

Benefits and Taxes 2026

January 2026

Citizens Information

Payments for people of working age		Maximum personal rate (weekly)	
Payment	Claimant	Qualified adult	
Jobseeker's Benefit (PRSI-based) Reduced rates paid if your average weekly earnings in 2024 were less than €300.	254.00	168.60	
Jobseeker's Benefit (Self-Employed) (PRSI-based)	254.00	168.60	
Jobseeker's Allowance (means-tested)			
Aged 25 and over	254.00	168.60	
Aged 18-24	163.70*	163.70*	
Supplementary Welfare Allowance (means-tested)			
Aged 25 and over	252.00	168.60	
Aged 18-24	163.70*	163.70*	
Jobseeker's Transitional Payment	254.00	n/a	
One-Parent Family Payment (means-tested)	254.00	n/a	
Health and Safety Benefit (PRSI-based) Reduced rates paid if your average weekly earnings in 2024 were less than €300.	254.00	168.60	
Maternity/Adoptive/Paternity/Parent's Benefit (PRSI-based)	299.00		

*Higher rates may be paid in some circumstances

Jobseeker's Pay-Related Benefit

Jobseeker's Pay-Related Benefit is paid to people who become fully unemployed after 31 March 2025. The minimum payment is €125 per week.

Paid PRSI contributions	Weekly payment	Duration
5 years or more	60% of previous earnings, up to €450 (max)	First 3 months
	55% of previous earnings, up to €375 (max)	Next 3 months
	50% of previous earnings, up to €300 (max)	Final 3 months
2 to 5 years	50% of previous earnings, up to €300 (max)	Up to 6 months

Payments for people on employment and training schemes

Scheme	Rate (weekly)
Community Employment, Tús, Rural Social Scheme (19.5 hour week)	Same as social welfare payment plus 32.50 (minimum 286.50)
Work Placement Experience Programme (30 hour week)	359.00
Further Education and Training (FET) Allowance	
Jobseeker's Allowance, Supplementary Welfare Allowance Aged 25 and over Under 25	Same as social welfare payment 254.00*
Jobseeker's Benefit	Same as social welfare payment
People with no welfare payment Aged 16-17 If you turn 18 while in training, you will get €254 per week while you remain on the programme.	45.00* (Full time)
Blind Pension	Same as social welfare payment
Disability Allowance	Same as social welfare payment
One-Parent Family Payment, Illness Benefit, Invalidity Pension, Farm Assist	Keep existing social welfare payment, no FET allowance paid

*Maximum rate unless you are already getting a social welfare payment at a higher rate.

Payments for people with disabilities

Payment	Maximum personal rate (weekly)	
	Claimant	Qualified adult
Invalidity Pension (PRSI-based)	259.50	185.40
Illness Benefit (PRSI-based) Reduced rate paid if your average weekly earnings in 2024 were less than €300.	254.00	168.60
Disability Allowance (means-tested)	254.00	168.60
Blind Pension (means-tested)	254.00	168.60
Disablement Benefit (PRSI-based)	285.00	n/a
Injury Benefit (PRSI-based)	254.00	168.60
Blind Welfare Allowance	76.96	n/a

Payments for carers and guardians

Payment	Maximum personal rate (weekly)	
	Caring for 1	Caring for 2 or more
Carer's Benefit (PRSI-based)	271.00	406.50
Carer's Allowance (means-tested) Carer under 66 Carer 66 and over	270.00 308.00	405.00 462.00
A half-rate Carer's Allowance may be paid with an existing social welfare payment.		
Guardian's Payment	237.00 per week	
Domiciliary Care Allowance	380.00 per month	
Carer's Support Grant	2,000 annually per person cared for	
Foster Care Allowance (paid weekly by Tusla)	Child under 12 400.00	Child 12 and over 425.00

Payments for older people

State Pension Contributory (SPC)	Maximum personal rate (weekly)	
	Claimant	Qualified adult
Age you first claim your pension	Under 66	66 and over
Age 66	299.30	199.40
Age 67	313.40	208.80
Age 68	328.90	219.10
Age 69	345.70	230.30
Age 70	363.90	242.50
The maximum SPC rate depends on the age you start claiming and your number of PRSI contributions.		
State Pension (Non-Contributory) (means-tested)	288.00	190.20
Centenarian Bounty	2,540 (once-off payment)	

Extra payments

Child Support Payment (paid with a social welfare payment)	Full rate	Half rate
Child under 12	58.00	29.00
Child 12 or over	78.00	39.00
Over 80 Increase	10.00 weekly	
Living Alone Increase	22.00 weekly	
Island Increase	20.00 weekly	
Fuel Allowance paid during the fuel season	38.00 weekly	
Telephone Support Allowance Paid to people getting Living Alone Increase together with Fuel Allowance.	2.50 weekly	
Bereaved Parent Grant	8,000 (once-off payment)	
Household Benefits Package	Electricity or gas allowance: €35 monthly (€1.15 daily) Television licence: free	

Treatment Benefit Scheme

Provides dental, optical and aural benefits including free dental and optical examinations. Other treatments and aids covered by the scheme have a maximum amount, for example, 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	Number of children	Monthly payment
1 child	140	3 children	420
2 children	280	4 children	560
Each subsequent child			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.			
New Baby Grant of €280 paid to children born or adopted in addition to the first month of Child Benefit.			

Working Family Payment			
Number of children	Weekly income threshold	Number of children	Weekly income threshold
1 child	765	5 children	1,184
2 children	866	6 children	1,300
3 children	967	7 children	1,436
4 children	1,058	8 children	1,532

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

Back to School Clothing and Footwear Allowance

Rate for each child aged 2-11 years on 30 September 2026. 160 (once-off payment)

Rate for each child aged 12-17 years on 30 September 2026. It is also paid to qualified children aged 18-22 in second-level education. 285 (once-off payment)

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 based on family income.

More information and a subsidy calculator available on ncs.gov.ie. For both the ECCE and NCS, children must be attending a childcare provider registered with Tusla.

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 tuition fees (in the case of students who do not qualify for the Free Fees Scheme) and the Student Contribution.

A part-time fee scheme offers fee support to part-time students studying certain undergraduate courses.

Medical card/GP visit card

People under age 70	Weekly income limit	
Single person living alone	Medical card	GP visit card
Aged under 66	184.00	418.00
Aged 66 and over	201.50	418.00