

## What's in this booklet

This booklet gives the rates of payment from the Department of Employment Affairs and Social Protection. 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 a chuireann an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí 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.

For information booklets, application forms and more information on social welfare services:

- Visit [www.welfare.ie](http://www.welfare.ie).
- Telephone 071 91 93313  
LoCall Information Line at 1890 66 22 44. If you are calling from outside the Republic of Ireland, please call + 353 71 91 93302.
- Drop in to your local Citizen Information Centre, your local Intreo Centre or your local Social Welfare Branch Office.

| Rates of weekly payments: | Paid:                            |
|---------------------------|----------------------------------|
| — From the Department     | → from 1 Jan 2018                |
| — PRSI Contributions      | → from 1 Jan 2018 to 31 Dec 2018 |

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.

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

### Note

**The rates charged for using 1890 (LoCall) numbers may vary among different service providers.**

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The rates of PRSI given in the following tables are applicable from **1 January 2018** and include the Social Insurance Contribution, which applies to **all** income in 2018.

## Employer PRSI

The National Training Fund Levy (NTFL), collected alongside Employer PRSI for Classes A and H, will increase by 0.1% from 0.7% to 0.8% from 1 January 2018. This means that Employer rates (combined PRSI and NTFL) for Classes A and H will increase by 0.1%.

## Income for PRSI purposes

PRSI is calculated on the employee's reckonable pay. Reckonable pay is the gross money 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 to the employer, the return must always be made at the employee's 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
- Deductions in respect of Revenue approved retirement funds

Civil and public servants will pay PRSI on the 'Pension levy' portion of their salaries.

Civil and public service employers do not have to pay any employer PRSI on the 'Pension levy'.

## PRSI Credit Classes A and H

Class A employee PRSI is calculated at 4% of gross weekly earnings.

However, for gross earnings between €352.01 and €424.00 in a week, the 4% 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 €12.00 per week applies. For earnings between €352.01 and €424.00, the maximum weekly PRSI Credit of €12.00, 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 €424.00, involves 3 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 €377.00:

1. Calculate the PRSI Credit:
 

|   |                |
|---|----------------|
| Maximum PRSI Credit   | €12.00         |
| One-sixth of earnings in excess of €352.01<br>(377.00 - 352.01 = 24.99/6) | <u>(€4.17)</u> |
| Reduced PRSI Credit   | €7.83          |
2. Calculate the PRSI charge @ 4%
 

|  |        |
|--|--------|
| Deduct the reduced PRSI Credit from the 4% PRSI charge | €15.08 |
|  | €7.83  |
3. **New 2018 weekly PRSI charge** **€7.25**

## PRSI Classes B, C and D

PRSI Classes B, C and D pay PRSI at 0.9% up to €1,443 per week and 4% on the balance.

## PRSI Credit Class E

For gross weekly earnings between €352.01 and €412.00 the PRSI charged is reduced by a weekly PRSI Credit of €10.00.

At gross weekly earnings of €352.01, the maximum PRSI Credit of €10.00 per week applies.

For earnings between €352.01 and €412.00, the maximum weekly PRSI Credit of €10.00, is reduced by one-sixth of earnings in excess of €352.01. There is no PRSI Credit once gross weekly earnings exceed €412.00.

### PRSI exemption on low earnings/income

Employees covered under Classes A, B, C, D, E and H with reckonable weekly pay of €352.00 or less are exempt from paying 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/income fluctuates above and below the €352.00 exemption limit are **not** entitled to an annual refund.

### 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 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 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 (whether that pension arises from that person's own employment or the employment of their spouse or civil partner) aged under 66 years where this is the only additional income. 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.

For further details see 'Information on the Extension of PRSI Liability to Unearned Income' on [welfare.ie](http://welfare.ie).

### Members of a Local Authority

Since January 2017, members of a local authority no longer are liable to pay **Class K** PRSI contributions. Members, aged under 66, are liable to pay a **Class S** contribution.

### Occupational pensions

**Class M** applies to people with a nil contribution liability such as, employees under age 16, people aged 66 and over (including those previously liable for Class S), persons in receipt of occupational pensions (on their Occupational Pensions only) and public office holders with a weekly income of less than €100 a week.

### 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 this Department.
- 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 the PRSI-Free Allowance of €2,500 per annum or €200, whichever is the greater.

### Voluntary contributions

If you are no longer 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, so long as you satisfy certain conditions. 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. There are three rates of voluntary contributions:

| High rate: | Low rate: | Special rate: | Benefits covered:   |
|------------|-----------|---------------|---|
| ✓          |           | ✓             | <b>State Pension (Contributory)</b>   |
| ✓          | ✓         | ✓             | <b>Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension</b> |
| ✓          | ✓         | ✓             | <b>Guardian's Payment (Contributory)</b>                                      |

**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:** Flat rate of €500 for people who last paid PRSI at Class S.



EE: employee; ER: employer

| Class A            |               |                           | All income |       |
|--------------------|---------------|---------------------------|------------|-------|
| Weekly income band | PRSI Subclass | How much of weekly income | EE %*      | ER %  |
| €38 - €352         | A0            | All                       | Nil        | 8.60  |
| €352.01 - €376**   | AX            | All                       | 4.00       | 8.60  |
| €376.01 - €424**   | AL            | All                       | 4.00       | 10.85 |
| More than €424     | A1            | All                       | 4.00       | 10.85 |

| Community Employment participants only |               |                           |       |      |
|--|---------------|---------------------------|-------|------|
| Weekly income band                     | PRSI Subclass | How much of weekly income | EE %* | ER % |
| Up to €352                             | A8            | All                       | Nil   | 0.50 |
| More than €352**                       | A9            | All                       | 4.00  | 0.50 |

## People within 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.
- Civil and Public Servants recruited from 6 April 1995.

## Class A benefits

- State Pension (Contributory)
- Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension

- Jobseeker's Benefit
- Maternity Benefit
- Adoptive Benefit
- Paternity Benefit
- Health and Safety Benefit
- Treatment Benefit
- Illness Benefit
- Invalidity Pension
- Partial Capacity Benefit
- Occupational Injuries Benefits
- Carer's Benefit
- Guardian's Payment (Contributory)

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

\*\* A tapered employee PRSI Credit of €12 per week applies on earnings up to €424 (see page 2).

EE: employee; ER: employer

| Class J            |               |                           | All income |      |
|--------------------|---------------|---------------------------|------------|------|
| Weekly income band | PRSI Subclass | How much of weekly income | EE %*      | ER % |
| Up to €500         | J0            | All                       | Nil        | 0.50 |
| More than €500     | J1            | All                       | Nil        | 0.50 |

**People within Class J**

- Normally people with reckonable pay of less than €38 per week (from **all** employments). However, a small number of employees are insurable at Class J, no matter how much they earn, such as employees over age 66 or people in subsidiary employment.

**Class J benefits**

- Occupational Injuries Benefit.

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

| Class E            |               |                           | All income |      |
|--------------------|---------------|---------------------------|------------|------|
| Weekly income band | PRSI Subclass | How much of weekly income | EE %       | ER % |
| Up to €352         | E0            | All                       | Nil        | 6.87 |
| More than €352**   | E1            | All                       | 3.33       | 6.87 |

**People within Class E**

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

- Maternity Benefit
- Adoptive Benefit
- Paternity Benefit
- Health and Safety Benefit
- Treatment Benefit
- Illness Benefit
- Invalidity Pension
- Carer’s Benefit
- Guardian’s Payment (Contributory)

**Class E benefits**

- State Pension (Contributory)
- Widow’s, Widower’s or Surviving Civil Partner’s (Contributory) Pension

\*\*A tapered employee PRSI Credit of €10 per week applies on earnings up to €412 (see page 2).

EE: employee; ER: employer

| Class B         |               |                         | All income   |              |
|-----------------|---------------|-------------------------|--------------|--------------|
| Weekly pay band | PRSI Subclass | How much of weekly pay  | EE %         | ER %         |
| Up to €352      | B0            | All                     | Nil          | 2.01         |
| €352.01 - €500  | BX            | All                     | 0.90         | 2.01         |
| More than €500  | B1            | First €1,443<br>Balance | 0.90<br>4.00 | 2.01<br>2.01 |

## People within Class B

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

## Class B benefits

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

| Class C         |               |                         | All income   |              |
|-----------------|---------------|-------------------------|--------------|--------------|
| Weekly pay band | PRSI Subclass | How much of weekly pay  | EE %         | ER %         |
| Up to €352      | C0            | All                     | Nil          | 1.85         |
| €352.01 - €500  | CX            | All                     | 0.90         | 1.85         |
| More than €500  | C1            | First €1,443<br>Balance | 0.90<br>4.00 | 1.85<br>1.85 |

## 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 or Surviving Civil Partner's (Contributory) Pension
- Carer's Benefit
- Guardian's Payment (Contributory)

EE: employee; ER: employer

| Class D         |               |                           | All income   |              |
|-----------------|---------------|---------------------------|--------------|--------------|
| Weekly pay band | PRSI Subclass | How much of weekly income | EE %*        | ER %         |
| Up to €352      | D0            | All                       | Nil          | 2.35         |
| €352.01 - €500  | DX            | All                       | 0.90         | 2.35         |
| More than €500  | D1            | First €1,443<br>Balance   | 0.90<br>4.00 | 2.35<br>2.35 |

### 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 or Surviving Civil Partner's (Contributory) Pension
- Occupational Injuries Benefits
- Carer's Benefit
- Guardian's Payment (Contributory)

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

EE: employee; ER: employer

| Class H         |               |                        | All income |       |
|-----------------|---------------|------------------------|------------|-------|
| Weekly pay band | PRSI Subclass | How much of weekly pay | EE %       | ER %  |
| Up to €352      | H0            | All                    | Nil        | 10.15 |
| €352.01 - €424* | HX            | All                    | 3.90       | 10.15 |
| More than €424  | H1            | All                    | 3.90       | 10.15 |

## People within Class H

- NCOs and enlisted personnel of the Defence Forces

## Class H benefits

- State Pension (Contributory)
- \*\*Widow's, Widower's or Surviving Civil Partner's (Contributory)
- Jobseeker's Benefit
- Maternity Benefit
- Adoptive Benefit
- Paternity Benefit
- Health and Safety Benefit
- \*\*Treatment Benefit
- Illness Benefit
- Invalidity Pension Pension
- \*\*Carer's Benefit
- Guardian's Payment (Contributory)

\*A tapered employee PRSI Credit of €12 per week applies on earnings up to €424.

\*\* Only these benefits are paid during service.

EE: employee; ER: employer

| Class K1        |   |                        | No upper ceiling |                 |
|-----------------|---|------------------------|------------------|-----------------|
| Weekly pay band | PRSI Subclass                                 | How much of weekly pay | All income EE %  | All income ER % |
| Up to €100      | No contribution payable. Record under Class M |                        | Nil              | Nil             |
| More than €100  | K1  | All                    | 4.00             | Nil             |

**People within Class K1\***

- Certain Public Office holders with an income in excess of €100 a week (The Public office holders affected include the President, the holder of a “qualifying office”, members of the Oireachtas and the judiciary, certain military judges, the Attorney General, the Comptroller and Auditor General and certain members of the

European Parliament).

- \*Class K1 refers to Office Holders only and does not refer to any other Class K contributions paid.

**No benefits under Class K.**

| Class K9        |   |                        | No upper ceiling |                 |
|-----------------|---|------------------------|------------------|-----------------|
| Weekly pay band | PRSI Subclass                                 | How much of weekly pay | All income EE %  | All income ER % |
| Up to €100      | No contribution payable. Record under Class M |                        | Nil              | Nil             |
| More than €100  | K9  | All                    | 4.00             | Nil             |

**People within Class K9**

- Modified rate contributors with self-employed earned income (from a profession or trade) and any other unearned income.
- Employees 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.

**No benefits under Class K.**

EE: employee; ER: employer

| Class M | No contribution payable |
|---------|-------------------------|
|---------|-------------------------|

### People within Class M

- People with no contribution liability such as employees under age 16 or people aged 66 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 a nil liability.

### Class M benefits

- Occupational Injuries Benefits, in certain cases

| 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             |

### People within Class S

- Self-employed people, including certain company directors and certain people with income from investments and rents and since January 2017, members of a local authority.

The minimum annual contribution for Class S is €500 for the year 2018.

### Class S benefits

- State Pension (Contributory)
- Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension
- Maternity Benefit
- Adoptive Benefit
- Paternity Benefit
- Treatment Benefit (since March 2017)
- Invalidity Pension (since December 2017)
- Guardian's Payment (Contributory)

S/E: Self-Employed Contributor

| Class P (optional)                   | All income  |
|--------------------------------------|-------------|
|                                      | %           |
| <b>First €2,500 per year Balance</b> | Nil<br>4.00 |

**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 paid under Class S. The minimum annual contribution for Class P is 4% of all income or €200 whichever is the greater.

**Class P benefits**

- Limited Jobseeker’s Benefit
- Limited Illness Benefit
- Treatment Benefit



## State Pension (Non-Contributory) from 30 March 2018

| Weekly means, as assessed by us: | Increase per week<br>for Qualified Adult<br>aged under 66 |         |
|----------------------------------|---|---------|
|                                  | Personal rate   |         |
| Up to €30.00                     | €232.00   | €153.30 |
| Over €30.00 and up to €32.50     | €229.50   | €151.60 |
| Over €32.50 and up to €35.00     | €227.00   | €150.00 |
| Over €35.00 and up to €37.50     | €224.50   | €148.30 |
| Over €37.50 and up to €40.00     | €222.00   | €146.70 |
| Over €40.00 and up to €42.50     | €219.50   | €145.00 |
| Over €42.50 and up to €45.00     | €217.00   | €143.40 |
| Over €45.00 and up to €47.50     | €214.50   | €141.70 |
| Over €47.50 and up to €50.00     | €212.00   | €140.10 |
| Over €50.00 and up to €52.50     | €209.50   | €138.40 |
| Over €52.50 and up to €55.00     | €207.00   | €136.80 |
| Over €55.00 and up to €57.50     | €204.50   | €135.10 |
| Over €57.50 and up to €60.00     | €202.00   | €133.50 |
| Over €60.00 and up to €62.50     | €199.50   | €131.80 |
| Over €62.50 and up to €65.00     | €197.00   | €130.20 |
| Over €65.00 and up to €67.50     | €194.50   | €128.50 |
| Over €67.50 and up to €70.00     | €192.00   | €126.90 |
| Over €70.00 and up to €72.50     | €189.50   | €125.20 |
| Over €72.50 and up to €75.00     | €187.00   | €123.60 |
| Over €75.00 and up to €77.50     | €184.50   | €121.90 |
| Over €77.50 and up to €80.00     | €182.00   | €120.30 |
| Over €80.00 and up to €82.50     | €179.50   | €118.60 |
| Over €82.50 and up to €85.00     | €177.00   | €117.00 |
| Over €85.00 and up to €87.50     | €174.50   | €115.30 |
| Over €87.50 and up to €90.00     | €172.00   | €113.70 |
| Over €90.00 and up to €92.50     | €169.50   | €112.00 |
| Over €92.50 and up to €95.00     | €167.00   | €110.30 |
| Over €95.00 and up to €97.50     | €164.50   | €108.70 |
| Over €97.50 and up to €100.00    | €162.00   | €107.00 |
| Over €100.00 and up to €102.50   | €159.50   | €105.40 |
| Over €102.50 and up to €105.00   | €157.00   | €103.70 |
| Over €105.00 and up to €107.50   | €154.50   | €102.10 |
| Over €107.50 and up to €110.00   | €152.00   | €100.40 |
| Over €110.00 and up to €112.50   | €149.50   | €98.80  |
| Over €112.50 and up to €115.00   | €147.00   | €97.10  |
| Over €115.00 and up to €117.50   | €144.50   | €95.50  |
| Over €117.50 and up to €120.00   | €142.00   | €93.80  |
| Over €120.00 and up to €122.50   | €139.50   | €92.20  |
| Over €122.50 and up to €125.00   | €137.00   | €90.50  |
| Over €125.00 and up to €127.50   | €134.50   | €88.90  |

Continued overleaf

## State Pension (Non-Contributory) from 30 March 2018 continued

| Weekly means as assessed by us: | Increase per week<br>for Qualified Adult<br>aged under 66 |        |
|---------------------------------|---|--------|
|                                 | Personal rate   |        |
| Over €127.50 and up to €130.00  | €132.00   | €87.20 |
| Over €130.00 and up to €132.50  | €129.50   | €85.60 |
| Over €132.50 and up to €135.00  | €127.00   | €83.90 |
| Over €135.00 and up to €137.50  | €124.50   | €82.30 |
| Over €137.50 and up to €140.00  | €122.00   | €80.60 |
| Over €140.00 and up to €142.50  | €119.50   | €79.00 |
| Over €142.50 and up to €145.00  | €117.00   | €77.30 |
| Over €145.00 and up to €147.50  | €114.50   | €75.70 |
| Over €147.50 and up to €150.00  | €112.00   | €74.00 |
| Over €150.00 and up to €152.50  | €109.50   | €72.40 |
| Over €152.50 and up to €155.00  | €107.00   | €70.70 |
| Over €155.00 and up to €157.50  | €104.50   | €69.10 |
| Over €157.50 and up to €160.00  | €102.00   | €67.40 |
| Over €160.00 and up to €162.50  | €99.50  | €65.70 |
| Over €162.50 and up to €165.00  | €97.00  | €64.10 |
| Over €165.00 and up to €167.50  | €94.50  | €62.40 |
| Over €167.50 and up to €170.00  | €92.00  | €60.80 |
| Over €170.00 and up to €172.50  | €89.50  | €59.10 |
| Over €172.50 and up to €175.00  | €87.00  | €57.50 |
| Over €175.00 and up to €177.50  | €84.50  | €55.80 |
| Over €177.50 and up to €180.00  | €82.00  | €54.20 |
| Over €180.00 and up to €182.50  | €79.50  | €52.50 |
| Over €182.50 and up to €185.00  | €77.00  | €50.90 |
| Over €185.00 and up to €187.50  | €74.50  | €49.20 |
| Over €187.50 and up to €190.00  | €72.00  | €47.60 |
| Over €190.00 and up to €192.50  | €69.50  | €45.90 |
| Over €192.50 and up to €195.00  | €67.00  | €44.30 |
| Over €195.00 and up to €197.50  | €64.50  | €42.60 |
| Over €197.50 and up to €200.00  | €62.00  | €41.00 |
| Over €200.00 and up to €202.50  | €59.50  | €39.30 |
| Over €202.50 and up to €205.00  | €57.00  | €37.70 |
| Over €205.00 and up to €207.50  | €54.50  | €36.00 |
| Over €207.50 and up to €210.00  | €52.00  | €34.40 |
| Over €210.00 and up to €212.50  | €49.50  | €32.70 |
| Over €212.50 and up to €215.00  | €47.00  | €31.10 |
| Over €215.00 and up to €217.50  | €44.50  | €29.40 |
| Over €217.50 and up to €220.00  | €42.00  | €27.80 |
| Over €220.00 and up to €222.50  | €39.50  | €26.10 |
| Over €222.50 and up to €225.00  | €37.00  | €24.40 |
| Over €225.00 and up to €227.50  | €34.50  | €22.80 |

## State Pension (Non-Contributory) from 30 March 2018 continued

| Weekly means as assessed by us: | Increase per week<br>for Qualified Adult<br>aged under 66 |        |
|---------------------------------|---|--------|
|                                 | Personal rate   |        |
| Over €227.50 and up to €230.00  | €32.00  | €21.10 |
| Over €230.00 and up to €232.50  | €29.50  | €19.50 |
| Over €232.50 and up to €235.00  | €27.00  | €17.80 |
| Over €235.00 and up to €237.50  | €24.50  | €16.20 |
| Over €237.50 and up to €240.00  | €22.00  | €14.50 |
| Over €240.00 and up to €242.50  | €19.50  | €12.90 |
| Over €242.50 and up to €245.00  | €17.00  | €11.20 |
| Over €245.00 and up to €247.50  | €14.50  | €9.60  |
| Over €247.50 and up to €250.00  | €12.00  | €7.90  |
| Over €250.00 and up to €252.50  | €9.50   | €6.30  |
| Over €252.50 and up to €255.00  | €7.00   | €4.60  |
| Over €255.00 and up to €257.50  | €4.50   | €3.00  |
| Over €257.50                    | Nil   | Nil    |

| Increases  | Rate per week |        |
|--|---------------|--------|
| — Each qualified child                                   | Full rate     | €31.80 |
|  | Half-rate     | €15.90 |
| — Living Alone Increase for people age 66 or over        |               | €9.00  |
| — Extra increase for people age 80 or over               |               | €10.00 |
| — Increase for people living on certain offshore islands |               | €12.70 |

## State Pension (Contributory) from 30 March 2018

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

|                                     |                   | Personal rate  | Increase for Qualified Adult <sup>‡</sup> |                 |
|-------------------------------------|-------------------|----------------|---|-----------------|
|                                     |                   |                | Aged under 66                             | Aged 66 or over |
| Yearly average contributions        |                   | Rate per week  | Rate per week                             | Rate per week   |
| <b>State Pension (Contributory)</b> | <b>48 or over</b> | <b>€243.30</b> | <b>€162.10</b>                            | <b>€218.00</b>  |
|                                     | <b>40-47</b>      | <b>€238.50</b> | <b>€154.20</b>                            | <b>€207.10</b>  |
|                                     | <b>30-39</b>      | <b>€218.70</b> | <b>€146.80</b>                            | <b>€196.50</b>  |
|                                     | <b>20-29</b>      | <b>€207.10</b> | <b>€137.30</b>                            | <b>€184.90</b>  |
|                                     | <b>15-19</b>      | <b>€158.50</b> | <b>€105.60</b>                            | <b>€141.60</b>  |
|                                     | <b>10-14</b>      | <b>€97.20</b>  | <b>€64.40</b>                             | <b>€87.70</b>   |

<sup>‡</sup>You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week (see Appendix).

## State Pension (Contributory) from 30 March 2018

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

|                              |            | Personal rate Increase for Qualified Adult <sup>‡</sup> |               |                 |
|------------------------------|------------|---|---------------|-----------------|
|                              |            |   | Aged under 66 | Aged 66 or over |
| Yearly average contributions |            | Rate per week   | Rate per week | Rate per week   |
| State Pension (Contributory) | 48 or over | €243.30   | €162.10       | €218.00         |
|                              | 20-47      | €238.50   | €162.10       | €218.00         |
|                              | 15-19      | €182.50   | *€121.60      | *€163.50        |
|                              | 10-14      | €121.70   | *€81.10       | *€109.00        |

### Note

\*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:

|                      |                |                        |                |
|----------------------|----------------|------------------------|----------------|
| <b>Aged under 66</b> | <b>€127.30</b> | <b>Aged 66 or over</b> | <b>€163.50</b> |
|----------------------|----------------|------------------------|----------------|

| Increases:             | Rate per week |          |
|------------------------|---------------|----------|
| — Each qualified child | Full rate     | **€31.80 |
|                        | Half-rate     | **€15.90 |

\*\*You can get an increase of €31.80 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.

| Extra benefits   | Rate per week |
|--|---------------|
| — Living Alone Increase for people age 66 or over        | €9.00         |
| — Extra increase for people age 80 or over               | €10.00        |
| — Increase for people living on certain offshore islands | €12.70        |

<sup>‡</sup>You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see Appendix).

## Widow's, Widower's or Surviving Civil Partner's Contributory Pension From 30 March 2018

| Contributions |            | Aged under 66 | Aged 66 or over |
|---------------|------------|---------------|-----------------|
|               |            | Rate per week | Rate per week   |
| Personal rate | 48 or over | €203.50       | €243.30         |
|               | 36-47      | €200.50       | €238.50         |
|               | 24-35      | €198.00       | €232.90         |

| Increases:  | Rate per week |
|---|---------------|
| — Each qualified child  | €31.80        |
| — Living Alone Increase for people age 66 or over                       | €9.00         |
| — Extra increase for people age 80 or over                              | €10.00        |
| — Increase for people age 66 or over living on certain offshore islands | €12.70        |

### Jobseeker's Benefit from 22 March 2018

|   | Rate per week  |
|---|--|
| <b>Personal rate</b>                    | <b>€198.00</b>                                       |
| <b>Increases:</b>                       |  |
| — <b>Increase for Qualified Adult ‡</b> | <b>€131.40</b>                                       |
| — <b>Each qualified child</b>           | <b>Full rate *€31.80</b><br><b>Half-rate *€15.90</b> |

**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‡ |
|--|----------------|---------------------------------|
| — <b>Less than €150.00</b>             | <b>€88.90</b>  | <b>€85.10</b>                   |
| — <b>€150.00 and less than €220.00</b> | <b>€127.80</b> | <b>€85.10</b>                   |
| — <b>€220.00 and less than €300.00</b> | <b>€155.10</b> | <b>€85.10</b>                   |
| — <b>€300.00 or more</b>               | <b>€198.00</b> | <b>€131.40</b>                  |

\*You can get an increase of €31.80 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 Allowance from 21 March 2018

|   | Rate per week  |
|---|----------------|
| <b>Maximum personal rate aged 26 or over</b>    | <b>€198.00</b> |
| — <b>Increase for Qualified Adult</b> ‡         | <b>€131.40</b> |
| — <b>Each qualified child</b>                   | <b>*€31.80</b> |
| <b>Maximum personal rate aged under 26</b>      |                |
| <b>Maximum personal rate aged 25</b>            | <b>€152.80</b> |
| — <b>Increase for Qualified Adult</b>           | <b>€131.40</b> |
| <b>Maximum rate for claimant who is 18 - 24</b> | <b>€107.70</b> |
| — <b>Increase for Qualified Adult</b>           | <b>€107.70</b> |

‡ If you were in receipt of Jobseeker's Allowance prior to 26 September 2007, you may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see Appendix).

\*You can get an increase of €31.80 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.

### Under 26 rates for Jobseeker's Allowance

Persons not affected:

- 18 to 25 year olds with a qualified child;
- those making a claim for Jobseeker's Allowance where that claim is linked to a Jobseeker's Allowance claim made within the previous 12 months to which the maximum personal rate applied;
- 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 rate of €107.70. The reduced rate of €152.80 applies to this customer on reaching 25 years.

Where a person is under 26 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.



## One-Parent Family Payment from 29 March 2018

| Weekly means, as assessed by us: | Rate per week |
|----------------------------------|---------------|
| Up to €7.60                      | €198.00       |
| Over €7.60 and up to €10.10      | €195.50       |
| Over €10.10 and up to €12.60     | €193.00       |
| Over €12.60 and up to €15.10     | €190.50       |
| Over €15.10 and up to €17.60     | €188.00       |
| Over €17.60 and up to €20.10     | €185.50       |
| Over €20.10 and up to €22.60     | €183.00       |
| Over €22.60 and up to €25.10     | €180.50       |
| Over €25.10 and up to €27.60     | €178.00       |
| Over €27.60 and up to €30.10     | €175.50       |
| Over €30.10 and up to €32.60     | €173.00       |
| Over €32.60 and up to €35.10     | €170.50       |
| Over €35.10 and up to €37.60     | €168.00       |
| Over €37.60 and up to €40.10     | €165.50       |
| Over €40.10 and up to €42.60     | €163.00       |
| Over €42.60 and up to €45.10     | €160.50       |
| Over €45.10 and up to €47.60     | €158.00       |
| Over €47.60 and up to €50.10     | €155.50       |
| Over €50.10 and up to €52.60     | €153.00       |
| Over €52.60 and up to €55.10     | €150.50       |
| Over €55.10 and up to €57.60     | €148.00       |
| Over €57.60 and up to €60.10     | €145.50       |
| Over €60.10 and up to €62.60     | €143.00       |
| Over €62.60 and up to €65.10     | €140.50       |
| Over €65.10 and up to €67.60     | €138.00       |
| Over €67.60 and up to €70.10     | €135.50       |
| Over €70.10 and up to €72.60     | €133.00       |
| Over €72.60 and up to €75.10     | €130.50       |
| Over €75.10 and up to €77.60     | €128.00       |
| Over €77.60 and up to €80.10     | €125.50       |
| Over €80.10 and up to €82.60     | €123.00       |
| Over €82.60 and up to €85.10     | €120.50       |
| Over €85.10 and up to €87.60     | €118.00       |
| Over €87.60 and up to €90.10     | €115.50       |
| Over €90.10 and up to €92.60     | €113.00       |
| Over €92.60 and up to €95.10     | €110.50       |
| Over €95.10 and up to €97.60     | €108.00       |
| Over €97.60 and up to €100.10    | €105.50       |
| Over €100.10 and up to €102.60   | €103.00       |
| Over €102.60 and up to €105.10   | €100.50       |

Continued overleaf

**One-Parent Family Payment from 29 March 2018**

continued

| <b>Weekly means, as assessed by us:</b> | <b>Rate per week</b> |
|---|----------------------|
| Over €105.10 and up to €107.60          | €98.00               |
| Over €107.60 and up to €110.10          | €95.50               |
| Over €110.10 and up to €112.60          | €93.00               |
| Over €112.60 and up to €115.10          | €90.50               |
| Over €115.10 and up to €117.60          | €88.00               |
| Over €117.60 and up to €120.10          | €85.50               |
| Over €120.10 and up to €122.60          | €83.00               |
| Over €122.60 and up to €125.10          | €80.50               |
| Over €125.10 and up to €127.60          | €78.00               |
| Over €127.60 and up to €130.10          | €75.50               |
| Over €130.10 and up to €132.60          | €73.00               |
| Over €132.60 and up to €135.10          | €70.50               |
| Over €135.10 and up to €137.60          | €68.00               |
| Over €137.60 and up to €140.10          | €65.50               |
| Over €140.10 and up to €142.60          | €63.00               |
| Over €142.60 and up to €145.10          | €60.50               |
| Over €145.10 and up to €147.60          | €58.00               |
| Over €147.60 and up to €150.10          | €55.50               |
| Over €150.10 and up to €152.60          | €53.00               |
| Over €152.60 and up to €155.10          | €50.50               |
| Over €155.10 and up to €157.60          | €48.00               |
| Over €157.60 and up to €160.10          | €45.50               |
| Over €160.10 and up to €162.60          | €43.00               |
| Over €162.60 and up to €165.10          | €40.50               |
| Over €165.10 and up to €167.60          | €38.00               |
| Over €167.60 and up to €170.10          | €35.50               |
| Over €170.10 and up to €172.60          | €33.00               |
| Over €172.60 and up to €175.10          | €30.50               |
| Over €175.10 and up to €177.60          | €28.00               |
| Over €177.60 and up to €180.10          | €25.50               |
| Over €180.10 and up to €182.60          | €23.00               |
| Over €182.60 and up to €185.10          | €20.50               |
| Over €185.10 and up to €187.60          | €18.00               |
| Over €187.60 and up to €190.10          | €15.50               |
| Over €190.10 and up to €192.60          | €13.00               |
| Over €192.60 and up to €195.10          | €10.50               |
| Over €195.10 and up to €197.60          | €8.00                |
| Over €197.60 and up to €200.10          | €5.50                |
| Over €200.10 and up to €202.60          | €3.00                |
| Over €202.60                            | Nil                  |

**One-Parent Family Payment from 29 March 2018**

continued

**Note:** from 29 March 2018

If you are getting One-Parent Family Payment, you can earn up to €130.00 per week and may still qualify for full payment. If you earn between €130.00 and €425.00, you may qualify for a reduced payment.

| Increases:             | Rate per week |
|------------------------|---------------|
| — Each qualified child | €31.80        |

## Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension from 30 March 2018

### Deserted Wife's Allowance from 29 March 2018

| Weekly means, as assessed by us: | Rate per week |
|----------------------------------|---------------|
| Up to €7.60                      | €198.00       |
| Over €7.60 and up to €10.10      | €195.50       |
| Over €10.10 and up to €12.60     | €193.00       |
| Over €12.60 and up to €15.10     | €190.50       |
| Over €15.10 and up to €17.60     | €188.00       |
| Over €17.60 and up to €20.10     | €185.50       |
| Over €20.10 and up to €22.60     | €183.00       |
| Over €22.60 and up to €25.10     | €180.50       |
| Over €25.10 and up to €27.60     | €178.00       |
| Over €27.60 and up to €30.10     | €175.50       |
| Over €30.10 and up to €32.60     | €173.00       |
| Over €32.60 and up to €35.10     | €170.50       |
| Over €35.10 and up to €37.60     | €168.00       |
| Over €37.60 and up to €40.10     | €165.50       |
| Over €40.10 and up to €42.60     | €163.00       |
| Over €42.60 and up to €45.10     | €160.50       |
| Over €45.10 and up to €47.60     | €158.00       |
| Over €47.60 and up to €50.10     | €155.50       |
| Over €50.10 and up to €52.60     | €153.00       |
| Over €52.60 and up to €55.10     | €150.50       |
| Over €55.10 and up to €57.60     | €148.00       |
| Over €57.60 and up to €60.10     | €145.50       |
| Over €60.10 and up to €62.60     | €143.00       |
| Over €62.60 and up to €65.10     | €140.50       |
| Over €65.10 and up to €67.60     | €138.00       |
| Over €67.60 and up to €70.10     | €135.50       |
| Over €70.10 and up to €72.60     | €133.00       |
| Over €72.60 and up to €75.10     | €130.50       |
| Over €75.10 and up to €77.60     | €128.00       |
| Over €77.60 and up to €80.10     | €125.50       |
| Over €80.10 and up to €82.60     | €123.00       |
| Over €82.60 and up to €85.10     | €120.50       |
| Over €85.10 and up to €87.60     | €118.00       |
| Over €87.60 and up to €90.10     | €115.50       |
| Over €90.10 and up to €92.60     | €113.00       |
| Over €92.60 and up to €95.10     | €110.50       |
| Over €95.10 and up to €97.60     | €108.00       |
| Over €97.60 and up to €100.10    | €105.50       |
| Over €100.10 and up to €102.60   | €103.00       |
| Over €102.60 and up to €105.10   | €100.50       |

## Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension from 30 March 2018

### Deserted Wife's Allowance from 29 March 2018

continued

| Weekly means, as assessed by us: | Rate per week |
|----------------------------------|---------------|
| Over €105.10 and up to €107.60   | €98.00        |
| Over €107.60 and up to €110.10   | €95.50        |
| Over €110.10 and up to €112.60   | €93.00        |
| Over €112.60 and up to €115.10   | €90.50        |
| Over €115.10 and up to €117.60   | €88.00        |
| Over €117.60 and up to €120.10   | €85.50        |
| Over €120.10 and up to €122.60   | €83.00        |
| Over €122.60 and up to €125.10   | €80.50        |
| Over €125.10 and up to €127.60   | €78.00        |
| Over €127.60 and up to €130.10   | €75.50        |
| Over €130.10 and up to €132.60   | €73.00        |
| Over €132.60 and up to €135.10   | €70.50        |
| Over €135.10 and up to €137.60   | €68.00        |
| Over €137.60 and up to €140.10   | €65.50        |
| Over €140.10 and up to €142.60   | €63.00        |
| Over €142.60 and up to €145.10   | €60.50        |
| Over €145.10 and up to €147.60   | €58.00        |
| Over €147.60 and up to €150.10   | €55.50        |
| Over €150.10 and up to €152.60   | €53.00        |
| Over €152.60 and up to €155.10   | €50.50        |
| Over €155.10 and up to €157.60   | €48.00        |
| Over €157.60 and up to €160.10   | €45.50        |
| Over €160.10 and up to €162.60   | €43.00        |
| Over €162.60 and up to €165.10   | €40.50        |
| Over €165.10 and up to €167.60   | €38.00        |
| Over €167.60 and up to €170.10   | €35.50        |
| Over €170.10 and up to €172.60   | €33.00        |
| Over €172.60 and up to €175.10   | €30.50        |
| Over €175.10 and up to €177.60   | €28.00        |
| Over €177.60 and up to €180.10   | €25.50        |
| Over €180.10 and up to €182.60   | €23.00        |
| Over €182.60 and up to €185.10   | €20.50        |
| Over €185.10 and up to €187.60   | €18.00        |
| Over €187.60 and up to €190.10   | €15.50        |
| Over €190.10 and up to €192.60   | €13.00        |
| Over €192.60 and up to €195.10   | €10.50        |
| Over €195.10 and up to €197.60   | €8.00         |
| Over €197.60 and up to €200.10   | €5.50         |
| Over €200.10 and up to €202.60   | €3.00         |
| Over €202.60                     | Nil           |

## Basic Supplementary Welfare Allowance from 26 March 2018

|   | Rate per week  |
|---|----------------|
| <b>Maximum personal rate aged 26 or over</b>                                    | <b>€196.00</b> |
| — Increase for Qualified Adult  | €131.40        |
| — Each qualified child  | €31.80         |
| <b>Maximum personal rate where claimant is aged 25 years</b>                    | <b>€152.80</b> |
| — Increase for Qualified Adult  | €131.40        |
| <b>Maximum personal rate where claimant is between 18 to 24 years inclusive</b> | <b>€107.70</b> |
| — Increase for Qualified Adult  | €107.70        |

### Under 26 age related rates of Supplementary Welfare Allowance

Persons not affected:

- 18 - 25 years inclusive with a qualified child(ren).
- Persons aged 18 - 24 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 rate of €107.70. The reduced rate of €152.80 applies to this customer on reaching 25 years.

### Farm Assist from 21 March 2018

|   |                  | Rate per week  |
|---|------------------|----------------|
| <b>Maximum personal rate</b>                        |                  | <b>€198.00</b> |
| <b>Increases</b>                                    |                  |                |
| — <b>Increase for a Qualified Adult<sup>‡</sup></b> |                  | <b>€131.40</b> |
| — <b>Each qualified child</b>                       | <b>Full rate</b> | <b>*€31.80</b> |
|   | <b>Half-rate</b> | <b>*€15.90</b> |

\*You can get an increase of €31.80 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.

<sup>‡</sup> If you were in receipt of Farm Assist prior to 26 September 2007, you may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see Appendix).

### Pre-Retirement Allowance from 21 March 2018

**\*Pre-Retirement Allowance was abolished for all new customers from the 4 July 2007.**

|   |                  | Rate per week        |
|---|------------------|----------------------|
| <b>Maximum personal rate</b>                      |                  | <b>€198.00</b>       |
| <b>Increases:</b>                                 |                  | <b>Rate per week</b> |
| — <b>Increase for Qualified Adult<sup>‡</sup></b> |                  | <b>€131.40</b>       |
| — <b>Each qualified child</b>                     | <b>Full rate</b> | <b>**€31.80</b>      |
|   | <b>Half-rate</b> | <b>**€15.90</b>      |

\*\* You can get an increase of €31.80 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.

<sup>‡</sup> If you were in receipt of Pre-Retirement Allowance prior to 26 September 2007, you may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see Appendix).

**Deserted Wife’s Benefit from 29 March 2018**

|               |            | Aged under 66 | Aged 66 or over |
|---------------|------------|---------------|-----------------|
| Contributions |            | Rate per week | Rate per week   |
| Personal rate | 48 or over | €203.50       | €243.30         |
|               | 36-47      | €200.50       | €238.50         |
|               | 24-35      | €198.00       | €232.90         |

| Increases:  | Rate per week |
|---|---------------|
| — Each qualified child  | €31.80        |
| — Living Alone Increase for people age 66 or over                       | €9.00         |
| — Extra increase for people age 80 or over                              | €10.00        |
| — Increase for people age 66 or over living on certain offshore islands | €12.70        |

**Maternity Benefit**  
**Paternity Benefit**  
**Adoptive Benefit**

**from 26 March 2018**

|               | Rate per week |
|---------------|---------------|
| Personal rate | €240.00       |

The rate of Maternity/Adoptive/Paternity 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.



## Health and Safety Benefit from 26 March 2018

|  | Rate per week    |               |
|--|------------------|---------------|
| <b>Maximum Personal rate</b>                     | <b>€198.00</b>   |               |
| <b>Increases:</b>                                |                  |               |
| — <b>Full rate Increase for Qualified Adult*</b> | <b>€131.40</b>   |               |
| — <b>Each qualified child**</b>                  | <b>Full rate</b> | <b>€31.80</b> |
|  | <b>Half-rate</b> | <b>€15.90</b> |

\*If your spouse or partner is earning €100.00 per week or less you will get a full increase for a qualified adult. If their earnings are between €100.01 and €310.00 per week, you will get a reduced rate of the increase for a qualified adult (see Appendix).

\*\*You can get an increase of €31.80 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 per 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 |
|--|----------------|------------------------------|
| — <b>Less than €150.00</b>             | <b>€88.90</b>  | <b>€85.10</b>                |
| — <b>€150.00 and less than €220.00</b> | <b>€127.80</b> | <b>€85.10</b>                |
| — <b>€220.00 and less than €300.00</b> | <b>€155.10</b> | <b>€85.10</b>                |
| — <b>€300.00 or more</b>               | <b>€198.00</b> | <b>€131.40</b>               |

## Redundancy Payments

An eligible employee is entitled to a statutory redundancy payment of 2 weeks pay for every year of service, plus a bonus week, subject to a maximum ceiling of €600 on gross weekly pay.

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

Where an employer can prove to the satisfaction of the Department that it is unable to pay statutory redundancy to its eligible employees the Department will make lump sum payments directly to those employees and will seek to recover the debt from the employer.

Where an employer is formally insolvent applications for statutory redundancy must be made by the employer representative (normally a liquidator, receiver or administrator).

The prescribed time-limit for submitting a redundancy lump sum payment is 52 weeks from the date of termination of employment. The Workplace Relations Commission (WRC) has discretion to extend the 52 week time-limit to 104 weeks in certain circumstances.

## 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 because of the employer being insolvent as defined by the rules of the scheme (for example, liquidation or receivership).

Payments are calculated by reference to an employee's wages and are 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.

The scheme covers wage related entitlements relating to the period not exceeding 18 months immediately prior to the date of insolvency. Arrears of pension are restricted to a 12 month period immediately prior to the date of insolvency.

All applications for entitlements under the insolvency payments scheme must be made by the employer representative (normally a liquidator, receiver or administrator).

## 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/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 €215.50\* increasing to €220.50\* from March 2018 (budget increase).

\*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 and fishermen who are in receipt of certain Department of Employment Affairs and Social Protection (DEASP) payments. The rates of payment payable for participating on RSS depend on your qualifying DEASP payment. The following table outlines the rate of payment for certain participants.

| DSP qualifying payment   | Rate of Payment   |
|--|---|
| Jobseeker's Allowance, Transitional Jobseekers Allowance, Farm Assist, One Family Parent Payment, Widow's Widower's or Surviving Civil Partner's Contributory/Non Contributory Pension or Disability Allowance | Equal to the maximum personal rate of payment plus €22.50 top-up. Minimum weekly payment of €215.50* increasing to €220.50* from March 2018 (budget increase)       |
| 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 €215.50* or €220.50* from March 2018 |

\*You may receive extra payment in respect of a qualified adult dependent and qualified child dependents.

## Tús - Community Work Placement Initiative

Tús provides short-term quality and suitable work placement opportunities in the community and voluntary sector for people who have been continuously unemployed for 1 year or more and are in receipt of Jobseeker's Allowance or Jobseekers Transitional Allowance at the time of placement. (No qualifying period applies to Jobseekers Transitional Allowance).

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 €215.50\* increasing to €220.50\* from March 2018 (budget increase).

\*You may receive extra payment in respect of a qualified adult dependent and qualified child dependents.

## Back to Work Enterprise Allowance

- **100% of social welfare payment for the first year**
- **75% of social welfare payment for the second year**

## Back to Work Family Dividend

Back to Work Family Dividend is available to One-Parent Family Payment recipients, Jobseeker's Allowance Transition recipients and persons with children who have been receiving Jobseeker's Allowance for more than one year, who leave these schemes to take up employment or self-employment.

Under this arrangement a dividend worth €29.80 (increasing to €31.80 from March 2018) a week per child will be paid for each child (up to a limit of 4 children) in full for the first year in employment, and they will retain half the payment that is €15.90 per child for the second year in employment.

To be eligible for the dividend there must not be any other claim in respect of the children concerned.

The Back to Work Family Dividend can be paid at the same time with the Working Family Payment (WFP) (formerly Family Income Supplement) and will have no impact on an individual's WFP entitlement.

## Short-Term Enterprise Allowance

— **100% of Jobseeker's Benefit entitlement for the duration of entitlement which may be up to 9 months.**

## Part-time Job Incentive Scheme

|   | Rate per week  |
|---|----------------|
| <b>Personal rate</b>                                    | <b>€125.40</b> |
| <b>Rate including an Increase for a Qualified Adult</b> | <b>€204.50</b> |

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

## 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 grant 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.

### **€7,500 over two years for:**

- Jobseekers who are under 25 years of age and on the Live Register for at least 4 months (104 days) in the previous 6 months. This element of the Incentive is co-funded by the European Social Fund.
- Jobseekers who are over 25 and under 50 years of age and at least 12 months (312 days) on the Live Register in the previous 18 months.
- Former One Parent Family customers whose youngest child is 7 years of age or over who transfer to the Live Register and are in receipt of Jobseekers Allowance Transitional Payment, no qualifying periods applies.
- Refugees who are in receipt of Jobseekers Allowance, no qualifying period applies.

**€10,000 over two years for:**

- Jobseekers who are at least 36 months (936 days) on the Live Register in the previous 42 months.
- Jobseekers who are over 50 years of age and are at least 12 months (312 days) on the Live Register in the previous 18 months.

Persons pursuing internships under JobBridge, CE Schemes, TÚS, Gateway 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 can have their eligibility assessed by registering on [www.jobsplus.ie](http://www.jobsplus.ie). An employer must be tax compliant and be employing an employee directly from the Live Register. The employer must offer full-time employment of at least 30 hours a week, spanning at least 4 days to eligible employees.

Likewise a prospective employee can have their eligibility for JobsPlus assessed by registering on [www.jobsplus.ie](http://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.

It is open to employers to verify with prospective employees if they are eligible for the JobsPlus incentive.



## Back to Education Allowance

If you are a new entrant on a social welfare payment, who qualifies for the Back to Education Allowance, the weekly rate payable will be equal to your previous payment that actually qualified you for the participation in the scheme. This rate may be subject to review. Where applicable, you may qualify for increases in respect of a qualified and each qualified child.

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

## Under aged 26

The personal maximum rate of €198.00 a week will apply to participants of Back to Education Allowance on age related rates of jobseeker's allowance. If means apply, they will be assessed against the €198.00 rate.

## Partial Capacity Benefit

Partial Capacity Benefit is a social welfare scheme which allows individuals in receipt of an Illness Benefit payment for a minimum of 6 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 assessments and is outlined below:

| Medical Assessment | % or your personal rate of Illness Benefit or Invalidity Pension payment |               |                  |
|--------------------|--|---------------|------------------|
|                    | Moderate<br>50%  | Severe<br>75% | Profound<br>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 as long as an underlying entitlement to payment of Illness Benefit or Invalidity Pension exists. Partial Capacity Benefit is subject to review and reassessment.

## Illness Benefit from 26 March 2018

|   | Rate per week            |
|---|--------------------------|
| <b>Personal rate</b>                              | <b>€198.00</b>           |
| <b>Increases:</b>                                 |                          |
| — <b>Increase for Qualified Adult<sup>‡</sup></b> | <b>€131.40</b>           |
| — <b>Each qualified child</b>                     | <b>Full rate *€31.80</b> |
|   | <b>Half-rate *€15.90</b> |

**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 <sup>‡</sup> |
|--|----------------|---|
| — <b>Less than €150.00</b>             | <b>€88.90</b>  | <b>€85.10</b>                             |
| — <b>€150.00 and less than €220.00</b> | <b>€127.80</b> | <b>€85.10</b>                             |
| — <b>€220.00 and less than €300.00</b> | <b>€155.10</b> | <b>€85.10</b>                             |
| — <b>€300.00 or more</b>               | <b>€198.00</b> | <b>€131.40</b>                            |

\*You can get an increase of €31.80 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 per week.

<sup>‡</sup>You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week (see Appendix).

## Invalidity Pension from 29 March 2018

|   | Rate per week    |
|---|------------------|
| <b>Personal rate</b>                              | <b>€203.50</b>   |
| <b>Increases:</b>                                 |                  |
| — <b>Increase for Qualified Adult<sup>‡</sup></b> | <b>€145.30</b>   |
| — <b>Each qualified child</b>                     | <b>*€31.80</b>   |
|   | <b>Full rate</b> |
|   | <b>Half-rate</b> |
|   | <b>*€15.90</b>   |

Where a qualified adult has attained pensionable age before 2 January 2014 you may get an additional increase of €71.80.

\*You can get an increase of €31.80 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 are only eligible for a qualified child increase at half rate if your spouse/civil partner or cohabitant has income of €400 or less per week.

| Extra Benefit   | Rate per week |
|---|---------------|
| — <b>Living Alone Increase</b>                                  | <b>€9.00</b>  |
| — <b>Increase for people living on certain offshore islands</b> | <b>€12.70</b> |

<sup>‡</sup>You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week (see Appendix).

## Disability Allowance from 28 March 2018

| Weekly means, as assessed by us: | Rate per week |
|----------------------------------|---------------|
| Up to €2.50                      | €198.00       |
| Over €2.50 and up to €5.00       | €195.50       |
| Over €5.00 and up to €7.50       | €193.00       |
| Over €7.50 and up to €10.00      | €190.50       |
| Over €10.00 and up to €12.50     | €188.00       |
| Over €12.50 and up to €15.00     | €185.50       |
| Over €15.00 and up to €17.50     | €183.00       |
| Over €17.50 and up to €20.00     | €180.50       |
| Over €20.00 and up to €22.50     | €178.00       |
| Over €22.50 and up to €25.00     | €175.50       |
| Over €25.00 and up to €27.50     | €173.00       |
| Over €27.50 and up to €30.00     | €170.50       |
| Over €30.00 and up to €32.50     | €168.00       |
| Over €32.50 and up to €35.00     | €165.50       |
| Over €35.00 and up to €37.50     | €163.00       |
| Over €37.50 and up to €40.00     | €160.50       |
| Over €40.00 and up to €42.50     | €158.00       |
| Over €42.50 and up to €45.00     | €155.50       |
| Over €45.00 and up to €47.50     | €153.00       |
| Over €47.50 and up to €50.00     | €150.50       |
| Over €50.00 and up to €52.50     | €148.00       |
| Over €52.50 and up to €55.00     | €145.50       |
| Over €55.00 and up to €57.50     | €143.00       |
| Over €57.50 and up to €60.00     | €140.50       |
| Over €60.00 and up to €62.50     | €138.00       |
| Over €62.50 and up to €65.00     | €135.50       |
| Over €65.00 and up to €67.50     | €133.00       |
| Over €67.50 and up to €70.00     | €130.50       |
| Over €70.00 and up to €72.50     | €128.00       |
| Over €72.50 and up to €75.00     | €125.50       |
| Over €75.00 and up to €77.50     | €123.00       |
| Over €77.50 and up to €80.00     | €120.50       |
| Over €80.00 and up to €82.50     | €118.00       |
| Over €82.50 and up to €85.00     | €115.50       |
| Over €85.00 and up to €87.50     | €113.00       |
| Over €87.50 and up to €90.00     | €110.50       |
| Over €90.00 and up to €92.50     | €108.00       |
| Over €92.50 and up to €95.00     | €105.50       |
| Over €95.00 and up to €97.50     | €103.00       |
| Over €97.50 and up to €100.00    | €100.50       |
| Over €100.00 and up to €102.50   | €98.00        |
| Over €102.50 and up to €105.00   | €95.50        |

Continued overleaf

**Disability Allowance from 28 March 2018**

continued

| <b>Weekly means, as assessed by us:</b> | <b>Rate per week</b> |
|---|----------------------|
| Over €105.00 and up to €107.50          | €93.00               |
| Over €107.50 and up to €110.00          | €90.50               |
| Over €110.00 and up to €112.50          | €88.00               |
| Over €112.50 and up to €115.00          | €85.50               |
| Over €115.00 and up to €117.50          | €83.00               |
| Over €117.50 and up to €120.00          | €80.50               |
| Over €120.00 and up to €122.50          | €78.00               |
| Over €122.50 and up to €125.00          | €75.50               |
| Over €125.00 and up to €127.50          | €73.00               |
| Over €127.50 and up to €130.00          | €70.50               |
| Over €130.00 and up to €132.50          | €68.00               |
| Over €132.50 and up to €135.00          | €65.50               |
| Over €135.00 and up to €137.50          | €63.00               |
| Over €137.50 and up to €140.00          | €60.50               |
| Over €140.00 and up to €142.50          | €58.00               |
| Over €142.50 and up to €145.00          | €55.50               |
| Over €145.00 and up to €147.50          | €53.00               |
| Over €147.50 and up to €150.00          | €50.50               |
| Over €150.00 and up to €152.50          | €48.00               |
| Over €152.50 and up to €155.00          | €45.50               |
| Over €155.00 and up to €157.50          | €43.00               |
| Over €157.50 and up to €160.00          | €40.50               |
| Over €160.00 and up to €162.50          | €38.00               |
| Over €162.50 and up to €165.00          | €35.50               |
| Over €165.00 and up to €167.50          | €33.00               |
| Over €167.50 and up to €170.00          | €30.50               |
| Over €170.00 and up to €172.50          | €28.00               |
| Over €172.50 and up to €175.00          | €25.50               |
| Over €175.00 and up to €177.50          | €23.00               |
| Over €177.50 and up to €180.00          | €20.50               |
| Over €180.00 and up to €182.50          | €18.00               |
| Over €182.50 and up to €185.00          | €15.50               |
| Over €185.00 and up to €187.50          | €13.00               |
| Over €187.50 and up to €190.00          | €10.50               |
| Over €190.00 and up to €192.50          | €8.00                |
| Over €192.50 and up to €195.00          | €5.50                |
| Over €195.00 and up to €197.50          | €3.00                |
| Over €197.50                            | Nil                  |

## Disability Allowance from 28 March 2018

continued

| Increases:   | Rate per week  |
|--|--|
| — Increase for Qualified Adult <sup>‡</sup>              | €131.40  |
| — Each qualified child                                   | <b>Full rate</b> *€31.80<br><b>Half-rate</b> *€15.90 |
| — Living Alone Increase                                  | €9.00  |
| — Increase for people living on certain offshore islands | €12.70   |

\*You can get an increase of €31.80 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.

<sup>‡</sup> 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 €100.00 and up to €310.00 gross per week, (see Appendix).

## Blind Pension from 30 March 2018

| Weekly means, as assessed by us: | Personal rate per week | Increase per week for Qualified Adult aged under 66 |
|----------------------------------|------------------------|---|
| Up to €7.60                      | €198.00                | €131.40   |
| Over €7.60 and up to €10.10      | €195.50                | €129.70   |
| Over €10.10 and up to €12.60     | €193.00                | €128.10   |
| Over €12.60 and up to €15.10     | €190.50                | €126.40   |
| Over €15.10 and up to €17.60     | €188.00                | €124.80   |
| Over €17.60 and up to €20.10     | €185.50                | €123.10   |
| Over €20.10 and up to €22.60     | €183.00                | €121.40   |
| Over €22.60 and up to €25.10     | €180.50                | €119.80   |
| Over €25.10 and up to €27.60     | €178.00                | €118.10   |
| Over €27.60 and up to €30.10     | €175.50                | €116.50   |
| Over €30.10 and up to €32.60     | €173.00                | €114.80   |
| Over €32.60 and up to €35.10     | €170.50                | €113.20   |
| Over €35.10 and up to €37.60     | €168.00                | €111.50   |
| Over €37.60 and up to €40.10     | €165.50                | €109.80   |
| Over €40.10 and up to €42.60     | €163.00                | €108.20   |
| Over €42.60 and up to €45.10     | €160.50                | €106.50   |
| Over €45.10 and up to €47.60     | €158.00                | €104.90   |
| Over €47.60 and up to €50.10     | €155.50                | €103.20   |
| Over €50.10 and up to €52.60     | €153.00                | €101.50   |
| Over €52.60 and up to €55.10     | €150.50                | €99.90  |
| Over €55.10 and up to €57.60     | €148.00                | €98.20  |
| Over €57.60 and up to €60.10     | €145.50                | €96.60  |
| Over €60.10 and up to €62.60     | €143.00                | €94.90  |
| Over €62.60 and up to €65.10     | €140.50                | €93.20  |
| Over €65.10 and up to €67.60     | €138.00                | €91.60  |
| Over €67.60 and up to €70.10     | €135.50                | €89.90  |
| Over €70.10 and up to €72.60     | €133.00                | €88.30  |
| Over €72.60 and up to €75.10     | €130.50                | €86.60  |
| Over €75.10 and up to €77.60     | €128.00                | €84.90  |
| Over €77.60 and up to €80.10     | €125.50                | €83.30  |
| Over €80.10 and up to €82.60     | €123.00                | €81.60  |
| Over €82.60 and up to €85.10     | €120.50                | €80.00  |
| Over €85.10 and up to €87.60     | €118.00                | €78.30  |
| Over €87.60 and up to €90.10     | €115.50                | €76.70  |
| Over €90.10 and up to €92.60     | €113.00                | €75.00  |
| Over €92.60 and up to €95.10     | €110.50                | €73.30  |
| Over €95.10 and up to €97.60     | €108.00                | €71.70  |
| Over €97.60 and up to €100.10    | €105.50                | €70.00  |
| Over €100.10 and up to €102.60   | €103.00                | €68.40  |
| Over €102.60 and up to €105.10   | €100.50                | €66.70  |
| Over €105.10 and up to €107.60   | €98.00                 | €65.00  |



## Blind Pension from 30 March 2018

continued

| Weekly means, as assessed by us: | Personal rate per week | Increase per week for Qualified Adult aged under 66 |
|----------------------------------|------------------------|---|
| Over €107.60 and up to €110.10   | €95.50                 | €63.40  |
| Over €110.10 and up to €112.60   | €93.00                 | €61.70  |
| Over €112.60 and up to €115.10   | €90.50                 | €60.10  |
| Over €115.10 and up to €117.60   | €88.00                 | €58.40  |
| Over €117.60 and up to €120.10   | €85.50                 | €56.70  |
| Over €120.10 and up to €122.60   | €83.00                 | €55.10  |
| Over €122.60 and up to €125.10   | €80.50                 | €53.40  |
| Over €125.10 and up to €127.60   | €78.00                 | €51.80  |
| Over €127.60 and up to €130.10   | €75.50                 | €50.10  |
| Over €130.10 and up to €132.60   | €73.00                 | €48.40  |
| Over €132.60 and up to €135.10   | €70.50                 | €46.80  |
| Over €135.10 and up to €137.60   | €68.00                 | €45.10  |
| Over €137.60 and up to €140.10   | €65.50                 | €43.50  |
| Over €140.10 and up to €142.60   | €63.00                 | €41.80  |
| Over €142.60 and up to €145.10   | €60.50                 | €40.20  |
| Over €145.10 and up to €147.60   | €58.00                 | €38.50  |
| Over €147.60 and up to €150.10   | €55.50                 | €36.80  |
| Over €150.10 and up to €152.60   | €53.00                 | €35.20  |
| Over €152.60 and up to €155.10   | €50.50                 | €33.50  |
| Over €155.10 and up to €157.60   | €48.00                 | €31.90  |
| Over €157.60 and up to €160.10   | €45.50                 | €30.20  |
| Over €160.10 and up to €162.60   | €43.00                 | €28.50  |
| Over €162.60 and up to €165.10   | €40.50                 | €26.90  |
| Over €165.10 and up to €167.60   | €38.00                 | €25.20  |
| Over €167.60 and up to €170.10   | €35.50                 | €23.60  |
| Over €170.10 and up to €172.60   | €33.00                 | €21.90  |
| Over €172.60 and up to €175.10   | €30.50                 | €20.20  |
| Over €175.10 and up to €177.60   | €28.00                 | €18.60  |
| Over €177.60 and up to €180.10   | €25.50                 | €16.90  |
| Over €180.10 and up to €182.60   | €23.00                 | €15.30  |
| Over €182.60 and up to €185.10   | €20.50                 | €13.60  |
| Over €185.10 and up to €187.60   | €18.00                 | €11.90  |
| Over €187.60 and up to €190.10   | €15.50                 | €10.30  |
| Over €190.10 and up to €192.60   | €13.00                 | €8.60   |
| Over €192.60 and up to €195.10   | €10.50                 | €7.00   |
| Over €195.10 and up to €197.60   | €8.00                  | €5.30   |
| Over €197.60 and up to €200.10   | €5.50                  | €3.70   |
| Over €200.10 and up to €202.60   | €3.00                  | €2.00   |
| Over €202.60                     | Nil                    | Nil   |

Continued overleaf

**Blind Pension from 30 March 2018**

continued

| Increases:   | Rate per week    |                                |
|--|------------------|--------------------------------|
| — Each qualified child                                   | <b>Full rate</b> | <b>*€31.80</b>                 |
| — Living Alone Increase                                  | <b>Half-rate</b> | <b>*€15.90</b><br><b>€9.00</b> |
| — Increase for people living on certain offshore islands |                  | <b>€12.70</b>                  |

\* You can get an increase of €31.80 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.

**Carer's Support Grant**

**Annual rate for each person you are caring for**      -      **\*\*€1,700**

\*\*This is payable from the first Thursday in June 2018. Please note that applications for the 2017 Carer's Support Grant (rate €1,700) can be made from April 2017 up to 31 December 2018.

**Carer's Benefit from 29 March 2018**

| Where the carer is caring for: |  |  |
|--------------------------------|--|--|
|                                | one person<br>Rate per week                                      | more than<br>one person<br>Rate per week |
| <b>Personal rate</b>           | <b>€215.00</b>   | <b>€322.50</b>                           |
| Increases:                     |  |  |
| — Each qualified child         | <b>Full rate</b> <b>€31.80</b><br><b>Half-rate</b> <b>€15.90</b> | <b>€31.80</b><br><b>€15.90</b>           |

## ATTENTION CARERS!!!

### Do you need to take time off work to look after someone who needs full time care?

If so, you may be entitled to Carer's Benefit, which is not means tested.

← See Carer's Benefit rates on previous page.

### Are you providing home care for someone in need of full time assistance and getting a social welfare payment?

If so, you may be entitled to a half rate payment of Carer's Allowance.

Since 27 September 2007, if you are getting certain payment(s) from this Department and you satisfy the conditions for Carer's Allowance, you may get half the rate of Carer's Allowance along with your existing payment(s). 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 exactly the same as Carer's Allowance.

## FOR MORE INFORMATION

- Visit [www.welfare.ie](http://www.welfare.ie).
- Email: [carers@welfare.ie](mailto:carers@welfare.ie)
- Telephone: **071 919 3302**  
LoCall **1890 66 22 44**  
If you are calling from outside the Republic of Ireland please call **+353 71 919 3302**
- Drop in to your local Citizens Information Centre, your local Intreo Centre or your local Social Welfare Branch Office.

### Note

**The rates charged for using 1890 (LoCall) numbers may vary among different service providers.**

## Carer's Allowance from 29 March 2018

| Weekly means, as assessed by us: | Where the carer is aged under 66 and caring for: |                                       |
|----------------------------------|--|---------------------------------------|
|                                  | one person<br>Rate per week                      | more than one person<br>Rate per week |
| Up to €7.60                      | €214.00  | €321.00                               |
| Over €7.60 and up to €10.10      | €211.50  | €318.50                               |
| Over €10.10 and up to €12.60     | €209.00  | €316.00                               |
| Over €12.60 and up to €15.10     | €206.50  | €313.50                               |
| Over €15.10 and up to €17.60     | €204.00  | €311.00                               |
| Over €17.60 and up to €20.10     | €201.50  | €308.50                               |
| Over €20.10 and up to €22.60     | €199.00  | €306.00                               |
| Over €22.60 and up to €25.10     | €196.50  | €303.50                               |
| Over €25.10 and up to €27.60     | €194.00  | €301.00                               |
| Over €27.60 and up to €30.10     | €191.50  | €298.50                               |
| Over €30.10 and up to €32.60     | €189.00  | €296.00                               |
| Over €32.60 and up to €35.10     | €186.50  | €293.50                               |
| Over €35.10 and up to €37.60     | €184.00  | €291.00                               |
| Over €37.60 and up to €40.10     | €181.50  | €288.50                               |
| Over €40.10 and up to €42.60     | €179.00  | €286.00                               |
| Over €42.60 and up to €45.10     | €176.50  | €283.50                               |
| Over €45.10 and up to €47.60     | €174.00  | €281.00                               |
| Over €47.60 and up to €50.10     | €171.50  | €278.50                               |
| Over €50.10 and up to €52.60     | €169.00  | €276.00                               |
| Over €52.60 and up to €55.10     | €166.50  | €273.50                               |
| Over €55.10 and up to €57.60     | €164.00  | €271.00                               |
| Over €57.60 and up to €60.10     | €161.50  | €268.50                               |
| Over €60.10 and up to €62.60     | €159.00  | €266.00                               |
| Over €62.60 and up to €65.10     | €156.50  | €263.50                               |
| Over €65.10 and up to €67.60     | €154.00  | €261.00                               |
| Over €67.60 and up to €70.10     | €151.50  | €258.50                               |
| Over €70.10 and up to €72.60     | €149.00  | €256.00                               |
| Over €72.60 and up to €75.10     | €146.50  | €253.50                               |
| Over €75.10 and up to €77.60     | €144.00  | €251.00                               |
| Over €77.60 and up to €80.10     | €141.50  | €248.50                               |
| Over €80.10 and up to €82.60     | €139.00  | €246.00                               |
| Over €82.60 and up to €85.10     | €136.50  | €243.50                               |
| Over €85.10 and up to €87.60     | €134.00  | €241.00                               |

## Carer's Allowance from 29 March 2018

continued

| Weekly means, as assessed<br>by us: | Where the carer is aged under 66<br>and caring for: |  |
|-------------------------------------|---|--|
|                                     | one person<br>Rate per week                         | more than<br>one person<br>Rate per week |
| Over €87.60 and up to €90.10        | €131.50   | €238.50                                  |
| Over €90.10 and up to €92.60        | €129.00   | €236.00                                  |
| Over €92.60 and up to €95.10        | €126.50   | €233.50                                  |
| Over €95.10 and up to €97.60        | €124.00   | €231.00                                  |
| Over €97.60 and up to €100.10       | €121.50   | €228.50                                  |
| Over €100.10 and up to €102.60      | €119.00   | €226.00                                  |
| Over €102.60 and up to €105.10      | €116.50   | €223.50                                  |
| Over €105.10 and up to €107.60      | €114.00   | €221.00                                  |
| Over €107.60 and up to €110.10      | €111.50   | €218.50                                  |
| Over €110.10 and up to €112.60      | €109.00   | €216.00                                  |
| Over €112.60 and up to €115.10      | €106.50   | €213.50                                  |
| Over €115.10 and up to €117.60      | €104.00   | €211.00                                  |
| Over €117.60 and up to €120.10      | €101.50   | €208.50                                  |
| Over €120.10 and up to €122.60      | €99.00  | €206.00                                  |
| Over €122.60 and up to €125.10      | €96.50  | €203.50                                  |
| Over €125.10 and up to €127.60      | €94.00  | €201.00                                  |
| Over €127.60 and up to €130.10      | €91.50  | €198.50                                  |
| Over €130.10 and up to €132.60      | €89.00  | €196.00                                  |
| Over €132.60 and up to €135.10      | €86.50  | €193.50                                  |
| Over €135.10 and up to €137.60      | €84.00  | €191.00                                  |
| Over €137.60 and up to €140.10      | €81.50  | €188.50                                  |
| Over €140.10 and up to €142.60      | €79.00  | €186.00                                  |
| Over €142.60 and up to €145.10      | €76.50  | €183.50                                  |
| Over €145.10 and up to €147.60      | €74.00  | €181.00                                  |
| Over €147.60 and up to €150.10      | €71.50  | €178.50                                  |
| Over €150.10 and up to €152.60      | €69.00  | €176.00                                  |
| Over €152.60 and up to €155.10      | €66.50  | €173.50                                  |
| Over €155.10 and up to €157.60      | €64.00  | €171.00                                  |
| Over €157.60 and up to €160.10      | €61.50  | €168.50                                  |
| Over €160.10 and up to €162.60      | €59.00  | €166.00                                  |
| Over €162.60 and up to €165.10      | €56.50  | €163.50                                  |
| Over €165.10 and up to €167.60      | €54.00  | €161.00                                  |
| Over €167.60 and up to €170.10      | €51.50  | €158.50                                  |
| Over €170.10 and up to €172.60      | €49.00  | €156.00                                  |
| Over €172.60 and up to €175.10      | €46.50  | €153.50                                  |

Continued overleaf

**Carer’s Allowance from 29 March 2018**

continued

| Weekly means, as assessed by us: | Where the carer is aged under 66 and caring for: |                                       |
|----------------------------------|--|---------------------------------------|
|                                  | one person<br>Rate per week                      | more than one person<br>Rate per week |
| Over €175.10 and up to €177.60   | €44.00   | €151.00                               |
| Over €177.60 and up to €180.10   | €41.50   | €148.50                               |
| Over €180.10 and up to €182.60   | €39.00   | €146.00                               |
| Over €182.60 and up to €185.10   | €36.50   | €143.50                               |
| Over €185.10 and up to €187.60   | €34.00   | €141.00                               |
| Over €187.60 and up to €190.10   | €31.50   | €138.50                               |
| Over €190.10 and up to €192.60   | €29.00   | €136.00                               |
| Over €192.60 and up to €195.10   | €26.50   | €133.50                               |
| Over €195.10 and up to €197.60   | €24.00   | €131.00                               |
| Over €197.60 and up to €200.10   | €21.50   | €128.50                               |
| Over €200.10 and up to €202.60   | €19.00   | €126.00                               |
| Over €202.60 and up to €205.10   | €16.50   | €123.50                               |
| Over €205.10 and up to €207.60   | €14.00   | €121.00                               |
| Over €207.60 and up to €210.10   | €11.50   | €118.50                               |
| Over €210.10 and up to €212.60   | €9.00  | €116.00                               |
| Over €212.60 and up to €215.10   | €6.50  | €113.50                               |
| Over €215.10 and up to €217.60   | €4.00  | €111.00                               |
| Over €217.60                     | Nil  | €108.50                               |

| Increases:             | Rate per week          |                     |
|------------------------|------------------------|---------------------|
| — Each qualified child | Full rate<br>Half-rate | *€31.80<br>**€15.90 |

\* 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 from 29 March 2018

| Weekly means, as assessed by us: | Where the carer is aged 66 or over and caring for: |                                       |
|----------------------------------|--|---------------------------------------|
|                                  | one person<br>Rate per week                        | more than one person<br>Rate per week |
| Up to €7.60                      | €252.00  | €378.00                               |
| Over €7.60 and up to €10.10      | €249.50  | €375.50                               |
| Over €10.10 and up to €12.60     | €247.00  | €373.00                               |
| Over €12.60 and up to €15.10     | €244.50  | €370.50                               |
| Over €15.10 and up to €17.60     | €242.00  | €368.00                               |
| Over €17.60 and up to €20.10     | €239.50  | €365.50                               |
| Over €20.10 and up to €22.60     | €237.00  | €363.00                               |
| Over €22.60 and up to €25.10     | €234.50  | €360.50                               |
| Over €25.10 and up to €27.60     | €232.00  | €358.00                               |
| Over €27.60 and up to €30.10     | €229.50  | €355.50                               |
| Over €30.10 and up to €32.60     | €227.00  | €353.00                               |
| Over €32.60 and up to €35.10     | €224.50  | €350.50                               |
| Over €35.10 and up to €37.60     | €222.00  | €348.00                               |
| Over €37.60 and up to €40.10     | €219.50  | €345.50                               |
| Over €40.10 and up to €42.60     | €217.00  | €343.00                               |
| Over €42.60 and up to €45.10     | €214.50  | €340.50                               |
| Over €45.10 and up to €47.60     | €212.00  | €338.00                               |
| Over €47.60 and up to €50.10     | €209.50  | €335.50                               |
| Over €50.10 and up to €52.60     | €207.00  | €333.00                               |
| Over €52.60 and up to €55.10     | €204.50  | €330.50                               |
| Over €55.10 and up to €57.60     | €202.00  | €328.00                               |
| Over €57.60 and up to €60.10     | €199.50  | €325.50                               |
| Over €60.10 and up to €62.60     | €197.00  | €323.00                               |
| Over €62.60 and up to €65.10     | €194.50  | €320.50                               |
| Over €65.10 and up to €67.60     | €192.00  | €318.00                               |
| Over €67.60 and up to €70.10     | €189.50  | €315.50                               |
| Over €70.10 and up to €72.60     | €187.00  | €313.00                               |
| Over €72.60 and up to €75.10     | €184.50  | €310.50                               |
| Over €75.10 and up to €77.60     | €182.00  | €308.00                               |
| Over €77.60 and up to €80.10     | €179.50  | €305.50                               |
| Over €80.10 and up to €82.60     | €177.00  | €303.00                               |
| Over €82.60 and up to €85.10     | €174.50  | €300.50                               |
| Over €85.10 and up to €87.60     | €172.00  | €298.00                               |
| Over €87.60 and up to €90.10     | €169.50  | €295.50                               |
| Over €90.10 and up to €92.60     | €167.00  | €293.00                               |
| Over €92.60 and up to €95.10     | €164.50  | €290.50                               |
| Over €95.10 and up to €97.60     | €162.00  | €288.00                               |
| Over €97.60 and up to €100.10    | €159.50  | €285.50                               |
| Over €100.10 and up to €102.60   | €157.00  | €283.00                               |
| Over €102.60 and up to €105.10   | €154.50  | €280.50                               |

Continued overleaf

## Carer's Allowance from 29 March 2018

continued

| Weekly means, as assessed by us: | Where the carer is aged 66 or over and caring for: |                                       |
|----------------------------------|--|---------------------------------------|
|                                  | one person<br>Rate per week                        | more than one person<br>Rate per week |
| Over €105.10 and up to €107.60   | €152.00  | €278.00                               |
| Over €107.60 and up to €110.10   | €149.50  | €275.50                               |
| Over €110.10 and up to €112.60   | €147.00  | €273.00                               |
| Over €112.60 and up to €115.10   | €144.50  | €270.50                               |
| Over €115.10 and up to €117.60   | €142.00  | €268.00                               |
| Over €117.60 and up to €120.10   | €139.50  | €265.50                               |
| Over €120.10 and up to €122.60   | €137.00  | €263.00                               |
| Over €122.60 and up to €125.10   | €134.50  | €260.50                               |
| Over €125.10 and up to €127.60   | €132.00  | €258.00                               |
| Over €127.60 and up to €130.10   | €129.50  | €255.50                               |
| Over €130.10 and up to €132.60   | €127.00  | €253.00                               |
| Over €132.60 and up to €135.10   | €124.50  | €250.50                               |
| Over €135.10 and up to €137.60   | €122.00  | €248.00                               |
| Over €137.60 and up to €140.10   | €119.50  | €245.50                               |
| Over €140.10 and up to €142.60   | €117.00  | €243.00                               |
| Over €142.60 and up to €145.10   | €114.50  | €240.50                               |
| Over €145.10 and up to €147.60   | €112.00  | €238.00                               |
| Over €147.60 and up to €150.10   | €109.50  | €235.50                               |
| Over €150.10 and up to €152.60   | €107.00  | €233.00                               |
| Over €152.60 and up to €155.10   | €104.50  | €230.50                               |
| Over €155.10 and up to €157.60   | €102.00  | €228.00                               |
| Over €157.60 and up to €160.10   | €99.50   | €225.50                               |
| Over €160.10 and up to €162.60   | €97.00   | €223.00                               |
| Over €162.60 and up to €165.10   | €94.50   | €220.50                               |
| Over €165.10 and up to €167.60   | €92.00   | €218.00                               |
| Over €167.60 and up to €170.10   | €89.50   | €215.50                               |
| Over €170.10 and up to €172.60   | €87.00   | €213.00                               |
| Over €172.60 and up to €175.10   | €84.50   | €210.50                               |
| Over €175.10 and up to €177.60   | €82.00   | €208.00                               |
| Over €177.60 and up to €180.10   | €79.50   | €205.50                               |
| Over €180.10 and up to €182.60   | €77.00   | €203.00                               |
| Over €182.60 and up to €185.10   | €74.50   | €200.50                               |
| Over €185.10 and up to €187.60   | €72.00   | €198.00                               |
| Over €187.60 and up to €190.10   | €69.50   | €195.50                               |
| Over €190.10 and up to €192.60   | €67.00   | €193.00                               |
| Over €192.60 and up to €195.10   | €64.50   | €190.50                               |
| Over €195.10 and up to €197.60   | €62.00   | €188.00                               |
| Over €197.60 and up to €200.10   | €59.50   | €185.50                               |



## Carer's Allowance from 29 March 2018

continued

| Weekly means, as assessed by us: | Where the carer is aged 66 or over and caring for: |                                       |
|----------------------------------|--|---------------------------------------|
|                                  | one person<br>Rate per week                        | more than one person<br>Rate per week |
| Over €200.10 and up to €202.60   | €57.00   | €183.00                               |
| Over €202.60 and up to €205.10   | €54.50   | €180.50                               |
| Over €205.10 and up to €207.60   | €52.00   | €178.00                               |
| Over €207.60 and up to €210.10   | €49.50   | €175.50                               |
| Over €210.10 and up to €212.60   | €47.00   | €173.00                               |
| Over €212.60 and up to €215.10   | €44.50   | €170.50                               |
| Over €215.10 and up to €217.60   | €42.00   | €168.00                               |
| Over €217.60 and up to €220.10   | €39.50   | €165.50                               |
| Over €220.10 and up to €222.60   | €37.00   | €163.00                               |
| Over €222.60 and up to €225.10   | €34.50   | €160.50                               |
| Over €225.10 and up to €227.60   | €32.00   | €158.00                               |
| Over €227.60 and up to €230.10   | €29.50   | €155.50                               |
| Over €230.10 and up to €232.60   | €27.00   | €153.00                               |
| Over €232.60 and up to €235.10   | €24.50   | €150.50                               |
| Over €235.10 and up to €237.60   | €22.00   | €148.00                               |
| Over €237.60 and up to €240.10   | €19.50   | €145.50                               |
| Over €240.10 and up to €242.60   | €17.00   | €143.00                               |
| Over €242.60 and up to €245.10   | €14.50   | €140.50                               |
| Over €245.10 and up to €247.60   | €12.00   | €138.00                               |
| Over €247.60 and up to €250.10   | €9.50  | €135.50                               |
| Over €250.10 and up to €252.60   | €7.00  | €133.00                               |
| Over €252.60 and up to €255.10   | €4.50  | €130.50                               |
| Over €255.10                     | Nil  | €128.00                               |

| Increases:  | Rate per week |          |
|---|---------------|----------|
| — For carers age 80 or over   |               | €10.00   |
| — Each qualified child  | Full rate     | *€31.80  |
|   | Half-rate     | **€15.90 |
| — Increase for people age 66 or over living on certain offshore islands |               | €12.70   |

\* 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.

## ATTENTION CARERS !!!

### Are you sharing the care of a person with a family member or friend?

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 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 form **CR 1**. 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.

### FOR MORE INFORMATION....

- Visit **[www.welfare.ie](http://www.welfare.ie)**.
- Email: **[carers@welfare.ie](mailto:carers@welfare.ie)**
- Telephone: **071 919 3302**  
LoCall **1890 66 22 44**  
If you are calling from outside the Republic of Ireland please call **+353 71 919 3302**.
- Drop in to your local Citizens Information Centre, your local Intreo Centre or your local Social Welfare Branch Office.

### Note

**The rates charged for using 1890 (LoCall) numbers may vary among different service providers.**

## Domiciliary Care Allowance

|  | Rate per month |
|--|----------------|
| The allowance is paid monthly at a rate of | €309.50*       |

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.

\*If the child is in your care between 5-7 days per week, (if the child is in your care for between 2-4 days per 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 Employment Affairs and Social Protection or the Health Service Executive.

## Injury Benefit from 26 March 2018

|   | Rate per week  |
|---|--|
| Personal rate                               | €198.00  |
| <b>Increases:</b>                           |  |
| — Increase for Qualified Adult <sup>‡</sup> | €131.40  |
| — Each qualified child                      | <b>Full rate</b> *€31.80<br><b>Half-rate</b> *€15.90 |

\*You can get an increase of €31.80 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 earnings of €400 or less per week.

<sup>‡</sup>You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week (see Appendix).

## Disablement Benefit from 30 March 2018

|   |                         |
|---|-------------------------|
| <b>100% disablement<br/>Maximum personal pension</b>                                  | <b>€229.00 per week</b> |
| <b>20% to 90% disablement</b>   | <b>Reduced pension</b>  |
| — 90%   | €206.10                 |
| — 80%   | €183.20                 |
| — 70%   | €160.30                 |
| — 60%   | €137.40                 |
| — 50%   | €114.50                 |
| — 40%   | €91.60                  |
| — 30%   | €68.70                  |
| — 20%   | €45.80                  |
| <b>Between 15% and 19% disablement<br/>You may get a lump sum, up to a maximum of</b> | <b>€16,020</b>          |

## Constant Attendance Allowance from 30 March 2018

|                                      | <b>Rate per week</b> |
|--------------------------------------|----------------------|
| <b>Constant Attendance Allowance</b> | <b>€215.00</b>       |

Constant Attendance Allowance is an increase payable on Disablement Pension with a loss of faculty assessment of 50% or higher and where as 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 from 30 March 2018

|  | Rate per week    |                 |
|--|------------------|-----------------|
| <b>Personal rate</b>                                     |                  |                 |
| — Under age 66   |                  | €198.00         |
| — Age 66 or over   |                  | €217.30         |
| <b>Increases:</b>  |                  |                 |
| <b>Increase for Qualified Adult<sup>‡</sup></b>          |                  |                 |
| — Under age 66   |                  | €131.40         |
| — Age 66 or over   |                  | €144.20         |
| — Each qualified child                                   | <b>Full rate</b> | <b>**€31.80</b> |
|  | <b>Half-rate</b> | <b>**€15.90</b> |
| — Living Alone Increase                                  |                  | €9.00           |
| — Increase for people living on certain offshore islands |                  | €12.70          |

\*\*You can get an increase of €31.80 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.

‡You may get a reduced rate increase if your qualified adult has earnings or income in excess of €100.00 and up to €310.00 gross per week (see Appendix).

## Death Benefit from 30 March 2018

|  | Rate per week          |                |
|--|------------------------|----------------|
| <b>Pension for a widow, widower or surviving civil partner</b> | <b>aged under 66</b>   | <b>€228.50</b> |
|  | <b>aged 66 or over</b> | <b>€247.70</b> |
| <b>Increases:</b>  |                        |                |
| — Each qualified child   |                        | €31.80         |

|   | Rate per week |
|---|---------------|
| — Living Alone Increase for people age 66 or over                       | €9.00         |
| — Extra increase for people age 80 or over                              | €10.00        |
| — Increase for people age 66 or over living on certain offshore islands | €12.70        |
| — Orphan's Payment  | €184.80       |
| — Funeral Grant   | €850.00       |

## Child Benefit

|  | Rate per month        |
|--|-----------------------|
| <b>This benefit is paid monthly at a rate of</b> | <b>€140 per child</b> |

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

**All other multiple births** – Child Benefit is paid at double (200%) the normal monthly rate for each child.

## 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.

| <b>You have:</b>          | <b>Your weekly family income is less than:</b> |
|---------------------------|--|
| <b>1 child</b>            | <b>€521</b>                                    |
| <b>2 children</b>         | <b>€622</b>                                    |
| <b>3 children</b>         | <b>€723</b>                                    |
| <b>4 children</b>         | <b>€834</b>                                    |
| <b>5 children</b>         | <b>€960</b>                                    |
| <b>6 children</b>         | <b>€1,076</b>                                  |
| <b>7 children</b>         | <b>€1,212</b>                                  |
| <b>8 or more children</b> | <b>€1,308</b>                                  |

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) from 30 March 2018**

|                 | Rate per week |
|-----------------|---------------|
| Rate per orphan | €181.00       |

**Guardian's Payment (Non-Contributory) from 30 March 2018**

| Weekly means, as assessed by us: | Rate per week |
|----------------------------------|---------------|
| Up to €7.60                      | €181.00       |
| Over €7.60 and up to €10.10      | €178.50       |
| Over €10.10 and up to €12.60     | €176.00       |
| Over €12.60 and up to €15.10     | €173.50       |
| Over €15.10 and up to €17.60     | €171.00       |
| Over €17.60 and up to €20.10     | €168.50       |
| Over €20.10 and up to €22.60     | €166.00       |
| Over €22.60 and up to €25.10     | €163.50       |
| Over €25.10 and up to €27.60     | €161.00       |
| Over €27.60 and up to €30.10     | €158.50       |
| Over €30.10 and up to €32.60     | €156.00       |
| Over €32.60 and up to €35.10     | €153.50       |
| Over €35.10 and up to €37.60     | €151.00       |
| Over €37.60 and up to €40.10     | €148.50       |
| Over €40.10 and up to €42.60     | €146.00       |
| Over €42.60 and up to €45.10     | €143.50       |
| Over €45.10 and up to €47.60     | €141.00       |
| Over €47.60 and up to €50.10     | €138.50       |
| Over €50.10 and up to €52.60     | €136.00       |
| Over €52.60 and up to €55.10     | €133.50       |
| Over €55.10 and up to €57.60     | €131.00       |
| Over €57.60 and up to €60.10     | €128.50       |
| Over €60.10 and up to €62.60     | €126.00       |
| Over €62.60 and up to €65.10     | €123.50       |
| Over €65.10 and up to €67.60     | €121.00       |
| Over €67.60 and up to €70.10     | €118.50       |
| Over €70.10 and up to €72.60     | €116.00       |
| Over €72.60 and up to €75.10     | €113.50       |
| Over €75.10 and up to €77.60     | €111.00       |
| Over €77.60 and up to €80.10     | €108.50       |
| Over €80.10 and up to €82.60     | €106.00       |
| Over €82.60 and up to €85.10     | €103.50       |
| Over €85.10 and up to €87.60     | €101.00       |
| Over €87.60 and up to €90.10     | €98.50        |
| Over €90.10 and up to €92.60     | €96.00        |
| Over €92.60 and up to €95.10     | €93.50        |
| Over €95.10 and up to €97.60     | €91.00        |
| Over €97.60 and up to €100.10    | €88.50        |
| Over €100.10 and up to €102.60   | €86.00        |
| Over €102.60 and up to €105.10   | €83.50        |

**Guardian's Payment (Non-Contributory) from 30 March 2018**

continued

| <b>Weekly means, as assessed by us:</b> | <b>Rate per week</b> |
|---|----------------------|
| Over €105.10 and up to €107.60          | €81.00               |
| Over €107.60 and up to €110.10          | €78.50               |
| Over €110.10 and up to €112.60          | €76.00               |
| Over €112.60 and up to €115.10          | €73.50               |
| Over €115.10 and up to €117.60          | €71.00               |
| Over €117.60 and up to €120.10          | €68.50               |
| Over €120.10 and up to €122.60          | €66.00               |
| Over €122.60 and up to €125.10          | €63.50               |
| Over €125.10 and up to €127.60          | €61.00               |
| Over €127.60 and up to €130.10          | €58.50               |
| Over €130.10 and up to €132.60          | €56.00               |
| Over €132.60 and up to €135.10          | €53.50               |
| Over €135.10 and up to €137.60          | €51.00               |
| Over €137.60 and up to €140.10          | €48.50               |
| Over €140.10 and up to €142.60          | €46.00               |
| Over €142.60 and up to €145.10          | €43.50               |
| Over €145.10 and up to €147.60          | €41.00               |
| Over €147.60 and up to €150.10          | €38.50               |
| Over €150.10 and up to €152.60          | €36.00               |
| Over €152.60 and up to €155.10          | €33.50               |
| Over €155.10 and up to €157.60          | €31.00               |
| Over €157.60 and up to €160.10          | €28.50               |
| Over €160.10 and up to €162.60          | €26.00               |
| Over €162.60 and up to €165.10          | €23.50               |
| Over €165.10 and up to €167.60          | €21.00               |
| Over €167.60 and up to €170.10          | €18.50               |
| Over €170.10 and up to €172.60          | €16.00               |
| Over €172.60 and up to €175.10          | €13.50               |
| Over €175.10 and up to €177.60          | €11.00               |
| Over €177.60 and up to €180.10          | €8.50                |
| Over €180.10 and up to €182.60          | €6.00                |
| Over €182.60 and up to €185.10          | €3.50                |
| Over €185.10                            | 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 when children start school each autumn.

| <b>Rate payable in 2018</b>        |                |
|------------------------------------|----------------|
| — Rate for each child aged 4-11    | <b>€125.00</b> |
| — Rate for each child aged 12-17** | <b>€250.00</b> |

\*\*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

|  | <b>Rate</b>   |
|--|---------------|
| <b>Widowed or Surviving Civil Partner Grant<br/>(a once off payment for a widow, widower or<br/>surviving civil partner with a qualified child(ren))</b> | <b>€6,000</b> |

## Electricity Allowance

|                              |   |
|------------------------------|---|
| <b>Allowance</b>             |   |
| — Credit on Bill             | <b>Provides a credit worth €1.15 a day towards your electricity bill.</b> |
| — Cash Electricity Allowance | <b>€35.00 per month.</b>  |

## Gas Allowance

|                      |   |
|----------------------|---|
| <b>Allowance</b>     |   |
| — Credit on Bill     | <b>Provides a credit worth €1.15 a day towards your gas bill.</b> |
| — Cash Gas Allowance | <b>€35.00 per month.</b>  |

## 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

|  | <b>Rate per week</b> |
|--|----------------------|
| <b>Allowance paid over the winter period</b> | <b>€22.50</b>        |

## Telephone Support Allowance

A weekly Telephone Support Allowance of €2.50 will be paid from June 2018 to those receiving the Living Alone Increase together with the Fuel Allowance

## Appendix

### Increase for Qualified Adult rates for State Pension (Contributory)

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

- a yearly average of 20 or more contributions, if you reach pension age on or before the 31 August 2012.
- a yearly average of 48 or more contributions, if you reach(ed) pension age on or after 1 September 2012.

| Increase for Qualified Adult                    |                 |                |
|---|-----------------|----------------|
| Qualified Adult gross weekly income or earnings | Age 65 or under | Age 66 or over |
|   | Rate per week   | Rate per week  |
| — Up to €100                                    | €162.10         | €218.00        |
| — From €100.01 to €110.00                       | €155.10         | €208.60        |
| — From €110.01 to €120.00                       | €148.10         | €199.20        |
| — From €120.01 to €130.00                       | €141.10         | €189.80        |
| — From €130.01 to €140.00                       | €134.10         | €180.40        |
| — From €140.01 to €150.00                       | €127.10         | €171.00        |
| — From €150.01 to €160.00                       | €120.10         | €161.60        |
| — From €160.01 to €170.00                       | €113.10         | €152.20        |
| — From €170.01 to €180.00                       | €106.10         | €142.80        |
| — From €180.01 to €190.00                       | €99.10          | €133.40        |
| — From €190.01 to €200.00                       | €92.10          | €124.00        |
| — From €200.01 to €210.00                       | €85.10          | €114.60        |
| — From €210.01 to €220.00                       | €78.10          | €105.20        |
| — From €220.01 to €230.00                       | €71.10          | €95.80         |
| — From €230.01 to €240.00                       | €64.10          | €86.40         |
| — From €240.01 to €250.00                       | €57.10          | €77.00         |
| — From €250.01 to €260.00                       | €50.10          | €67.60         |
| — From €260.01 to €270.00                       | €43.10          | €58.20         |
| — From €270.01 to €280.00                       | €36.10          | €48.80         |
| — From €280.01 to €290.00                       | €29.10          | €39.40         |
| — From €290.01 to €300.00                       | €22.10          | €30.00         |
| — From €300.01 to €310.00                       | €15.10          | €20.60         |
| — Over €310.00                                  | Nil             | Nil            |

## Increase for Qualified Adult 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:

| Qualified Adult gross weekly income and earnings | Increase for Qualified Adult     |                                 |
|--|----------------------------------|---------------------------------|
|  | Age 65 or under<br>Rate per week | Age 66 or over<br>Rate per week |
| — Up to €100.00                                  | €121.60                          | €163.50                         |
| — From €100.01 to €110.00                        | €116.30                          | €156.40                         |
| — From €110.01 to €120.00                        | €111.00                          | €149.30                         |
| — From €120.01 to €130.00                        | €105.70                          | €142.20                         |
| — From €130.01 to €140.00                        | €100.40                          | €135.10                         |
| — From €140.01 to €150.00                        | €95.10                           | €128.00                         |
| — From €150.01 to €160.00                        | €89.80                           | €120.90                         |
| — From €160.01 to €170.00                        | €84.50                           | €113.80                         |
| — From €170.01 to €180.00                        | €79.20                           | €106.70                         |
| — From €180.01 to €190.00                        | €73.90                           | €99.60                          |
| — From €190.01 to €200.00                        | €68.60                           | €92.50                          |
| — From €200.01 to €210.00                        | €63.30                           | €85.40                          |
| — From €210.01 to €220.00                        | €58.00                           | €78.30                          |
| — From €220.01 to €230.00                        | €52.70                           | €71.20                          |
| — From €230.01 to €240.00                        | €47.40                           | €64.10                          |
| — From €240.01 to €250.00                        | €42.10                           | €57.00                          |
| — From €250.01 to €260.00                        | €36.80                           | €49.90                          |
| — From €260.01 to €270.00                        | €31.50                           | €42.80                          |
| — From €270.01 to €280.00                        | €26.20                           | €35.70                          |
| — From €280.01 to €290.00                        | €20.90                           | €28.60                          |
| — From €290.01 to €300.00                        | €15.60                           | €21.50                          |
| — From €300.01 to €310.00                        | €10.30                           | €14.40                          |
| — Over €310.00                                   | Nil                              | Nil                             |

### Increase for Qualified Adult 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:

| Qualified Adult gross weekly income and earnings | Increase for Qualified Adult     |                                 |
|--|----------------------------------|---------------------------------|
|  | Age 65 or under<br>Rate per week | Age 66 or over<br>Rate per week |
| — Up to €100.00                                  | €81.10                           | €109.00                         |
| — From €100.01 to €110.00                        | €77.60                           | €104.30                         |
| — From €110.01 to €120.00                        | €74.10                           | €99.60                          |
| — From €120.01 to €130.00                        | €70.60                           | €94.90                          |
| — From €130.01 to €140.00                        | €67.10                           | €90.20                          |
| — From €140.01 to €150.00                        | €63.60                           | €85.50                          |
| — From €150.01 to €160.00                        | €60.10                           | €80.80                          |
| — From €160.01 to €170.00                        | €56.60                           | €76.10                          |
| — From €170.01 to €180.00                        | €53.10                           | €71.40                          |
| — From €180.01 to €190.00                        | €49.60                           | €66.70                          |
| — From €190.01 to €200.00                        | €46.10                           | €62.00                          |
| — From €200.01 to €210.00                        | €42.60                           | €57.30                          |
| — From €210.01 to €220.00                        | €39.10                           | €52.60                          |
| — From €220.01 to €230.00                        | €35.60                           | €47.90                          |
| — From €230.01 to €240.00                        | €32.10                           | €43.20                          |
| — From €240.01 to €250.00                        | €28.60                           | €38.50                          |
| — From €250.01 to €260.00                        | €25.10                           | €33.80                          |
| — From €260.01 to €270.00                        | €21.60                           | €29.10                          |
| — From €270.01 to €280.00                        | €18.10                           | €24.40                          |
| — From €280.01 to €290.00                        | €14.60                           | €19.70                          |
| — From €290.01 to €300.00                        | €11.10                           | €15.00                          |
| — From €300.01 to €310.00                        | €7.60                            | €10.30                          |
| — Over €310.00                                   | Nil                              | Nil                             |

## Increase for Qualified Adult 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:

| Increase for Qualified Adult                     |                 |                |
|--|-----------------|----------------|
| Qualified Adult gross weekly income and earnings | Age 65 or under | Age 66 or over |
|  | Rate per week   | Rate per week  |
| — Up to €100.00                                  | €127.30         | €163.50        |
| — From €100.01 to €110.00                        | €121.50         | €156.40        |
| — From €110.01 to €120.00                        | €115.70         | €149.30        |
| — From €120.01 to €130.00                        | €109.90         | €142.20        |
| — From €130.01 to €140.00                        | €104.10         | €135.10        |
| — From €140.01 to €150.00                        | €98.30          | €128.00        |
| — From €150.01 to €160.00                        | €92.50          | €120.90        |
| — From €160.01 to €170.00                        | €86.70          | €113.80        |
| — From €170.01 to €180.00                        | €80.90          | €106.70        |
| — From €180.01 to €190.00                        | €75.10          | €99.60         |
| — From €190.01 to €200.00                        | €69.30          | €92.50         |
| — From €200.01 to €210.00                        | €63.50          | €85.40         |
| — From €210.01 to €220.00                        | €57.70          | €78.30         |
| — From €220.01 to €230.00                        | €51.90          | €71.20         |
| — From €230.01 to €240.00                        | €46.10          | €64.10         |
| — From €240.01 to €250.00                        | €40.30          | €57.00         |
| — From €250.01 to €260.00                        | €34.50          | €49.90         |
| — From €260.01 to €270.00                        | €28.70          | €42.80         |
| — From €270.01 to €280.00                        | €22.90          | €35.70         |
| — From €280.01 to €290.00                        | €17.10          | €28.60         |
| — From €290.01 to €300.00                        | €11.30          | €21.50         |
| — From €300.01 to €310.00                        | €5.50           | €14.40         |
| — Over €310.00                                   | Nil             | Nil            |

## Increase for Qualified Adult 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:

| Qualified Adult gross weekly income or earnings | Increase for Qualified Adult     |                                 |
|---|----------------------------------|---------------------------------|
|   | Age 65 or under<br>Rate per week | Age 66 or over<br>Rate per week |
| — Up to €100.00                                 | €154.20                          | €207.10                         |
| — From €100.01 to €110.00                       | €147.50                          | €198.10                         |
| — From €110.01 to €120.00                       | €140.80                          | €189.10                         |
| — From €120.01 to €130.00                       | €134.10                          | €180.10                         |
| — From €130.01 to €140.00                       | €127.40                          | €171.10                         |
| — From €140.01 to €150.00                       | €120.70                          | €162.10                         |
| — From €150.01 to €160.00                       | €114.00                          | €153.10                         |
| — From €160.01 to €170.00                       | €107.30                          | €144.10                         |
| — From €170.01 to €180.00                       | €100.60                          | €135.10                         |
| — From €180.01 to €190.00                       | €93.90                           | €126.10                         |
| — From €190.01 to €200.00                       | €87.20                           | €117.10                         |
| — From €200.01 to €210.00                       | €80.50                           | €108.10                         |
| — From €210.01 to €220.00                       | €73.80                           | €99.10                          |
| — From €220.01 to €230.00                       | €67.10                           | €90.10                          |
| — From €230.01 to €240.00                       | €60.40                           | €81.10                          |
| — From €240.01 to €250.00                       | €53.70                           | €72.10                          |
| — From €250.01 to €260.00                       | €47.00                           | €63.10                          |
| — From €260.01 to €270.00                       | €40.30                           | €54.10                          |
| — From €270.01 to €280.00                       | €33.60                           | €45.10                          |
| — From €280.01 to €290.00                       | €26.90                           | €36.10                          |
| — From €290.01 to €300.00                       | €20.20                           | €27.10                          |
| — From €300.01 to €310.00                       | €13.50                           | €18.10                          |
| — Over €310.00                                  | Nil                              | Nil                             |

## Increase for Qualified Adult 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:

| Increase for Qualified Adult                    |                 |                |
|---|-----------------|----------------|
| Qualified Adult gross weekly income or earnings | Age 65 or under | Age 66 or over |
|   | Rate per week   | Rate per week  |
| — Up to €100.00                                 | €146.80         | €196.50        |
| — From €100.01 to €110.00                       | €140.40         | €187.90        |
| — From €110.01 to €120.00                       | €134.00         | €179.30        |
| — From €120.01 to €130.00                       | €127.60         | €170.70        |
| — From €130.01 to €140.00                       | €121.20         | €162.10        |
| — From €140.01 to €150.00                       | €114.80         | €153.50        |
| — From €150.01 to €160.00                       | €108.40         | €144.90        |
| — From €160.01 to €170.00                       | €102.00         | €136.30        |
| — From €170.01 to €180.00                       | €95.60          | €127.70        |
| — From €180.01 to €190.00                       | €89.20          | €119.10        |
| — From €190.01 to €200.00                       | €82.80          | €110.50        |
| — From €200.01 to €210.00                       | €76.40          | €101.90        |
| — From €210.01 to €220.00                       | €70.00          | €93.30         |
| — From €220.01 to €230.00                       | €63.60          | €84.70         |
| — From €230.01 to €240.00                       | €57.20          | €76.10         |
| — From €240.01 to €250.00                       | €50.80          | €67.50         |
| — From €250.01 to €260.00                       | €44.40          | €58.90         |
| — From €260.01 to €270.00                       | €38.00          | €50.30         |
| — From €270.01 to €280.00                       | €31.60          | €41.70         |
| — From €280.01 to €290.00                       | €25.20          | €33.10         |
| — From €290.01 to €300.00                       | €18.80          | €24.50         |
| — From €300.01 to €310.00                       | €12.40          | €15.90         |
| — Over €310.00                                  | Nil             | Nil            |



## Increase for Qualified Adult 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:

| Qualified Adult gross weekly income or earnings | Increase for Qualified Adult     |                                 |
|---|----------------------------------|---------------------------------|
|   | Age 65 or under<br>Rate per week | Age 66 or over<br>Rate per week |
| — Up to €100.00                                 | €137.30                          | €184.90                         |
| — From €100.01 to €110.00                       | €131.30                          | €176.80                         |
| — From €110.01 to €120.00                       | €125.30                          | €168.70                         |
| — From €120.01 to €130.00                       | €119.30                          | €160.60                         |
| — From €130.01 to €140.00                       | €113.30                          | €152.50                         |
| — From €140.01 to €150.00                       | €107.30                          | €144.40                         |
| — From €150.01 to €160.00                       | €101.30                          | €136.30                         |
| — From €160.01 to €170.00                       | €95.30                           | €128.20                         |
| — From €170.01 to €180.00                       | €89.30                           | €120.10                         |
| — From €180.01 to €190.00                       | €83.30                           | €112.00                         |
| — From €190.01 to €200.00                       | €77.30                           | €103.90                         |
| — From €200.01 to €210.00                       | €71.30                           | €95.80                          |
| — From €210.01 to €220.00                       | €65.30                           | €87.70                          |
| — From €220.01 to €230.00                       | €59.30                           | €79.60                          |
| — From €230.01 to €240.00                       | €53.30                           | €71.50                          |
| — From €240.01 to €250.00                       | €47.30                           | €63.40                          |
| — From €250.01 to €260.00                       | €41.30                           | €55.30                          |
| — From €260.01 to €270.00                       | €35.30                           | €47.20                          |
| — From €270.01 to €280.00                       | €29.30                           | €39.10                          |
| — From €280.01 to €290.00                       | €23.30                           | €31.00                          |
| — From €290.01 to €300.00                       | €17.30                           | €22.90                          |
| — From €300.01 to €310.00                       | €11.30                           | €14.80                          |
| — Over €310.00                                  | Nil                              | Nil                             |

## Increase for Qualified Adult 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:

| Increase for Qualified Adult                    |                 |                |
|---|-----------------|----------------|
| Qualified Adult gross weekly income or earnings | Age 65 or under | Age 66 or over |
|   | Rate per week   | Rate per week  |
| — Up to €100.00                                 | €105.60         | €141.60        |
| — From €100.01 to €110.00                       | €101.00         | €135.40        |
| — From €110.01 to €120.00                       | €96.40          | €129.20        |
| — From €120.01 to €130.00                       | €91.80          | €123.00        |
| — From €130.01 to €140.00                       | €87.20          | €116.80        |
| — From €140.01 to €150.00                       | €82.60          | €110.60        |
| — From €150.01 to €160.00                       | €78.00          | €104.40        |
| — From €160.01 to €170.00                       | €73.40          | €98.20         |
| — From €170.01 to €180.00                       | €68.80          | €92.00         |
| — From €180.01 to €190.00                       | €64.20          | €85.80         |
| — From €190.01 to €200.00                       | €59.60          | €79.60         |
| — From €200.01 to €210.00                       | €55.00          | €73.40         |
| — From €210.01 to €220.00                       | €50.40          | €67.20         |
| — From €220.01 to €230.00                       | €45.80          | €61.00         |
| — From €230.01 to €240.00                       | €41.20          | €54.80         |
| — From €240.01 to €250.00                       | €36.60          | €48.60         |
| — From €250.01 to €260.00                       | €32.00          | €42.40         |
| — From €260.01 to €270.00                       | €27.40          | €36.20         |
| — From €270.01 to €280.00                       | €22.80          | €30.00         |
| — From €280.01 to €290.00                       | €18.20          | €23.80         |
| — From €290.01 to €300.00                       | €13.60          | €17.60         |
| — From €300.01 to €310.00                       | €9.00           | €11.40         |
| — Over €310.00                                  | Nil             | Nil            |

## Increase for Qualified Adult 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:

| Qualified Adult gross weekly income or earnings | Increase for Qualified Adult     |                                 |
|---|----------------------------------|---------------------------------|
|   | Age 65 or under<br>Rate per week | Age 66 or over<br>Rate per week |
| — Up to €100.00                                 | €64.40                           | €87.70                          |
| — From €100.01 to €110.00                       | €61.60                           | €83.90                          |
| — From €110.01 to €120.00                       | €58.80                           | €80.10                          |
| — From €120.01 to €130.00                       | €56.00                           | €76.30                          |
| — From €130.01 to €140.00                       | €53.20                           | €72.50                          |
| — From €140.01 to €150.00                       | €50.40                           | €68.70                          |
| — From €150.01 to €160.00                       | €47.60                           | €64.90                          |
| — From €160.01 to €170.00                       | €44.80                           | €61.10                          |
| — From €170.01 to €180.00                       | €42.00                           | €57.30                          |
| — From €180.01 to €190.00                       | €39.20                           | €53.50                          |
| — From €190.01 to €200.00                       | €36.40                           | €49.70                          |
| — From €200.01 to €210.00                       | €33.60                           | €45.90                          |
| — From €210.01 to €220.00                       | €30.80                           | €42.10                          |
| — From €220.01 to €230.00                       | €28.00                           | €38.30                          |
| — From €230.01 to €240.00                       | €25.20                           | €34.50                          |
| — From €240.01 to €250.00                       | €22.40                           | €30.70                          |
| — From €250.01 to €260.00                       | €19.60                           | €26.90                          |
| — From €260.01 to €270.00                       | €16.80                           | €23.10                          |
| — From €270.01 to €280.00                       | €14.00                           | €19.30                          |
| — From €280.01 to €290.00                       | €11.20                           | €15.50                          |
| — From €290.01 to €300.00                       | €8.40                            | €11.70                          |
| — From €300.01 to €310.00                       | €5.60                            | €7.90                           |
| — Over €310.00                                  | Nil                              | Nil                             |

## Increase for a Qualified Adult rates for Invalidity Pension

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

| Increase for Qualified Adult                    |               |
|---|---------------|
| Qualified Adult gross weekly income or earnings | Rate per week |
| — Up to €100.00                                 | €145.30       |
| — From €100.01 to €110.00                       | €139.10       |
| — From €110.01 to €120.00                       | €132.70       |
| — From €120.01 to €130.00                       | €126.50       |
| — From €130.01 to €140.00                       | €120.20       |
| — From €140.01 to €150.00                       | €113.90       |
| — From €150.01 to €160.00                       | €107.70       |
| — From €160.01 to €170.00                       | €101.40       |
| — From €170.01 to €180.00                       | €95.10        |
| — From €180.01 to €190.00                       | €88.80        |
| — From €190.01 to €200.00                       | €82.60        |
| — From €200.01 to €210.00                       | €76.20        |
| — From €210.01 to €220.00                       | €70.00        |
| — From €220.01 to €230.00                       | €63.80        |
| — From €230.01 to €240.00                       | €57.50        |
| — From €240.01 to €250.00                       | €51.20        |
| — From €250.01 to €260.00                       | €44.90        |
| — From €260.01 to €270.00                       | €38.70        |
| — From €270.01 to €280.00                       | €32.40        |
| — From €280.01 to €290.00                       | €26.10        |
| — From €290.01 to €300.00                       | €19.90        |
| — From €300.01 to €310.00                       | €13.50        |
| — Over €310.00                                  | Nil           |

The higher rate paid to Qualified Adults over 66 years of age does not apply to those who reach pension age on or after 2 January 2014.

### Increase for a Qualified Adult (IQA)

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\*, Pre-Retirement Allowance\* and Farm Assist\***

| Increase for Qualified Adult                    |               |
|---|---------------|
| Qualified Adult gross weekly income or earnings | Rate per week |
| — Up to €100.00                                 | €131.40       |
| — From €100.01 to €110.00                       | €126.40       |
| — From €110.01 to €120.00                       | €121.40       |
| — From €120.01 to €130.00                       | €115.70       |
| — From €130.01 to €140.00                       | €109.80       |
| — From €140.01 to €150.00                       | €104.10       |
| — From €150.01 to €160.00                       | €98.30        |
| — From €160.01 to €170.00                       | €92.50        |
| — From €170.01 to €180.00                       | €86.70        |
| — From €180.01 to €190.00                       | €80.80        |
| — From €190.01 to €200.00                       | €75.10        |
| — From €200.01 to €210.00                       | €69.20        |
| — From €210.01 to €220.00                       | €63.50        |
| — From €220.01 to €230.00                       | €57.60        |
| — From €230.01 to €240.00                       | €51.90        |
| — From €240.01 to €250.00                       | €46.10        |
| — From €250.01 to €260.00                       | €40.30        |
| — From €260.01 to €270.00                       | €34.50        |
| — From €270.01 to €280.00                       | €28.70        |
| — From €280.01 to €290.00                       | €22.90        |
| — From €290.01 to €300.00                       | €17.10        |
| — From €300.01 to €310.00                       | €11.30        |
| — Over €310.00                                  | Nil           |

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

### Illness or Jobseeker's or Health and Safety Benefit only

If you are getting a reduced rate of Illness or Jobseeker's or Health and Safety Benefit, you can get an increase for your qualified adult, as follows:

| Increase for Qualified Adult                    |               |
|---|---------------|
| Qualified Adult gross weekly income or earnings | Rate per week |
| — Up to €100.00                                 | €85.10        |
| — From €100.01 to €110.00                       | €81.50        |
| — From €110.01 to €120.00                       | €77.70        |
| — From €120.01 to €130.00                       | €74.10        |
| — From €130.01 to €140.00                       | €70.40        |
| — From €140.01 to €150.00                       | €66.70        |
| — From €150.01 to €160.00                       | €63.00        |
| — From €160.01 to €170.00                       | €59.30        |
| — From €170.01 to €180.00                       | €55.60        |
| — From €180.01 to €190.00                       | €52.00        |
| — From €190.01 to €200.00                       | €48.20        |
| — From €200.01 to €210.00                       | €44.60        |
| — From €210.01 to €220.00                       | €41.00        |
| — From €220.01 to €230.00                       | €37.20        |
| — From €230.01 to €240.00                       | €33.60        |
| — From €240.01 to €250.00                       | €29.90        |
| — From €250.01 to €260.00                       | €26.20        |
| — From €260.01 to €270.00                       | €22.50        |
| — From €270.01 to €280.00                       | €18.80        |
| — From €280.01 to €290.00                       | €15.10        |
| — From €290.01 to €300.00                       | €11.50        |
| — From €300.01 to €310.00                       | €7.80         |
| — Over €310.00                                  | Nil           |