

## What's in this booklet

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

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

Detailed information booklets on all our schemes are available free of charge from:

- your local Social Welfare Office

or

- **Information Services**

Department of Social and Family Affairs

Oisín House

212-213 Pearse Street

Dublin 2.

Telephone: (01) 704 3000

Leaflet Line: 1890 20 23 25

LoCall: 1890 66 22 44 (from Republic of Ireland only)

or

- the Department's website [www.welfare.ie/publications/index.html](http://www.welfare.ie/publications/index.html)

Rates of payment:	Paid:
— From the Department	→ from the 1 January 2007
— PRSI Contributions	→ from 1 Jan 2007 to 31 Dec 2007

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 print.

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## Pay-Related Social Insurance (PRSI)

The rates of PRSI given in the following tables are applicable from 1 January to 31 December 2007 and include the Social Insurance Contribution and the Health Contribution (2%) which applies to income up to €100,100. **An additional 0.5% Health Contribution has been introduced on earnings exceeding €1,925 per week (equivalent to €3,850 per fortnight and to €8,342 per month).**

The employee's portion of the Social Insurance Contribution is paid on reckonable pay up to a ceiling of €48,800 in 2007. The employer's portion continues to be paid on all the reckonable earnings of each employee. The employee pays the Health Contribution on **all** reckonable earnings under Subclasses A1, J1, B1, C1, D1, H1, K1 and S1.

### PRSI exemption on low earnings

Employees covered under Classes A, B, C, D, E and H with reckonable weekly pay of €339 or less are exempt from paying PRSI for that week. However, the employer must pay his or her share of PRSI as normal. **This will not affect employees' entitlement to benefits and pensions.** Employees whose weekly pay fluctuates above and below the €339 exemption limit are not entitled to an annual refund.

### Employee's PRSI-Free Allowance

The PRSI-free Allowance remains at €127 per week for employees in Classes A and H with weekly earnings of **more than** €339 and at €26 per week for all employees in Classes B, C and D.

This allowance does not apply to the Health Contribution nor to the employer's share of PRSI. The allowance only applies for weeks of insurable employment in which PRSI is paid. **Remember** that this allowance does not affect the gross reckonable weekly pay thresholds in deciding the appropriate contribution subclass.

### Recipients of the Widow's or Widower's Pension or the One-Parent Family Payment

Men and women receiving a Social Welfare Widow's or Widower's Pension, a Widow's or Widower's Pension acquired under the social security legislation of another country covered by EC Regulations, a Deserted Wife's Benefit or Allowance or the One-Parent Family Payment do not have to pay any Health Contribution. **Medical card holders** and everyone aged 70 or over are also exempt.

### Contributions for self-employed people

Self-employed people with a total income of €3,174 or more in the 2007 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 on the page across.

- Those who pay their tax direct to the Collector-General will pay their Social Insurance Contribution and Health Contribution with their income tax. They will have to pay a Social Insurance Contribution of 3% of **all** income, or €253, whichever is greater, as well as the Health Contribution, where applicable.
- Those paying PAYE tax will have their contributions deducted from their income by their employers.
- Those who have been told by an Inspector of Taxes that they need not make a return of income must pay a flat rate contribution of €157 to the Department of Social and Family Affairs. This contribution can be paid by instalments.
- 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 income over the PRSI-Free Allowance of €2,500 per annum up to a ceiling of €48,800, or pay €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 (Transition)</b>
✓		✓	<b>State Pension (Contributory)</b>
✓	✓	✓	<b>Widow's and Widower's (Contributory) Pension</b>
✓	✓	✓	<b>Guardian's Payment (Contributory)</b>
✓	✓	✓	<b>Bereavement Grant</b>

**High rate:** 6.6% for people who paid PRSI at Classes A, E and H

**Low rate:** 2.6% for people who paid PRSI at Classes B, C and D

**Special rate:** Flat rate of €253 for people who paid PRSI at Class S.

See information booklet **SW 8** for details.

EE: employee; ER: employer

Class A			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
€38 - €339	A0	All	Nil	8.50	Nil	8.50
€339.01 - €356	AX	First €127 Balance	Nil 4.00	8.50 8.50	Nil Nil	8.50 8.50
€356.01 - €480	AL	First €127 Balance	Nil 4.00	10.75 10.75	Nil Nil	10.75 10.75
More than €480	A1	First €127 €127.01 to €1,925 Balance	2.00	10.75	2.00	10.75
			6.00	10.75	2.00	10.75
			6.50	10.75	2.50	10.75
	*A2	First €127 Balance	Nil 4.00	10.75 10.75	Nil Nil	10.75 10.75

  

Community Employment participants only					
Weekly Limits	Subclass	How much of weekly pay	All income		
			EE %	ER %	
Up to €339	A8	All	Nil	0.50	
More than €339	A9	First €127 Balance	Nil 4.00	0.50 0.50	

\* Subclass A2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

**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**

- Jobseeker's Benefit
- Illness Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- State Pension (Contributory)
- State Pension (Transition)
- Bereavement Grant
- Treatment Benefit
- Occupational Injuries Benefits
- Carer's Benefit

EE: employee; ER: employer

Class J			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €480	J0	All	Nil	0.50	Nil	0.50
More than €480	J1	First €1,925 Balance	2.00 2.50	0.50 0.50	2.00 2.50	0.50 0.50
	J2	All	Nil	0.50	Nil	0.50

\* Subclass J2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

### 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. See **SW 14** on our website for details.

### Class J benefits

- Occupational Injuries Benefit.

Class E			Annual pay ceiling			
Weekly pay band	PRSI sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €339	E0	All	Nil	6.87	Nil	6.87
More than €339	E1	First €127 Balance	Nil	6.87	Nil	6.87
			3.33	6.87	Nil	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 and the rates quoted do not include the Health Contribution. This contribution should be paid directly to Revenue when paying income tax.

### Class E benefits

- Illness Benefit
- Maternity Benefit
- Adoptive Benefit

- Health and Safety Benefit
- Invalidity Pension
- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- State Pension (Contributory)
- State Pension (Transition)
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit

EE: employee; ER: employer

Class B			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €339	B0	All	Nil	2.01	Nil	2.01
€339.01 -€480	BX	First €26 Balance	Nil 0.90	2.01 2.01	Nil Nil	2.01 2.01
More than €480	B1	First €26 €26.01 to €1,925 Balance	2.00	2.01	2.00	2.01
			2.90	2.01	2.00	2.01
			3.40	2.01	2.50	2.01
	*B2	First €26 Balance	Nil 0.90	2.01 2.01	Nil Nil	2.01 2.01

\* Subclass B2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

### 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 or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- Limited Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit



EE: employee; ER: employer

Class C			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €339	C0	All	Nil	1.85	Nil	1.85
€339.01 - €480	CX	First €26 Balance	Nil	1.85	Nil	1.85
			0.90	1.85	Nil	1.85
More than €480	C1	First €26 €26.01 to €1,925 Balance	2.00	1.85	2.00	1.85
			2.90	1.85	2.00	1.85
			3.40	1.85	2.50	1.85
	*C2	First €26 Balance	Nil	1.85	Nil	1.85
			0.90	1.85	Nil	1.85

\* Subclass C2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefits or Allowance.

## People within Class C

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

## Class C benefits

- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- Bereavement Grant
- Carer's Benefit

EE: employee; ER: employer

Class D			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €339	D0	All	Nil	2.35	Nil	2.35
€339.01 - €480	DX	First €26 Balance	Nil 0.90	2.35 2.35	Nil Nil	2.35 2.35
More than €480	D1	First €26 to €1,925 Balance	2.00	2.35	2.00	2.35
			2.90	2.35	2.00	2.35
			3.40	2.35	2.50	2.35
	*D2	First €26 Balance	Nil 0.90	2.35 2.35	Nil Nil	2.35 2.35

\* Subclass D2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

### People within Class D

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

### Class D benefits

- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit

EE: employee; ER: employer

Class H			Annual pay ceiling			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €48,800		Over €48,800	
			EE %	ER %	EE %	ER %
Up to €339	H0	All	Nil	10.05	Nil	10.05
€339.01 - €480	HX	First €127 Balance	Nil 3.90	10.05 10.05	Nil Nil	10.05 10.05
More than €480	H1	First €127 to €1,925 Balance	2.00	10.05	2.00	10.05
			5.90	10.05	2.00	10.05
			6.40	10.05	2.50	10.05
	*H2	First €127 Balance	Nil 3.90	10.05 10.05	Nil Nil	10.05 10.05

\* Subclass H2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

## People within Class H

- NCOs and enlisted personnel of the Defence Forces

## Class H benefits

- Jobseeker's Benefit
- Illness Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- State Pension (Contributory)
- State Pension (Transition)
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit

Only certain benefits are paid during service

EE: employee; ER: employer

Class K			No upper ceiling	
Weekly pay band	PRSI Sub-class	How much of weekly pay	All Income	
			EE %	ER %
Up to €480	No contribution payable. Record under Class M		Nil	Nil
More than €480	K1	First €1,925 Balance	2.00 2.50	Nil Nil

### People within Class K

People with income on which they **only** pay the Health Contribution such as

- holders of occupational pensions,
- certain office holders (for example, Judges and State Solicitors)
- people over 66, previously on Class S.

### No benefits under class K.

Class M	No contribution payable
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### People within Class M

- People with no contribution liability such as employees under age 16 or people within Class K with a nil liability

### Class M benefits

- Occupational Injuries Benefits, in certain cases

S/E: Self-Employed Contributor

Class S			No upper ceiling	
Weekly pay band	PRSI Sub-class	How much of weekly pay	All Income	
			%	
Up to €480	S0	All	3.00	
More than €480	S1	First €1,925 Balance	5.00	5.50
	*S2	All	3.00	

\* Subclass S2 applies to medical card holders and to people getting a Social Welfare Widow's or Widower's Pension, a One-Parent Family Payment or a Deserted Wife's Benefit or Allowance.

## People within Class S

- Self-employed people, including certain company directors, people in business on their own account and people with income from investments and rents. See **SW 14** on our website for details.

The minimum annual contribution for Class S is €253 for the year 2007.

## Class S benefits

- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- State Pension (Contributory)
- Maternity Benefit
- Adoptive Benefit
- Bereavement Grant

Class P (optional)		
	First €48,800 %	Over €48,800 %
First €2,500 per year Balance	Nil 4.00	Nil Nil

## People within Class P

- Sharefishermen or 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 €200 for the year 2007.

## Class P benefits

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



## Payments for retired or older people

**State Pension (Transition)** from 4 January – see booklet **SW 118**

**State Pension (Contributory)** from 5 January – see booklet **SW 118**

		Personal rate	Increase for Qualified Adult <sup>‡</sup>	
			Age 65 or under	Age 66 or over
Yearly average contributions		Rate per week	Rate per week	Rate per week
State Pension (Contributory)	48 or over	€209.30	€139.50	€173.00
	20-47	€205.20	€139.50	€173.00
	15-19	€157.00	*€104.60	*€129.80
	10-14	€104.70	*€69.80	*€86.50
State Pension (Transition)	48 or over	€209.30	€139.50	€173.00
	24-47	€205.20	€139.50	€173.00

### Note

\*These Increases for Qualified Adult rates apply to claims made from the 6 April 2001. For persons getting similar reduced personal rates before 6 April 2001, the following Increases for Qualified Adult Rates apply:

Age 65 or under	€113.10	Age 66 or over	€129.80
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Increases:		Rate per week	
—	Each qualified child	Full rate	**€22.00
		Half-rate	**€11.00

\*\* You can get an increase of €22.00 for each qualified child if you get a payment for a qualified adult. 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	€7.70
— Extra increase for people age 80 or over	€10.00
— Increase for people age 66 or over, living on certain offshore islands	€12.70

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100 and €280.00 gross per week, (see pages 50-56).

**State Pension (Non-Contributory)** from 5 January - see booklet **SW 116**

Weekly means, as assessed by us:	Increase per week for qualified adult	
	Personal rate	
Up to €30.00	€200.00	€132.20
Over €30.00 and up to €32.50	€197.50	€130.50
Over €32.50 and up to €35.00	€195.00	€128.90
Over €35.00 and up to €37.50	€192.50	€127.20
Over €37.50 and up to €40.00	€190.00	€125.60
Over €40.00 and up to €42.50	€187.50	€123.90
Over €42.50 and up to €45.00	€185.00	€122.30
Over €45.00 and up to €47.50	€182.50	€120.60
Over €47.50 and up to €50.00	€180.00	€119.00
Over €50.00 and up to €52.50	€177.50	€117.30
Over €52.50 and up to €55.00	€175.00	€115.70
Over €55.00 and up to €57.50	€172.50	€114.00
Over €57.50 and up to €60.00	€170.00	€112.40
Over €60.00 and up to €62.50	€167.50	€110.70
Over €62.50 and up to €65.00	€165.00	€109.10
Over €65.00 and up to €67.50	€162.50	€107.40
Over €67.50 and up to €70.00	€160.00	€105.80
Over €70.00 and up to €72.50	€157.50	€104.10
Over €72.50 and up to €75.00	€155.00	€102.50
Over €75.00 and up to €77.50	€152.50	€100.80
Over €77.50 and up to €80.00	€150.00	€99.20
Over €80.00 and up to €82.50	€147.50	€97.50
Over €82.50 and up to €85.00	€145.00	€95.80
Over €85.00 and up to €87.50	€142.50	€94.20
Over €87.50 and up to €90.00	€140.00	€92.50
Over €90.00 and up to €92.50	€137.50	€90.90
Over €92.50 and up to €95.00	€135.00	€89.20
Over €95.00 and up to €97.50	€132.50	€87.60
Over €97.50 and up to €100.00	€130.00	€85.90
Over €100.00 and up to €102.50	€127.50	€84.30
Over €102.50 and up to €105.00	€125.00	€82.60
Over €105.00 and up to €107.50	€122.50	€81.00
Over €107.50 and up to €110.00	€120.00	€79.30
Over €110.00 and up to €112.50	€117.50	€77.70
Over €112.50 and up to €115.00	€115.00	€76.00
Over €115.00 and up to €117.50	€112.50	€74.40
Over €117.50 and up to €120.00	€110.00	€72.70
Over €120.00 and up to €122.50	€107.50	€71.10
Over €122.50 and up to €125.00	€105.00	€69.40



**State Pension (Non-Contributory)** from 5 January - see booklet **SW 116**

Weekly means as assessed by us:	Increase per week for qualified adult	
	Personal rate	
Over €125.00 and up to €127.50	€102.50	€67.80
Over €127.50 and up to €130.00	€100.00	€66.10
Over €130.00 and up to €132.50	€97.50	€64.40
Over €132.50 and up to €135.00	€95.00	€62.80
Over €135.00 and up to €137.50	€92.50	€61.10
Over €137.50 and up to €140.00	€90.00	€59.50
Over €140.00 and up to €142.50	€87.50	€57.80
Over €142.50 and up to €145.00	€85.00	€56.20
Over €145.00 and up to €147.50	€82.50	€54.50
Over €147.50 and up to €150.00	€80.00	€52.90
Over €150.00 and up to €152.50	€77.50	€51.20
Over €152.50 and up to €155.00	€75.00	€49.60
Over €155.00 and up to €157.50	€72.50	€47.90
Over €157.50 and up to €160.00	€70.00	€46.30
Over €160.00 and up to €162.50	€67.50	€44.60
Over €162.50 and up to €165.00	€65.00	€43.00
Over €165.00 and up to €167.50	€62.50	€41.30
Over €167.50 and up to €170.00	€60.00	€39.70
Over €170.00 and up to €172.50	€57.50	€38.00
Over €172.50 and up to €175.00	€55.00	€36.40
Over €175.00 and up to €177.50	€52.50	€34.70
Over €177.50 and up to €180.00	€50.00	€33.10
Over €180.00 and up to €182.50	€47.50	€31.40
Over €182.50 and up to €185.00	€45.00	€29.70
Over €185.00 and up to €187.50	€42.50	€28.10
Over €187.50 and up to €190.00	€40.00	€26.40
Over €190.00 and up to €192.50	€37.50	€24.80
Over €192.50 and up to €195.00	€35.00	€23.10
Over €195.00 and up to €197.50	€32.50	€21.50
Over €197.50 and up to €200.00	€30.00	€19.80
Over €200.00 and up to €202.50	€27.50	€18.20
Over €202.50 and up to €205.00	€25.00	€16.50
Over €205.00 and up to €207.50	€22.50	€14.90
Over €207.50 and up to €210.00	€20.00	€13.20
Over €210.00 and up to €212.50	€17.50	€11.60
Over €212.50 and up to €215.00	€15.00	€9.90
Over €215.00 and up to €217.50	€12.50	€8.30
Over €217.50 and up to €220.00	€10.00	€6.60

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## State Pension (Non-Contributory) Continued

Weekly means as assessed by us:	Increase per week for qualified adult	
	Personal rate	
Over €220.00 and up to €222.50	€7.50	€5.00
Over €222.50 and up to €225.00	€5.00	€3.30
Over €225.00 and up to €227.50	€2.50	€1.70
Over €227.50	Nil	Nil

Increases	Rate per week	
— Each qualified child	Full rate	€22.00
	Half-rate	€11.00
— Living Alone Increase for people age 66 or over		€7.70
— Extra increase for people age 80 or over		€10.00
— Increase for people age 66 or over, living on certain offshore islands		€12.70

## Pre-Retirement Allowance from 27 December 2006 - see booklet SW 80

	Rate per week	
Maximum personal rate	€185.80	
<b>Increases:</b>	<b>Rate per week</b>	
— Increase Qualified Adult <sup>‡</sup>		€123.30
— Each qualified child	Full rate	*€22.00
	Half-rate	*€11.00

\* You can get an increase of €22.00 for each qualified child if you get an increase for a qualified adult. If you do not qualify for an increase for a qualified adult, you may get a half-rate qualified child increase.

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100 and €280.00 gross per week, (see pages 50-56).

## Widows, widowers and one-parent families

**Widow's/Widower's (Contributory) Pension** from 5 January - see booklet **SW25**

**Deserted Wife's Benefit** from 4 January

Contributions		Age 65 or under	Age 66 or over
		Rate per week	Rate per week
Personal rate	48 or over	€191.30	€209.30
	36-47	€188.60	€205.90
	24-35	€185.80	€200.30

### Note

**A yearly average of 39 weeks PRSI paid or credited under the three or five tax year condition will secure a maximum personal rate.**

Increases:	Rate per week
— Each qualified child	€22.00
— Living Alone Increase for people age 66 or over	€7.70
— Extra increase for people age 80 or over	€10.00
— Increase for people age 66 or over living on certain offshore islands	€12.70

	Rate
<b>Widowed Parent Grant</b> (a once off payment for a widowed parent with qualified child(ren))	€4,000

**Widow's/Widower's (Non-Contributory) Pension** from 5 January - see booklet SW 26

**Deserted Wife's Allowance** from 4 January

**Prisoner's Wife's Allowance** from 4 January

<b>Weekly means, as assessed by us:</b>	<b>Rate per week</b>
Up to €7.60	€185.80
Over €7.60 and up to €10.10	€183.30
Over €10.10 and up to €12.60	€180.80
Over €12.60 and up to €15.10	€178.30
Over €15.10 and up to €17.60	€175.80
Over €17.60 and up to €20.10	€173.30
Over €20.10 and up to €22.60	€170.80
Over €22.60 and up to €25.10	€168.30
Over €25.10 and up to €27.60	€165.80
Over €27.60 and up to €30.10	€163.30
Over €30.10 and up to €32.60	€160.80
Over €32.60 and up to €35.10	€158.30
Over €35.10 and up to €37.60	€155.80
Over €37.60 and up to €40.10	€153.30
Over €40.10 and up to €42.60	€150.80
Over €42.60 and up to €45.10	€148.30
Over €45.10 and up to €47.60	€145.80
Over €47.60 and up to €50.10	€143.30
Over €50.10 and up to €52.60	€140.80
Over €52.60 and up to €55.10	€138.30
Over €55.10 and up to €57.60	€135.80
Over €57.60 and up to €60.10	€133.30
Over €60.10 and up to €62.60	€130.80
Over €62.60 and up to €65.10	€128.30
Over €65.10 and up to €67.60	€125.80
Over €67.60 and up to €70.10	€123.30
Over €70.10 and up to €72.60	€120.80
Over €72.60 and up to €75.10	€118.30
Over €75.10 and up to €77.60	€115.80
Over €77.60 and up to €80.10	€113.30
Over €80.10 and up to €82.60	€110.80
Over €82.60 and up to €85.10	€108.30
Over €85.10 and up to €87.60	€105.80
Over €87.60 and up to €90.10	€103.30
Over €90.10 and up to €92.60	€100.80
Over €92.60 and up to €95.10	€98.30
Over €95.10 and up to €97.60	€95.80
Over €97.60 and up to €100.10	€93.30

**Widow's/Widower's (Non-Contributory) Pension** from 5 January - see booklet **SW 26**

**Deserted Wife's Allowance** from 4 January

**Prisoner's Wife's Allowance** from 4 January

Weekly means, as assessed by us:	Age 65 or under Rate per week
Over €100.10 and up to €102.60	€90.80
Over €102.60 and up to €105.10	€88.30
Over €105.10 and up to €107.60	€85.80
Over €107.60 and up to €110.10	€83.30
Over €110.10 and up to €112.60	€80.80
Over €112.60 and up to €115.10	€78.30
Over €115.10 and up to €117.60	€75.80
Over €117.60 and up to €120.10	€73.30
Over €120.10 and up to €122.60	€70.80
Over €122.60 and up to €125.10	€68.30
Over €125.10 and up to €127.60	€65.80
Over €127.60 and up to €130.10	€63.30
Over €130.10 and up to €132.60	€60.80
Over €132.60 and up to €135.10	€58.30
Over €135.10 and up to €137.60	€55.80
Over €137.60 and up to €140.10	€53.30
Over €140.10 and up to €142.60	€50.80
Over €142.60 and up to €145.10	€48.30
Over €145.10 and up to €147.60	€45.80
Over €147.60 and up to €150.10	€43.30
Over €150.10 and up to €152.60	€40.80
Over €152.60 and up to €155.10	€38.30
Over €155.10 and up to €157.60	€35.80
Over €157.60 and up to €160.10	€33.30
Over €160.10 and up to €162.60	€30.80
Over €162.60 and up to €165.10	€28.30
Over €165.10 and up to €167.60	€25.80
Over €167.60 and up to €170.10	€23.30
Over €170.10 and up to €172.60	€20.80
Over €172.60 and up to €175.10	€18.30
Over €175.10 and up to €177.60	€15.80
Over €177.60 and up to €180.10	€13.30
Over €180.10 and up to €182.60	€10.80
Over €182.60 and up to €185.10	€8.30
Over €185.10 and up to €187.60	€5.80
Over €187.60 and up to €190.10	€3.30
Over €190.10	Nil
<b>Increases:</b>	<b>Rate per week</b>
— Living Alone Increase for people age 66 or over	€7.70
— Extra Increase for people age 80 or over	€10.00
— Increase for people age 66 or over living on certain offshore islands	€12.70

**One-Parent Family Payment** from 4 January – see booklet **SW 82**  
**(Widowed Lone Parents** from 5 January)

<b>Weekly means, as assessed by us:</b>	<b>Age 65 or under Rate per week</b>
Up to €7.60	€185.80
Over €7.60 and up to €10.10	€183.30
Over €10.10 and up to €12.60	€180.80
Over €12.60 and up to €15.10	€178.30
Over €15.10 and up to €17.60	€175.80
Over €17.60 and up to €20.10	€173.30
Over €20.10 and up to €22.60	€170.80
Over €22.60 and up to €25.10	€168.30
Over €25.10 and up to €27.60	€165.80
Over €27.60 and up to €30.10	€163.30
Over €30.10 and up to €32.60	€160.80
Over €32.60 and up to €35.10	€158.30
Over €35.10 and up to €37.60	€155.80
Over €37.60 and up to €40.10	€153.30
Over €40.10 and up to €42.60	€150.80
Over €42.60 and up to €45.10	€148.30
Over €45.10 and up to €47.60	€145.80
Over €47.60 and up to €50.10	€143.30
Over €50.10 and up to €52.60	€140.80
Over €52.60 and up to €55.10	€138.30
Over €55.10 and up to €57.60	€135.80
Over €57.60 and up to €60.10	€133.30
Over €60.10 and up to €62.60	€130.80
Over €62.60 and up to €65.10	€128.30
Over €65.10 and up to €67.60	€125.80
Over €67.60 and up to €70.10	€123.30
Over €70.10 and up to €72.60	€120.80
Over €72.60 and up to €75.10	€118.30
Over €75.10 and up to €77.60	€115.80
Over €77.60 and up to €80.10	€113.30
Over €80.10 and up to €82.60	€110.80
Over €82.60 and up to €85.10	€108.30
Over €85.10 and up to €87.60	€105.80
Over €87.60 and up to €90.10	€103.30
Over €90.10 and up to €92.60	€100.80
Over €92.60 and up to €95.10	€98.30
Over €95.10 and up to €97.60	€95.80
Over €97.60 and up to €100.10	€93.30
Over €100.10 and up to €102.60	€90.80
Over €102.60 and up to €105.10	€88.30

**One-Parent Family Payment** from 4 January – see booklet **SW 82**  
**(Widowed Lone Parents** from 5 January)

<b>Weekly means, as assessed by us:</b>	<b>Age 65 or under Rate per week</b>
Over €105.10 and up to €107.60	€85.80
Over €107.60 and up to €110.10	€83.30
Over €110.10 and up to €112.60	€80.80
Over €112.60 and up to €115.10	€78.30
<i>(see note page 21)*</i>	
Over €115.10 and up to €117.60	€75.80
Over €117.60 and up to €120.10	€73.30
Over €120.10 and up to €122.60	€70.80
Over €122.60 and up to €125.10	€68.30
Over €125.10 and up to €127.60	€65.80
<i>(see note page 21)**</i>	
Over €127.60 and up to €130.10	€63.30
Over €130.10 and up to €132.60	€60.80
Over €132.60 and up to €135.10	€58.30
Over €135.10 and up to €137.60	€55.80
Over €137.60 and up to €140.10	€53.30
Over €140.10 and up to €142.60	€50.80
Over €142.60 and up to €145.10	€48.30
Over €145.10 and up to €147.60	€45.80
Over €147.60 and up to €150.10	€43.30
Over €150.10 and up to €152.60	€40.80
Over €152.60 and up to €155.10	€38.30
Over €155.10 and up to €157.60	€35.80
Over €157.60 and up to €160.10	€33.30
Over €160.10 and up to €162.60	€30.80
Over €162.60 and up to €165.10	€28.30
Over €165.10 and up to €167.60	€25.80
Over €167.60 and up to €170.10	€23.30
Over €170.10 and up to €172.60	€20.80
Over €172.60 and up to €175.10	€18.30
Over €175.10 and up to €177.60	€15.80
Over €177.60 and up to €180.10	€13.30
Over €180.10 and up to €182.60	€10.80
Over €182.60 and up to €185.10	€8.30
Over €185.10 and up to €187.60	€5.80
Over €187.60 and up to €190.10	€3.30
Over €190.10	Nil

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## One-Parent Family Payment Continued

### \* Note

If you are getting One-Parent Family Payment, you could earn up to €146.50 per week and may still qualify for full payment. If you earn between €146.50 and €375.00, you may qualify for a reduced payment. If you are in receipt of One-Parent Family Payment and your earnings subsequently exceed €375.00 per week, you will continue to receive transitional half-rate payment for 6 months.

### \*\* Note: From May 2007

If you are getting One-Parent Family Payment, you could earn up to €146.50 per week and may still qualify for full payment. If you earn between €146.50 and €400.00, you may qualify for a reduced payment. If you are in receipt of One-Parent Family Payment and your earnings subsequently exceed €400.00 per week, you will continue to receive transitional half-rate payment for 6 months.

Increases:	Rate per week
— Each qualified child	€22.00



## Child related payments

**Child Benefit** See booklet **SW 42**

	Rate per month before April 2007	Rate per month from April 2007
<b>1st and 2nd Child</b> <b>3rd and subsequent children</b>	€150.00 €185.00	€160.00 €195.00
<b>Multiple births</b>	<b>Special Grants Rate of Payment</b>	
	— Birth	€635.00
	— At age 4	€635.00
	— At age 12	€635.00

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

**All other multiple births** – Double the normal monthly rate of Child Benefit is paid.

**Maternity Benefit** from 1 January - see booklet **SW 11**

**Adoptive Benefit** from 1 January - see booklet **SW 37**

	Rate per week
<b>Maximum rate</b>	€280.00
<b>Minimum rate</b>	€207.80

The rate payable is 80% of your earnings in the relevant tax year subject to a reckonable earnings ceiling.

**Health & Safety Benefit** from 1 January – see booklet **SW 21**

	<b>Rate per week</b>
<b>Personal rate</b>	<b>€185.80</b>
<b>Increases:</b>	
— <b>Increase for a Qualified Adult</b>	<b>€123.30</b>
— <b>Each qualified child</b>	<b>Full rate* €22.00</b> <b>Half-rate* €11.00</b>

\* You can get an increase of €22.00 for each qualified child if you qualify for an increase for a qualified adult. If you do not qualify for an increase for a qualified adult you may get a half-rate qualified child increase, if your spouse or partner has income of €400 or less per week.

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

<b>Average weekly earnings</b>	<b>Personal rate</b>	<b>Increase for Qualified Adult</b>
— <b>Less than €80.00</b>	<b>€83.50</b>	<b>€79.90</b>
— <b>€80.00 and less than €125.00</b>	<b>€120.00</b>	<b>€79.90</b>
— <b>€125.00 and less than €150.00</b>	<b>€145.60</b>	<b>€79.90</b>
— <b>€150.00 or more</b>	<b>€185.80</b>	<b>€123.30</b>

**Guardian's Payment (Contributory)** from 5 January – see booklet **SW 115**

	Rate per week
Rate per orphan	€158.00

**Guardian's Payment (Non-Contributory)** from 5 January – see booklet **SW 115**

Weekly means, as assessed by us:	Rate per week
Up to €7.60	€158.00
Over €7.60 and up to €10.10	€155.50
Over €10.10 and up to €12.60	€153.00
Over €12.60 and up to €15.10	€150.50
Over €15.10 and up to €17.60	€148.00
Over €17.60 and up to €20.10	€145.50
Over €20.10 and up to €22.60	€143.00
Over €22.60 and up to €25.10	€140.50
Over €25.10 and up to €27.60	€138.00
Over €27.60 and up to €30.10	€135.50
Over €30.10 and up to €32.60	€133.00
Over €32.60 and up to €35.10	€130.50
Over €35.10 and up to €37.60	€128.00
Over €37.60 and up to €40.10	€125.50
Over €40.10 and up to €42.60	€123.00
Over €42.60 and up to €45.10	€120.50
Over €45.10 and up to €47.60	€118.00
Over €47.60 and up to €50.10	€115.50
Over €50.10 and up to €52.60	€113.00
Over €52.60 and up to €55.10	€110.50
Over €55.10 and up to €57.60	€108.00
Over €57.60 and up to €60.10	€105.50
Over €60.10 and up to €62.60	€103.00
Over €62.60 and up to €65.10	€100.50
Over €65.10 and up to €67.60	€98.00
Over €67.60 and up to €70.10	€95.50
Over €70.10 and up to €72.60	€93.00
Over €72.60 and up to €75.10	€90.50
Over €75.10 and up to €77.60	€88.00
Over €77.60 and up to €80.10	€85.50
Over €80.10 and up to €82.60	€83.00
Over €82.60 and up to €85.10	€80.50
Over €85.10 and up to €87.60	€78.00
Over €87.60 and up to €90.10	€75.50
Over €90.10 and up to €92.60	€73.00
Over €92.60 and up to €95.10	€70.50
Over €95.10 and up to €97.60	€68.00
Over €97.60 and up to €100.10	€65.50
Over €100.10 and up to €102.60	€63.00
Over €102.60 and up to €105.10	€60.50
Over €105.10 and up to €107.60	€58.00
Over €107.60 and up to €110.10	€55.50

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## Guardian's Payment (Non-Contributory) Continued

Weekly means, as assessed by us:	Rate per week
Over €110.10 and up to €112.60	€53.00
Over €112.60 and up to €115.10	€50.50
Over €115.10 and up to €117.60	€48.00
Over €117.60 and up to €120.10	€45.50
Over €120.10 and up to €122.60	€43.00
Over €122.60 and up to €125.10	€40.50
Over €125.10 and up to €127.60	€38.00
Over €127.60 and up to €130.10	€35.50
Over €130.10 and up to €132.60	€33.00
Over €132.60 and up to €135.10	€30.50
Over €135.10 and up to €137.60	€28.00
Over €137.60 and up to €140.10	€25.50
Over €140.10 and up to €142.60	€23.00
Over €142.60 and up to €145.10	€20.50
Over €145.10 and up to €147.60	€18.00
Over €147.60 and up to €150.10	€15.50
Over €150.10 and up to €152.60	€13.00
Over €152.60 and up to €155.10	€10.50
Over €155.10 and up to €157.60	€8.00
Over €157.60 and up to €160.10	€5.50
Over €160.10 and up to €162.60	€3.00

### Back to School Clothing and Footwear Allowance – see booklet SW 75

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

Couple with:	Income limit	Lone Parent with:	Income limit
— 1 child	€470.80	— 1 child	€331.30
— 2 children	€492.80	— 2 children	€353.30
— 3 children	€514.80	— 3 children	€375.30
— 4 children	*€536.80	— 4 children	*€397.30

\* Limit is increased by €22.00 for each additional child.

	Rate payable
— Rate for each child aged 2-11	€180.00
— Rate for each child aged 12-17**	€285.00

\*\* This is also paid for children aged 18-22 if they are in full-time education, for whom a qualified child increase is payable.



## Illness, disability and caring

**Illness Benefit** from 1 January – see booklet **SW 119**

	Rate per week	
<b>Personal rate</b>	<b>€185.80</b>	
<b>Increases:</b>		
— <b>Increase for a Qualified Adult<sup>‡</sup></b>	<b>€123.30</b>	
— <b>Each qualified child</b>	<b>Full rate</b>	<b>*€22.00</b>
	<b>Half-rate</b>	<b>*€11.00</b>

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

Average weekly earnings	Personal rate	Increase for Qualified Adult <sup>‡</sup>
— <b>Less than €80.00</b>	<b>€83.50</b>	<b>€79.90</b>
— <b>€80.00 and less than €125.00</b>	<b>€120.00</b>	<b>€79.90</b>
— <b>€125.00 and less than €150.00</b>	<b>€145.60</b>	<b>€79.90</b>
— <b>€150.00 or more</b>	<b>€185.80</b>	<b>€123.30</b>

\* You can get an increase of €22.00 for each qualified child if you qualify for an increase for a qualified adult. If you do not qualify for an increase for a qualified adult you may get a half-rate qualified child increase, if your spouse or partner has income of €400 or less per week.

**Invalidity Pension** from 4 January – see booklet **SW 44**

	<b>Rate per week</b>
<b>Personal rate</b>	
— Under age 65	€191.30
— Age 65	€209.30
<b>Increases:</b>	
<b>Increase for a Qualified Adult<sup>‡</sup></b>	
— Under age 66	€136.50
— Age 66 or over	€173.00
— Each qualified child	<b>Full rate</b> *€22.00 <b>Half-rate</b> *€11.00

\* You can get an increase of €22.00 for each qualified child if you get a payment for a qualified adult. If you do not qualify for an increase for a qualified adult, you may get a half-rate qualified child increase.

<b>Extra Benefit</b>	<b>Rate per week</b>
— <b>Living Alone Increase</b>	€7.70
— <b>Increase for people living on certain offshore islands</b>	€12.70

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100.00 and €280.00 gross per week (see pages 50-56). 28

**Disability Allowance** from 3 January – see booklet **SW 29**

<b>Weekly means, as assessed by us:</b>	<b>Rate per week</b>
Up to €2.50	€185.80
Over €2.50 and up to €5.00	€183.30
Over €5.00 and up to €7.50	€180.80
Over €7.50 and up to €10.00	€178.30
Over €10.00 and up to €12.50	€175.80
Over €12.50 and up to €15.00	€173.30
Over €15.00 and up to €17.50	€170.80
Over €17.50 and up to €20.00	€168.30
Over €20.00 and up to €22.50	€165.80
Over €22.50 and up to €25.00	€163.30
Over €25.00 and up to €27.50	€160.80
Over €27.50 and up to €30.00	€158.30
Over €30.00 and up to €32.50	€155.80
Over €32.50 and up to €35.00	€153.30
Over €35.00 and up to €37.50	€150.80
Over €37.50 and up to €40.00	€148.30
Over €40.00 and up to €42.50	€145.80
Over €42.50 and up to €45.00	€143.30
Over €45.00 and up to €47.50	€140.80
Over €47.50 and up to €50.00	€138.30
Over €50.00 and up to €52.50	€135.80
Over €52.50 and up to €55.00	€133.30
Over €55.00 and up to €57.50	€130.80
Over €57.50 and up to €60.00	€128.30
Over €60.00 and up to €62.50	€125.80
Over €62.50 and up to €65.00	€123.30
Over €65.00 and up to €67.50	€120.80
Over €67.50 and up to €70.00	€118.30
Over €70.00 and up to €72.50	€115.80
Over €72.50 and up to €75.00	€113.30
Over €75.00 and up to €77.50	€110.80
Over €77.50 and up to €80.00	€108.30
Over €80.00 and up to €82.50	€105.80
Over €82.50 and up to €85.00	€103.30
Over €85.00 and up to €87.50	€100.80
Over €87.50 and up to €90.00	€98.30
Over €90.00 and up to €92.50	€95.80
Over €92.50 and up to €95.00	€93.30
Over €95.00 and up to €97.50	€90.80
Over €97.50 and up to €100.00	€88.30
Over €100.00 and up to €102.50	€85.80



**Disability Allowance** from 3 January – see booklet **SW 29**

<b>Weekly means, as assessed by us:</b>	<b>Rate per week</b>
Over €102.50 and up to €105.00	€83.30
Over €105.00 and up to €107.50	€80.80
Over €107.50 and up to €110.00	€78.30
Over €110.00 and up to €112.50	€75.80
Over €112.50 and up to €115.00	€73.30
Over €115.00 and up to €117.50	€70.80
Over €117.50 and up to €120.00	€68.30
Over €120.00 and up to €122.50	€65.80
Over €122.50 and up to €125.00	€63.30
Over €125.00 and up to €127.50	€60.80
Over €127.50 and up to €130.00	€58.30
Over €130.00 and up to €132.50	€55.80
Over €132.50 and up to €135.00	€53.30
Over €135.00 and up to €137.50	€50.80
Over €137.50 and up to €140.00	€48.30
Over €140.00 and up to €142.50	€45.80
Over €142.50 and up to €145.00	€43.30
Over €145.00 and up to €147.50	€40.80
Over €147.50 and up to €150.00	€38.30
Over €150.00 and up to €152.50	€35.80
Over €152.50 and up to €155.00	€33.30
Over €155.00 and up to €157.50	€30.80
Over €157.50 and up to €160.00	€28.30
Over €160.00 and up to €162.50	€25.80
Over €162.50 and up to €165.00	€23.30
Over €165.00 and up to €167.50	€20.80
Over €167.50 and up to €170.00	€18.30
Over €170.00 and up to €172.50	€15.80
Over €172.50 and up to €175.00	€13.30
Over €175.00 and up to €177.50	€10.80
Over €177.50 and up to €180.00	€8.30
Over €180.00 and up to €182.50	€5.80
Over €182.50 and up to €185.00	€3.30
Over €185.00	Nil

continued overleaf

## Disability Allowance continued

Increases:	Rate per week
— Increase for a Qualified Adult <sup>‡</sup>	€123.30
— Each qualified child	Full rate *€22.00 Half-rate *€11.00
— Living Alone Increase	€7.70
— Increase for people living on certain offshore islands	€12.70

\* You can get an increase of €22.00 for each qualified child if you get an increase for a qualified adult. If you do not qualify for an increase for a qualified adult, you may get a half-rate qualified child increase.

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100.00 and €280.00 gross per week (see pages 50-56).

**Blind Pension** from 5 January – see booklet **SW 76**

Weekly means, as assessed by us:	Personal rate per week	Increase per week for qualified adult
Up to €7.60	€185.80	€123.30
Over €7.60 and up to €10.10	€183.30	€121.60
Over €10.10 and up to €12.60	€180.80	€120.00
Over €12.60 and up to €15.10	€178.30	€118.30
Over €15.10 and up to €17.60	€175.80	€116.70
Over €17.60 and up to €20.10	€173.30	€115.00
Over €20.10 and up to €22.60	€170.80	€113.30
Over €22.60 and up to €25.10	€168.30	€111.70
Over €25.10 and up to €27.60	€165.80	€110.00
Over €27.60 and up to €30.10	€163.30	€108.40
Over €30.10 and up to €32.60	€160.80	€106.70
Over €32.60 and up to €35.10	€158.30	€105.10
Over €35.10 and up to €37.60	€155.80	€103.40
Over €37.60 and up to €40.10	€153.30	€101.70
Over €40.10 and up to €42.60	€150.80	€100.10
Over €42.60 and up to €45.10	€148.30	€98.40
Over €45.10 and up to €47.60	€145.80	€96.80
Over €47.60 and up to €50.10	€143.30	€95.10
Over €50.10 and up to €52.60	€140.80	€93.40
Over €52.60 and up to €55.10	€138.30	€91.80
Over €55.10 and up to €57.60	€135.80	€90.10
Over €57.60 and up to €60.10	€133.30	€88.50
Over €60.10 and up to €62.60	€130.80	€86.80
Over €62.60 and up to €65.10	€128.30	€85.10
Over €65.10 and up to €67.60	€125.80	€83.50
Over €67.60 and up to €70.10	€123.30	€81.80
Over €70.10 and up to €72.60	€120.80	€80.20
Over €72.60 and up to €75.10	€118.30	€78.50
Over €75.10 and up to €77.60	€115.80	€76.80
Over €77.60 and up to €80.10	€113.30	€75.20
Over €80.10 and up to €82.60	€110.80	€73.50
Over €82.60 and up to €85.10	€108.30	€71.90
Over €85.10 and up to €87.60	€105.80	€70.20
Over €87.60 and up to €90.10	€103.30	€68.60
Over €90.10 and up to €92.60	€100.80	€66.90
Over €92.60 and up to €95.10	€98.30	€65.20
Over €95.10 and up to €97.60	€95.80	€63.60
Over €97.60 and up to €100.10	€93.30	€61.90

continued overleaf

**Blind Pension** from 5 January – see booklet **SW 76**

<b>Weekly means, as assessed by us:</b>	<b>Personal rate per week</b>	<b>Increase per week for qualified adult</b>
Over €100.10 and up to €102.60	€90.80	€60.30
Over €102.60 and up to €105.10	€88.30	€58.60
Over €105.10 and up to €107.60	€85.80	€56.90
Over €107.60 and up to €110.10	€83.30	€55.30
Over €110.10 and up to €112.60	€80.80	€53.60
Over €112.60 and up to €115.10	€78.30	€52.00
Over €115.10 and up to €117.60	€75.80	€50.30
Over €117.60 and up to €120.10	€73.30	€48.60
Over €120.10 and up to €122.60	€70.80	€47.00
Over €122.60 and up to €125.10	€68.30	€45.30
Over €125.10 and up to €127.60	€65.80	€43.70
Over €127.60 and up to €130.10	€63.30	€42.00
Over €130.10 and up to €132.60	€60.80	€40.30
Over €132.60 and up to €135.10	€58.30	€38.70
Over €135.10 and up to €137.60	€55.80	€37.00
Over €137.60 and up to €140.10	€53.30	€35.40
Over €140.10 and up to €142.60	€50.80	€33.70
Over €142.60 and up to €145.10	€48.30	€32.10
Over €145.10 and up to €147.60	€45.80	€30.40
Over €147.60 and up to €150.10	€43.30	€28.70
Over €150.10 and up to €152.60	€40.80	€27.10
Over €152.60 and up to €155.10	€38.30	€25.40
Over €155.10 and up to €157.60	€35.80	€23.80
Over €157.60 and up to €160.10	€33.30	€22.10
Over €160.10 and up to €162.60	€30.80	€20.40
Over €162.60 and up to €165.10	€28.30	€18.80
Over €165.10 and up to €167.60	€25.80	€17.10
Over €167.60 and up to €170.10	€23.30	€15.50
Over €170.10 and up to €172.60	€20.80	€13.80
Over €172.60 and up to €175.10	€18.30	€12.10
Over €175.10 and up to €177.60	€15.80	€10.50
Over €177.60 and up to €180.10	€13.30	€8.80
Over €180.10 and up to €182.60	€10.80	€7.20
Over €182.60 and up to €185.10	€8.30	€5.50
Over €185.10 and up to €187.60	€5.80	€3.80
Over €187.60 and up to €190.10	€3.30	€2.20
Over €190.10	Nil	Nil

## Blind Pension continued

Increases:	Rate per week	
— Each qualified child	Full rate	*€22.00
— Living Alone Increase	Half-rate	*€11.00 €7.70
— Increase for people living on certain offshore islands		€12.70

\* You can get an increase of €22.00 for each qualified child if you get an increase for a qualified adult. If you do not qualify for an increase for a qualified adult, you may get a half-rate qualified child increase.

Respite Care Grant – see booklet **SW 113**

**Annual rate for each person you are caring for €1,500**

Carer's Benefit from 4 January – see booklet **SW 49**

Where the carer is caring for:	one person Rate per week	more than one person Rate per week
Personal rate	€200.70	€301.10
<b>Increases:</b>		
— Each qualified child	Full rate €22.00 Half-rate €11.00	€22.00 €11.00

## **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 across

### **FOR MORE INFORMATION....**

Check our website,  
[www.welfare.ie/publications/sw49.html](http://www.welfare.ie/publications/sw49.html)

Contact your local Social Welfare Office

Tel : Information Services at (01) 704 3000 or

LoCall 1890 66 22 44 (from Republic of Ireland only)

Email: [info@welfare.ie](mailto:info@welfare.ie)

**Carer's Allowance** from 4 January - see booklet SW41

Weekly means, as assessed by us:	Where the carer is aged under 66 and caring for:	
	one person Rate per week	more than one person Rate per week
Up to €7.60	€200.00	€300.00
Over €7.60 and up to €10.10	€197.50	€297.50
Over €10.10 and up to €12.60	€195.00	€295.00
Over €12.60 and up to €15.10	€192.50	€292.50
Over €15.10 and up to €17.60	€190.00	€290.00
Over €17.60 and up to €20.10	€187.50	€287.50
Over €20.10 and up to €22.60	€185.00	€285.00
Over €22.60 and up to €25.10	€182.50	€282.50
Over €25.10 and up to €27.60	€180.00	€280.00
Over €27.60 and up to €30.10	€177.50	€277.50
Over €30.10 and up to €32.60	€175.00	€275.00
Over €32.60 and up to €35.10	€172.50	€272.50
Over €35.10 and up to €37.60	€170.00	€270.00
Over €37.60 and up to €40.10	€167.50	€267.50
Over €40.10 and up to €42.60	€165.00	€265.00
Over €42.60 and up to €45.10	€162.50	€262.50
Over €45.10 and up to €47.60	€160.00	€260.00
Over €47.60 and up to €50.10	€157.50	€257.50
Over €50.10 and up to €52.60	€155.00	€255.00
Over €52.60 and up to €55.10	€152.50	€252.50
Over €55.10 and up to €57.60	€150.00	€250.00
Over €57.60 and up to €60.10	€147.50	€247.50
Over €60.10 and up to €62.60	€145.00	€245.00
Over €62.60 and up to €65.10	€142.50	€242.50
Over €65.10 and up to €67.60	€140.00	€240.00
Over €67.60 and up to €70.10	€137.50	€237.50
Over €70.10 and up to €72.60	€135.00	€235.00
Over €72.60 and up to €75.10	€132.50	€232.50
Over €75.10 and up to €77.60	€130.00	€230.00
Over €77.60 and up to €80.10	€127.50	€227.50
Over €80.10 and up to €82.60	€125.00	€225.00
Over €82.60 and up to €85.10	€122.50	€222.50
Over €85.10 and up to €87.60	€120.00	€220.00
Over €87.60 and up to €90.10	€117.50	€217.50
Over €90.10 and up to €92.60	€115.00	€215.00
Over €92.60 and up to €95.10	€112.50	€212.50
Over €95.10 and up to €97.60	€110.00	€210.00
Over €97.60 and up to €100.10	€107.50	€207.50

continued overleaf

## Carer's Allowance continued

Weekly means, as assessed by us:	Where the carer is aged under 66 and caring for:	
	one person Rate per week	more than one person Rate per week
Over €100.10 and up to €102.60	€105.00	€205.00
Over €102.60 and up to €105.10	€102.50	€202.50
Over €105.10 and up to €107.60	€100.00	€200.00
Over €107.60 and up to €110.10	€97.50	€197.50
Over €110.10 and up to €112.60	€95.00	€195.00
Over €112.60 and up to €115.10	€92.50	€192.50
Over €115.10 and up to €117.60	€90.00	€190.00
Over €117.60 and up to €120.10	€87.50	€187.50
Over €120.10 and up to €122.60	€85.00	€185.00
Over €122.60 and up to €125.10	€82.50	€182.50
Over €125.10 and up to €127.60	€80.00	€180.00
Over €127.60 and up to €130.10	€77.50	€177.50
Over €130.10 and up to €132.60	€75.00	€175.00
Over €132.60 and up to €135.10	€72.50	€172.50
Over €135.10 and up to €137.60	€70.00	€170.00
Over €137.60 and up to €140.10	€67.50	€167.50
Over €140.10 and up to €142.60	€65.00	€165.00
Over €142.60 and up to €145.10	€62.50	€162.50
Over €145.10 and up to €147.60	€60.00	€160.00
Over €147.60 and up to €150.10	€57.50	€157.50
Over €150.10 and up to €152.60	€55.00	€155.00
Over €152.60 and up to €155.10	€52.50	€152.50
Over €155.10 and up to €157.60	€50.00	€150.00
Over €157.60 and up to €160.10	€47.50	€147.50
Over €160.10 and up to €162.60	€45.00	€145.00
Over €162.60 and up to €165.10	€42.50	€142.50
Over €165.10 and up to €167.60	€40.00	€140.00
Over €167.60 and up to €170.10	€37.50	€137.50
Over €170.10 and up to €172.60	€35.00	€135.00
Over €172.60 and up to €175.10	€32.50	€132.50
Over €175.10 and up to €177.60	€30.00	€130.00
Over €177.60 and up to €180.10	€27.50	€127.50
Over €180.10 and up to €182.60	€25.00	€125.00
Over €182.60 and up to €185.10	€22.50	€122.50
Over €185.10 and up to €187.60	€20.00	€120.00
Over €187.60 and up to €190.10	€17.50	€117.50



**Carer's Allowance** continued

Weekly means, as assessed by us:	Where the carer is aged under 66 and caring for:	
	one person Rate per week	more than one person Rate per week
Over €190.10 and up to €192.60	€15.00	€115.00
Over €192.60 and up to €195.10	€12.50	€112.50
Over €195.10 and up to €197.60	€10.00	€110.00
Over €197.60 and up to €200.10	€7.50	€107.50
Over €200.10 and up to €202.60	€5.00	€105.00
Over €202.60 and up to €205.10	€2.50	€102.50
Over €205.10 and up to €207.60	Nil	€100.00

Increases:	Rate per week	Rate per week
— Each qualified child	Full rate *€22.00	€22.00
	Half rate **€11.00	€11.00
— Respite Care Grant (Annual payment)	€1,500	€3,000

\* You can get this, if you are single, widowed or separated.

\*\* You can get this, if you are living with your spouse or partner.

**Carer's Allowance** from 4 January - see booklet SW41

Weekly means, as assessed by us:	Where the carer is aged 66 or over and caring for:	
	one person Rate per week	more than one person Rate per week
Up to €7.60	€218.00	€327.00
Over €7.60 and up to €10.10	€215.50	€324.50
Over €10.10 and up to €12.60	€213.00	€322.00
Over €12.60 and up to €15.10	€210.50	€319.50
Over €15.10 and up to €17.60	€208.00	€317.00
Over €17.60 and up to €20.10	€205.50	€314.50
Over €20.10 and up to €22.60	€203.00	€312.00
Over €22.60 and up to €25.10	€200.50	€309.50
Over €25.10 and up to €27.60	€198.00	€307.00
Over €27.60 and up to €30.10	€195.50	€304.50
Over €30.10 and up to €32.60	€193.00	€302.00
Over €32.60 and up to €35.10	€190.50	€299.50
Over €35.10 and up to €37.60	€188.00	€297.00
Over €37.60 and up to €40.10	€185.50	€294.50
Over €40.10 and up to €42.60	€183.00	€292.00
Over €42.60 and up to €45.10	€180.50	€289.50
Over €45.10 and up to €47.60	€178.00	€287.00
Over €47.60 and up to €50.10	€175.50	€284.50
Over €50.10 and up to €52.60	€173.00	€282.00
Over €52.60 and up to €55.10	€170.50	€279.50
Over €55.10 and up to €57.60	€168.00	€277.00
Over €57.60 and up to €60.10	€165.50	€274.50
Over €60.10 and up to €62.60	€163.00	€272.00
Over €62.60 and up to €65.10	€160.50	€269.50
Over €65.10 and up to €67.60	€158.00	€267.00
Over €67.60 and up to €70.10	€155.50	€264.50
Over €70.10 and up to €72.60	€153.00	€262.00
Over €72.60 and up to €75.10	€150.50	€259.50
Over €75.10 and up to €77.60	€148.00	€257.00
Over €77.60 and up to €80.10	€145.50	€254.50
Over €80.10 and up to €82.60	€143.00	€252.00
Over €82.60 and up to €85.10	€140.50	€249.50
Over €85.10 and up to €87.60	€138.00	€247.00
Over €87.60 and up to €90.10	€135.50	€244.50
Over €90.10 and up to €92.60	€133.00	€242.00
Over €92.60 and up to €95.10	€130.50	€239.50
Over €95.10 and up to €97.60	€128.00	€237.00
Over €97.60 and up to €100.10	€125.50	€234.50

**Carer's Allowance** from 4 January - see booklet SW41

Weekly means, as assessed by us:	Where the carer is aged 66 or over and caring for:	
	one person Rate per week	more than one person Rate per week
Over €100.10 and up to €102.60	€123.00	€232.00
Over €102.60 and up to €105.10	€120.50	€229.50
Over €105.10 and up to €107.60	€118.00	€227.00
Over €107.60 and up to €110.10	€115.50	€224.50
Over €110.10 and up to €112.60	€113.00	€222.00
Over €112.60 and up to €115.10	€110.50	€219.50
Over €115.10 and up to €117.60	€108.00	€217.00
Over €117.60 and up to €120.10	€105.50	€214.50
Over €120.10 and up to €122.60	€103.00	€212.00
Over €122.60 and up to €125.10	€100.50	€209.50
Over €125.10 and up to €127.60	€98.00	€207.00
Over €127.60 and up to €130.10	€95.50	€204.50
Over €130.10 and up to €132.60	€93.00	€202.00
Over €132.60 and up to €135.10	€90.50	€199.50
Over €135.10 and up to €137.60	€88.00	€197.00
Over €137.60 and up to €140.10	€85.50	€194.50
Over €140.10 and up to €142.60	€83.00	€192.00
Over €142.60 and up to €145.10	€80.50	€189.50
Over €145.10 and up to €147.60	€78.00	€187.00
Over €147.60 and up to €150.10	€75.50	€184.50
Over €150.10 and up to €152.60	€73.00	€182.00
Over €152.60 and up to €155.10	€70.50	€179.50
Over €155.10 and up to €157.60	€68.00	€177.00
Over €157.60 and up to €160.10	€65.50	€174.50
Over €160.10 and up to €162.60	€63.00	€172.00
Over €162.60 and up to €165.10	€60.50	€169.50
Over €165.10 and up to €167.60	€58.00	€167.00
Over €167.60 and up to €170.10	€55.50	€164.50
Over €170.10 and up to €172.60	€53.00	€162.00
Over €172.60 and up to €175.10	€50.50	€159.50
Over €175.10 and up to €177.60	€48.00	€157.00
Over €177.60 and up to €180.10	€45.50	€154.50
Over €180.10 and up to €182.60	€43.00	€152.00
Over €182.60 and up to €185.10	€40.50	€149.50
Over €185.10 and up to €187.60	€38.00	€147.00
Over €187.60 and up to €190.10	€35.50	€144.50

continued overleaf

**Carer's Allowance** continued

Weekly means, as assessed by us:	Where the carer is aged 66 or over and caring for:	
	one person Rate per week	more than one person Rate per week
Over €190.10 and up to €192.60	€33.00	€142.00
Over €192.60 and up to €195.10	€30.50	€139.50
Over €195.10 and up to €197.60	€28.00	€137.00
Over €197.60 and up to €200.10	€25.50	€134.50
Over €200.10 and up to €202.60	€23.00	€132.00
Over €202.60 and up to €205.10	€20.50	€129.50
Over €205.10 and up to €207.60	€18.00	€127.00
Over €207.60 and up to €210.10	€15.50	€124.50
Over €210.10 and up to €212.60	€13.00	€122.00
Over €212.60 and up to €215.10	€10.50	€119.50
Over €215.10 and up to €217.60	€8.00	€117.00
Over €217.60 and up to €220.10	€5.50	€114.50
Over €220.10 and up to €222.60	€3.00	€112.50
Over €222.60 and up to €225.10	Nil	€109.50

Increases:	Rate per week	Rate per week
— For carers age 80 or over	€10.00	€10.00
— Each qualified child	Full rate *€22.00 Half rate **€11.00	€22.00 €11.00
— Increase for people age 66 or over living on certain offshore islands	€12.70	€12.70
— Respite Care Grant	***€1,500	(Annual payment)

\* You can get this, if you are single, widowed or separated.

\*\* You can get this, if you are living with your spouse or partner.

\*\*\* You may get this for each person you are caring for.

**Injury Benefit** from 1 January – see booklet **SW 30**

**Incapacity Supplement** from 5 January - see booklet **SW 31**

	<b>Rate per week</b>
<b>Personal rate</b>	<b>€185.80</b>
<b>Increases:</b>	
— <b>Increase for a Qualified Adult<sup>‡</sup></b>	<b>€123.30</b>
— <b>Each qualified child</b>	<b>Full rate *€22.00</b> <b>Half-rate *€11.00</b>
<b>Incapacity Supplement only</b>	
<b>Living Alone Increase</b>	<b>€7.70</b>
<b>Increase for people under age 66, living on certain offshore islands</b>	<b>€12.70</b>

\* You can get an increase of €22.00 for each qualified child if you qualify for an increase for a qualified adult. If you do not qualify for an increase for a qualified adult you may get a half-rate qualified child increase, if your spouse or partner has earnings of €400 or less per week.

**Constant Attendance Allowance** from 5 January – see booklet **SW 31**

	<b>Rate per week</b>
<b>Allowance</b>	<b>€200.70</b>

**Disablement Benefit** from 5 January – see booklet **SW 31**

<b>Over 90% disablement</b> <b>Maximum personal pension</b>	<b>€216.90 per week</b>
<b>20% to 90% disablement</b>	<b>Reduced pension</b>
— 90%	€195.20
— 80%	€173.50
— 70%	€151.80
— 60%	€130.10
— 50%	€108.50
— 40%	€86.80
— 30%	€65.10
— 20%	€43.40
<b>Up to 19% disablement</b> <b>You may get a lump sum, up to a maximum of</b>	<b>€15,180</b>

**Medical Care Scheme** – see booklet **SW 34**

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

**Death Benefits (Survivor's Benefits)** from 5 January – see booklet **SW 32**

	<b>Rate per week</b>	
<b>Pension for a widow or widower</b>	<b>age 65 or under</b>	<b>€213.70</b>
	<b>age 66 or over</b>	<b>€213.70</b>
	<b>age 80 or over</b>	<b>€223.70</b>
<b>Increases:</b>		
— <b>Each qualified child</b>		<b>€22.00</b>

	<b>Rate per week</b>
— <b>Living Alone Increase for people age 66 or over</b>	<b>€7.70</b>
— <b>Increase for people age 66 or over living on certain offshore islands</b>	<b>€12.70</b>
— <b>Orphan's Payment</b>	<b>€161.80</b>
— <b>Funeral Grant</b>	<b>€850.00</b>

## Jobseeker's supports

### Jobseeker's Benefit from 28 December 2006

	Rate per week
<b>Personal rate</b>	<b>€185.80</b>
<b>Increases:</b>	
— <b>Qualified Adult Increase<sup>‡</sup></b>	<b>€123.30</b>
— <b>Each qualified child</b>	<b>Full rate *€22.00</b> <b>Half-rate *€11.00</b>

**Jobseeker's Benefit** rates are graduated according to earnings in the relevant tax year.

Average weekly earnings	Personal rate	Increase for a Qualified Adult <sup>‡</sup>
— <b>Less than €80.00</b>	<b>€83.50</b>	<b>€79.90</b>
— <b>€80.00 and less than €125.00</b>	<b>€120.00</b>	<b>€79.90</b>
— <b>€125.00 and less than €150.00</b>	<b>€145.60</b>	<b>€79.90</b>
— <b>€150.00 or more</b>	<b>€185.80</b>	<b>€123.30</b>

\* You can get an increase of €22.00 for each qualified child if you qualify for an increase for a qualified adult. If you do not qualify for an increase for a qualified adult you may get a half-rate qualified child increase, if your spouse or partner has income of €400 or less a week.

### Jobseeker's Allowance from 27 December 2006

	Rate per week
<b>Maximum personal rate</b>	<b>€185.80</b>
<b>Increases:</b>	
— <b>Qualified Adult Increase<sup>‡</sup></b>	<b>€123.30</b>
— <b>Each qualified child</b>	<b>Full rate *€22.00</b> <b>Half-rate *€11.00</b>

\* You can get an increase of €22.00 for each qualified child if you qualify for an increase for a qualified adult. If you do not qualify for an increase for a qualified adult you may get a half-rate qualified child increase.

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100.00 and €280.00 gross per week (see pages 50-56).

## Employment supports

### Family Income Supplement from 4 January – see booklet SW 22

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

You have:	Your family income is less than:
1 child	€480
2 children	€550
3 children	€625
4 children	€720
5 children	€820
6 children	€910
7 children	€1,020
8 or more children	€1,090

The FIS you receive is 60% of the difference between your net family income (that is, gross pay minus tax, employee PRSI, Health Contribution, superannuation) and the income limit that applies to your family.

#### Note

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

### Farm Assist from 27 December 2006 – see booklet SW 27

	Rate per week
Maximum personal rate	€185.80
Increases	
— Increase for a Qualified Adult <sup>‡</sup>	€123.30
— Each qualified child	
Full rate	*€22.00
Half-rate	*€11.00

\* You can get an increase of €22.00 for each qualified child if you get an increase for a qualified adult. If you do not qualify for an increase for a qualified adult, you may get a half-rate qualified child increase.

<sup>‡</sup>You may get a reduced rate increase if your spouse or partner has earnings or income of between €100.00 and €280.00 gross per week (see pages 50-56).



**Back to Work Allowance (Employees)** – see booklet **SW 93**

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

**Back to Work Enterprise Allowance** – see booklet **SW 92**

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

**Part-time Job Incentive Scheme** from 27 December 2006 – see booklet **SW 69**

	Rate per week
Personal rate	€117.70
Rate including an Increase for a Qualified Adult	€193.60

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

**Back to Education Allowance** – see booklet **SW 70**

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

If you usually get a **jobseeker’s payment**, the amount of Back to Education Allowance you get is the same as the maximum standard rate of Jobseeker’s Benefit.

If you usually get **One-Parent Family Payment, Disability Allowance, Blind Pension, Invalidity Pension and Incapacity Supplement**, the allowance you get is the same as the maximum rate of the relevant social welfare payment.

## Extra benefits

**Bereavement Grant** – see booklet **SW 47**

— Death of a Child	€850.00
— Death of an Adult	€850.00

**Widowed Parent Grant** (for widowed people with qualified child(ren))

<b>Widowed Parent Grant</b> (A once-off payment for widowed people with qualified child(ren))	€4,000.00
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**Fuel Allowance** – see booklet **SW 17**

	Rate per week
<b>Allowance paid</b> from early October to late April (29 weeks)	€18.00

**Smokeless Fuel Allowance** – see leaflet **SW 17a**

	Rate per week
<b>Allowance paid</b> from early October to late April (29 weeks)	€3.90

**Electricity Allowance** – see booklet **SW 107**

<b>Allowance</b>	
— Individual Account	Normal standing charges up to 2,400 units per year €43.00 per month
— Group Account	

**Natural Gas Allowance** – see booklet **SW 107**

With effect from 1 February 2007, this allowance provides a credit of up to €108.00 in each two-monthly billing period in winter and a credit of up to €55.34 in each two-monthly billing period in summer.

**Bottled Gas Refill Allowance** – see booklet **SW 107**

	Allowance
<b>From:</b>	
— January to April	5 vouchers
— May to August	5 vouchers
— September to December	5 vouchers

**Free Television Licence** – see booklet **SW 107**

If you qualify for an Electricity or Natural Gas or Bottled Gas Refill Allowance you will get a free colour television licence from the next due renewal date of your licence.

**Telephone Allowance** – see booklet **SW 107**

This allowance provides a credit of €40.82 plus VAT every two months towards your telephone bill (€49.39 including VAT).

## Supplementary Welfare Allowance

**Supplementary Welfare Allowance** from 1 January – see booklet **SW 54**

	<b>Rate per week</b>
<b>Maximum personal rate</b>	<b>€185.80</b>
<b>Increases:</b>	
— <b>Increase for a Qualified Adult</b>	<b>€123.30</b>
— <b>Each qualified child</b>	<b>€22.00</b>

## Appendix

### Increase for a Qualified Adult (IQA) January 2007

If you are getting one of the payments listed below, you may get an increase for your spouse or partner.

**Illness Benefit, Disability Allowance, Jobseeker's Benefit, Jobseeker's Allowance, Pre-Retirement Allowance, Occupational Injury Benefit, Health and Safety Benefit, Incapacity Supplement, Farm Assist**

Increase for Qualified Adult	
Spouse or partner's gross weekly income or earnings	Rate per week
— Up to €100.00	€123.30
— From €100.01 to €110.00	€117.90
— From €110.01 to €120.00	€112.50
— From €120.01 to €130.00	€106.00
— From €130.01 to €140.00	€99.50
— From €140.01 to €150.00	€93.00
— From €150.01 to €160.00	€86.50
— From €160.01 to €170.00	€80.00
— From €170.01 to €180.00	€73.50
— From €180.01 to €190.00	€67.00
— From €190.01 to €200.00	€60.50
— From €200.01 to €210.00	€54.00
— From €210.01 to €220.00	€47.50
— From €220.01 to €230.00	€41.00
— From €230.01 to €240.00	€34.50
— From €240.01 to €250.00	€28.00
— From €250.01 to €260.00	€21.50
— From €260.01 to €270.00	€15.00
— From €270.01 to €280.00	€8.50
— Over €280.00	Nil

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

January 2007

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

<b>Increase for Qualified Adult</b>	
<b>Spouse or partner's gross weekly income or earnings</b>	<b>Rate per week</b>
— Up to €100.00	€79.90
— From €100.01 to €110.00	€75.80
— From €110.01 to €120.00	€71.70
— From €120.01 to €130.00	€67.60
— From €130.01 to €140.00	€63.50
— From €140.01 to €150.00	€59.40
— From €150.01 to €160.00	€55.30
— From €160.01 to €170.00	€51.20
— From €170.01 to €180.00	€47.10
— From €180.01 to €190.00	€43.00
— From €190.01 to €200.00	€38.90
— From €200.01 to €210.00	€34.80
— From €210.01 to €220.00	€30.70
— From €220.01 to €230.00	€26.60
— From €230.01 to €240.00	€22.50
— From €240.01 to €250.00	€18.40
— From €250.01 to €260.00	€14.30
— From €260.01 to €270.00	€10.20
— From €270.01 to €280.00	€6.10
— Over €280.00	Nil

## Increase for a Qualified Adult rates for Invalidity Pension

January 2007

If you are getting Invalidity Pension, you can get an increase for your spouse or partner, as follows:

Spouse or partner's gross weekly income or earnings	Increase for Qualified Adult	
	Age 65 or under Rate per week	Age 66 or over Rate per week
— Up to €100.00	€136.50	€173.00
— From €100.01 to €110.00	€129.40	€163.90
— From €110.01 to €120.00	€122.30	€154.80
— From €120.01 to €130.00	€115.20	€145.70
— From €130.01 to €140.00	€108.10	€136.60
— From €140.01 to €150.00	€101.00	€127.50
— From €150.01 to €160.00	€93.90	€118.40
— From €160.01 to €170.00	€86.80	€109.30
— From €170.01 to €180.00	€79.70	€100.20
— From €180.01 to €190.00	€72.60	€91.10
— From €190.01 to €200.00	€65.50	€82.00
— From €200.01 to €210.00	€58.40	€72.90
— From €210.01 to €220.00	€51.30	€63.80
— From €220.01 to €230.00	€44.20	€54.70
— From €230.01 to €240.00	€37.10	€45.60
— From €240.01 to €250.00	€30.00	€36.50
— From €250.01 to €260.00	€22.90	€27.40
— From €260.01 to €270.00	€15.80	€18.30
— From €270.01 to €280.00	€8.70	€9.20
— Over €280.00	Nil	Nil

### Increase for Qualified Adult rates for State Pension (Transition) and State Pension (Contributory) January 2007

You can get an increase for your spouse or partner, as follows, if your personal rate is based on:

- a yearly average of 20 or more contributions for State Pension (Contributory) or
- a yearly average of 24 or more contributions for State Pension (Transition).

Increase for Qualified Adult		
Spouse or partner's gross weekly income or earnings	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100	€139.50	€173.00
— From €100.01 to €110.00	€132.20	€163.90
— From €110.01 to €120.00	€124.90	€154.80
— From €120.01 to €130.00	€117.60	€145.70
— From €130.01 to €140.00	€110.30	€136.60
— From €140.01 to €150.00	€103.00	€127.50
— From €150.01 to €160.00	€95.70	€118.40
— From €160.01 to €170.00	€88.40	€109.30
— From €170.01 to €180.00	€81.10	€100.20
— From €180.01 to €190.00	€73.80	€91.10
— From €190.01 to €200.00	€66.50	€82.00
— From €200.01 to €210.00	€59.20	€72.90
— From €210.01 to €220.00	€51.90	€63.80
— From €220.01 to €230.00	€44.60	€54.70
— From €230.01 to €240.00	€37.30	€45.60
— From €240.01 to €250.00	€30.00	€36.50
— From €250.01 to €260.00	€22.70	€27.40
— From €260.01 to €270.00	€15.40	€18.30
— From €270.01 to €280.00	€8.10	€9.20
— Over €280.00	Nil	Nil



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

January 2007 - for claims made on or after 6 April 2001

If you are getting State Pension (Contributory) where your personal rate is based on a yearly average of 15 - 19 contributions (see page 12), you can get an increase for your spouse or partner as follows:

Increase for Qualified Adult		
Spouse or partner's gross weekly income or earnings	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€104.60	€129.80
— From €100.01 to €110.00	€99.10	€123.00
— From €110.01 to €120.00	€93.60	€116.20
— From €120.01 to €130.00	€88.10	€109.40
— From €130.01 to €140.00	€82.60	€102.60
— From €140.01 to €150.00	€77.10	€95.80
— From €150.01 to €160.00	€71.60	€89.00
— From €160.01 to €170.00	€66.10	€82.20
— From €170.01 to €180.00	€60.60	€75.40
— From €180.01 to €190.00	€55.10	€68.60
— From €190.01 to €200.00	€49.60	€61.80
— From €200.01 to €210.00	€44.10	€55.00
— From €210.01 to €220.00	€38.60	€48.20
— From €220.01 to €230.00	€33.10	€41.40
— From €230.01 to €240.00	€27.60	€34.60
— From €240.01 to €250.00	€22.10	€27.80
— From €250.01 to €260.00	€16.60	€21.00
— From €260.01 to €270.00	€11.10	€14.20
— From €270.01 to €280.00	€5.60	€7.40
— Over €280.00	Nil	Nil

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

January 2007 - for claims made on or after 6 April 2001

If you are getting State Pension (Contributory) where your personal rate is based on a yearly average of 10 - 14 contributions (see page 12), you can get an increase for your spouse or partner, as follows:

Spouse or partner's gross weekly income or earnings	Increase for Qualified Adult	
	Age 65 or under Rate per week	Age 66 or over Rate per week
— Up to €100.00	€69.80	€86.50
— From €100.01 to €110.00	€66.20	€82.00
— From €110.01 to €120.00	€62.60	€77.50
— From €120.01 to €130.00	€59.00	€73.00
— From €130.01 to €140.00	€55.40	€68.50
— From €140.01 to €150.00	€51.80	€64.00
— From €150.01 to €160.00	€48.20	€59.50
— From €160.01 to €170.00	€44.60	€55.00
— From €170.01 to €180.00	€41.00	€50.50
— From €180.01 to €190.00	€37.40	€46.00
— From €190.01 to €200.00	€33.80	€41.50
— From €200.01 to €210.00	€30.20	€37.00
— From €210.01 to €220.00	€26.60	€32.50
— From €220.01 to €230.00	€23.00	€28.00
— From €230.01 to €240.00	€19.40	€23.50
— From €240.01 to €250.00	€15.80	€19.00
— From €250.01 to €260.00	€12.20	€14.50
— From €260.01 to €270.00	€8.60	€10.00
— From €270.01 to €280.00	€5.00	€5.50
— Over €280.00	Nil	Nil

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

January 2007 - for claims made before 6 April 2001

If you are getting State Pension (Contributory) where your personal rate is based on a yearly average of less than 20 contributions (see page 12), you can get an increase for your spouse or partner, as follows:

Increase for Qualified Adult		
Spouse or partner's gross weekly income or earnings	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€113.10	€129.80
— From €100.01 to €110.00	€107.00	€122.80
— From €110.01 to €120.00	€100.90	€115.80
— From €120.01 to €130.00	€94.80	€108.80
— From €130.01 to €140.00	€88.70	€101.80
— From €140.01 to €150.00	€82.60	€94.80
— From €150.01 to €160.00	€76.50	€87.80
— From €160.01 to €170.00	€70.40	€80.80
— From €170.01 to €180.00	€64.30	€73.80
— From €180.01 to €190.00	€58.20	€66.80
— From €190.01 to €200.00	€52.10	€59.80
— From €200.01 to €210.00	€46.00	€52.80
— From €210.01 to €220.00	€39.90	€45.80
— From €220.01 to €230.00	€33.80	€38.80
— From €230.01 to €240.00	€27.70	€31.80
— From €240.01 to €250.00	€21.60	€24.80
— From €250.01 to €260.00	€15.50	€17.80
— From €260.01 to €270.00	€9.40	€10.80
— From €270.01 to €280.00	€3.30	€3.80
— Over €280.00	Nil	Nil

