H2 applies to Medical Card Holders, people getting a Social Welfare Widow's/ Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class H

NCO's and enlisted personnel of the Defence Forces.

Class H Benefits

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit.

Only certain benefits are payable during service.

Class K			NO UPPER CEILING					
Weekly Income Thresholds	PRSI Class	How much of weekly income	EE %	First €38,740 ER %	Total %	EE %	Balance over €38,740 ER %	Total %
Up to €356	No contribution payable. Record under Class M .		Nil	Nil	Nil	Nil	Nil	Nil
In excess of €356	K1	All	2.00	Nil	2.00	2.00	Nil	2.00

People within Class K

People receiving income which is not subject to social insurance contributions but which is liable for the Health Contribution such as Occupational Pensions, income deriving from positions of certain office holders (for example, Judiciary and State Solicitors) and income of people over age 66 previously liable for Class S.

Class K Benefits

- Nil.

Class M**NO CONTRIBUTION PAYABLE****People within Class M**

The M Class should be used for people with Nil contribution liability (for example, employees under age 16, people within Class K with a Nil liability etc.).

Class M Benefits

- In certain circumstances Occupational Injuries Benefits may be payable.

S/E : Self-Employed contributor

Class S			NO UPPER CEILING	
Weekly Income Thresholds	PRSI Class	How much of weekly income	First €38,740 S/E %	Balance over €38,740 S/E %
Up to €356	S0	ALL	3.00	3.00
In excess of €356	S1	ALL	5.00	5.00
	**S2	ALL	3.00	3.00

**Class S2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class S

Self-employed people including certain company directors, people in business on their own account and people with income from investments and rents. For instruction regarding application of Class S - see SW 14.

Class S Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Maternity Benefit
- Adoptive Benefit
- Bereavement Grant.

Class P (optional)		
		First €38,740 %
		Balance over €38,740 %
First €1,321 per year	Nil	Nil
Balance	5.00	Nil

People within Class P

Sharefishermen/women who are classified as self-employed and who are already paying PRSI under Class S. This contribution is over and above the PRSI being paid under Class S.

Class P Benefits

- Limited Unemployment Benefit
- Limited Disability Benefit
- Treatment Benefit.

Payments for Retired or Elderly People

Retirement Pension from 3 January

see booklet **SW 18**

Old Age (Contributory) Pension from 4 January

	Contributions	PERSONAL RATE Rate per week	QUALIFIED ADULT [▲]	
			under 66	over 66
Old Age (Contributory) Pension	48 or over	€147.30	€98.10	€113.80
	20 - 47	€144.40	€98.10	€113.80
	15 - 19*	€110.50	€73.60	€85.40
	10 - 14*	€73.70	€49.10	€56.90
Retirement Pension	48 or over	€147.30	€98.10	€113.80
	24 - 47	€144.40	€98.10	€113.80

Increases:

— EACH Child Dependant

Rate per week

Full rate **€19.30
Half rate **€9.65

*For persons in receipt of a reduced rate pension (plus Qualified Adult Allowance - QAA) prior to 6th April 2001 the following QAA rates apply:

Rate per week [▲]

QAA - under 66 €92.40
QAA - over 66 €98.50

**An increase of €19.30 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Rate per week

- Living Alone Allowance for people aged 66 or over €7.70
- Extra allowance for people aged 80 or over €6.40
- Allowance for people aged 66 or over, living on certain offshore islands €12.70

Pre-Retirement Allowance from 26 December

see booklet **SW 80**

Rate per week

Maximum PERSONAL RATE €118.80

Increases:

- Qualified Adult [▲] €78.80
- EACH Child Dependant Full rate *€16.80
Half rate *€8.40

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

[▲] A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Old Age (Non-Contributory) Pension from 4 January see booklet SW 16

Where the weekly means as assessed by the Department are:

	Rate per week	Increase per week for Qualified Adult
Up to €7.60	€134.00	€88.50
Over €7.60 and up to €10.10	€131.50	€86.80
Over €10.10 and up to €12.60	€129.00	€85.10
Over €12.60 and up to €15.10	€126.50	€83.50
Over €15.10 and up to €17.60	€124.00	€81.80
Over €17.60 and up to €20.10	€121.50	€80.20
Over €20.10 and up to €22.60	€119.00	€78.50
Over €22.60 and up to €25.10	€116.50	€76.90
Over €25.10 and up to €27.60	€114.00	€75.20
Over €27.60 and up to €30.10	€111.50	€73.60
Over €30.10 and up to €32.60	€109.00	€71.90
Over €32.60 and up to €35.10	€106.50	€70.30
Over €35.10 and up to €37.60	€104.00	€68.60
Over €37.60 and up to €40.10	€101.50	€67.00
Over €40.10 and up to €42.60	€99.00	€65.30
Over €42.60 and up to €45.10	€96.50	€63.70
Over €45.10 and up to €47.60	€94.00	€62.00
Over €47.60 and up to €50.10	€91.50	€60.40
Over €50.10 and up to €52.60	€89.00	€58.70
Over €52.60 and up to €55.10	€86.50	€57.10
Over €55.10 and up to €57.60	€84.00	€55.40
Over €57.60 and up to €60.10	€81.50	€53.80
Over €60.10 and up to €62.60	€79.00	€52.10
Over €62.60 and up to €65.10	€76.50	€50.50
Over €65.10 and up to €67.60	€74.00	€48.80
Over €67.60 and up to €70.10	€71.50	€47.20
Over €70.10 and up to €72.60	€69.00	€45.50
Over €72.60 and up to €75.10	€66.50	€43.90
Over €75.10 and up to €77.60	€64.00	€42.20
Over €77.60 and up to €80.10	€61.50	€40.60
Over €80.10 and up to €82.60	€59.00	€38.90
Over €82.60 and up to €85.10	€56.50	€37.30
Over €85.10 and up to €87.60	€54.00	€35.60
Over €87.60 and up to €90.10	€51.50	€34.00
Over €90.10 and up to €92.60	€49.00	€32.30

continued overleaf

Old Age (Non-Contributory) Pension from 4 January see booklet SW 16

Where the weekly means as assessed by the Department are:

	Rate per week	Increase per week for Qualified Adult
Over €92.60 and up to €95.10	€46.50	€30.80
Over €95.10 and up to €97.60	€44.00	€29.50
Over €97.60 and up to €100.10	€41.50	€28.30
Over €100.10 and up to €102.60	€39.00	€27.00
Over €102.60 and up to €105.10	€36.50	€25.70
Over €105.10 and up to €107.60	€34.00	€24.40
Over €107.60 and up to €110.10	€31.50	€23.20
Over €110.10 and up to €112.60	€29.00	€19.10
Over €112.60 and up to €115.10	€26.50	€17.50
Over €115.10 and up to €117.60	€24.00	€15.80
Over €117.60 and up to €120.10	€21.50	€14.20
Over €120.10 and up to €122.60	€19.00	€12.50
Over €122.60 and up to €125.10	€16.50	€10.90
Over €125.10 and up to €127.60	€14.00	€9.20
Over €127.60 and up to €130.10	€11.50	€7.60
Over €130.10 and up to €132.60	€9.00	€5.90
Over €132.60 and up to €135.10	€6.50	€4.30
Over €135.10 and up to €137.60	€4.00	€2.60
Over €137.60	Nil	Nil

Increases:

	Rate per week
— EACH Child Dependant	Full rate €16.80 Half-rate €8.40
— Living Alone Allowance for people aged 66 or over	€7.70
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over, living on certain offshore islands	€12.70

Widows, Widowers and One-Parent Families

**Widow's/Widower's
(Contributory) Pension** from 4 January
Deserted Wife's Benefit from 3 January

see booklet **SW 25**

	Contributions	Under Age 66	Aged 66 or over
		Rate per week	Rate per week
PERSONAL RATE	48 or over	€123.30	€144.80
	36 - 47	€121.50	€142.50
	24 - 35	€118.00	€138.60



Note: A yearly average of 39 weeks PRSI paid or credited under the 3 or 5 tax year condition will secure a maximum personal rate of €123.80 - under age 66, €144.80 - aged 66 or over.

Increases:

	Rate per week
— EACH Child Dependant	€21.60
— Living Alone Allowance for people aged 66 or over	€7.70
— Extra Allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore Islands	€12.70

**Widow's/Widower's
(Non-Contributory) Pension** from 4 January
Deserted Wife's Allowance from 3 January
Prisoner's Wife's Allowance from 3 January

see booklet **SW 26**

**Where the weekly means
as assessed by the
Department are:**

	Under age 66 Rate per week	Aged 66 or over Rate per week
Up to €7.60	€118.80	€134.00
Over €7.60 and up to €10.10	€116.30	€131.50
Over €10.10 and up to €12.60	€113.80	€129.00
Over €12.60 and up to €15.10	€111.30	€126.50
Over €15.10 and up to €17.60	€108.80	€124.00
Over €17.60 and up to €20.10	€106.30	€121.50
Over €20.10 and up to €22.60	€103.80	€119.00
Over €22.60 and up to €25.10	€101.30	€116.50
Over €25.10 and up to €27.60	€98.80	€114.00
Over €27.60 and up to €30.10	€96.30	€111.50
Over €30.10 and up to €32.60	€93.80	€109.00
Over €32.60 and up to €35.10	€91.30	€106.50
Over €35.10 and up to €37.60	€88.80	€104.00
Over €37.60 and up to €40.10	€86.30	€101.50
Over €40.10 and up to €42.60	€83.80	€99.00
Over €42.60 and up to €45.10	€81.30	€96.50
Over €45.10 and up to €47.60	€78.80	€94.00
Over €47.60 and up to €50.10	€76.30	€91.50
Over €50.10 and up to €52.60	€73.80	€89.00
Over €52.60 and up to €55.10	€71.30	€86.50
Over €55.10 and up to €57.60	€68.80	€84.00
Over €57.60 and up to €60.10	€66.30	€81.50
Over €60.10 and up to €62.60	€63.80	€79.00
Over €62.60 and up to €65.10	€61.30	€76.50
Over €65.10 and up to €67.60	€58.80	€74.00
Over €67.60 and up to €70.10	€56.30	€71.50
Over €70.10 and up to €72.60	€53.80	€69.00
Over €72.60 and up to €75.10	€51.30	€66.50
Over €75.10 and up to €77.60	€48.80	€64.00
Over €77.60 and up to €80.10	€46.30	€61.50
Over €80.10 and up to €82.60	€43.80	€59.00
Over €82.60 and up to €85.10	€41.30	€56.50

**Widow's/Widower's
(Non-Contributory) Pension** from 5 January
Deserted Wife's Allowance from 4 January
Prisoner's Wife's Allowance from 4 January

see booklet SW 26

**Where the weekly means
as assessed by the
Department are:**

	Under age 66 Rate per week	Aged 66 or over Rate per week
Over €85.10 and up to €87.60	€38.80	€54.00
Over €87.60 and up to €90.10	€36.30	€51.50
Over €90.10 and up to €92.60	€33.80	€49.00
Over €92.60 and up to €95.10	€31.30	€46.50
Over €95.10 and up to €97.60	€28.80	€44.00
Over €97.60 and up to €100.10	€26.30	€41.50
Over €100.10 and up to €102.60	€23.80	€39.00
Over €102.60 and up to €105.10	€21.30	€36.50
Over €105.10 and up to €107.60	€18.80	€34.00
Over €107.60 and up to €110.10	€16.30	€31.50
Over €110.10 and up to €112.60	€13.80	€29.00
Over €112.60 and up to €115.10	€11.30	€26.50
Over €115.10 and up to €117.60	€8.80	€24.00
Over €117.60 and up to €120.10	€6.30	€21.50
Over €120.10 and up to €122.60	€3.80	€19.00
Over €122.60 and up to €125.10	Nil	€16.50
Over €125.10 and up to €127.60	Nil	€14.00
Over €127.60 and up to €130.10	Nil	€11.50
Over €130.10 and up to €132.60	Nil	€9.00
Over €132.60 and up to €135.10	Nil	€6.50
Over €135.10 and up to €137.60	Nil	€4.00
Over €137.60	Nil	Nil

Increases:

	Rate per week
— Living Alone Allowance for people aged 66 or over	€7.70
— For people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70

One-Parent Family Payment from 3 January (Widowed lone parents from 4 January)

see booklet SW 82

Where the weekly means as
assessed by the Department are:

Under age 66
Rate per week

Aged 66 or over
Rate per week

Up to €7.60	€118.80	€134.00
Over €7.60 and up to €10.10	€116.30	€131.50
Over €10.10 and up to €12.60	€113.80	€129.00
Over €12.60 and up to €15.10	€111.30	€126.50
Over €15.10 and up to €17.60	€108.80	€124.00
Over €17.60 and up to €20.10	€106.30	€121.50
Over €20.10 and up to €22.60	€103.80	€119.00
Over €22.60 and up to €25.10	€101.30	€116.50
Over €25.10 and up to €27.60	€98.80	€114.00
Over €27.60 and up to €30.10	€96.30	€111.50
Over €30.10 and up to €32.60	€93.80	€109.00
Over €32.60 and up to €35.10	€91.30	€106.50
Over €35.10 and up to €37.60	€88.80	€104.00
Over €37.60 and up to €40.10	€86.30	€101.50
Over €40.10 and up to €42.60	€83.80	€99.00
Over €42.60 and up to €45.10	€81.30	€96.50
Over €45.10 and up to €47.60	€78.80	€94.00
Over €47.60 and up to €50.10	€76.30	€91.50
Over €50.10 and up to €52.60	€73.80	€89.00
Over €52.60 and up to €55.10	€71.30	€86.50
Over €55.10 and up to €57.60	€68.80	€84.00
Over €57.60 and up to €60.10	€66.30	€81.50
Over €60.10 and up to €62.60	€63.80	€79.00
Over €62.60 and up to €65.10	€61.30	€76.50
Over €65.10 and up to €67.60	€58.80	€74.00
Over €67.60 and up to €70.10	€56.30	€71.50
Over €70.10 and up to €72.60	€53.80	€69.00
Over €72.60 and up to €75.10 (see note across)	€51.30	€66.50
Over €75.10 and up to €77.60	€48.80	€64.00
Over €77.60 and up to €80.10	€46.30	€61.50
Over €80.10 and up to €82.60	€43.80	€59.00
Over €82.60 and up to €85.10	€41.30	€56.50
Over €85.10 and up to €87.60	€38.80	€54.00

One-Parent Family Payment from 3 January
(Widowed lone parents) from 4 January)

see booklet **SW 82**

Where the weekly means as assessed by the Department are:

	Under age 66 Rate per week	Aged 66 or over Rate per week
Over €87.60 and up to €90.10	€36.30	€51.50
Over €90.10 and up to €92.60	€33.80	€49.00
Over €92.60 and up to €95.10	€31.30	€46.50
Over €95.10 and up to €97.60	€28.80	€44.00
Over €97.60 and up to €100.10	€26.30	€41.50
Over €100.10 and up to €102.60	€23.80	€39.00
Over €102.60 and up to €105.10	€21.30	€36.50
Over €105.10 and up to €107.60	€18.80	€34.00
Over €107.60 and up to €110.10	€16.30	€31.50
Over €110.10 and up to €112.60	€13.80	€29.00
Over €112.60 and up to €115.10	€11.30	€26.50
Over €115.10 and up to €117.60	€8.80	€24.00
Over €117.60 and up to €120.10	€6.30	€21.50
Over €120.10 and up to €122.60	€3.80	€19.00
Over €122.60 and up to €125.10	Nil	€16.50
Over €125.10 and up to €127.60	Nil	€14.00
Over €127.60 and up to €130.10	Nil	€11.50
Over €130.10 and up to €132.60	Nil	€9.00
Over €132.60 and up to €135.10	Nil	€6.50
Over €135.10 and up to €137.60	Nil	€4.00
Over €137.60	Nil	Nil



Note: If you are getting One-Parent Family Payment, you could earn up to €146.50 per week and may still qualify for full payment. If you earn between €146.50 and €293.00, you may qualify for a reduced payment. If you are in receipt of One-Parent Family Payment, and your earnings subsequently exceed €293.00 per week, your payment may continue for one year at **half rate**.

Increases:

	Rate per week
— EACH Child Dependant	€19.30
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70

Child Related Payments

Child Benefit

see leaflet **SW 42**

	Rate per month	Rate from April
1st & 2nd Child	€85.80	€117.60
3rd and subsequent children	€109.20	€147.30
ALL MULTIPLE BIRTHS:	Special Grants	Rate of Payment
	— Birth	€635.00
	— At age 4	€635.00
	— At age 12	€635.00

Twins - Child Benefit is payable at one and a half times (150%) the normal monthly rate for each child.

All Other Multiple Births -

Double the normal monthly rate of Child Benefit is payable.

Maternity Benefit from 31 December

see booklet **SW 11**

Adoptive Benefit from 31 December

see booklet **SW 37**

	Rate per week
MAXIMUM rate	€232.40
MINIMUM rate	€135.60

The rate payable is 70% of your earnings in the relevant tax year subject to a reckonable earnings ceiling.

Health & Safety Benefit from 31 December

see booklet **SW 21**

	Rate per week
PERSONAL RATE	€118.80
<i>Increases:</i>	
— Qualified Adult	€78.80
— EACH Child Dependant	Full rate *€16.80
	Half-rate *€8.40

*An increase of €16.80 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Health and Safety Benefit rates are graduated according to earnings as follows:

Average Weekly Earnings	Personal rate	Qualified Adult Increase
— Less than €44.44	€53.40	€51.10
— €44.44 and less than €63.49	€76.70	€51.10
— €63.49 and less than €88.88	€93.10	€51.10
— €88.88 or more	€118.80	€78.80

Orphan's (Contributory) Allowance from 4 January see booklet SW 48

	Rate per Week
Rate payable per Orphan	€91.00

Orphan's (Non-Contributory) Pension from 4 January see booklet SW 48

Where the weekly means as assessed by the Department are:

	Rate per week
Up to €7.60	€91.00
Over €7.60 and up to €10.10	€88.50
Over €10.10 and up to €12.60	€86.00
Over €12.60 and up to €15.10	€83.50
Over €15.10 and up to €17.60	€81.00
Over €17.60 and up to €20.10	€78.50
Over €20.10 and up to €22.60	€76.00
Over €22.60 and up to €25.10	€73.50
Over €25.10 and up to €27.60	€71.00
Over €27.60 and up to €30.10	€68.50
Over €30.10 and up to €32.60	€66.00
Over €32.60 and up to €35.10	€63.50
Over €35.10 and up to €37.60	€61.00
Over €37.60 and up to €40.10	€58.50
Over €40.10 and up to €42.60	€56.00
Over €42.60 and up to €45.10	€53.50
Over €45.10 and up to €47.60	€51.00
Over €47.60 and up to €50.10	€48.50
Over €50.10 and up to €52.60	€46.00
Over €52.60 and up to €55.10	€43.50
Over €55.10 and up to €57.60	€41.00
Over €57.60 and up to €60.10	€38.50
Over €60.10 and up to €62.60	€36.00
Over €62.60 and up to €65.10	€33.50
Over €65.10 and up to €67.60	€31.00
Over €67.60 and up to €70.10	€28.50
Over €70.10 and up to €72.60	€26.00
Over €72.60 and up to €75.10	€23.50
Over €75.10 and up to €77.60	€21.00
Over €77.60 and up to €80.10	€18.50
Over €80.10 and up to €82.60	€16.00
Over €82.60 and up to €85.10	€13.50
Over €85.10 and up to €87.60	€11.00
Over €87.60 and up to €90.10	€8.50
Over €90.10 and up to €92.60	€6.00

Illness, Disability and Caring

Disability Benefit from 31 Decembersee booklet **SW 9**

	Rate per week
PERSONAL RATE	€118.80
<i>Increases:</i>	
— Qualified Adult (▲)	€78.80
— EACH Child Dependant	Full rate *€16.80
	Half-rate *€8.40

Disability Benefit rates are graduated according to earnings as follows:

Average Weekly Earnings	Personal rate	Qualified Adult Increase (▲)
— Less than €44.44	€53.40	€51.10
— €44.44 and less than €63.49	€76.70	€51.10
— €63.49 and less than €88.88	€93.10	€51.10
— €88.88 or more	€118.80	€78.80

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Invalidity Pension from 3 Januarysee booklet **SW 44**

	Rate per week
PERSONAL RATE:	
— Under age 65	€123.30
— Aged 65 or over	€147.30
<i>Increases:</i>	
QUALIFIED ADULT (▲)	
— Under age 66	€88.00
— Aged 66 or over	€105.40
— EACH Child Dependant	Full rate *€19.30
	Half-rate *€9.65

*An increase of €19.30 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

	Rate per week
— Living Alone Allowance	€7.70
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over, living on certain offshore islands	€12.70

(▲) A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Carer's Benefit from 3 Januarysee booklet **SW 49**

Where the Carer is caring for:
ONE PERSON MORE THAN ONE PERSON

		Rate per week	Rate per week
PERSONAL RATE		€ 132.70	€ 199.10
Increases:			
— EACH Child Dependant	Full rate	** € 16.80	** € 16.80
	Half rate	* € 8.40	* € 8.40
Respite Care Grant		€ 635.00	€ 1,270.00

** Payable if you are single.

* Payable if you are living with your spouse/partner.

Disability Allowance from 2 January

see booklet SW 29

Where the weekly means as
assessed by the Department are:**Rate per week**

Up to €2.50	€118.80
Over €2.50 and up to €5.00	€116.30
Over €5.00 and up to €7.50	€113.80
Over €7.50 and up to €10.00	€111.30
Over €10.00 and up to €12.50	€108.80
Over €12.50 and up to €15.00	€106.30
Over €15.00 and up to €17.50	€103.80
Over €17.50 and up to €20.00	€101.30
Over €20.00 and up to €22.50	€98.80
Over €22.50 and up to €25.00	€96.30
Over €25.00 and up to €27.50	€93.80
Over €27.50 and up to €30.00	€91.30
Over €30.00 and up to €32.50	€88.80
Over €32.50 and up to €35.00	€86.30
Over €35.00 and up to €37.50	€83.80
Over €37.50 and up to €40.00	€81.30
Over €40.00 and up to €42.50	€78.80
Over €42.50 and up to €45.00	€76.30
Over €45.00 and up to €47.50	€73.80
Over €47.50 and up to €50.00	€71.30
Over €50.00 and up to €52.50	€68.80
Over €52.50 and up to €55.00	€66.30
Over €55.00 and up to €57.50	€63.80
Over €57.50 and up to €60.00	€61.30
Over €60.00 and up to €62.50	€58.80
Over €62.50 and up to €65.00	€56.30
Over €65.00 and up to €67.50	€53.80
Over €67.50 and up to €70.00	€51.30
Over €70.00 and up to €72.50	€48.80
Over €72.50 and up to €75.00	€46.30
Over €75.00 and up to €77.50	€43.80
Over €77.50 and up to €80.00	€41.30
Over €80.00 and up to €82.50	€38.80

Disability Allowance from 2 Januarysee booklet **SW 29****Where the weekly means as****assessed by the Department are:****Rate per week**

Over €82.50 and up to €85.00	€36.30
Over €85.00 and up to €87.50	€33.80
Over €87.50 and up to €90.00	€31.30
Over €90.00 and up to €92.50	€28.80
Over €92.50 and up to €95.00	€26.30
Over €95.00 and up to €97.50	€23.80
Over €97.50 and up to €100.00	€21.30
Over €100.00 and up to €102.50	€18.80
Over €102.50 and up to €105.00	€16.30
Over €105.00 and up to €107.50	€13.80
Over €107.50 and up to €110.00	€11.30
Over €110.00 and up to €112.50	€8.80
Over €112.50 and up to €115.00	€6.30
Over €115.00 and up to €117.50	€3.80

Increases:

- Qualified Adult (▲)
- EACH Child Dependant
- Living Alone Allowance

Rate per week

	€78.80
Full rate	*€16.80
Half-rate	*€8.40
	€7.70

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

▲ A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Blind Person's Pension from 4 January

see booklet SW 76

Where the weekly means as assessed by the Department are:

Under age 66	66 or Over
Rate per week	Rate per week

Increase per week for Qualified Adult Under age 66 where Claimant is:	
under 66	over 66

Up to €7.60	€118.80	€134.00	€78.80*	€78.80*
Over €7.60 and up to €10.10	€116.30	€131.50	€77.10	€77.30
Over €10.10 and up to €12.60	€113.80	€129.00	€75.40	€75.90
Over €12.60 and up to €15.10	€111.30	€126.50	€73.80	€74.40
Over €15.10 and up to €17.60	€108.80	€124.00	€72.10	€72.90
Over €17.60 and up to €20.10	€106.30	€121.50	€70.50	€71.40
Over €20.10 and up to €22.60	€103.80	€119.00	€68.80	€70.00
Over €22.60 and up to €25.10	€101.30	€116.50	€67.20	€68.50
Over €25.10 and up to €27.60	€98.80	€114.00	€65.50	€67.00
Over €27.60 and up to €30.10	€96.30	€111.50	€63.80	€65.60
Over €30.10 and up to €32.60	€93.80	€109.00	€62.20	€64.10
Over €32.60 and up to €35.10	€91.30	€106.50	€60.50	€62.60
Over €35.10 and up to €37.60	€88.80	€104.00	€58.90	€61.20
Over €37.60 and up to €40.10	€86.30	€101.50	€57.20	€59.70
Over €40.10 and up to €42.60	€83.80	€99.00	€55.60	€58.20
Over €42.60 and up to €45.10	€81.30	€96.50	€53.90	€56.70
Over €45.10 and up to €47.60	€78.80	€94.00	€52.20	€55.30
Over €47.60 and up to €50.10	€76.30	€91.50	€50.60	€53.80
Over €50.10 and up to €52.60	€73.80	€89.00	€48.90	€52.30
Over €52.60 and up to €55.10	€71.30	€86.50	€47.30	€50.90
Over €55.10 and up to €57.60	€68.80	€84.00	€45.60	€49.40
Over €57.60 and up to €60.10	€66.30	€81.50	€44.00	€47.90
Over €60.10 and up to €62.60	€63.80	€79.00	€42.30	€46.50
Over €62.60 and up to €65.10	€61.30	€76.50	€40.60	€45.00
Over €65.10 and up to €67.60	€58.80	€74.00	€39.00	€43.50
Over €67.60 and up to €70.10	€56.30	€71.50	€37.30	€42.00
Over €70.10 and up to €72.60	€53.80	€69.00	€35.70	€40.60
Over €72.60 and up to €75.10	€51.30	€66.50	€34.00	€39.10
Over €75.10 and up to €77.60	€48.80	€64.00	€32.40	€37.60
Over €77.60 and up to €80.10	€46.30	€61.50	€31.20	€36.20
Over €80.10 and up to €82.60	€43.80	€59.00	€29.90	€34.70

Blind Person's Pension from 4 January

see booklet SW 76

Where the weekly means as assessed by the Department are:

Under age 66	66 or Over
Rate per week	Rate per week

Increase per week for Qualified Adult Under age 66 where Claimant is:	
under 66	over 66

Where the weekly means as assessed by the Department are:	Under age 66 Rate per week	66 or Over Rate per week	Increase per week for Qualified Adult Under age 66 where Claimant is: under 66	over 66
Over €82.60 and up to €85.10	€41.30	€56.50	€28.60	€33.20
Over €85.10 and up to €87.60	€38.80	€54.00	€27.30	€31.80
Over €87.60 and up to €90.10	€36.30	€51.50	€26.10	€30.30
Over €90.10 and up to €92.60	€33.80	€49.00	€24.80	€28.80
Over €92.60 and up to €95.10	€31.30	€46.50	€23.50	€27.30
Over €95.10 and up to €97.60	€28.80	€44.00	€22.30	€25.90
Over €97.60 and up to €100.10	€26.30	€41.50	€21.00	€24.40
Over €100.10 and up to €102.60	€23.80	€39.00	€15.80	€22.90
Over €102.60 and up to €105.10	€21.30	€36.50	€14.10	€21.50
Over €105.10 and up to €107.60	€18.80	€34.00	€12.50	€20.00
Over €107.60 and up to €110.10	€16.30	€31.50	€10.80	€18.50
Over €110.10 and up to €112.60	€13.80	€29.00	€9.10	€17.10
Over €112.60 and up to €115.10	€11.30	€26.50	€7.50	€15.60
Over €115.10 and up to €117.60	€8.80	€24.00	€5.50	€14.10
Over €117.60 and up to €120.10	€6.30	€21.50	€4.20	€12.60
Over €120.10 and up to €122.60	€3.80	€19.00	€2.50	€11.20
Over €122.60 and up to €125.10	Nil	€16.50	Nil	€9.70
Over €125.10 and up to €127.60	Nil	€14.00	Nil	€8.20
Over €127.60 and up to €130.10	Nil	€11.50	Nil	€6.80
Over €130.10 and up to €132.60	Nil	€9.00	Nil	€5.80
Over €132.60 and up to €135.10	Nil	€6.50	Nil	€3.80
Over €135.10 and up to €137.60	Nil	€4.00	Nil	€2.40
Over €137.60	Nil	Nil	Nil	Nil

Increases:**Rate per week**

- | | | |
|--|-----------|--------|
| — EACH Child Dependant | Full rate | €16.80 |
| | Half rate | €8.40 |
| — Living Alone Allowance | | €7.70 |
| — For people aged 80 or over | | €6.40 |
| — *Maximum additional increase for Qualified Adult aged 66 or over (Proportionate increases for reduced rates) | | €9.70 |
| — Allowance for people aged 66 or over living on certain offshore islands | | €12.70 |

Ⓐ A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Carer's Allowance from 3 January

Where the weekly means as assessed by the Department are:

Where the Carer is caring for:
ONE PERSON MORE THAN ONE PERSON

	Rate per week	Rate per week
Up to €7.60	€122.60	€183.90
Over €7.60 and up to €10.10	€120.10	€181.40
Over €10.10 and up to €12.60	€117.60	€178.90
Over €12.60 and up to €15.10	€115.10	€176.40
Over €15.10 and up to €17.60	€112.60	€173.90
Over €17.60 and up to €20.10	€110.10	€171.40
Over €20.10 and up to €22.60	€107.60	€168.90
Over €22.60 and up to €25.10	€105.10	€166.40
Over €25.10 and up to €27.60	€102.60	€163.90
Over €27.60 and up to €30.10	€100.10	€161.40
Over €30.10 and up to €32.60	€97.60	€158.90
Over €32.60 and up to €35.10	€95.10	€156.40
Over €35.10 and up to €37.60	€92.60	€153.90
Over €37.60 and up to €40.10	€90.10	€151.40
Over €40.10 and up to €42.60	€87.60	€148.90
Over €42.60 and up to €45.10	€85.10	€146.40
Over €45.10 and up to €47.60	€82.60	€143.90
Over €47.60 and up to €50.10	€80.10	€141.40
Over €50.10 and up to €52.60	€77.60	€138.90
Over €52.60 and up to €55.10	€75.10	€136.40
Over €55.10 and up to €57.60	€72.60	€133.90
Over €57.60 and up to €60.10	€70.10	€131.40
Over €60.10 and up to €62.60	€67.60	€128.90
Over €62.60 and up to €65.10	€65.10	€126.40
Over €65.10 and up to €67.60	€62.60	€123.90
Over €67.60 and up to €70.10	€60.10	€121.40
Over €70.10 and up to €72.60	€57.60	€118.90
Over €72.60 and up to €75.10	€55.10	€116.40
Over €75.10 and up to €77.60	€52.60	€113.90

Carer's Allowance from 3 Januarysee booklet **SW 41**

Where the weekly means as assessed by the Department are:	Where the Carer is caring for:	
	ONE PERSON Rate per week	MORE THAN ONE PERSON Rate per week
Over €77.60 and up to €80.10	€50.10	€111.40
Over €80.10 and up to €82.60	€47.60	€108.90
Over €82.60 and up to €85.10	€45.10	€106.40
Over €85.10 and up to €87.60	€42.60	€103.90
Over €87.60 and up to €90.10	€40.10	€101.40
Over €90.10 and up to €92.60	€37.60	€98.90
Over €92.60 and up to €95.10	€35.10	€96.40
Over €95.10 and up to €97.60	€32.60	€93.90
Over €97.60 and up to €100.10	€30.10	€91.40
Over €100.10 and up to €102.60	€27.60	€88.90
Over €102.60 and up to €105.10	€25.10	€86.40
Over €105.10 and up to €107.60	€22.60	€83.90
Over €107.60 and up to €110.10	€20.10	€81.40
Over €110.10 and up to €112.60	€17.60	€78.90
Over €112.60 and up to €115.10	€15.10	€76.40
Over €115.10 and up to €117.60	€12.60	€73.90
Over €117.60 and up to €120.10	€10.10	€71.40
Over €120.10 and up to €122.60	€7.60	€68.90
Over €122.60 and up to €125.10	€5.10	€66.40
Over €125.10 and up to €127.60	€2.60	€63.90
Over €127.60 and up to €130.10	Nil	€61.40
Over €130.10 and up to €132.60	Nil	€58.90
Over €132.60 and up to €135.10	Nil	€56.40
Over €135.10 and up to €137.60	Nil	€53.90
Over €137.60 and up to €140.10	Nil	€51.40
Over €140.10 and up to €142.60	Nil	€48.90

Increases:

	Rate per week	Rate per week
— For Carers aged 66 or over	€15.20	€22.80
— EACH Child Dependant **Full rate	€16.80	€16.80
*Half rate	€8.40	€8.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70	€12.70
— Respite Care Grant	€635.00	€1,270.00

**Payable if you are single, widowed, or separated.

*Payable if you are living with your spouse/partner.

Injury Benefit from 31 December

see booklet **SW 30**

Unemployability Supplement from 31 December

see booklet **SW 31**

	Rate per week
PERSONAL RATE	€118.80
<i>Increases:</i>	
— Qualified Adult (A)	€78.80
— EACH Child Dependant	Full rate *€16.80
	Half-rate *€8.40
Unemployability Supplement only	
Living Alone Allowance	€7.70

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Disablement Benefit from 4 January

see booklet **SW 31**

Over 90% Disablement

Maximum PERSONAL PENSION €148.90 per week

20% to 90% Disablement Reduced pension

— 90%	€134.00
— 80%	€119.10
— 70%	€104.20
— 60%	€89.30
— 50%	€74.50
— 40%	€59.60
— 30%	€44.70
— 20%	€29.80

Up to 19% Disablement

A lump sum may be payable
up to a maximum of

€10,420

Medical Care Scheme

see leaflet **SW 34**

This Scheme covers the cost of certain medical care expenses incurred as a result of an occupational accident or disease. However, these expenses must not already have been met by the Health Board or by way of Treatment Benefit from the Department of Social, Community and Family Affairs.

(A) A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Constant Attendance Allowance from 4 January

see booklet SW 31

Rate per week

Allowance

€132.70

Death Benefits (Survivor's Benefits) from 4 January see booklet SW 32**Rate per week**

Pension for a widow or widower under 66
aged 66 or over

€146.60

€151.70

Increases:

— EACH Child Dependant

€21.60

Living Alone Allowance for people aged 66 or over

€7.70 per week

Allowance for people aged 66 or over living on certain offshore islands

€12.70 per week

Orphan's Pension

€93.10 per week

Funeral Grant

€635

Unemployment Payments

Unemployment Benefit from 27 December

see booklet SW 65

	Rate per week
PERSONAL RATE	€118.80
<i>Increases:</i>	
— Qualified Adult ▲	€78.80
— EACH Child Dependant	Full rate * €16.80
	Half-rate * €8.40

Unemployment Benefit rates are graduated according to earnings as follows:

Average Weekly Earnings	Personal rate	Qualified Adult Increase ▲
— Less than €44.44	€53.40	€51.10
— €44.44 and less than €63.49	€76.70	€51.10
— €63.49 and less than €88.88	€93.10	€51.10
— €88.88 or more	€118.80	€78.80

Unemployment Assistance from 26 December

see booklet SW 65

	Rate per week SHORT-TERM	Rates per week LONG-TERM
Maximum PERSONAL RATE	€118.80	€118.80
<i>Increases:</i>		
— Qualified Adult ▲	€78.80	€78.80
— EACH Child Dependant	Full rate * €16.80	* €16.80
	Half-rate * €8.40	* €8.40

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Employment Supports

Family Income Supplement from 3 January

see booklet SW 22

To qualify for Family Income Supplement (FIS), your net average weekly family income must be below a certain amount for your family size.

IF YOU HAVE:	and your family income is LESS than:
1 child	€362
2 children	€388
3 children	€413
4 children	€438
5 children	€470
6 children	€496
7 children	€517
8 or more children	€539

The FIS you receive is 60% of the difference between your net family income (that is, gross pay less Tax, Employee PRSI, Health Contribution, Superannuation) and the income limit which applies to your family.



Note: A minimum supplement of €13 per week is payable.

Farm Assist from 26 December

see booklet SW 27

	Rate per week
Maximum PERSONAL RATE	€118.80
<i>Increases:</i>	
— Qualified Adult (▲)	€78.80
— EACH Child Dependant	Full rate * €16.80
	Half-rate * €8.40

*An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

▲ A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, see page 37-39.

Back to Education Allowance from March/April

see booklet **SW 70**

Payment is made at a standard rate which is not means tested.

For unemployment payments, Back to Education Allowance is equivalent to the maximum standard rate of Unemployment Benefit.

For One-Parent Family Payment, Disability Allowance, Blind Person's Pension, Invalidity Pension and Unemployability Supplement, the allowance is paid at a rate equivalent to the maximum rate of the relevant social welfare payment.

Back to Work Allowance (Employees)

see booklet **SW 93**

- 75% of social welfare payment for the first year
- 50% of social welfare payment for the second year
- 25% of social welfare payment for the third year.

Back to Work Enterprise Allowance

see booklet **SW 92**

- 100% of social welfare payment for the first year
- 75% of social welfare payment for the second year
- 50% of social welfare payment for the third year
- 25% of social welfare payment for the fourth year.

Part-time Job Incentive Scheme from 31 December

see leaflet **SW 69**

PERSONAL RATE

If you are getting an increase for a Qualified Adult

Rate per week

€ 75.20

€ 50.00

The supplement is not affected by your wages from the part-time job.

Supplementary Welfare Allowance

supplementary Welfare Allowance from 31 December see booklet **SW54**

Rate per week

Maximum PERSONAL RATE €118.80

Increases:

- Qualified Adult €78.80
- EACH Child Dependant €16.80

Back to School Clothing & Footwear Allowance see booklet **SW 75**

The Back to School Clothing and Footwear Allowance is payable to parents whose income limits are at or below the following amounts:

Couple with:	Income Limit	Lone Parent with:	Income Limit
— 1 child	€314.70	— 1 child	€216.40
— 2 children	€334.00	— 2 children	€238.00
— 3 children	€353.30	— 3 children	€259.60
— 4 children	*€372.60	— 4 children	**€281.20

*Limit is increased by €19.30 for each additional child

**Limit is increased by €21.60 for each additional child

Allowance

Rate payable

- Rate for each child aged 2 - 11 €80.00
- Rate for each child aged 12 - 17* €120.00

*and children aged 18 - 22 if in full-time education for whom a Child Dependant Allowance is payable.

Extra Benefits

Fuel Allowance (From January 2002)

see booklet **SW 17**

Rate per week

Allowance Payable from early October to late April (29 weeks)

€9.00

Smokeless Fuel Allowance

see leaflet **SW 17a**

Rate per week

Allowance Payable from early October to late April (29 weeks)

€3.90

Electricity Allowance (From February 2002)

see booklet **SW 39**

Allowance

Normal Standing Charges PLUS

- Individual Account
- Group Account

1,800 units per year
€15.70 per month

Natural Gas Allowance

see booklet **SW 39**

Standard Tariff Allowance

The allowance covers:

- the supply charge of €27.93 and up to €6.37 of free natural gas in each two-monthly billing period in winter and
- a credit of €23.20 against your overall natural gas bill in each two-monthly billing period in summer.

For details on other tariffs see booklet **SW 39**.

Bottled Gas Refill Allowance

see booklet **SW 39**

For the Period:

Allowance

- | | |
|-------------------------|-------------|
| — January to April | 5 cylinders |
| — May to June | 2 cylinders |
| — July to August | 2 cylinders |
| — September to December | 5 cylinders |

Free Television Licence

see booklet **SW 39**

If you qualify for a Electricity/Natural Gas/Bottled Gas Refill Allowance you are entitled to a free colour television licence from the next due renewal date of your licence.

Telephone Allowance

see booklet **SW 45**

This allowance covers the normal line and instrument rental charges for a standard telephone and up to €2.42 (+VAT) towards your calls in each two-monthly billing period. It does not include installation costs.

Bereavement Grant

see booklet **SW 47**

- Child
- Adult

Rate

€635.00

€635.00

Widowed Parent's Grant

(for widowed people with dependent child/ren)

€2,500.00

Appendix 1

Reduced Rate Increase for a Qualified Adult January 2002

If you are getting one of the payments listed below and your spouse/partner has earnings/income of between €88.88 and €196.81 gross per week, an increase for him/her continues to be paid at a reducing rate. This applies to:

Invalidity Pension from January 2002

Spouse/Partner's Gross Weekly Income/Earnings	Under age 66	Aged 66 or over
	Rate per week	Rate per week
— Up to €88.88	€88.00	€105.40
— From €88.89 to €95.23	€83.30	€99.70
— From €95.24 to €101.58	€78.60	€94.00
— From €101.59 to €107.93	€73.90	€88.30
— From €107.94 to €114.28	€69.10	€82.50
— From €114.29 to €120.63	€64.30	€76.70
— From €120.64 to €126.97	€59.50	€70.90
— From €126.98 to €133.32	€54.70	€65.10
— From €133.33 to €139.67	€49.90	€59.30
— From €139.68 to €146.02	€45.10	€53.50
— From €146.03 to €152.37	€40.30	€47.70
— From €152.38 to €158.72	€35.50	€41.90
— From €158.73 to €165.07	€30.70	€36.10
— From €165.08 to €171.41	€25.90	€30.30
— From €171.42 to €177.76	€21.10	€24.50
— From €177.77 to €184.11	€16.30	€18.70
— From €184.12 to €190.46	€11.50	€12.90
— From €190.47 to €196.81	€6.70	€7.10
— Over €196.81	Nil	Nil

Retirement/Old Age Contributory Pension January 2002

(Claims pre April 2001)

Spouse/Partner's Gross Weekly Income/Earnings	Under age 66	Aged 66 or over
	Rate per week	Rate per week
— Up to €88.88	€92.40	€98.50
— From €88.89 to €95.23	€87.40	€93.20
— From €95.24 to €101.58	€82.40	€87.90
— From €101.59 to €107.93	€77.40	€82.60
— From €107.94 to €114.28	€72.40	€77.30
— From €114.29 to €120.63	€67.40	€72.00
— From €120.64 to €126.97	€62.40	€66.70
— From €126.98 to €133.32	€57.40	€61.40
— From €133.33 to €139.67	€52.40	€56.10
— From €139.68 to €146.02	€47.40	€50.80
— From €146.03 to €152.37	€42.40	€45.50
— From €152.38 to €158.72	€37.40	€40.20
— From €158.73 to €165.07	€32.40	€34.90
— From €165.08 to €171.41	€27.40	€29.60
— From €171.42 to €177.76	€22.40	€24.30
— From €177.77 to €184.11	€17.40	€19.00
— From €184.12 to €190.46	€12.40	€13.70
— From €190.47 to €196.81	€7.40	€8.40
— Over €196.81	Nil	Nil

Retirement/Old Age Contributory Pension January 2002

Tapered QAA Rates payable with reduced rates OACP/RP Payments (Post April 2001)

Under 66

Spouse/Partner's Gross Weekly Income/Earnings	Rate per week	Rate per week	Rate per week
— Up to €88.88	€98.10	€73.60	€49.10
— From €88.89 to €95.23	€92.80	€69.60	€46.40
— From €95.24 to €101.58	€87.50	€65.60	€43.80
— From €101.59 to €107.93	€82.20	€61.70	€41.10
— From €107.94 to €114.28	€76.90	€57.70	€38.50
— From €114.29 to €120.63	€71.60	€53.70	€35.80
— From €120.64 to €126.97	€66.30	€49.70	€33.20
— From €126.98 to €133.32	€61.00	€45.80	€30.50
— From €133.33 to €139.67	€55.70	€41.80	€27.90
— From €139.68 to €146.02	€50.40	€37.80	€25.20
— From €146.03 to €152.37	€45.10	€33.80	€22.60
— From €152.38 to €158.72	€39.80	€29.90	€19.90
— From €158.73 to €165.07	€34.50	€25.90	€17.30
— From €165.08 to €171.41	€29.20	€21.90	€14.60
— From €171.42 to €177.76	€23.90	€17.90	€12.00
— From €177.77 to €184.11	€18.60	€14.00	€9.30
— From €184.12 to €190.46	€13.30	€10.00	€6.70
— From €190.47 to €196.81	€8.00	€6.00	€4.00
— Over €196.81	Nil	Nil	Nil

Retirement/Old Age Contributory Pension January 2002

Tapered QAA Rates payable with reduced rates OACP/RP Payments (Post April 2001)

OVER 66

Spouse/Partner's Gross Weekly Income/Earnings	Rate per week	Rate per week	Rate per week
— Up to €88.88	€113.80	€85.40	€56.90
— From €88.89 to €95.23	€107.60	€80.70	€53.80
— From €95.24 to €101.58	€101.40	€76.10	€50.70
— From €101.59 to €107.93	€95.20	€71.40	€47.60
— From €107.94 to €114.28	€89.00	€66.80	€44.50
— From €114.29 to €120.63	€82.80	€62.10	€41.40
— From €120.64 to €126.97	€76.60	€57.50	€38.30
— From €126.98 to €133.32	€70.40	€52.80	€35.20
— From €133.33 to €139.67	€64.20	€48.20	€32.10
— From €139.68 to €146.02	€58.00	€43.50	€29.00
— From €146.03 to €152.37	€51.80	€38.90	€25.90
— From €152.38 to €158.72	€45.60	€34.20	€22.80
— From €158.73 to €165.07	€39.40	€29.60	€19.70
— From €165.08 to €171.41	€33.20	€24.90	€16.60
— From €171.42 to €177.76	€27.00	€20.30	€13.50
— From €177.77 to €184.11	€20.80	€15.60	€10.40
— From €184.12 to €190.46	€14.60	€11.00	€7.30
— From €190.47 to €196.81	€8.40	€6.30	€4.20
— Over €196.81	Nil	Nil	Nil

Disability Benefit, Disability Allowance, Unemployment Benefit, Unemployment Assistance, Pre-Retirement Allowance, Occupational Injury Benefit, Unemployability Supplement, Farm Assist.

Increases:

Spouse/Partner's Gross Weekly Income/Earnings	Rate per week
— Up to €88.88	€78.80
— From €88.89 to €95.23	€75.60
— From €95.24 to €101.58	€72.40
— From €101.59 to €107.93	€69.20
— From €107.94 to €114.28	€64.70
— From €114.29 to €120.63	€60.20
— From €120.64 to €126.97	€55.70
— From €126.98 to €133.32	€51.20
— From €133.33 to €139.67	€46.70
— From €139.68 to €146.02	€42.20
— From €146.03 to €152.37	€37.70
— From €152.38 to €158.72	€33.20
— From €158.73 to €165.07	€28.70
— From €165.08 to €171.41	€24.20
— From €171.42 to €177.76	€19.70
— From €177.77 to €184.11	€15.20
— From €184.12 to €190.46	€10.70
— From €190.47 to €196.81	€6.20
— Over €196.81	Nil

Disability and Unemployment Benefit only.

Where a person's average weekly earnings are less than €88.88 per week, the following increases are payable:

Increases:

Spouse/Partner's Gross Weekly Income/Earnings	Rate per week
— Up to €88.88	€51.10
— From €88.89 to €95.23	€48.40
— From €95.24 to €101.58	€45.70
— From €101.59 to €107.93	€43.00
— From €107.94 to €114.28	€40.30
— From €114.29 to €120.63	€37.60
— From €120.64 to €126.97	€34.90
— From €126.98 to €133.32	€32.20
— From €133.33 to €139.67	€29.50
— From €139.68 to €146.02	€26.80
— From €146.03 to €152.37	€24.10
— From €152.38 to €158.72	€21.40
— From €158.73 to €165.07	€18.70
— From €165.08 to €171.41	€16.00
— From €171.42 to €177.76	€13.30
— From €177.77 to €184.11	€10.60
— From €184.12 to €190.46	€7.90
— From €190.47 to €196.81	€5.20
— Over €196.81	Nil

Áras Mhic Dhiarmada

Store Street, Dublin 1.

Tel: (01) 6797777

- Disability Benefit Enquiries
- Tel: (01) 704 3000
- Information Service
- EU International Organisation Liaison Section
- Voluntary and Community Services
- Supplementary Welfare Allowance
- Family Affairs Unit

Townsend Street

157 - 164 Townsend Street, Dublin 2.

Tel: (01) 704 3000

- Information on Unemployment Assistance or Benefit
- Farm Assist
- Pre-Retirement Allowance
- Occupational Injuries Benefits

Department of Social, Community and Family Affairs

P.O. Box 3840

Dublin 2.

Tel: (01) 7043165

Tel: (01) 7043867

Employment Support Services:

- Back to Work Allowance
- Employers' PRSI Exemption Scheme

Department of Social, Community and Family Affairs

P.O. Box 3988, Dublin 1.

Tel: (01) 7043875/6

- Students Summer Jobs Scheme

Oisín House

212 - 213 Pearse Street, Dublin 2.

Tel: (01) 704 3000

- Accounts Branch
- Freedom of Information Unit
- Public Office (9.15am to 5.00pm)
- International Records
- International Operations

Gandon House

Amiens Street

Dublin 1.

Tel: (01) 704 3000

- Central Records Section
- Client Identity Services
- Back to Education Programme
- Public Office (9.15am to 5.00pm)

Parnell Square

2/3 Parnell Square

Dublin 1.

Tel: (01) 704 3000

- Scope Section (Insurability of Employment)

Letterkenny

Social Welfare Services Office

St. Oliver Plunkett Road

Letterkenny

Co. Donegal.

Lo Call 1890 400 400

Tel: (074) 25566 or (01) 704 3000

- Child Benefit
- Treatment Benefit (Dental, Optical and Aural Benefits)

Longford

Social Welfare Services Office

Government Buildings

Ballinalee Road

Longford.

Tel: (043) 45211 or (01) 7043000

- Invalidity Pension
- Disablement Benefit
- Carer's Allowance
- Carer's Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Bereavement Grant
- Family Income Supplement (FIS)
- Rent Allowance
- Disability Allowance

Waterford

Department of Social, Community
and Family Affairs

Social Welfare Services Office

Cork Road

Waterford.

Tel: (051) 356000 or (01) 704 3000

- Self-Employment Section
- Special Collection System for
non-PAYE employees
- Voluntary Contributions

Sligo

Pension Services Office

College Road

Sligo.

Tel: (071) 69800 or (01) 704 3000

- Blind Person's Pension
- Old Age Pensions
- Retirement Pension
- Deserted Wife's Benefit/Allowance
- Orphan's Allowance/Pension
- Prisoner's Wife's Allowance
- Widow's and Widower's Pensions
- One-Parent Family Payment
- Bottled Gas Refill Allowance
- Electricity/Natural Gas Allowance
- Telephone Allowance
- Free Television Licence
- Free Travel
- Free Schemes for the over 70's

Local Social Welfare Offices

See your local Telephone Directory for details of
your local Social Welfare Office - also listed in
the **Guide to Social Welfare Services
SW 4.**

More Information

Information on Social Welfare services is
available on the Internet at www.welfare.ie
and AERTEL, RTE's teletext service.

Offices administering Health Services

Enquiries regarding health services should be
made to the appropriate Health Board. The
Health Boards have local offices in the various
counties covered by them.

Eastern Regional Health Authority

Dr. Steeven's Hospital

Dublin 8.

Tel: (01) 6790700 or

FREEFONE 1 800 520 520

North Eastern Health Board

Kells

Co. Meath.

Tel: (046) 40341

Southern Health Board

Cork Farm Centre

Dennehy's Cross

Cork.

Tel: (021) 545011

Mid-Western Health Board

31 - 33 Catherine Street

Limerick.

Tel: (061) 316655

South Eastern Health Board

Lacken

Dublin Road

Kilkenny.

Tel: (056) 51702

North Western Health Board

Manorhamilton

Co. Leitrim.

Tel: (072) 55123

Western Health Board

Merlin Park Regional Hospital

Galway.

Tel: (091) 751131

Midland Health Board

Arden Road

Tullamore

Co. Offaly.

Tel: (0506) 21868