

What's in this booklet

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

Tugann an leabhrán seo liosta dos na rátaí íocaíochtaí a chuireann an Roinn 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:

- Log on to www.welfare.ie.
- LoCall Information Line at 1890 66 22 44 (from the Republic of Ireland only) or +353 71 91 93313 (from Northern Ireland or overseas).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

Rates of weekly payments:	Paid:
— From the Department	→ from 1 Jan 2012
— PRSI Contributions	→ from 1 Jan 2012 to 31 Dec 2012

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.

Contents	Page
----------	------

Section 1. Pay-Related Social Insurance	1
--	----------

Income for PRSI purposes	1
Share-based remuneration	1
Weekly income over €500	1
Officeholders	2
Income of €100 or less	2
PRSI Classes B, C, and D	2
PRSI exemption on low earnings/income	2
Employee's PRSI-Free Allowance	2
Contributions for self-employed people	3
Voluntary contributions	3
PRSI contribution rates:	
— Class A	4
— Classes J, E	5
— Class B	6
— Class C	7
— Class D	8
— Class H	9
— Classes K, M	10
— Classes S, P	11

Section 2. Payments for retired or older people	12
--	-----------

State Pension (Contributory)	12
State Pension (Transition)	12
State Pension (Non-Contributory)	14
Pre-Retirement Allowance	16

Section 3. Widows, widowers, surviving civil partners and one-parent families	17
--	-----------

Widow's, Widower's or Surviving Civil Partner (Contributory) Pension	17
Deserted Wife's Benefit	17
Widowed or Surviving Civil Partner Grant	17
Widow's, Widower's or Surviving Civil Partner (Non-Contributory) Pension	18
Deserted Wife's Allowance	18
One-Parent Family Payment	20

Section 4. Child-related payments 23

Child Benefit	23
Maternity Benefit	23
Adoptive Benefit	23
Health and Safety Benefit	24
Guardian's Payment (Contributory)	25
Guardian's Payment (Non-Contributory)	25
Back to School Clothing and Footwear Allowance	26

Section 5. Illness, disability and caring 27

Illness Benefit	27
Invalidity Pension	28
Disability Allowance	29
Blind Pension	32
Respite Care Grant	34
Carer's Benefit	34
Carer's Allowance	36
Domiciliary Care Allowance	38
Injury Benefit	43
Medical Care Scheme	43
Disablement Benefit	43
Constant Attendance Allowance	43
Incapacity Supplement	44
Death Benefits (Survivor's Benefits)	44

Section 6. Jobseeker's supports 45

Jobseeker's Benefit	45
Jobseeker's Allowance	45
Redundancy Payments	47
Insolvency Payments	47

Section 7. Employment supports 48

Family Income Supplement	48
Farm Assist	48
Rural Social Scheme	49
Tús - Community Work Placement Initiative	49
Back to Work Enterprise Allowance	50
Short-Term Enterprise Allowance	50
Part-time Job Incentive Scheme	50
Back to Education Allowance	50

Section 8. Extra benefits	51
Bereavement Grant	51
Widowed or Surviving Civil Partner Grant	51
Fuel Allowance	51
Electricity Allowance	51
Gas Allowance	52
Telephone Allowance	52
Free Television Licence	52
Section 9. Supplementary Welfare Allowance	53
Supplementary Welfare Allowance	53
Appendix	54
Increases for Qualified Adult (current rates)	54

The rates of PRSI given in the following tables are applicable from **1 January 2012** and include the Social Insurance Contribution, which applies to **all** income in 2012.

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

From 2011, share-based remuneration is included as notional pay for calculating employee PRSI. Share-based remuneration is shares or stock (including share options) received by the employee in the employing company or the company which controls the employing company.

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.

Example: If a Class A employee has weekly pay of €350 and, in a particular week, has gains from share-based remuneration of €30. Employee PRSI is calculated on income of €380 - Subclass AL. Employer PRSI is calculated on income of €350 - Subclass AO.

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.

Weekly income over €500

The Health Contribution was abolished in 2011. As a result of this change, subclasses such as, A2, A5, B2, C2, D2, H2, J2 and S2 no longer exist. Assuming wages/income remain the same, employees returned in 2011 under any of these subclasses should, in 2012, be returned as A1, A4 (if previously returned as A5), B1, C1, D1, H1, J1 or S1. Accordingly in all cases of weekly income of more than €500 a week, Subclass A1, A4, B1, C1, D1, H1, J1, or S1 should be returned.

Officeholders

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**.

Income of €100 or less

IMPORTANT: People with a nil liability, such as persons in receipt of occupational pensions and public office holders with a weekly income of €100 or less should be returned at **Class M**.

PRSI Classes B,C and D

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

PRSI exemption on low earnings/income

Employees covered under Classes A, B, C, D, E and H with reckonable weekly pay of €352 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/income fluctuates above and below the €352 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** €352 and at €26 per week for **all** employees in Classes B, C and D.

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.

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 €253, whichever is greater.
- 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 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:
✓			State Pension (Transition)
✓		✓	State Pension (Contributory)
✓	✓	✓	Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension
✓	✓	✓	Guardian's Payment (Contributory)
✓	✓	✓	Bereavement Grant

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

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

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

For more information, log on to www.welfare.ie.

EE: employee; ER: employer

Class A			All income	
Weekly income band Including if appropriate shared-based remuneration	PRSI Subclass	How much of weekly income Including if appropriate shared-based remuneration	EE % Including if appropriate shared-based remuneration	ER % Excluding shared-based remuneration
€38 - €352	A0	All	Nil	4.25
€352.01 - €356	AX	First €127 Balance	Nil 4.00	4.25 4.25
€356.01 - €500	AL	First €127 Balance	Nil 4.00	10.75 10.75
More than €500	A1	First €127 Balance	Nil 4.00	10.75 10.75

Community Employment participants only				
Weekly income band Including if appropriate shared-based remuneration	PRSI Subclass	How much of weekly income Including if appropriate shared-based remuneration	EE % Including if appropriate shared-based remuneration	ER % Excluding shared-based remuneration
Up to €352	A8	All	Nil	0.50
More than €352	A9	First €127 Balance	Nil 4.00	0.50 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.
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow’s, Widower’s or Surviving Civil Partner’s (Contributory) Pension
- Guardian’s Payment (Contributory)
- State Pension (Contributory)
- State Pension (Transition)

Class A benefits

- Jobseeker’s Benefit
- Illness Benefit
- Maternity Benefit
- Bereavement Grant
- Treatment Benefit
- Occupational Injuries Benefits
- Carer’s Benefit

EE: employee; ER: employer

Class J			All income	
Weekly income band Including if appropriate shared-based remuneration	PRSI Subclass	How much of weekly income Including if appropriate shared-based remuneration	EE % Including if appropriate shared-based remuneration	ER % Excluding shared-based remuneration
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. For more information, log on to **www.welfare.ie**.

Class J benefits

- Occupational Injuries Benefit.

Class E			All income	
Weekly income band	PRSI Sub-class	How much of weekly income	EE %	ER %
Up to €352	E0	All	Nil	6.87
More than €352	E1	First €127 Balance	Nil 3.33	6.87 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.

Class E benefits

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

EE: employee; ER: employer

Weekly pay band	Class B		All income	
	PRSI Sub-class	How much of weekly pay	EE %	ER %
Up to €352	B0	All	Nil	2.01
€352.01 - €500	BX	First €26	Nil	2.01
		Balance	0.90	2.01
More than €500	B1	First €26	Nil	2.01
		€26.01 - €1,443	0.90	2.01
		Balance	4.00	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
- Guardian's Payment (Contributory)
- Limited Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit

EE: employee; ER: employer

Weekly pay band	Class C		All income	
	PRSI Sub-class	How much of weekly pay	EE %	ER %
Up to €352	C0	All	Nil	1.85
€352.01 - €500	CX	First €26	Nil	1.85
		Balance	0.90	1.85
More than €500	C1	First €26	Nil	1.85
		€26.01 - €1,443	0.90	1.85
		Balance	4.00	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
- Guardian's Payment (Contributory)
- Bereavement Grant
- Carer's Benefit

EE: employee; ER: employer

Class D			All income	
Weekly income band Including if appropriate shared-based remuneration	PRSI Subclass	How much of weekly income Including if appropriate shared-based remuneration	EE % Including if appropriate shared-based remuneration	ER % Excluding shared-based remuneration
Up to €352	D0	All	Nil	2.35
€352.01 - €500	DX	First €26	Nil	2.35
		Balance	0.90	2.35
More than €500	D1	First €26	Nil	2.35
		€26.01 - €1,443	0.90	2.35
		Balance	4.00	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
- Guardian’s Payment (Contributory)
- Occupational Injuries Benefits
- Bereavement Grant
- Carer’s Benefit

EE: employee; ER: employer

Weekly pay band	Class H		All income	
	PRSI Sub-class	How much of weekly pay	EE %	ER %
Up to €352	H0	All	Nil	10.05
€352.01 - €500	HX	First €127 Balance	Nil 3.90	10.05 10.05
More than €500	H1	First €127 Balance	Nil 3.90	10.05 10.05

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, Widower's or Surviving Civil Partner'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 %	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 K

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, members of a local authority and certain members of the European Parliament).

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 income band	PRSI Sub-class	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. For more information, log on to www.welfare.ie.

The minimum annual contribution for Class S is €253 for the year 2012.

Class S benefits

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

Class P (optional)	All income %
First €2,500 per year Balance	Nil 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 for the year 2012.

Class P benefits

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

Payments for retired or older people

State Pension (Contributory) from 1 September 2012

State Pension (Transition) from 1 September 2012

The rates on this page applies only to new claimants from 1 September 2012. It does not affect anyone receiving a State Pension before this date.

		Personal rate Increase for Qualified Adult [‡]		
			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	€230.30	€153.50	€206.30
	40-47	€225.80	€146.00	€196.00
	30-39	€207.00	€139.00	€186.00
	20-29	€196.00	€130.00	€175.00
	15-19	€150.00	€100.00	€134.00
	10-14	€92.00	€61.00	€83.00
State Pension (Transition)	48 or over	€230.30	€153.50	€206.30
	40-47	€225.80	€153.50	€206.30
	30-39	€207.00	€153.50	€206.30
	24-29	€196.00	€153.50	€206.30

[‡]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.

From January 2012, the Increase for Qualified Adult rates for both pensions will be aligned.

The following tables show the rates of State Pension (Contributory) and State Pension (Transition) from January to end August 2012

State Pension (Contributory) from 6 January 2012

State Pension (Transition) from 5 January 2012

		Personal rate	Increase for Qualified Adult [‡]	
			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	€230.30	€153.50	€206.30
	20-47	€225.80	€153.50	€206.30
	15-19	€172.70	*€115.10	*€154.70
	10-14	€115.20	*€76.80	*€103.20
State Pension (Transition)	48 or over	€230.30	€153.50	€206.30
	24-47	€225.80	€153.50	€206.30

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:

Aged under 66	€123.00	Aged 66 or over	€154.70
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Increases:	Rate per week
— Each qualified child	Full rate **€29.80 Half-rate **€14.90

** You can get an increase of €29.80 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	€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

[‡]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 pages 54-60).

State Pension (Non-Contributory) from 6 January 2012

Weekly means, as assessed by us:	Increase per week for Qualified Adult aged under 66	
	Personal rate	
Up to €30.00	€219.00	€144.70
Over €30.00 and up to €32.50	€216.50	€143.00
Over €32.50 and up to €35.00	€214.00	€141.40
Over €35.00 and up to €37.50	€211.50	€139.70
Over €37.50 and up to €40.00	€209.00	€138.10
Over €40.00 and up to €42.50	€206.50	€136.40
Over €42.50 and up to €45.00	€204.00	€134.80
Over €45.00 and up to €47.50	€201.50	€133.10
Over €47.50 and up to €50.00	€199.00	€131.50
Over €50.00 and up to €52.50	€196.50	€129.80
Over €52.50 and up to €55.00	€194.00	€128.20
Over €55.00 and up to €57.50	€191.50	€126.50
Over €57.50 and up to €60.00	€189.00	€124.90
Over €60.00 and up to €62.50	€186.50	€123.20
Over €62.50 and up to €65.00	€184.00	€121.60
Over €65.00 and up to €67.50	€181.50	€119.90
Over €67.50 and up to €70.00	€179.00	€118.30
Over €70.00 and up to €72.50	€176.50	€116.60
Over €72.50 and up to €75.00	€174.00	€115.00
Over €75.00 and up to €77.50	€171.50	€113.30
Over €77.50 and up to €80.00	€169.00	€111.70
Over €80.00 and up to €82.50	€166.50	€110.00
Over €82.50 and up to €85.00	€164.00	€108.40
Over €85.00 and up to €87.50	€161.50	€106.70
Over €87.50 and up to €90.00	€159.00	€105.10
Over €90.00 and up to €92.50	€156.50	€103.40
Over €92.50 and up to €95.00	€154.00	€101.80
Over €95.00 and up to €97.50	€151.50	€100.10
Over €97.50 and up to €100.00	€149.00	€98.40
Over €100.00 and up to €102.50	€146.50	€96.80
Over €102.50 and up to €105.00	€144.00	€95.10
Over €105.00 and up to €107.50	€141.50	€93.50
Over €107.50 and up to €110.00	€139.00	€91.80
Over €110.00 and up to €112.50	€136.50	€90.20
Over €112.50 and up to €115.00	€134.00	€88.50
Over €115.00 and up to €117.50	€131.50	€86.90
Over €117.50 and up to €120.00	€129.00	€85.20
Over €120.00 and up to €122.50	€126.50	€83.60
Over €122.50 and up to €125.00	€124.00	€81.90
Over €125.00 and up to €127.50	€121.50	€80.30

State Pension (Non-Contributory) from 6 January 2012 continued

Weekly means as assessed by us:	Increase per week for Qualified Adult aged under 66	
	Personal rate	
Over €127.50 and up to €130.00	€119.00	€78.60
Over €130.00 and up to €132.50	€116.50	€77.00
Over €132.50 and up to €135.00	€114.00	€75.30
Over €135.00 and up to €137.50	€111.50	€73.70
Over €137.50 and up to €140.00	€109.00	€72.00
Over €140.00 and up to €142.50	€106.50	€70.40
Over €142.50 and up to €145.00	€104.00	€68.70
Over €145.00 and up to €147.50	€101.50	€67.10
Over €147.50 and up to €150.00	€99.00	€65.40
Over €150.00 and up to €152.50	€96.50	€63.80
Over €152.50 and up to €155.00	€94.00	€62.10
Over €155.00 and up to €157.50	€91.50	€60.50
Over €157.50 and up to €160.00	€89.00	€58.80
Over €160.00 and up to €162.50	€86.50	€57.20
Over €162.50 and up to €165.00	€84.00	€55.50
Over €165.00 and up to €167.50	€81.50	€53.80
Over €167.50 and up to €170.00	€79.00	€52.20
Over €170.00 and up to €172.50	€76.50	€50.50
Over €172.50 and up to €175.00	€74.00	€48.90
Over €175.00 and up to €177.50	€71.50	€47.20
Over €177.50 and up to €180.00	€69.00	€45.60
Over €180.00 and up to €182.50	€66.50	€43.90
Over €182.50 and up to €185.00	€64.00	€42.30
Over €185.00 and up to €187.50	€61.50	€40.60
Over €187.50 and up to €190.00	€59.00	€39.00
Over €190.00 and up to €192.50	€56.50	€37.30
Over €192.50 and up to €195.00	€54.00	€35.70
Over €195.00 and up to €197.50	€51.50	€34.00
Over €197.50 and up to €200.00	€49.00	€32.40
Over €200.00 and up to €202.50	€46.50	€30.70
Over €202.50 and up to €205.00	€44.00	€29.10
Over €205.00 and up to €207.50	€41.50	€27.40
Over €207.50 and up to €210.00	€39.00	€25.80
Over €210.00 and up to €212.50	€36.50	€24.10
Over €212.50 and up to €215.00	€34.00	€22.50
Over €215.00 and up to €217.50	€31.50	€20.80
Over €217.50 and up to €220.00	€29.00	€19.20
Over €220.00 and up to €222.50	€26.50	€17.50
Over €222.50 and up to €225.00	€24.00	€15.90
Over €225.00 and up to €227.50	€21.50	€14.20

Continued overleaf

State Pension (Non-Contributory) from 6 January 2012 continued

Weekly means as assessed by us:	Increase per week for Qualified Adult aged under 66	
	Personal rate	
Over €227.50 and up to €230.00	€19.00	€12.60
Over €230.00 and up to €232.50	€16.50	€10.90
Over €232.50 and up to €235.00	€14.00	€9.30
Over €235.00 and up to €237.50	€11.50	€7.60
Over €237.50 and up to €240.00	€9.00	€5.90
Over €240.00 and up to €242.50	€6.50	€4.30
Over €242.50 and up to €245.00	€4.00	€2.60
Over €245.00	Nil	Nil

Increases	Rate per week	
— Each qualified child	Full rate	€29.80
	Half-rate	€14.90
— 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 28 December 2011

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

	Rate per week	
Maximum personal rate	€188.00	
Increases:	Rate per week	
— Increase for Qualified Adult [‡]		€124.80
— Each qualified child	Full rate	**€29.80
	Half-rate	**€14.90

** You can get an increase of €29.80 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.

‡ If you were in receipt of Pre-Retirement Allowance (PRETA) 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 pages 54-60).

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

from 6 January 2012

Deserted Wife's Benefit from 5 January 2012

		Aged under 66	Aged 66 or over
		Rate per week	Rate per week
Personal rate	48 or over	€193.50	€230.30
	36-47	€190.70	€225.80
	24-35	€188.00	€220.40

Increases:	Rate per week
— Each qualified child	€29.80
— 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

Widowed or Surviving Civil Partner Grant

	Rate
Widowed or Surviving Civil Partner Grant (a once off payment for a widow, widower or surviving civil partner with a qualified child(ren))	€6,000

Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension from 6 January 2012

Deserted Wife's Allowance from 5 January 2012

Weekly means, as assessed by us:	Aged under 66 Rate per week
Up to €7.60	€188.00
Over €7.60 and up to €10.10	€185.50
Over €10.10 and up to €12.60	€183.00
Over €12.60 and up to €15.10	€180.50
Over €15.10 and up to €17.60	€178.00
Over €17.60 and up to €20.10	€175.50
Over €20.10 and up to €22.60	€173.00
Over €22.60 and up to €25.10	€170.50
Over €25.10 and up to €27.60	€168.00
Over €27.60 and up to €30.10	€165.50
Over €30.10 and up to €32.60	€163.00
Over €32.60 and up to €35.10	€160.50
Over €35.10 and up to €37.60	€158.00
Over €37.60 and up to €40.10	€155.50
Over €40.10 and up to €42.60	€153.00
Over €42.60 and up to €45.10	€150.50
Over €45.10 and up to €47.60	€148.00
Over €47.60 and up to €50.10	€145.50
Over €50.10 and up to €52.60	€143.00
Over €52.60 and up to €55.10	€140.50
Over €55.10 and up to €57.60	€138.00
Over €57.60 and up to €60.10	€135.50
Over €60.10 and up to €62.60	€133.00
Over €62.60 and up to €65.10	€130.50
Over €65.10 and up to €67.60	€128.00
Over €67.60 and up to €70.10	€125.50
Over €70.10 and up to €72.60	€123.00
Over €72.60 and up to €75.10	€120.50
Over €75.10 and up to €77.60	€118.00
Over €77.60 and up to €80.10	€115.50
Over €80.10 and up to €82.60	€113.00
Over €82.60 and up to €85.10	€110.50
Over €85.10 and up to €87.60	€108.00
Over €87.60 and up to €90.10	€105.50
Over €90.10 and up to €92.60	€103.00
Over €92.60 and up to €95.10	€100.50
Over €95.10 and up to €97.60	€98.00
Over €97.60 and up to €100.10	€95.50
Over €100.10 and up to €102.60	€93.00
Over €102.60 and up to €105.10	€90.50

Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension
from 6 January 2012 continued

Deserted Wife's Allowance from 5 January 2012 continued

Weekly means, as assessed by us:	Aged under 66 Rate per week
Over €105.10 and up to €107.60	€88.00
Over €107.60 and up to €110.10	€85.50
Over €110.10 and up to €112.60	€83.00
Over €112.60 and up to €115.10	€80.50
Over €115.10 and up to €117.60	€78.00
Over €117.60 and up to €120.10	€75.50
Over €120.10 and up to €122.60	€73.00
Over €122.60 and up to €125.10	€70.50
Over €125.10 and up to €127.60	€68.00
Over €127.60 and up to €130.10	€65.50
Over €130.10 and up to €132.60	€63.00
Over €132.60 and up to €135.10	€60.50
Over €135.10 and up to €137.60	€58.00
Over €137.60 and up to €140.10	€55.50
Over €140.10 and up to €142.60	€53.00
Over €142.60 and up to €145.10	€50.50
Over €145.10 and up to €147.60	€48.00
Over €147.60 and up to €150.10	€45.50
Over €150.10 and up to €152.60	€43.00
Over €152.60 and up to €155.10	€40.50
Over €155.10 and up to €157.60	€38.00
Over €157.60 and up to €160.10	€35.50
Over €160.10 and up to €162.60	€33.00
Over €162.60 and up to €165.10	€30.50
Over €165.10 and up to €167.60	€28.00
Over €167.60 and up to €170.10	€25.50
Over €170.10 and up to €172.60	€23.00
Over €172.60 and up to €175.10	€20.50
Over €175.10 and up to €177.60	€18.00
Over €177.60 and up to €180.10	€15.50
Over €180.10 and up to €182.60	€13.00
Over €182.60 and up to €185.10	€10.50
Over €185.10 and up to €187.60	€8.00
Over €187.60 and up to €190.10	€5.50
Over €190.10 and up to €192.60	€3.00
Over €192.60	Nil

One-Parent Family Payment from 5 January 2012

Weekly means, as assessed by us:	Aged under 66 Rate per week
Up to €7.60	€188.00
Over €7.60 and up to €10.10	€185.50
Over €10.10 and up to €12.60	€183.00
Over €12.60 and up to €15.10	€180.50
Over €15.10 and up to €17.60	€178.00
Over €17.60 and up to €20.10	€175.50
Over €20.10 and up to €22.60	€173.00
Over €22.60 and up to €25.10	€170.50
Over €25.10 and up to €27.60	€168.00
Over €27.60 and up to €30.10	€165.50
Over €30.10 and up to €32.60	€163.00
Over €32.60 and up to €35.10	€160.50
Over €35.10 and up to €37.60	€158.00
Over €37.60 and up to €40.10	€155.50
Over €40.10 and up to €42.60	€153.00
Over €42.60 and up to €45.10	€150.50
Over €45.10 and up to €47.60	€148.00
Over €47.60 and up to €50.10	€145.50
Over €50.10 and up to €52.60	€143.00
Over €52.60 and up to €55.10	€140.50
Over €55.10 and up to €57.60	€138.00
Over €57.60 and up to €60.10	€135.50
Over €60.10 and up to €62.60	€133.00
Over €62.60 and up to €65.10	€130.50
Over €65.10 and up to €67.60	€128.00
Over €67.60 and up to €70.10	€125.50
Over €70.10 and up to €72.60	€123.00
Over €72.60 and up to €75.10	€120.50
Over €75.10 and up to €77.60	€118.00
Over €77.60 and up to €80.10	€115.50
Over €80.10 and up to €82.60	€113.00
Over €82.60 and up to €85.10	€110.50
Over €85.10 and up to €87.60	€108.00
Over €87.60 and up to €90.10	€105.50
Over €90.10 and up to €92.60	€103.00
Over €92.60 and up to €95.10	€100.50
Over €95.10 and up to €97.60	€98.00
Over €97.60 and up to €100.10	€95.50
Over €100.10 and up to €102.60	€93.00
Over €102.60 and up to €105.10	€90.50

One-Parent Family Payment from 5 January 2012 continued

Weekly means, as assessed by us:	Aged under 66 Rate per week
Over €105.10 and up to €107.60	€88.00
Over €107.60 and up to €110.10	€85.50
Over €110.10 and up to €112.60	€83.00
Over €112.60 and up to €115.10	€80.50
Over €115.10 and up to €117.60	€78.00
Over €117.60 and up to €120.10	€75.50
Over €120.10 and up to €122.60	€73.00
Over €122.60 and up to €125.10	€70.50
Over €125.10 and up to €127.60	€68.00
Over €127.60 and up to €130.10	€65.50
Over €130.10 and up to €132.60	€63.00
Over €132.60 and up to €135.10	€60.50
Over €135.10 and up to €137.60	€58.00
Over €137.60 and up to €140.10	€55.50
<i>(see note page 22)*</i>	
Over €140.10 and up to €142.60	€53.00
Over €142.60 and up to €145.10	€50.50
Over €145.10 and up to €147.60	€48.00
Over €147.60 and up to €150.10	€45.50
Over €150.10 and up to €152.60	€43.00
Over €152.60 and up to €155.10	€40.50
Over €155.10 and up to €157.60	€38.00
Over €157.60 and up to €160.10	€35.50
Over €160.10 and up to €162.60	€33.00
Over €162.60 and up to €165.10	€30.50
Over €165.10 and up to €167.60	€28.00
Over €167.60 and up to €170.10	€25.50
Over €170.10 and up to €172.60	€23.00
Over €172.60 and up to €175.10	€20.50
Over €175.10 and up to €177.60	€18.00
Over €177.60 and up to €180.10	€15.50
Over €180.10 and up to €182.60	€13.00
Over €182.60 and up to €185.10	€10.50
Over €185.10 and up to €187.60	€8.00
Over €187.60 and up to €190.10	€5.50
Over €190.10 and up to €192.60	€3.00
Over €192.60	Nil

Continued overleaf

One-Parent Family Payment from 5 January 2012 continued***Note:**

If you are getting One-Parent Family Payment, you could 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. The transitional half-rate payment for 6 months is discontinued from 5 January 2012. Existing recipients of the transitional payment will continue to receive this payment for the 6 month period already approved.

Increases:	Rate per week
— Each qualified child	€29.80

Child Benefit

	Rate per month
1st and 2nd child	€140.00
3rd child	€148.00
4th and subsequent children	€160.00

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.

Maternity Benefit from 2 January 2012

Adoptive Benefit from 2 January 2012

	Rate per week
Maximum rate	€262.00
Minimum rate	€217.80

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

Health and Safety Benefit from 2 January 2012

	Rate per week
Personal rate	€188.00
Increases:	
— Increase for Qualified Adult	€124.80
— Each qualified child	Full rate* €29.80 Half-rate* €14.90

*You can get an increase of €29.80 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 from 2 January 2012 are as follows:

Average weekly earnings	Personal rate	Increase for Qualified Adult
— Less than €150.00	€84.50	€80.90
— €150.00 and less than €220.00	€121.40	€80.90
— €220.00 and less than €300.00	€147.30	€80.90
— €300.00 or more	€188.00	€124.80

Guardian's Payment (Contributory) from 6 January 2012

	Rate per week
Rate per orphan	€161.00

Guardian's Payment (Non-Contributory) from 6 January 2012

Weekly means, as assessed by us:	Rate per week
Up to €7.60	€161.00
Over €7.60 and up to €10.10	€158.50
Over €10.10 and up to €12.60	€156.00
Over €12.60 and up to €15.10	€153.50
Over €15.10 and up to €17.60	€151.00
Over €17.60 and up to €20.10	€148.50
Over €20.10 and up to €22.60	€146.00
Over €22.60 and up to €25.10	€143.50
Over €25.10 and up to €27.60	€141.00
Over €27.60 and up to €30.10	€138.50
Over €30.10 and up to €32.60	€136.00
Over €32.60 and up to €35.10	€133.50
Over €35.10 and up to €37.60	€131.00
Over €37.60 and up to €40.10	€128.50
Over €40.10 and up to €42.60	€126.00
Over €42.60 and up to €45.10	€123.50
Over €45.10 and up to €47.60	€121.00
Over €47.60 and up to €50.10	€118.50
Over €50.10 and up to €52.60	€116.00
Over €52.60 and up to €55.10	€113.50
Over €55.10 and up to €57.60	€111.00
Over €57.60 and up to €60.10	€108.50
Over €60.10 and up to €62.60	€106.00
Over €62.60 and up to €65.10	€103.50
Over €65.10 and up to €67.60	€101.00
Over €67.60 and up to €70.10	€98.50
Over €70.10 and up to €72.60	€96.00
Over €72.60 and up to €75.10	€93.50
Over €75.10 and up to €77.60	€91.00
Over €77.60 and up to €80.10	€88.50
Over €80.10 and up to €82.60	€86.00
Over €82.60 and up to €85.10	€83.50
Over €85.10 and up to €87.60	€81.00
Over €87.60 and up to €90.10	€78.50
Over €90.10 and up to €92.60	€76.00
Over €92.60 and up to €95.10	€73.50
Over €95.10 and up to €97.60	€71.00
Over €97.60 and up to €100.10	€68.50
Over €100.10 and up to €102.60	€66.00
Over €102.60 and up to €105.10	€63.50
Over €105.10 and up to €107.60	€61.00
Over €107.60 and up to €110.10	€58.50

Continued overleaf

Guardian's Payment (Non-Contributory) from 6 January 2012 continued

Weekly means, as assessed by us:	Rate per week
Over €110.10 and up to €112.60	€56.00
Over €112.60 and up to €115.10	€53.50
Over €115.10 and up to €117.60	€51.00
Over €117.60 and up to €120.10	€48.50
Over €120.10 and up to €122.60	€46.00
Over €122.60 and up to €125.10	€43.50
Over €125.10 and up to €127.60	€41.00
Over €127.60 and up to €130.10	€38.50
Over €130.10 and up to €132.60	€36.00
Over €132.60 and up to €135.10	€33.50
Over €135.10 and up to €137.60	€31.00
Over €137.60 and up to €140.10	€28.50
Over €140.10 and up to €142.60	€26.00
Over €142.60 and up to €145.10	€23.50
Over €145.10 and up to €147.60	€21.00
Over €147.60 and up to €150.10	€18.50
Over €150.10 and up to €152.60	€16.00
Over €152.60 and up to €155.10	€13.50
Over €155.10 and up to €157.60	€11.00
Over €157.60 and up to €160.10	€8.50
Over €160.10 and up to €162.60	€6.00
Over €162.60 and up to €165.10	€3.50
Over €165.10	Nil

Back to School Clothing and Footwear Allowance

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	€563.60	— 1 child	€410.10
— 2 children	€593.40	— 2 children	€439.90
— 3 children	€623.20	— 3 children	€469.70
— 4 children	€653.00*	— 4 children	€499.50*

* Limit is increased by €29.80 for each additional child.

	Rate payable
— Rate for each child aged 4-11	€150.00
— Rate for each child aged 12-17**	€250.00

**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 Benefit from 2 January 2012

	Rate per week
Personal rate	€188.00
Increases:	
— Increase for Qualified Adult[‡]	€124.80
— Each qualified child	Full rate *€29.80
	Half-rate *€14.90

Illness Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands from 2 January 2012 are as follows:

Average weekly earnings	Personal rate	Increase for Qualified Adult[‡]
— Less than €150.00	€84.50	€80.90
— €150.00 and less than €220.00	€121.40	€80.90
— €220.00 and less than €300.00	€147.30	€80.90
— €300.00 or more	€188.00	€124.80

*You can get an increase of €29.80 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.

[‡]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 pages 54-60).

Incapacity Pension from 5 January 2012

	Rate per week
Personal rate	
— Under age 65	€193.50
— Age 65	€230.30
Increases:	
Increase for Qualified Adult[‡]	
— Under age 66	€138.10
— Age 66 or over	€206.30
— Each qualified child	*€29.80
	Full rate
	Half-rate
	*€14.90

*You can get an increase of €29.80 for each qualified child if you get a payment 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 Benefit	Rate per week
— Living Alone Increase	€7.70
— Increase for people living on certain offshore islands	€12.70

[‡]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 pages 54-60).

Disability Allowance from 4 January 2012

Weekly means, as assessed by us:	Rate per week
Up to €2.50	€188.00
Over €2.50 and up to €5.00	€185.50
Over €5.00 and up to €7.50	€183.00
Over €7.50 and up to €10.00	€180.50
Over €10.00 and up to €12.50	€178.00
Over €12.50 and up to €15.00	€175.50
Over €15.00 and up to €17.50	€173.00
Over €17.50 and up to €20.00	€170.50
Over €20.00 and up to €22.50	€168.00
Over €22.50 and up to €25.00	€165.50
Over €25.00 and up to €27.50	€163.00
Over €27.50 and up to €30.00	€160.50
Over €30.00 and up to €32.50	€158.00
Over €32.50 and up to €35.00	€155.50
Over €35.00 and up to €37.50	€153.00
Over €37.50 and up to €40.00	€150.50
Over €40.00 and up to €42.50	€148.00
Over €42.50 and up to €45.00	€145.50
Over €45.00 and up to €47.50	€143.00
Over €47.50 and up to €50.00	€140.50
Over €50.00 and up to €52.50	€138.00
Over €52.50 and up to €55.00	€135.50
Over €55.00 and up to €57.50	€133.00
Over €57.50 and up to €60.00	€130.50
Over €60.00 and up to €62.50	€128.00
Over €62.50 and up to €65.00	€125.50
Over €65.00 and up to €67.50	€123.00
Over €67.50 and up to €70.00	€120.50
Over €70.00 and up to €72.50	€118.00
Over €72.50 and up to €75.00	€115.50
Over €75.00 and up to €77.50	€113.00
Over €77.50 and up to €80.00	€110.50
Over €80.00 and up to €82.50	€108.00
Over €82.50 and up to €85.00	€105.50
Over €85.00 and up to €87.50	€103.00
Over €87.50 and up to €90.00	€100.50
Over €90.00 and up to €92.50	€98.00
Over €92.50 and up to €95.00	€95.50
Over €95.00 and up to €97.50	€93.00
Over €97.50 and up to €100.00	€90.50
Over €100.00 and up to €102.50	€88.00
Over €102.50 and up to €105.00	€85.50

Continued overleaf

Disability Allowance from 4 January 2012 continued

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

Disability Allowance from 4 January 2012 continued

Increases:	Rate per week
— Increase for Qualified Adult[‡]	€124.80
— Each qualified child	Full rate *€29.80 Half-rate *€14.90
— Living Alone Increase	€7.70
— Increase for people living on certain offshore islands	€12.70

*You can get an increase of €29.80 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.

[‡] 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 pages 54-60).

Blind Person's Pension from 6 January 2012

Weekly means, as assessed by us:	Personal rate per week	Increase per week for Qualified Adult aged under 66
Up to €7.60	€188.00	€124.80
Over €7.60 and up to €10.10	€185.50	€123.10
Over €10.10 and up to €12.60	€183.00	€121.50
Over €12.60 and up to €15.10	€180.50	€119.80
Over €15.10 and up to €17.60	€178.00	€118.20
Over €17.60 and up to €20.10	€175.50	€116.50
Over €20.10 and up to €22.60	€173.00	€114.80
Over €22.60 and up to €25.10	€170.50	€113.20
Over €25.10 and up to €27.60	€168.00	€111.50
Over €27.60 and up to €30.10	€165.50	€109.90
Over €30.10 and up to €32.60	€163.00	€108.20
Over €32.60 and up to €35.10	€160.50	€106.50
Over €35.10 and up to €37.60	€158.00	€104.90
Over €37.60 and up to €40.10	€155.50	€103.20
Over €40.10 and up to €42.60	€153.00	€101.60
Over €42.60 and up to €45.10	€150.50	€99.90
Over €45.10 and up to €47.60	€148.00	€98.20
Over €47.60 and up to €50.10	€145.50	€96.60
Over €50.10 and up to €52.60	€143.00	€94.90
Over €52.60 and up to €55.10	€140.50	€93.30
Over €55.10 and up to €57.60	€138.00	€91.60
Over €57.60 and up to €60.10	€135.50	€89.90
Over €60.10 and up to €62.60	€133.00	€88.30
Over €62.60 and up to €65.10	€130.50	€86.60
Over €65.10 and up to €67.60	€128.00	€85.00
Over €67.60 and up to €70.10	€125.50	€83.30
Over €70.10 and up to €72.60	€123.00	€81.70
Over €72.60 and up to €75.10	€120.50	€80.00
Over €75.10 and up to €77.60	€118.00	€78.30
Over €77.60 and up to €80.10	€115.50	€76.70
Over €80.10 and up to €82.60	€113.00	€75.00
Over €82.60 and up to €85.10	€110.50	€73.40
Over €85.10 and up to €87.60	€108.00	€71.70
Over €87.60 and up to €90.10	€105.50	€70.00
Over €90.10 and up to €92.60	€103.00	€68.40
Over €92.60 and up to €95.10	€100.50	€66.70
Over €95.10 and up to €97.60	€98.00	€65.10
Over €97.60 and up to €100.10	€95.50	€63.40
Over €100.10 and up to €102.60	€93.00	€61.70
Over €102.60 and up to €105.10	€90.50	€60.10
Over €105.10 and up to €107.60	€88.00	€58.40

Blind Person's Pension from 6 January 2012 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	€85.50	€56.80
Over €110.10 and up to €112.60	€83.00	€55.10
Over €112.60 and up to €115.10	€80.50	€53.40
Over €115.10 and up to €117.60	€78.00	€51.80
Over €117.60 and up to €120.10	€75.50	€50.10
Over €120.10 and up to €122.60	€73.00	€48.50
Over €122.60 and up to €125.10	€70.50	€46.80
Over €125.10 and up to €127.60	€68.00	€45.10
Over €127.60 and up to €130.10	€65.50	€43.50
Over €130.10 and up to €132.60	€63.00	€41.80
Over €132.60 and up to €135.10	€60.50	€40.20
Over €135.10 and up to €137.60	€58.00	€38.50
Over €137.60 and up to €140.10	€55.50	€36.80
Over €140.10 and up to €142.60	€53.00	€35.20
Over €142.60 and up to €145.10	€50.50	€33.50
Over €145.10 and up to €147.60	€48.00	€31.90
Over €147.60 and up to €150.10	€45.50	€30.20
Over €150.10 and up to €152.60	€43.00	€28.50
Over €152.60 and up to €155.10	€40.50	€26.90
Over €155.10 and up to €157.60	€38.00	€25.20
Over €157.60 and up to €160.10	€35.50	€23.60
Over €160.10 and up to €162.60	€33.00	€21.90
Over €162.60 and up to €165.10	€30.50	€20.20
Over €165.10 and up to €167.60	€28.00	€18.60
Over €167.60 and up to €170.10	€25.50	€16.90
Over €170.10 and up to €172.60	€23.00	€15.30
Over €172.60 and up to €175.10	€20.50	€13.60
Over €175.10 and up to €177.60	€18.00	€11.90
Over €177.60 and up to €180.10	€15.50	€10.30
Over €180.10 and up to €182.60	€13.00	€8.60
Over €182.60 and up to €185.10	€10.50	€7.00
Over €185.10 and up to €187.60	€8.00	€5.30
Over €187.60 and up to €190.10	€5.50	€3.70
Over €190.10 and up to €192.60	€3.00	€2.00
Over €192.60	Nil	Nil

Continued overleaf

Blind Person's Pension from 6 January 2012 continued

Increases:	Rate per week	
— Each qualified child	Full rate	*€29.80
— Living Alone Increase	Half-rate	*€14.90 €7.70
— Increase for people living on certain offshore islands		€12.70

* You can get an increase of €29.80 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.

Respite Care Grant

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

**This is payable from the first Thursday in June 2012. Please note that applications for the 2012 scheme (rate €1,700) can be made from 12 April 2012 up to 31 December 2013. Applications for the 2011 scheme (rate €1,700) can be made up to 31 December 2012.

Carer's Benefit from 5 January 2012

Where the carer is caring for:		
Personal rate	one person Rate per week	more than one person Rate per week
Increases:		
— Each qualified child	Full rate €29.80	€29.80
	Half-rate €14.90	€14.90

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**

FOR MORE INFORMATION....

- Log on to www.welfare.ie.
- LoCall Information Line at **1890 66 22 44** (from the Republic of Ireland only).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

Note

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

Carer's Allowance from 5 January 2012

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	€204.00	€306.00
Over €7.60 and up to €10.10	€201.50	€303.50
Over €10.10 and up to €12.60	€199.00	€301.00
Over €12.60 and up to €15.10	€196.50	€298.50
Over €15.10 and up to €17.60	€194.00	€296.00
Over €17.60 and up to €20.10	€191.50	€293.50
Over €20.10 and up to €22.60	€189.00	€291.00
Over €22.60 and up to €25.10	€186.50	€288.50
Over €25.10 and up to €27.60	€184.00	€286.00
Over €27.60 and up to €30.10	€181.50	€283.50
Over €30.10 and up to €32.60	€179.00	€281.00
Over €32.60 and up to €35.10	€176.50	€278.50
Over €35.10 and up to €37.60	€174.00	€276.00
Over €37.60 and up to €40.10	€171.50	€273.50
Over €40.10 and up to €42.60	€169.00	€271.00
Over €42.60 and up to €45.10	€166.50	€268.50
Over €45.10 and up to €47.60	€164.00	€266.00
Over €47.60 and up to €50.10	€161.50	€263.50
Over €50.10 and up to €52.60	€159.00	€261.00
Over €52.60 and up to €55.10	€156.50	€258.50
Over €55.10 and up to €57.60	€154.00	€256.00
Over €57.60 and up to €60.10	€151.50	€253.50
Over €60.10 and up to €62.60	€149.00	€251.00
Over €62.60 and up to €65.10	€146.50	€248.50
Over €65.10 and up to €67.60	€144.00	€246.00
Over €67.60 and up to €70.10	€141.50	€243.50
Over €70.10 and up to €72.60	€139.00	€241.00
Over €72.60 and up to €75.10	€136.50	€238.50
Over €75.10 and up to €77.60	€134.00	€236.00
Over €77.60 and up to €80.10	€131.50	€233.50
Over €80.10 and up to €82.60	€129.00	€231.00
Over €82.60 and up to €85.10	€126.50	€228.50
Over €85.10 and up to €87.60	€124.00	€226.00
Over €87.60 and up to €90.10	€121.50	€223.50
Over €90.10 and up to €92.60	€119.00	€221.00
Over €92.60 and up to €95.10	€116.50	€218.50
Over €95.10 and up to €97.60	€114.00	€216.00
Over €97.60 and up to €100.10	€111.50	€213.50

Carer's Allowance from 5 January 2012 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	€109.00	€211.00
Over €102.60 and up to €105.10	€106.50	€208.50
Over €105.10 and up to €107.60	€104.00	€206.00
Over €107.60 and up to €110.10	€101.50	€203.50
Over €110.10 and up to €112.60	€99.00	€201.00
Over €112.60 and up to €115.10	€96.50	€198.50
Over €115.10 and up to €117.60	€94.00	€196.00
Over €117.60 and up to €120.10	€91.50	€193.50
Over €120.10 and up to €122.60	€89.00	€191.00
Over €122.60 and up to €125.10	€86.50	€188.50
Over €125.10 and up to €127.60	€84.00	€186.00
Over €127.60 and up to €130.10	€81.50	€183.50
Over €130.10 and up to €132.60	€79.00	€181.00
Over €132.60 and up to €135.10	€76.50	€178.50
Over €135.10 and up to €137.60	€74.00	€176.00
Over €137.60 and up to €140.10	€71.50	€173.50
Over €140.10 and up to €142.60	€69.00	€171.00
Over €142.60 and up to €145.10	€66.50	€168.50
Over €145.10 and up to €147.60	€64.00	€166.00
Over €147.60 and up to €150.10	€61.50	€163.50
Over €150.10 and up to €152.60	€59.00	€161.00
Over €152.60 and up to €155.10	€56.50	€158.50
Over €155.10 and up to €157.60	€54.00	€156.00
Over €157.60 and up to €160.10	€51.50	€153.50
Over €160.10 and up to €162.60	€49.00	€151.00
Over €162.60 and up to €165.10	€46.50	€148.50
Over €165.10 and up to €167.60	€44.00	€146.00
Over €167.60 and up to €170.10	€41.50	€143.50
Over €170.10 and up to €172.60	€39.00	€141.00
Over €172.60 and up to €175.10	€36.50	€138.50
Over €175.10 and up to €177.60	€34.00	€136.00
Over €177.60 and up to €180.10	€31.50	€133.50
Over €180.10 and up to €182.60	€29.00	€131.00
Over €182.60 and up to €185.10	€26.50	€128.50
Over €185.10 and up to €187.60	€24.00	€126.00
Over €187.60 and up to €190.10	€21.50	€123.50
Over €190.10 and up to €192.60	€19.00	€121.00
Over €192.60 and up to €195.10	€16.50	€118.50

Continued overleaf

Carer's Allowance from 5 January 2012 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 €195.10 and up to €197.60	€14.00	€116.00
Over €197.60 and up to €200.10	€11.50	€113.50
Over €200.10 and up to €202.60	€9.00	€111.00
Over €202.60 and up to €205.10	€6.50	€108.50
Over €205.10 and up to €207.60	€4.00	€106.00
Over €207.60	Nil	€103.50

You can have means of up to €310.10 per week and still qualify for a reduced rate of Carer's Allowance if you are aged 66 or under and caring for 2 or more people.

Increases:	Rate per week	
— Each qualified child	Full rate	*€29.80
	Half rate	**€14.90

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

** You can get this, if you are living with your qualified adult.

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).

Carer's Allowance from 5 January 2012

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	€239.00	€358.50
Over €7.60 and up to €10.10	€236.50	€356.00
Over €10.10 and up to €12.60	€234.00	€353.50
Over €12.60 and up to €15.10	€231.50	€351.00
Over €15.10 and up to €17.60	€229.00	€348.50
Over €17.60 and up to €20.10	€226.50	€346.00
Over €20.10 and up to €22.60	€224.00	€343.50
Over €22.60 and up to €25.10	€221.50	€341.00
Over €25.10 and up to €27.60	€219.00	€338.50
Over €27.60 and up to €30.10	€216.50	€336.00
Over €30.10 and up to €32.60	€214.00	€333.50
Over €32.60 and up to €35.10	€211.50	€331.00
Over €35.10 and up to €37.60	€209.00	€328.50
Over €37.60 and up to €40.10	€206.50	€326.00
Over €40.10 and up to €42.60	€204.00	€323.50
Over €42.60 and up to €45.10	€201.50	€321.00
Over €45.10 and up to €47.60	€199.00	€318.50
Over €47.60 and up to €50.10	€196.50	€316.00
Over €50.10 and up to €52.60	€194.00	€313.50
Over €52.60 and up to €55.10	€191.50	€311.00
Over €55.10 and up to €57.60	€189.00	€308.50
Over €57.60 and up to €60.10	€186.50	€306.00
Over €60.10 and up to €62.60	€184.00	€303.50
Over €62.60 and up to €65.10	€181.50	€301.00
Over €65.10 and up to €67.60	€179.00	€298.50
Over €67.60 and up to €70.10	€176.50	€296.00
Over €70.10 and up to €72.60	€174.00	€293.50
Over €72.60 and up to €75.10	€171.50	€291.00
Over €75.10 and up to €77.60	€169.00	€288.50
Over €77.60 and up to €80.10	€166.50	€286.00
Over €80.10 and up to €82.60	€164.00	€283.50
Over €82.60 and up to €85.10	€161.50	€281.00
Over €85.10 and up to €87.60	€159.00	€278.50
Over €87.60 and up to €90.10	€156.50	€276.00
Over €90.10 and up to €92.60	€154.00	€273.50
Over €92.60 and up to €95.10	€151.50	€271.00
Over €95.10 and up to €97.60	€149.00	€268.50
Over €97.60 and up to €100.10	€146.50	€266.00
Over €100.10 and up to €102.60	€144.00	€263.50
Over €102.60 and up to €105.10	€141.50	€261.00

Continued overleaf

Carer's Allowance from 5 January 2012 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 €105.10 and up to €107.60	€139.00	€258.50
Over €107.60 and up to €110.10	€136.50	€256.00
Over €110.10 and up to €112.60	€134.00	€253.50
Over €112.60 and up to €115.10	€131.50	€251.00
Over €115.10 and up to €117.60	€129.00	€248.50
Over €117.60 and up to €120.10	€126.50	€246.00
Over €120.10 and up to €122.60	€124.00	€243.50
Over €122.60 and up to €125.10	€121.50	€241.00
Over €125.10 and up to €127.60	€119.00	€238.50
Over €127.60 and up to €130.10	€116.50	€236.00
Over €130.10 and up to €132.60	€114.00	€233.50
Over €132.60 and up to €135.10	€111.50	€231.00
Over €135.10 and up to €137.60	€109.00	€228.50
Over €137.60 and up to €140.10	€106.50	€226.00
Over €140.10 and up to €142.60	€104.00	€223.50
Over €142.60 and up to €145.10	€101.50	€221.00
Over €145.10 and up to €147.60	€99.00	€218.50
Over €147.60 and up to €150.10	€96.50	€216.00
Over €150.10 and up to €152.60	€94.00	€213.50
Over €152.60 and up to €155.10	€91.50	€211.00
Over €155.10 and up to €157.60	€89.00	€208.50
Over €157.60 and up to €160.10	€86.50	€206.00
Over €160.10 and up to €162.60	€84.00	€203.50
Over €162.60 and up to €165.10	€81.50	€201.00
Over €165.10 and up to €167.60	€79.00	€198.50
Over €167.60 and up to €170.10	€76.50	€196.00
Over €170.10 and up to €172.60	€74.00	€193.50
Over €172.60 and up to €175.10	€71.50	€191.00
Over €175.10 and up to €177.60	€69.00	€188.50
Over €177.60 and up to €180.10	€66.50	€186.00
Over €180.10 and up to €182.60	€64.00	€183.50
Over €182.60 and up to €185.10	€61.50	€181.00
Over €185.10 and up to €187.60	€59.00	€178.50
Over €187.60 and up to €190.10	€56.50	€176.00
Over €190.10 and up to €192.60	€54.00	€173.50
Over €192.60 and up to €195.10	€51.50	€171.00
Over €195.10 and up to €197.60	€49.00	€168.50
Over €197.60 and up to €200.10	€46.50	€166.00

Carer's Allowance from 5 January 2012 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 €200.10 and up to €202.60	€44.00	€163.50
Over €202.60 and up to €205.10	€41.50	€161.00
Over €205.10 and up to €207.60	€39.00	€158.50
Over €207.60 and up to €210.10	€36.50	€156.00
Over €210.10 and up to €212.60	€34.00	€153.50
Over €212.60 and up to €215.10	€31.50	€151.00
Over €215.10 and up to €217.60	€29.00	€148.50
Over €217.60 and up to €220.10	€26.50	€146.00
Over €220.10 and up to €222.60	€24.00	€143.50
Over €222.60 and up to €225.10	€21.50	€141.00
Over €225.10 and up to €227.60	€19.00	€138.50
Over €227.60 and up to €230.10	€16.50	€136.00
Over €230.10 and up to €232.60	€14.00	€133.50
Over €232.60 and up to €235.10	€11.50	€131.00
Over €235.10 and up to €237.60	€9.00	€128.50
Over €237.60 and up to €240.10	€6.50	€126.00
Over €240.10 and up to €242.60	€4.00	€123.50
Over €242.60	Nil	€121.00

You can have means of up to €362.60 per week and still qualify for a reduced rate of Carer's Allowance if you are aged 66 or more and caring for 2 or more people.

Increases:	Rate per week	
— For carers age 80 or over		€10.00
— Each qualified child	Full rate	*€29.80
	Half rate	**€14.90
— 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 living with your qualified adult.

ATTENTION CARERS !!!

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....

- Log on to www.welfare.ie.
- LoCall Information Line at **1890 66 22 44** (from the Republic of Ireland only).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

Note

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

Injury Benefit from 2 January 2012

	Rate per week
Personal rate	€188.00
Increases:	
— Increase for Qualified Adult[‡]	€124.80
— Each qualified child	Full rate *€29.80 Half-rate *€14.90

*You can get an increase of €29.80 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.

‡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 pages 54-60).

Medical Care Scheme

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

Disablement Benefit from 6 January 2012

Over 90% disablement Maximum personal pension	€219.00 per week
20% to 90% disablement	Reduced pension
— 90%	€197.10
— 80%	€175.20
— 70%	€153.30
— 60%	€131.40
— 50%	€109.50
— 40%	€87.60
— 30%	€65.70
— 20%	€43.80
Between 15% and 19% disablement You may get a lump sum, up to a maximum of	€15,320

Constant Attendance Allowance from 2 January 2012

	Rate per week
Constant Attendance Allowance	€205.00

Incapacity Supplement from 6 January 2012

	Rate per week	
Personal rate		
— Under age 66		€188.00
— Age 66 or over		€204.30
Increases:		
Increase for Qualified Adult[‡]		
— Under age 66		€124.80
— Age 66 or over		€135.60
— Each qualified child	Full rate	**€29.80
	Half-rate	**€14.90
— Living Alone Increase		€7.70
— Increase for people under age 66, living on certain offshore islands		€12.70

**You can get an increase of €29.80 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 pages 54-60).

Death Benefits (Survivor's Benefits) from 6 January 2012

	Rate per week	
Pension for a widow or widower	aged under 66	€218.50
	aged 66 or over	€234.70
Increases:		
— Each qualified child		€29.80

	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
— Orphan's Payment	€164.80
— Funeral Grant	€850.00

Jobseeker's Benefit from 29 December 2011

	Rate per week
Personal rate	€188.00
Increases:	
— Increase for Qualified Adult ‡	€124.80
— Each qualified child	Full rate *€29.80 Half-rate *€14.90

Jobseeker's Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands are as follows:

Average weekly earnings	Personal rate	Increase for a Qualified Adult‡
— Less than €150.00	€84.50	€80.90
— €150.00 and less than €220.00	€121.40	€80.90
— €220.00 and less than €300.00	€147.30	€80.90
— €300.00 or more	€188.00	€124.80

*You can get an increase of €29.80 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 28 December 2011

	Rate per week
Maximum personal rate aged 25 or over	€188.00
— Increase for Qualified Adult ‡	€124.80
— Each qualified child	*€29.80
**Maximum rate for claimant who is 22 - 24	€144.00
— Increase for Qualified Adult	€124.80
**Maximum rate for claimant who is 18 - 21	€100.00
— Increase for Qualified Adult	€100.00

****Under 25 rates for Jobseeker's Allowance**

Persons not affected:

- 18 to 24 year olds with a qualified child;
- those transferring to Jobseeker's Allowance immediately after exhausting their entitlement to Jobseeker's Benefit;
- 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.

Where a person is in receipt of a rate of Jobseeker's Allowance applicable to persons aged under 25 (as outlined in the table on page 45) and he or she participates in a course of education, training, Community Employment, Rural Social Scheme or Tús, the full normal rate of payment applicable to that course/scheme applies without any reduction for persons aged under 25.

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

Specific provisions for claimants aged 22 – 24

Where a claimant of Jobseeker's Allowance is aged 22 - 24 years of age, the rate applicable to 22 - 24 year olds shown above does not apply where:

- The period of unemployment commenced on or before December 30, 2009.
- The claimant is participating in the Work Placement programme operated by FÁS.

Specific provisions for claimants aged 18 – 21

Where a claimant of Jobseeker's Allowance is aged under 18 - 21 years, the rate applicable to 18 to 21 year olds shown above does not apply where/to:

- The period of unemployment commenced on or before December 30, 2009.
- The claimant was aged 18 or 19 on December 30, 2009 and the period of unemployment commenced on or before April 29, 2009.
- Certain people who were in the care of the HSE during the period of 12 months before he or she reached the age of 18.

‡ 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 pages 54-60).

* You can get an increase of €29.80 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.

Redundancy Payments from 1 January 2012

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

Employers who pay their employees are entitled to a rebate of 60% from the Department where date of termination is on or before 31 December 2011 or 15% where the date of termination is on or after 1 January 2012.

There is a limit of €600 a week on amount payable to employees.

For more information, log on to www.welfare.ie.

Insolvency Payments from 1 January 2012

This scheme provides for the payment of certain outstanding entitlements relating to the pay of an employee where employment has been terminated because of an employer's insolvency. Claims are normally handled through the insolvent entity's liquidator/receiver/administrator.

There is a limit of €600 a week on amount payable to employees, for a maximum of 8 weeks.

For more information, log on to www.welfare.ie.

Employment supports

Family Income Supplement from 5 January 2012

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 net family income is less than:
1 child	€506
2 children	€602
3 children	€703
4 children	€824
5 children	€950
6 children	€1,066
7 children	€1,202
8 or more children	€1,298

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

Note

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

Farm Assist from 28 December 2011

	Rate per week
Maximum personal rate	€188.00
Increases	
— Increase for a Qualified Adult[‡]	€124.80
— Each qualified child	
Full rate	*€29.80
Half-rate	*€14.90

*You can get an increase of €29.80 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.

[‡]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 pages 54-60).

Rural Social Scheme from 2 January 2012

The Rural Social Scheme provides income support for farmers and fishermen who are in receipt of certain social welfare payments. The rates of payment are outlined in the table below.

		Rate per week
Maximum personal rate		€208.00
Increases		
— Increase for a Qualified Adult		‡€124.80
— Each qualified child	Full rate	*€29.80
	Half-rate	*€14.90

*You can get an increase of €29.80 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 be entitled to an increase for a qualified adult if your qualified adult has gross earnings under €310.00 per week.

Tús - Community Work Placement Initiative from 2 January 2012

Tús provides short-term quality and suitable work placement opportunities in the community and voluntary sector for people who have been unemployed for 1 year or more and are in receipt of Jobseeker's Allowance at the time of placement. The rates of payment are outlined in the table below.

		Rate per week
Personal rate (includes €20 top-up payment)		€208.00
Increases		
— Increase for a Qualified Adult		‡€124.80
— Each qualified child	Full rate	*€29.80
	Half-rate	*€14.90

‡Where applicable, you may also qualify for an increase of €124.80 in respect of a qualified adult.

*You can get an increase of €29.80 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 receive a half-rate qualified child increase.

Back to Work Enterprise Allowance from 28 December 2011

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

Only payable for 2 years to new applicants since 1 May 2009. Those who started on the scheme prior to 1 May 2009 will continue to receive support at 50% in year 3 and 25% in year 4.

Short-Term Enterprise Allowance from 28 December 2011

- **100% of Jobseekers Benefit entitlement for the duration of entitlement which may be up to 12 months.**

Part-time Job Incentive Scheme from 28 December 2011

	Rate per week
Personal rate	€119.00
Rate including an Increase for a Qualified Adult	€193.90

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

Back to Education Allowance from 1 January 2012

Payment is made at a standard rate and is not means-tested. If you qualify for the Back to Education Allowance, you will receive a weekly personal rate equivalent to the maximum personal standard rate of the relevant social welfare payment that actually qualified you for participation in the scheme. Where applicable, you may also qualify for increases in respect of a qualified adult and each qualified child. Also, an annual Cost of Education Allowance of €300.00 per annum for courses commencing from 1 January 2012 is paid at the start of each academic year.

Bereavement Grant

Bereavement Grant	€850
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Assistance towards funeral expenses can also be made under the Supplementary Welfare Allowance Scheme. An application for this scheme, which is means-tested, should be made to your local Community Welfare Officer.

Widowed or Surviving Civil Partner Grant

Widowed or Surviving Civil Partner Grant (a once off payment for a widow, widower or surviving civil partner with a qualified child(ren))	€6,000
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Fuel Allowance

	Rate per week
Allowance paid from October to April (26 weeks)	€20.00

Electricity Allowance

Allowance	
— Credit on Bill	Normal standing charges and up to 1,800 units per year.
— Cash Electricity Allowance	€39.40 per month.

Gas Allowance

Allowance	
— Credit on Bill	Provides a credit of up to €102.20 in each two-monthly billing period in winter and a credit of up to €48.20 in each two-monthly billing period in summer.
— Cash Gas Allowance	€37.60 per month.

Telephone Allowance

Allowance	
— Credit on Bill	Provides a credit of €22.58 every month towards your telephone bill.
— Cash Telephone Allowance	€22.60 per month.

Free Television Licence

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

Basic Supplementary Welfare Allowance from 2 January 2012

	Rate per week
Maximum personal rate aged 25 or over	€186.00
— Increase for Qualified Adult	€124.80
— Each qualified child	€29.80
Maximum personal rate where claimant is aged under 22 years	€100.00
— Increase for Qualified Adult	€100.00
Maximum personal rate where claimant is between 22 to 24 years inclusive	€144.00
— Increase for Qualified Adult	€124.80

Under 25 age related rates of Supplementary Welfare Allowance

Persons not affected:

- If aged under 20 on 30 December, 2009 and in receipt of Supplementary Welfare Allowance on or before 29 April, 2009.
- If aged 20 to 24 inclusive and in receipt of Supplementary Welfare Allowance on or before 30 December, 2009.
- Certain people who were in the care of the HSE during the period of 12 months before he or she reached the age of 18.
- Under 24 year olds with a qualified child.

Appendix

Increase for Qualified Adult rates for State Pension (Transition) and 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 (see page 13), if you reach pension age on or before the 31 August 2012 regardless of when your pension went into payment before this date or
- a yearly average of 48 or more contributions (see page 12), if you reach pension age on or after 1 September 2012 for State Pension (Contributory) or
- a yearly average of 24 or more contributions (see page 13) for State Pension (Transition).

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	€153.50	€206.30
— From €100.01 to €110.00	€146.50	€196.90
— From €110.01 to €120.00	€139.50	€187.50
— From €120.01 to €130.00	€132.50	€178.10
— From €130.01 to €140.00	€125.50	€168.70
— From €140.01 to €150.00	€118.50	€159.30
— From €150.01 to €160.00	€111.50	€149.90
— From €160.01 to €170.00	€104.50	€140.50
— From €170.01 to €180.00	€97.50	€131.10
— From €180.01 to €190.00	€90.50	€121.70
— From €190.01 to €200.00	€83.50	€112.30
— From €200.01 to €210.00	€76.50	€102.90
— From €210.01 to €220.00	€69.50	€93.50
— From €220.01 to €230.00	€62.50	€84.10
— From €230.01 to €240.00	€55.50	€74.70
— From €240.01 to €250.00	€48.50	€65.30
— From €250.01 to €260.00	€41.50	€55.90
— From €260.01 to €270.00	€34.50	€46.50
— From €270.01 to €280.00	€27.50	€37.10
— From €280.01 to €290.00	€20.50	€27.70
— From €290.01 to €300.00	€13.50	€18.30
— From €300.01 to €310.00	€6.50	€8.90
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of 15 - 19 contributions (see page 13), 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	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€115.10	€154.70
— From €100.01 to €110.00	€109.80	€147.60
— From €110.01 to €120.00	€104.50	€140.50
— From €120.01 to €130.00	€99.20	€133.40
— From €130.01 to €140.00	€93.90	€126.30
— From €140.01 to €150.00	€88.60	€119.20
— From €150.01 to €160.00	€83.30	€112.10
— From €160.01 to €170.00	€78.00	€105.00
— From €170.01 to €180.00	€72.70	€97.90
— From €180.01 to €190.00	€67.40	€90.80
— From €190.01 to €200.00	€62.10	€83.70
— From €200.01 to €210.00	€56.80	€76.60
— From €210.01 to €220.00	€51.50	€69.50
— From €220.01 to €230.00	€46.20	€62.40
— From €230.01 to €240.00	€40.90	€55.30
— From €240.01 to €250.00	€35.60	€48.20
— From €250.01 to €260.00	€30.30	€41.10
— From €260.01 to €270.00	€25.00	€34.00
— From €270.01 to €280.00	€19.70	€26.90
— From €280.01 to €290.00	€14.40	€19.80
— From €290.01 to €300.00	€9.10	€12.70
— From €300.01 to €310.00	€3.80	€5.60
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of 10 - 14 contributions (see page 13), 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	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€76.80	€103.20
— From €100.01 to €110.00	€73.30	€98.50
— From €110.01 to €120.00	€69.80	€93.80
— From €120.01 to €130.00	€66.30	€89.10
— From €130.01 to €140.00	€62.80	€84.40
— From €140.01 to €150.00	€59.30	€79.70
— From €150.01 to €160.00	€55.80	€75.00
— From €160.01 to €170.00	€52.30	€70.30
— From €170.01 to €180.00	€48.80	€65.60
— From €180.01 to €190.00	€45.30	€60.90
— From €190.01 to €200.00	€41.80	€56.20
— From €200.01 to €210.00	€38.30	€51.50
— From €210.01 to €220.00	€34.80	€46.80
— From €220.01 to €230.00	€31.30	€42.10
— From €230.01 to €240.00	€27.80	€37.40
— From €240.01 to €250.00	€24.30	€32.70
— From €250.01 to €260.00	€20.80	€28.00
— From €260.01 to €270.00	€17.30	€23.30
— From €270.01 to €280.00	€13.80	€18.60
— From €280.01 to €290.00	€10.30	€13.90
— From €290.01 to €300.00	€6.80	€9.20
— From €300.01 to €310.00	€3.30	€4.50
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of less than 20 contributions (see page 13), 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	€123.00	€154.70
— From €100.01 to €110.00	€117.20	€147.60
— From €110.01 to €120.00	€111.40	€140.50
— From €120.01 to €130.00	€105.60	€133.40
— From €130.01 to €140.00	€99.80	€126.30
— From €140.01 to €150.00	€94.00	€119.20
— From €150.01 to €160.00	€88.20	€112.10
— From €160.01 to €170.00	€82.40	€105.00
— From €170.01 to €180.00	€76.60	€97.90
— From €180.01 to €190.00	€70.80	€90.80
— From €190.01 to €200.00	€65.00	€83.70
— From €200.01 to €210.00	€59.20	€76.60
— From €210.01 to €220.00	€53.40	€69.50
— From €220.01 to €230.00	€47.60	€62.40
— From €230.01 to €240.00	€41.80	€55.30
— From €240.01 to €250.00	€36.00	€48.20
— From €250.01 to €260.00	€30.20	€41.10
— From €260.01 to €270.00	€24.40	€34.00
— From €270.01 to €280.00	€18.60	€26.90
— From €280.01 to €290.00	€12.80	€19.80
— From €290.01 to €300.00	€7.00	€12.70
— From €300.01 to €310.00	€1.20	€5.60
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of 40 - 47 contributions (see page 12), 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	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€146.00	€196.00
— From €100.01 to €110.00	€139.30	€187.00
— From €110.01 to €120.00	€132.60	€178.00
— From €120.01 to €130.00	€125.90	€169.00
— From €130.01 to €140.00	€119.20	€160.00
— From €140.01 to €150.00	€112.50	€151.00
— From €150.01 to €160.00	€105.80	€142.00
— From €160.01 to €170.00	€99.10	€133.00
— From €170.01 to €180.00	€92.40	€124.00
— From €180.01 to €190.00	€85.70	€115.00
— From €190.01 to €200.00	€79.00	€106.00
— From €200.01 to €210.00	€72.30	€97.00
— From €210.01 to €220.00	€65.60	€88.00
— From €220.01 to €230.00	€58.90	€79.00
— From €230.01 to €240.00	€52.20	€70.00
— From €240.01 to €250.00	€45.50	€61.00
— From €250.01 to €260.00	€38.80	€52.00
— From €260.01 to €270.00	€32.10	€43.00
— From €270.01 to €280.00	€25.40	€34.00
— From €280.01 to €290.00	€18.70	€25.00
— From €290.01 to €300.00	€12.00	€16.00
— From €300.01 to €310.00	€5.30	€7.00
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of 30 - 39 contributions (see page 13), 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	€139.00	€186.00
— From €100.01 to €110.00	€132.60	€177.40
— From €110.01 to €120.00	€126.20	€168.80
— From €120.01 to €130.00	€119.80	€160.20
— From €130.01 to €140.00	€113.40	€151.60
— From €140.01 to €150.00	€107.00	€143.00
— From €150.01 to €160.00	€100.60	€134.40
— From €160.01 to €170.00	€94.20	€125.80
— From €170.01 to €180.00	€87.80	€117.20
— From €180.01 to €190.00	€81.40	€108.60
— From €190.01 to €200.00	€75.00	€100.00
— From €200.01 to €210.00	€68.60	€91.40
— From €210.01 to €220.00	€62.20	€82.80
— From €220.01 to €230.00	€55.80	€74.20
— From €230.01 to €240.00	€49.40	€65.60
— From €240.01 to €250.00	€43.00	€57.00
— From €250.01 to €260.00	€36.60	€48.40
— From €260.01 to €270.00	€30.20	€39.80
— From €270.01 to €280.00	€23.80	€31.20
— From €280.01 to €290.00	€17.40	€22.60
— From €290.01 to €300.00	€11.00	€14.00
— From €300.01 to €310.00	€4.60	€5.40
— 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 State Pension (Contributory) where your personal rate is based on a yearly average of 20 - 29 contributions (see page 12), 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	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€130.00	€175.00
— From €100.01 to €110.00	€124.00	€166.90
— From €110.01 to €120.00	€118.00	€158.80
— From €120.01 to €130.00	€112.00	€150.70
— From €130.01 to €140.00	€106.00	€142.60
— From €140.01 to €150.00	€100.00	€134.50
— From €150.01 to €160.00	€94.00	€126.40
— From €160.01 to €170.00	€88.00	€118.30
— From €170.01 to €180.00	€82.00	€110.20
— From €180.01 to €190.00	€76.00	€102.10
— From €190.01 to €200.00	€70.00	€94.00
— From €200.01 to €210.00	€64.00	€85.90
— From €210.01 to €220.00	€58.00	€77.80
— From €220.01 to €230.00	€52.00	€69.70
— From €230.01 to €240.00	€46.00	€61.60
— From €240.01 to €250.00	€40.00	€53.50
— From €250.01 to €260.00	€34.00	€45.40
— From €260.01 to €270.00	€28.00	€37.30
— From €270.01 to €280.00	€22.00	€29.20
— From €280.01 to €290.00	€16.00	€21.10
— From €290.01 to €300.00	€10.00	€13.00
— From €300.01 to €310.00	€4.00	€4.90
— 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 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 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	€100.00	€134.00
— From €100.01 to €110.00	€95.40	€127.80
— From €110.01 to €120.00	€90.80	€121.60
— From €120.01 to €130.00	€86.20	€115.40
— From €130.01 to €140.00	€81.60	€109.20
— From €140.01 to €150.00	€77.00	€103.00
— From €150.01 to €160.00	€72.40	€96.80
— From €160.01 to €170.00	€67.80	€90.60
— From €170.01 to €180.00	€63.20	€84.40
— From €180.01 to €190.00	€58.60	€78.20
— From €190.01 to €200.00	€54.00	€72.00
— From €200.01 to €210.00	€49.40	€65.80
— From €210.01 to €220.00	€44.80	€59.60
— From €220.01 to €230.00	€40.20	€53.40
— From €230.01 to €240.00	€35.60	€47.20
— From €240.01 to €250.00	€31.00	€41.00
— From €250.01 to €260.00	€26.40	€34.80
— From €260.01 to €270.00	€21.80	€28.60
— From €270.01 to €280.00	€17.20	€22.40
— From €280.01 to €290.00	€12.60	€16.20
— From €290.01 to €300.00	€8.00	€10.00
— From €300.01 to €310.00	€3.40	€3.80
— 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 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 qualified adult, as follows:

Qualified Adult gross weekly income or earnings	Increase for Qualified Adult	
	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€61.00	€83.00
— From €100.01 to €110.00	€58.20	€79.20
— From €110.01 to €120.00	€55.40	€75.40
— From €120.01 to €130.00	€52.60	€71.60
— From €130.01 to €140.00	€49.80	€67.80
— From €140.01 to €150.00	€47.00	€64.00
— From €150.01 to €160.00	€44.20	€60.20
— From €160.01 to €170.00	€41.40	€56.40
— From €170.01 to €180.00	€38.60	€52.60
— From €180.01 to €190.00	€35.80	€48.80
— From €190.01 to €200.00	€33.00	€45.00
— From €200.01 to €210.00	€30.20	€41.20
— From €210.01 to €220.00	€27.40	€37.40
— From €220.01 to €230.00	€24.60	€33.60
— From €230.01 to €240.00	€21.80	€29.80
— From €240.01 to €250.00	€19.00	€26.00
— From €250.01 to €260.00	€16.20	€22.20
— From €260.01 to €270.00	€13.40	€18.40
— From €270.01 to €280.00	€10.60	€14.60
— From €280.01 to €290.00	€7.80	€10.80
— From €290.01 to €300.00	€5.00	€7.00
— From €300.01 to €310.00	€2.20	€3.20
— 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:

Qualified Adult 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	€138.10	€206.30
— From €100.01 to €110.00	€131.90	€196.90
— From €110.01 to €120.00	€125.50	€187.50
— From €120.01 to €130.00	€119.30	€178.10
— From €130.01 to €140.00	€113.00	€168.70
— From €140.01 to €150.00	€106.70	€159.30
— From €150.01 to €160.00	€100.50	€149.90
— From €160.01 to €170.00	€94.20	€140.50
— From €170.01 to €180.00	€87.90	€131.10
— From €180.01 to €190.00	€81.60	€121.70
— From €190.01 to €200.00	€75.40	€112.30
— From €200.01 to €210.00	€69.00	€102.90
— From €210.01 to €220.00	€62.80	€93.50
— From €220.01 to €230.00	€56.60	€84.10
— From €230.01 to €240.00	€50.30	€74.70
— From €240.01 to €250.00	€44.00	€65.30
— From €250.01 to €260.00	€37.70	€55.90
— From €260.01 to €270.00	€31.50	€46.50
— From €270.01 to €280.00	€25.20	€37.10
— From €280.01 to €290.00	€18.90	€27.70
— From €290.01 to €300.00	€12.70	€18.30
— From €300.01 to €310.00	€6.30	€8.90
— Over €310.00	Nil	Nil

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	€124.80
— From €100.01 to €110.00	€119.80
— From €110.01 to €120.00	€114.80
— From €120.01 to €130.00	€109.10
— From €130.01 to €140.00	€103.20
— From €140.01 to €150.00	€97.50
— From €150.01 to €160.00	€91.70
— From €160.01 to €170.00	€85.90
— From €170.01 to €180.00	€80.10
— From €180.01 to €190.00	€74.20
— From €190.01 to €200.00	€68.50
— From €200.01 to €210.00	€62.60
— From €210.01 to €220.00	€56.90
— From €220.01 to €230.00	€51.00
— From €230.01 to €240.00	€45.30
— From €240.01 to €250.00	€39.50
— From €250.01 to €260.00	€33.70
— From €260.01 to €270.00	€27.90
— From €270.01 to €280.00	€22.10
— From €280.01 to €290.00	€16.30
— From €290.01 to €300.00	€10.50
— From €300.01 to €310.00	€4.70
— 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	€80.90
— From €100.01 to €110.00	€77.30
— From €110.01 to €120.00	€73.50
— From €120.01 to €130.00	€69.90
— From €130.01 to €140.00	€66.20
— From €140.01 to €150.00	€62.50
— From €150.01 to €160.00	€58.80
— From €160.01 to €170.00	€55.10
— From €170.01 to €180.00	€51.40
— From €180.01 to €190.00	€47.80
— From €190.01 to €200.00	€44.00
— From €200.01 to €210.00	€40.40
— From €210.01 to €220.00	€36.80
— From €220.01 to €230.00	€33.00
— From €230.01 to €240.00	€29.40
— From €240.01 to €250.00	€25.70
— From €250.01 to €260.00	€22.00
— From €260.01 to €270.00	€18.30
— From €270.01 to €280.00	€14.60
— From €280.01 to €290.00	€10.90
— From €290.01 to €300.00	€7.30
— From €300.01 to €310.00	€3.60
— Over €310.00	Nil