

## Payments for people of working age

Payment	Maximum personal rate (weekly)	
	Claimant	Qualified adult
<b>Jobseeker's Benefit</b> (PRSI-based) Reduced rates paid if your average weekly earnings in 2021 were less than €300.	220.00	146.00
<b>Jobseeker's Benefit (Self-employed)</b> (PRSI-based)	220.00	146.00
<b>Jobseeker's Allowance</b> (means-tested)		
Aged 25 and over	220.00	146.00
Aged 18–24	129.70*	129.70*
<b>Supplementary Welfare Allowance</b> (means-tested)		
Aged 25 and over	218.00	146.00
Aged 18–24	129.70*	129.70*
<b>Jobseeker's Transitional payment</b>	220.00	n/a
<b>One-Parent Family Payment</b> (means-tested)	220.00	n/a
<b>Health and Safety Benefit</b> (PRSI-based) Reduced rates paid if your average weekly earnings in 2021 were less than €300.	220.00	146.00
<b>Maternity/Adoptive/Paternity/Parent's Benefit</b> (PRSI-based)	262.00 A higher rate can be paid if you have dependants	

\*Higher rate may be paid in some circumstances

## Payments for people on employment and training schemes

Scheme	Rate
<b>Community Employment, Tús, Rural Social Scheme</b> (19.5 hour week)	Same as social welfare payment plus 27.50 (minimum 247.50)
<b>Work Placement Experience Programme (WPEP)</b> (30 hour week)	Weekly WPEP allowance 323.00
<b>Further Education and Training (FET)</b>	
Full-time FET allowances are based on 31.25 hours per week, part-time allowances are calculated on a pro-rata basis.	
<b>Jobseeker's Allowance, Supplementary Welfare Allowance</b> Aged 25 and over Under 25	Same as social welfare payment 220.00*
<b>Jobseeker's Benefit</b>	Same as social welfare payment
<b>People with no welfare payment</b> Aged 16–17 If you turn 18 while in training, you will get €220 per week while you remain on the programme.	45.00
<b>Blind Pension</b>	Same as social welfare payment
<b>Disability Allowance</b>	Same as social welfare payment
<b>One-Parent Family Payment, Illness Benefit, Invalidity Pension, Farm Assist</b>	Keep existing social welfare payment, no FET allowance paid

\*If your social welfare payment is more than this amount, you will get the same rate as your social welfare payment.

## Payments for people with disabilities

Payment	Maximum personal rate (weekly)	
	Claimant	Qualified adult
<b>Invalidity Pension</b> (PRSI-based)	225.50	161.10
<b>Illness Benefit</b> (PRSI-based) Reduced rate paid if your average weekly earnings in 2021 were less than €300.	220.00	146.00
<b>Disability Allowance</b> (means-tested)	220.00	146.00
<b>Blind Pension</b> (means-tested)	220.00	146.00
<b>Disablement Benefit</b> (PRSI-based)	251.00	n/a
<b>Injury Benefit</b> (PRSI-based)	220.00	146.00
<b>Blind Welfare Allowance</b> (HSE)	66.70	n/a

## Payments for carers and guardians

Payment	Maximum personal rate (weekly)	
	Caring for 1	Caring for 2 or more
<b>Carer's Benefit</b> (PRSI-based)	237.00	355.50
<b>Carer's Allowance</b> (means-tested) Carer under 66 Carer 66 and over	236.00 274.00	354.00 411.00
A half-rate Carer's Allowance may be paid with an existing social welfare payment.		
<b>Domiciliary Care Allowance</b>	330.00 per month	
<b>Guardian's Payment</b>	203.00	
<b>Carer's Support Grant</b>	1,850 annually per person cared for	
<b>Foster Care Allowance</b> (Tusla)	<b>Child under 12</b>	<b>Child 12 and over</b>
	325.00	352.00

## Payments for older people

Payment	Maximum personal rate (weekly)	
	Claimant	Qualified adult
<b>State Pension (Contributory)</b> (PRSI-based)	265.30	<b>Under 66</b> 176.70 <b>66 and over</b> 237.80
You need a certain number of PRSI contributions to qualify for the maximum rate.		
<b>State Pension (Non-Contributory)</b> (means-tested)	254.00	167.80
<b>Centenarian Bounty</b> Paid by the Office of the President	2,540	
<b>Household Benefits Package</b>	Electricity or gas allowance: €35 monthly (€1.15 daily) Television licence: free	

## Payments for widow/ers and surviving civil partners

Payment	Maximum personal rate (weekly)	
	Under 66	66 and over
<b>Widow's/Widower's/Surviving Civil Partner's Pension (Contributory)</b> (PRSI-based)	225.50	265.30
Your rate may be reduced, depending on your (or your late spouse's or civil partner's) PRSI contribution record.		
<b>Widow's/Widower's/Surviving Civil Partner's Pension (Non-Contributory)</b> (means-tested)	220.00	

## Extra payments

<b>Over 80 Increase</b>	10.00 weekly
<b>Living Alone Increase</b>	22.00 weekly
<b>Island Increase</b>	20.00 weekly
<b>Widowed or Surviving Civil Partner Grant</b>	8,000 (once-off payment)
<b>Fuel Allowance</b>	33.00 weekly
<b>Telephone Support Allowance</b> Paid to people getting Living Alone Increase together with Fuel Allowance.	2.50 weekly
<b>Increase for a Qualified Child</b>	<b>Full rate</b> <b>Half rate</b>
Child under 12	42.00    21.00
Child 12 or over	50.00    25.00

### Treatment Benefit Scheme

Provides dental, optical and aural benefits including free dental and optical examinations. Other treatments and aids covered by the scheme are subject to a maximum amount, for example, the cost of non-surgical hair replacement (due to illness).

## Additional Needs Payment

The Additional Needs Payment is paid under the Supplementary Welfare Allowance Scheme. It can help with an essential expense that you cannot pay out of your weekly income. It can also be paid after an emergency event such as a fire or flood.

## Child Benefit

Number of children	Monthly payment
1 child	140
2 children	280
3 children	420
4 children	560
<b>Each subsequent child</b>	140

**Twins:** Paid at 1.5 times the monthly Child Benefit rate for each child.  
**Multiple births of 3 or more:** Paid at double the monthly Child Benefit rate for each child.

## Working Family Payment

Number of children	Weekly income threshold	Number of children	Weekly income threshold
1 child	591	5 children	1,010
2 children	692	6 children	1,126
3 children	793	7 children	1,262
4 children	884	8 children	1,358

Working Family Payment is 60% of the difference between your net family income and the income threshold that applies to your family.

## Accommodation Recognition Payment (ARP)

The Accommodation Recognition Payment (ARP) is a tax-free payment of €800 per month for each property used to provide accommodation to refugees from Ukraine. Accommodation must be provided for at least 6 months. ARP is not paid if there is a rental agreement in place. It is not included in the means test for grants or payments from the DSP or other public bodies.

## Childcare supports

The **Early Childhood Care and Education Scheme (ECCE)** provides 3 hours of paid care and education per day to children who are at least **2 years and 8 months** before 1 September and not older than **5 years and 6 months** on or before 30 June of the programme year.

The **National Childcare Scheme (NCS)** provides childcare subsidies for children from 6 months (24 weeks) up to 15 years (children aged 15 do not qualify). There are two subsidies:

- Universal subsidy** for children above the age of 6 months. It is not means-tested.
- Income-assessed subsidy** is based on parental income.

More information and a subsidy calculator is available on [ncs.gov.ie](http://ncs.gov.ie). For both the ECCE and NCS, children must be attending a childcare provider registered with Tusla.

## Back to School Clothing and Footwear Allowance

Rate for each child aged 4–11 years on 30 September 2022.	260.00 (once-off payment)
Rate for each child aged 12–17 years on 30 September 2022. It is also paid to qualified children aged 18–22 in second-level education.	385.00 (once-off payment)
<b>Weekly income thresholds</b>	
<b>Number of dependent children</b>	<b>Income limit</b>
1 child	642
2 children	692
3 children	742
4 children	792
Each additional child	50

## Student Grant Scheme

The means-tested Student Grant Scheme for third-level students includes a **maintenance grant** to help with living costs and a **fee grant** to help with the Student Contribution and the tuition fees of students who do not qualify for the Free Fees Scheme.

## Medical card/GP visit card

People under age 70	Weekly income limit (gross earnings less PRSI, USC and income tax)	
	Medical card	GP visit card
<b>Single person living alone</b>		
Aged under 66	184.00	304.00
Aged 66 and over	201.50	333.00
<b>Single person living with family</b>		
Aged under 66	164.00	271.00
Aged 66 and over	173.50	286.00
<b>Couples/one-parent families</b>		
Aged under 66	266.50	441.00
Aged 66 and over	298.00	492.00
<b>Additional allowance for each dependent child</b>		
First two children under age 16	38.00	57.00
Third and subsequent child under age 16	41.00	61.50
First two children aged 16 and over	39.00	58.50
Third and subsequent child aged 16 and over	42.50	64.00
In full-time third-level education and not grant-aided	78.00	117.00

Additional allowances include rent/mortgage expenses, childcare costs, maintenance paid, nursing home or home care costs, travel costs to work (actual cost of public transport or mileage at €0.30 per mile/€0.18 per km). Hardship cases are assessed individually.

Children with Domiciliary Care Allowance, or who have cancer, are eligible for a medical card. People aged 16–25, and dependent on a parent with a means-tested medical card, qualify.

### GP visit card without a means test

All children under 6, people getting Carer's Allowance or Benefit, and people aged over 70. The GP visit card may be extended to other groups in 2023.

### People over age 70

Medical card weekly income limit is €550/€1,050 for a single person/couple. There is a savings disregard of €36,000/€72,000. The GP visit card is available to everyone aged over 70 without a means test.

### Prescription charges

Medical card holders pay €1.50 per prescription item, with a monthly cap of €15 per person or family. If over age 70, the charge is €1 per item, up to €10 per month.

## HSE schemes

### Drugs Payment Scheme

Non-medical card holders pay a maximum of €80 a month for prescribed drugs, medicines and certain appliances.

### Nursing Homes Support Scheme (Fair Deal)

Your contribution to the cost of care is 80% of your assessable income and 7.5% of the value of your assets per annum. If you own your home and are renting it out, you pay only 40% of this rental income towards nursing home care and keep 60% of the rental income. Your home must be your principal residence.

## Hospital charges

<b>Emergency department charge</b> (if not referred by a GP) Charge does not apply to COVID-19 patients	100
<b>Injury unit charge</b> (if not referred by a GP)	75

### In-patient charge for public patients

Maximum of €800 in 12-month period    80 per day

Medical card holders are not liable for these charges. Since September 2022, there are no public hospital in-patient fees for children aged under 16. Public hospital in-patient fees for adults are due to be abolished in April 2023.

## Housing

<b>Housing Assistance Payment (HAP)</b>	Differential rent, based on household income
<b>Rental Accommodation Scheme (RAS)</b>	
<b>Local authority housing</b>	
<b>Rent Supplement</b>	<b>Single</b> <b>Couple</b>
Minimum personal contribution towards rent	30.00    40.00

## Remote Working Relief

Tax relief is available at your marginal tax rate for electricity, heating and internet costs for days working from home. The relief applies to 30% of qualifying costs.

## Local Property Tax

You are liable for **Local Property Tax (LPT)** if you own a residential property on 1 November. LPT is based on market value bands. For valuation bands and LPT rates for the valuation period 2022 to 2025, see [citizensinformation.ie](http://citizensinformation.ie).

## Pay-Related Social Insurance (PRSI)

Class A (employee's contribution)	
Gross weekly earnings of €352 or less	PRSI is nil
Gross weekly earnings of over €352	4% on all earnings*
Class A applies to employees under age 66 with reckonable pay of €38 or more per week from all employments. Class A also applies to public servants recruited since 6 April 1995.	
*A tapered PRSI credit of €12 applies on earnings up to €424 a week.	
Class S (self-employed)	
People who earn less than €5,000 are exempt	4% on all earnings (Minimum payment €500)
<b>Unearned income</b> from rents, investments, dividends and interest on deposits/savings may be liable to PRSI at Class K.	4% on all unearned income if this income is more than €5,200

## Universal Social Charge (USC)

Standard rate	
Income up to 12,012	0.5%
Income over 12,012 and up to 22,920	2%
Income over 22,920 and up to 70,044	4.5%
Balance	8%

**Reduced rates** apply to people who have an income of €60,000 or less **and** who are aged 70 and over or have a medical card.

Income up to 12,012	0.5%
Income over 12,012	2%

### Exemptions from USC

- People whose income is less than €13,000
- All social welfare payments
- Income on which DIRT has been paid

A **surcharge** of 3% applies to any non-PAYE income above €100,000.

## Tax bands

Personal circumstances	20% tax rate
<b>Single/widowed/surviving civil partner – no dependent children</b>	First 40,000
<b>Single/widowed/surviving civil partner – qualifying for Single Person Child Carer tax credit</b>	First 44,000
<b>Married couple/civil partners – one spouse/civil partner with income</b>	First 49,000
<b>Married couple/civil partners – both with income</b>	First income    First 49,000 Second income    First 31,000

A tax rate of 40% applies to any income over the cut-off point set out above.

## Tax credits

Personal circumstances	Credit
<b>Employee (PAYE)</b>	1,775
<b>Earned Income</b> The Earned Income Credit applies to self-employed people. The credit available is the lower of €1,775 or 20% of your qualifying earned income. If you have income that qualifies for the Earned Income Credit <i>and</i> the Employee (PAYE) Credit, the combined tax credits cannot be more than €1,775.	1,775
<b>Single person</b>	1,775
<b>Married couple/civil partnership</b>	3,550
<b>Single person child carer</b>	1,650
<b>Home carer</b>	1,700
<b>Blind person (single)</b>	1,650
<b>Blind persons (married couple/civil partners, both blind)</b>	3,300
<b>Widowed/surviving civil partner (bereaved in 2023)</b>	3,550
<b>Widowed/surviving civil partner (no dependent children), bereaved before 2023</b>	2,315
<b>Widowed Parent Tax Credit</b>	
Bereaved in 2022	3,600
Bereaved in 2021	3,150
Bereaved in 2020	2,700
Bereaved in 2019	2,250
Bereaved in 2018	1,800
<b>Other credits</b>	
<b>Rent Tax Credit</b> Maximum amounts (20% of rent up to limit). Available 2022-2025. For 2023 rent, can claim credit during year.	Single    500 Married couple/civil partners    1,000
<b>Incapacitated Child Tax Credit</b>	3,300
<b>Fisher Tax Credit</b>	1,270
<b>Age Tax Credit</b>	Single    245 Married couple/civil partners    490

## Tax reliefs and exemption limits

<b>Rent-a-room scheme</b> The exemption limit for rooms rented out in a principal private residence is €14,000.	
<b>Allowance for employing a carer</b> Maximum allowance at your highest rate of tax	75,000
<b>Medical expenses relief</b>	
Qualifying health expenses	20%
Nursing home fees	Your highest rate of tax
<b>Age exemption limits</b>	
Single/widowed/surviving civil partner (65 or over)	18,000
Married/civil partner (65 or over)	36,000

All figures in tables are in euro (€).

Rates may be subject to change. For current rates check [citizensinformation.ie](http://citizensinformation.ie).



Find out more with the QR code.

Point the camera on your smartphone at the black-and-white QR code to go to [citizensinformation.ie](http://citizensinformation.ie)