

What's in this Booklet

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

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

Detailed Information Leaflets on all the Department's schemes are available free of charge from:

- your local Social Welfare Office
or from:
- **Information Services**
Department of Social and Family Affairs
Áras Mhic Dhiarmada
Store Street
Dublin 1.
Telephone: (01) 704 3000
Leaflet Line: 1890 20 23 25

Rates of Payment:	Payable:
— From the Department	→ from the 1 January 2003
— PRSI Contributions	→ from 1 Jan 2003 to 31 Dec 2003

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.

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Pay-Related Social Insurance (PRSI)

The rates of PRSI from 1 January, 2003 to 31 December, 2003 given in the following tables include the Social Insurance Contribution and the Health Contribution (2%).

The employee's portion of the Social Insurance Contribution is paid on reckonable earnings up to a ceiling of €40,420 in 2003. The employer's portion continues to be payable on ALL reckonable earnings of each employee.

The 2% Health Contribution is payable by the employee on ALL reckonable earnings under Subclasses A1, J1, B1, C1, D1, H1, K1 and S1.

PRSI Exemption on low earnings

Employees covered under Classes A, B, C, D, E and H with reckonable weekly earnings of not more than €287, will be exempt from paying PRSI for that week. However, the employer's share of PRSI remains payable as normal. **This will have no effect on the employee's entitlement to benefits and pensions.** There will be no annual refund payable to employees whose weekly earnings fluctuate above and below the €287 exemption limit.

PRSI-Free Allowance for Employees

From 1 January, 2003, the weekly (non-cumulative) PRSI-Free Allowance for employees with weekly earnings in excess of €287 in **Classes A, E and H** is **€127** per week. Also, the weekly (non-cumulative) PRSI-Free Allowance for employees with weekly earnings in excess of €287 in **Classes B, C and D** is **€26** per week. This allowance does not apply to the Health Contribution and it does not affect the employer's contribution.

Recipients of Widow's/Widower's Pension/One-Parent Family Payment

Men and women receiving a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit/Allowance or One-Parent Family Payment are exempt from paying the 2% Health Contribution. In addition, **ALL Medical Card holders** (including people age 70 or over, since 1 July 2001) are exempt from this contribution.

Earnings Thresholds for PRSI

In general PRSI deductions are decided by the nature of the employment and the amount of the employees gross reckonable earnings in any week. The following earnings thresholds apply to Class A (employees in industrial, commercial and service-type employment under a contract of service and new entrants to the Public Service) except where otherwise indicated.

- **Up to €37.99 (from ALL Class A employments)**
PRSI payable at Subclass J0, regardless of hours worked.
- **€38.00-€287.00 (individual employments)**
The exemption from payment of PRSI applies to ALL employees with weekly reckonable earnings of €287 or less. PRSI Subclass A0, B0, C0, D0, E0 and H0 applies.
- **€287.01-€356.00 (individual employments)**
This earnings band applies to Subclass AX, BX, CX, DX, E1 and HX.

NOTE

In all other classes when reckonable earnings/income are €356 or less per week, PRSI is payable at Subclass J0, S0 and M (for people within Class K).

- **In excess of €356.00 (individual employments)**

€356 is the weekly earnings limit up to which Employees are exempt from paying the 2% Health Contribution. Therefore, people who earn €356.01 or more in any week pay PRSI at:

- Subclass A1, B1, C1, D1, E1, H1, J1, S1 or K1 as appropriate or
- Subclass A2, B2, C2, D2, E1, H2, J2, S2 or Class M respectively for medical card holders, people in receipt of a Social Welfare Widow's or Widower's Pension, One-Parent Family Payment, or Deserted Wife's Benefit/Allowance.

Contributions for Self-Employed People

Self-employed people, with a total income of €3,174 or more in the 2003 tax year, are liable to pay Class S social insurance contributions. These contributions are payable on gross income less allowable superannuation and capital allowances. The arrangements for paying self-employed contributions are:

- those who pay their tax direct to the Collector-General will pay their Social Insurance Contribution and Health Contribution with their income tax. They will be liable for a Social Insurance Contribution of 3% of ALL income or €253, whichever is greater, in addition to the Health Contribution where applicable;
- those paying PAYE tax will have their contributions deducted from their income by their employers;
- those who have been told by an Inspector of Taxes that they need not make a return of income, are liable to pay a flat rate contribution of €157 to the Department of Social and Family Affairs. (These contributions can be paid by instalments);
- those whose principal means of livelihood comes from share fishing and who have been classified as self-employed may opt to pay an additional contribution for certain benefits under Class P. They will pay a contribution of 4% of income exceeding the PRSI-Free Allowance of €2,500 up to a ceiling of €40,420 or €200, whichever is the greater, in addition to the PRSI being paid under Class S.

Voluntary Contributions

If you cease to be 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, provided you satisfy certain conditions. See information booklet **SW 8** for details. There are three rates of Voluntary Contributions:

- High Rate:** 6.6% for people who paid PRSI at Classes A, E and H
Low Rate: 2.6% for people who paid PRSI at Classes B, C and D
Special Rate: Flat rate of €253 for people who paid PRSI at Class S.

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. See information booklet **SW 8**.

High Rate:	Low Rate:	Special Rate:	Benefits Covered:
✓			Retirement Pension
✓		✓	Old Age (Contributory) Pension
✓	✓	✓	Widow's and Widower's (Contributory) Pension
✓	✓	✓	Orphan's (Contributory) Allowance
✓	✓	✓	Bereavement Grant

Class A			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
€38-€287	A0	ALL	Nil	8.50	8.50	Nil	8.50	8.50
€287.01 -€356	AX	First €127 Balance	Nil	8.50	8.50	Nil	8.50	8.50
			4.00	8.50	12.50	Nil	8.50	8.50
In excess of €356	A1	First €127 Balance	2.00	10.75	12.75	2.00	10.75	12.75
			6.00	10.75	16.75	2.00	10.75	12.75
	**A2	First €127 Balance	Nil	10.75	10.75	Nil	10.75	10.75
			4.00	10.75	14.75	Nil	10.75	10.75

Community Employment Participants ONLY

Up to €287	A8	ER	on full allowance	0.50
		EE	on full allowance	Nil
In excess of €287	A9	ER	on full allowance	0.50
		EE	on allowance OVER €127	4.00

** Subclass A2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class A

People in industrial, commercial and service-type employment who are employed under a contract of service with reckonable earnings of €38 or more per week from all employments, Civil and Public Servants recruited from 6 April, 1995.

Class A Benefits

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Occupational Injuries Benefit
- Carer's Benefit.

EE: Employee; ER: Employer

Class J			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €356	J0	All	Nil	0.50	0.50	Nil	0.50	0.50
In excess of €356	J1	All	2.00	0.50	2.50	2.00	0.50	2.50
	**J2	All	Nil	0.50	0.50	Nil	0.50	0.50

** Subclass J2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class J

The Class J contribution normally relates to people with reckonable earnings of less than €38 per week (from ALL employments). However, a small number of employees are insurable at Class J irrespective of earnings, e.g. employees over age 66, people in subsidiary employment, etc. – see **SW 14**.

Class J Benefits

- Occupational Injuries Benefit.

Class E			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	E0	All	Nil	6.87	6.87	Nil	6.87	6.87
In excess of €287	E1	First €127 Balance	Nil	6.87	6.87	Nil	6.87	6.87
			3.33	6.87	10.20	Nil	6.87	6.87

People within Class E

Ministers of Religion employed by the Church of Ireland Representative Body. PRSI is remitted under the Special Collection System and the rates quoted do not include the Health Contribution. This contribution should be paid directly to Revenue when paying income tax.

Class E Benefits

- Disability Benefit
- Maternity Benefit

- Adoptive Benefit
- Health and Safety Benefit
- Incapacity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit.

Class B			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	B0	All	Nil	2.01	2.01	Nil	2.01	2.01
€287.01 -€356	BX	First €26 Balance	Nil	2.01	2.01	Nil	2.01	2.01
			0.90	2.01	2.91	Nil	2.01	2.01
In excess of €356	B1	First €26 Balance	2.00	2.01	4.01	2.00	2.01	4.01
			2.90	2.01	4.91	2.00	2.01	4.01
	**B2	First €26 Balance	Nil	2.01	2.01	Nil	2.01	2.01
			0.90	2.01	2.91	Nil	2.01	2.01

** Subclass B2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class B

Permanent and pensionable Civil Servants, Registered Doctors and Dentists employed in the Civil Service and Gardai, recruited prior to 6 April, 1995.

Class B Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Limited Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit.

Pay-Related Social Insurance

EE: Employee; ER: Employer

Class C			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	C0	All	Nil	1.85	1.85	Nil	1.85	1.85
€287.01 -€356	CX	First €26 Balance	Nil	1.85	1.85	Nil	1.85	1.85
			0.90	1.85	2.75	Nil	1.85	1.85
In excess of €356	C1	First €26 Balance	2.00	1.85	3.85	2.00	1.85	3.85
			2.90	1.85	4.75	2.00	1.85	3.85
	**C2	First €26 Balance	Nil	1.85	1.85	Nil	1.85	1.85
			0.90	1.85	2.75	Nil	1.85	1.85

** Subclass C2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefits/Allowance.

People within Class C

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

Class C Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Bereavement Grant
- Carer's Benefit.

Class D			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	D0	All	Nil	2.35	2.35	Nil	2.35	2.35
€287.01 -€356	DX	First €26 Balance	Nil	2.35	2.35	Nil	2.35	2.35
			0.90	2.35	3.25	Nil	2.35	2.35
In excess of €356	D1	First €26 Balance	2.00	2.35	4.35	2.00	2.35	4.35
			2.90	2.35	5.25	2.00	2.35	4.35
	**D2	First €26 Balance	Nil	2.35	2.35	Nil	2.35	2.35
			0.90	2.35	3.25	Nil	2.35	2.35

** Subclass D2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class D

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

Class D Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Occupational Injuries Benefits
- Bereavement Grant
- Carer's Benefit.

Pay-Related Social Insurance

EE: Employee; ER: Employer

Class H			Cumulative Earnings Ceilings					
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €287	H0	All	Nil	10.05	10.05	Nil	10.05	10.05
€287.01 -€356	HX	First €127 Balance	Nil	10.05	10.05	Nil	10.05	10.05
			3.90	10.05	13.95	Nil	10.05	10.05
In excess of €356	H1	First €127 Balance	2.00	10.05	12.05	2.00	10.05	12.05
			5.90	10.05	15.95	2.00	10.05	12.05
	**H2	First €127 Balance	Nil	10.05	10.05	Nil	10.05	10.05
			3.90	10.05	13.95	Nil	10.05	10.05

** Subclass H2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class H

NCO's and enlisted personnel of the Defence Forces.

Class H Benefits

- Unemployment Benefit
- Disability Benefit
- Maternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Retirement Pension
- Bereavement Grant
- Treatment Benefit
- Carer's Benefit.

Only certain benefits are payable during service.

Class K			NO Upper Ceiling					
Weekly Earnings Thresholds	PRSI Sub-Class	How much of weekly earnings	First €40,420			Balance over €40,420		
			EE %	ER %	Total %	EE %	ER %	Total %
Up to €356	No contribution payable. Record under <i>Class M</i> .	All	Nil	Nil	Nil	Nil	Nil	Nil
In excess of €356			K1	2.00	Nil	2.00	2.00	Nil

People within Class K

People receiving income which is not subject to social insurance contributions but which is liable for the Health Contribution such as Occupational Pensions, income deriving from positions of certain office holders (for example, Judiciary and State Solicitors) and income of people over age 66 previously liable for Class S.

Class K Benefits

- Nil.

Class M	NO Contribution Payable
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People within Class M

The M Class should be used for people with Nil contribution liability (for example, employees under age 16, people within Class K with a Nil liability, etc.).

Class M Benefits

- In certain circumstances Occupational Injuries Benefits may be payable.

S/E: Self-Employed Contributor

Class S			NO Upper Ceiling	
Weekly Earnings Thresholds	PRSI Sub-class	How much of weekly income	First €40,420 S/E %	Balance over €40,420 S/E %
Up to €356	S0	ALL	3.00	3.00
In excess of €356	S1	ALL	5.00	5.00
	**S2	ALL	3.00	3.00

** Subclass S2 applies to Medical Card Holders, people getting a Social Welfare Widow's/Widower's Pension, One-Parent Family Payment or Deserted Wife's Benefit/Allowance.

People within Class S

Self-employed people including certain company directors, people in business on their own account and people with income from investments and rents. For instruction regarding application of Class S – see **SW 14**.

The minimum annual contribution for Class S is €253 for the year 2003.

Class S Benefits

- Widow's/Widower's (Contributory) Pension
- Orphan's (Contributory) Allowance
- Old Age (Contributory) Pension
- Maternity Benefit
- Adoptive Benefit
- Bereavement Grant.

Class P (optional)	First €40,420 %	Balance over €40,420 %
First €2,500 per year Balance	Nil 4.00	Nil Nil

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 being paid under Class S.

The minimum annual contribution for Class P is €200 for the year 2003.

Class P Benefits

- Limited Unemployment Benefit
- Limited Disability Benefit
- Treatment Benefit.

Payments for Retired or Elderly People

Retirement Pension from 2 January – see booklet **SW 18**

Old Age (Contributory) Pension from 3 January – see booklet **SW 18**

Yearly Average Contributions		Personal Rate	Qualified Adult Allowance [‡]	
		Rate per week	under 66 Rate per week	over 66 Rate per week
Old Age (Contributory) Pension	48 or over	€157.30	€104.80	€121.50
	20-47	€154.20	€104.80	€121.50
	15-19	€118.00	€78.60*	€91.10*
	10-14	€78.70	€52.40*	€60.80*
Retirement Pension	48 or over	€157.30	€104.80	€121.50
	24-47	€154.20	€104.80	€121.50

NOTE

*These Qualified Adult Allowance rates apply to claims made on/after the 6th April 2001. For persons in receipt of similar reduced Personal Rates prior to the 6th April 2001, the following Qualified Adult Allowance Rates apply:

under 66	€95.70	over 66	€102.40
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Increases:	Rate per week	
— EACH Child Dependant	Full rate	**€19.30
	Half-rate	**€9.70

** An increase of €19.30 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

	Rate per week
— Living Alone Allowance for people aged 66 or over	€7.70
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over, living on certain offshore islands	€12.70

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see pages 38-44.

Old Age (Non-Contributory) Pension from 3 January – see booklet SW 16

Where the weekly means as assessed by the Department are:	Increase per week for Qualified Adult	
	Personal Rate	Adult
Up to €7.60	€144.00	€95.20
Over €7.60 and up to €10.10	€141.50	€93.50
Over €10.10 and up to €12.60	€139.00	€91.90
Over €12.60 and up to €15.10	€136.50	€90.20
Over €15.10 and up to €17.60	€134.00	€88.60
Over €17.60 and up to €20.10	€131.50	€86.90
Over €20.10 and up to €22.60	€129.00	€85.30
Over €22.60 and up to €25.10	€126.50	€83.60
Over €25.10 and up to €27.60	€124.00	€82.00
Over €27.60 and up to €30.10	€121.50	€80.30
Over €30.10 and up to €32.60	€119.00	€78.70
Over €32.60 and up to €35.10	€116.50	€77.00
Over €35.10 and up to €37.60	€114.00	€75.40
Over €37.60 and up to €40.10	€111.50	€73.70
Over €40.10 and up to €42.60	€109.00	€72.10
Over €42.60 and up to €45.10	€106.50	€70.40
Over €45.10 and up to €47.60	€104.00	€68.80
Over €47.60 and up to €50.10	€101.50	€67.10
Over €50.10 and up to €52.60	€99.00	€65.40
Over €52.60 and up to €55.10	€96.50	€63.80
Over €55.10 and up to €57.60	€94.00	€62.10
Over €57.60 and up to €60.10	€91.50	€60.50
Over €60.10 and up to €62.60	€89.00	€58.80
Over €62.60 and up to €65.10	€86.50	€57.20
Over €65.10 and up to €67.60	€84.00	€55.50
Over €67.60 and up to €70.10	€81.50	€53.90
Over €70.10 and up to €72.60	€79.00	€52.20
Over €72.60 and up to €75.10	€76.50	€50.60
Over €75.10 and up to €77.60	€74.00	€48.90
Over €77.60 and up to €80.10	€71.50	€47.30
Over €80.10 and up to €82.60	€69.00	€45.60
Over €82.60 and up to €85.10	€66.50	€44.00
Over €85.10 and up to €87.60	€64.00	€42.30
Over €87.60 and up to €90.10	€61.50	€40.70
Over €90.10 and up to €92.60	€59.00	€39.00
Over €92.60 and up to €95.10	€56.50	€37.40
Over €95.10 and up to €97.60	€54.00	€35.70
Over €97.60 and up to €100.10	€51.50	€34.00
Over €100.10 and up to €102.60	€49.00	€32.40

continued overleaf

Old Age (Non-Contributory) Pension from 3 January – see booklet **SW 16**

Where the weekly means as assessed by the Department are:	Increase per week for Qualified	
	Personal Rate	Adult
Over €102.60 and up to €105.10	€46.50	€30.70
Over €105.10 and up to €107.60	€44.00	€29.10
Over €107.60 and up to €110.10	€41.50	€27.40
Over €110.10 and up to €112.60	€39.00	€25.80
Over €112.60 and up to €115.10	€36.50	€24.10
Over €115.10 and up to €117.60	€34.00	€22.50
Over €117.60 and up to €120.10	€31.50	€20.80
Over €120.10 and up to €122.60	€29.00	€19.20
Over €122.60 and up to €125.10	€26.50	€17.50
Over €125.10 and up to €127.60	€24.00	€15.90
Over €127.60 and up to €130.10	€21.50	€14.20
Over €130.10 and up to €132.60	€19.00	€12.60
Over €132.60 and up to €135.10	€16.50	€10.90
Over €135.10 and up to €137.60	€14.00	€9.30
Over €137.60 and up to €140.10	€11.50	€7.60
Over €140.10 and up to €142.60	€9.00	€5.90
Over €142.60 and up to €145.10	€6.50	€4.30
Over €145.10 and up to €147.60	€4.00	€2.60
Over €147.60	Nil	Nil

Increases:		Rate per week	
— EACH Child Dependant	Full rate	€16.80	
	Half-rate	€8.40	

	Rate per week
— Living Alone Allowance for people aged 66 or over	€7.70
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over, living on certain offshore islands	€12.70

Pre-Retirement Allowance from 25 December – see booklet SW 80

	Rate per week
Maximum Personal rate	€124.80

Increases:			Rate per week
— Qualified Adult Allowance [‡]			€82.80
— EACH Child Dependant		Full rate	*€16.80
		Half-rate	*€8.40

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see pages 38-44.

Widows, Widowers and One-Parent Families

Widow's/Widower's (Contributory) Pension from 3 January – see booklet **SW 25**

Deserted Wife's Benefit from 2 January

	Contributions	Under Age 66 Rate per week	Aged 66 or over Rate per week
Personal rate	48 or over	€130.30	€155.80
	36-47	€128.40	€153.30
	24-35	€124.70	€149.10

NOTE

A yearly average of 39 weeks PRSI paid or credited under the 3 or 5 tax year condition will secure a maximum personal rate of €130.30 – under age 66, €155.80 – aged 66 or over.

Increases:

	Rate per week
— EACH Child Dependant	€21.60
— Living Alone Allowance for people aged 66 or over	€7.70
— Extra Allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70

	Rate
Widowed Parent Grant (a once off payment for a widowed parent with dependent child/ren)	€2,500.00

Widow's/Widower's (Non-Contributory) Pension from 3 January – see booklet **SW 26**

Deserted Wife's Allowance from 2 January

Prisoner's Wife's Allowance from 2 January

Where the weekly means as assessed by the Department are:	Under age 66 Rate per week	Aged 66 or over Rate per week
Up to €7.60	€124.80	€144.00
Over €7.60 and up to €10.10	€122.30	€141.50
Over €10.10 and up to €12.60	€119.80	€139.00
Over €12.60 and up to €15.10	€117.30	€136.50
Over €15.10 and up to €17.60	€114.80	€134.00
Over €17.60 and up to €20.10	€112.30	€131.50
Over €20.10 and up to €22.60	€109.80	€129.00
Over €22.60 and up to €25.10	€107.30	€126.50
Over €25.10 and up to €27.60	€104.80	€124.00
Over €27.60 and up to €30.10	€102.30	€121.50
Over €30.10 and up to €32.60	€99.80	€119.00
Over €32.60 and up to €35.10	€97.30	€116.50
Over €35.10 and up to €37.60	€94.80	€114.00
Over €37.60 and up to €40.10	€92.30	€111.50
Over €40.10 and up to €42.60	€89.80	€109.00
Over €42.60 and up to €45.10	€87.30	€106.50
Over €45.10 and up to €47.60	€84.80	€104.00
Over €47.60 and up to €50.10	€82.30	€101.50
Over €50.10 and up to €52.60	€79.80	€99.00
Over €52.60 and up to €55.10	€77.30	€96.50
Over €55.10 and up to €57.60	€74.80	€94.00
Over €57.60 and up to €60.10	€72.30	€91.50
Over €60.10 and up to €62.60	€69.80	€89.00
Over €62.60 and up to €65.10	€67.30	€86.50
Over €65.10 and up to €67.60	€64.80	€84.00
Over €67.60 and up to €70.10	€62.30	€81.50
Over €70.10 and up to €72.60	€59.80	€79.00
Over €72.60 and up to €75.10	€57.30	€76.50
Over €75.10 and up to €77.60	€54.80	€74.00
Over €77.60 and up to €80.10	€52.30	€71.50
Over €80.10 and up to €82.60	€49.80	€69.00
Over €82.60 and up to €85.10	€47.30	€66.50
Over €85.10 and up to €87.60	€44.80	€64.00
Over €87.60 and up to €90.10	€42.30	€61.50
Over €90.10 and up to €92.60	€39.80	€59.00
Over €92.60 and up to €95.10	€37.30	€56.50
Over €95.10 and up to €97.60	€34.80	€54.00
Over €97.60 and up to €100.10	€32.30	€51.50

Widow's/Widower's (Non-Contributory) Pension from 3 January – see booklet **SW 26**
Deserted Wife's Allowance from 2 January
Prisoner's Wife's Allowance from 2 January

Where the weekly means as assessed by the Department are:	Under age 66 Rate per week	Aged 66 or over Rate per week
Over €100.10 and up to €102.60	€29.80	€49.00
Over €102.60 and up to €105.10	€27.30	€46.50
Over €105.10 and up to €107.60	€24.80	€44.00
Over €107.60 and up to €110.10	€22.30	€41.50
Over €110.10 and up to €112.60	€19.80	€39.00
Over €112.60 and up to €115.10	€17.30	€36.50
Over €115.10 and up to €117.60	€14.80	€34.00
Over €117.60 and up to €120.10	€12.30	€31.50
Over €120.10 and up to €122.60	€9.80	€29.00
Over €122.60 and up to €125.10	€7.30	€26.50
Over €125.10 and up to €127.60	€4.80	€24.00
Over €127.60 and up to €130.10	Nil	€21.50
Over €130.10 and up to €132.60	Nil	€19.00
Over €132.60 and up to €135.10	Nil	€16.50
Over €135.10 and up to €137.60	Nil	€14.00
Over €137.60 and up to €140.10	Nil	€11.50
Over €140.10 and up to €142.60	Nil	€9.00
Over €142.60 and up to €145.10	Nil	€6.50
Over €145.10 and up to €147.60	Nil	€4.00
Over €147.60	Nil	Nil

Increases:	
	Rate per week
— Living Alone Allowance for people aged 66 or over	€7.70
— For people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70

One-Parent Family Payment from 2 January – see booklet **SW 82**

(**Widowed Lone Parents** from 3 January)

Where the weekly means as assessed by the Department are:	Under age 66 Rate per week	Aged 66 or over Rate per week
Up to €7.60	€124.80	€144.00
Over €7.60 and up to €10.10	€122.30	€141.50
Over €10.10 and up to €12.60	€119.80	€139.00
Over €12.60 and up to €15.10	€117.30	€136.50
Over €15.10 and up to €17.60	€114.80	€134.00
Over €17.60 and up to €20.10	€112.30	€131.50
Over €20.10 and up to €22.60	€109.80	€129.00
Over €22.60 and up to €25.10	€107.30	€126.50
Over €25.10 and up to €27.60	€104.80	€124.00
Over €27.60 and up to €30.10	€102.30	€121.50
Over €30.10 and up to €32.60	€99.80	€119.00
Over €32.60 and up to €35.10	€97.30	€116.50
Over €35.10 and up to €37.60	€94.80	€114.00
Over €37.60 and up to €40.10	€92.30	€111.50
Over €40.10 and up to €42.60	€89.80	€109.00
Over €42.60 and up to €45.10	€87.30	€106.50
Over €45.10 and up to €47.60	€84.80	€104.00
Over €47.60 and up to €50.10	€82.30	€101.50
Over €50.10 and up to €52.60	€79.80	€99.00
Over €52.60 and up to €55.10	€77.30	€96.50
Over €55.10 and up to €57.60	€74.80	€94.00
Over €57.60 and up to €60.10	€72.30	€91.50
Over €60.10 and up to €62.60	€69.80	€89.00
Over €62.60 and up to €65.10	€67.30	€86.50
Over €65.10 and up to €67.60	€64.80	€84.00
Over €67.60 and up to €70.10	€62.30	€81.50
Over €70.10 and up to €72.60	€59.80	€79.00
Over €72.60 and up to €75.10	€57.30	€76.50
<i>(see note page 19)</i>		
Over €75.10 and up to €77.60	€54.80	€74.00
Over €77.60 and up to €80.10	€52.30	€71.50
Over €80.10 and up to €82.60	€49.80	€69.00
Over €82.60 and up to €85.10	€47.30	€66.50
Over €85.10 and up to €87.60	€44.80	€64.00
Over €87.60 and up to €90.10	€42.30	€61.50
Over €90.10 and up to €92.60	€39.80	€59.00
Over €92.60 and up to €95.10	€37.30	€56.50
Over €95.10 and up to €97.60	€34.80	€54.00
Over €97.60 and up to €100.10	€32.30	€51.50
Over €100.10 and up to €102.60	€29.80	€49.00

One-Parent Family Payment from 2 January – see booklet **SW 82**
(**Widowed Lone Parents** from 3 January)

Where the weekly means as assessed by the Department are:	Under age 66 Rate per week	Aged 66 or over Rate per week
Over €102.60 and up to €105.10	€27.30	€46.50
Over €105.10 and up to €107.60	€24.80	€44.00
Over €107.60 and up to €110.10	€22.30	€41.50
Over €110.10 and up to €112.60	€19.80	€39.00
Over €112.60 and up to €115.10	€17.30	€36.50
Over €115.10 and up to €117.60	€14.80	€34.00
Over €117.60 and up to €120.10	€12.30	€31.50
Over €120.10 and up to €122.60	€9.80	€29.00
Over €122.60 and up to €125.10	€7.30	€26.50
Over €125.10 and up to €127.60	€4.80	€24.00
Over €127.60 and up to €130.10	Nil	€21.50
Over €130.10 and up to €132.60	Nil	€19.00
Over €132.60 and up to €135.10	Nil	€16.50
Over €135.10 and up to €137.60	Nil	€14.00
Over €137.60 and up to €140.10	Nil	€11.50
Over €140.10 and up to €142.60	Nil	€9.00
Over €142.60 and up to €145.10	Nil	€6.50
Over €145.10 and up to €147.60	Nil	€4.00
Over €147.60	Nil	Nil

NOTE

If you are getting One-Parent Family Payment, you could earn up to €146.50 per week and may still qualify for full payment. If you earn between €146.50 and €293.00, you may qualify for a reduced payment. If you are in receipt of One-Parent Family Payment, and your earnings subsequently exceed €293.00 per week, your payment may continue for one year at *half rate*.

Increases:

	Rate per week
— EACH Child Dependant	€19.30
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70

Child Related Payments

Child Benefit – see leaflet **SW 42**

	Rate per month Pre April 2003	Rate from April 2003
1st & 2nd Child	€117.60	€125.60
3rd and subsequent children	€147.30	€157.30
ALL Multiple Births:	Special Grants	Rate of Payment
	— Birth	€635.00
	— At age 4	€635.00
	— At age 12	€635.00

Twins –

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

All Other Multiple Births –

Double the normal monthly rate of Child Benefit is payable.

Maternity Benefit from 30 December – see booklet **SW 11**

Adoptive Benefit from 30 December – see booklet **SW 37**

	Rate per week
Maximum rate	€232.40
Minimum rate	€141.60

The rate payable is 70% of your earnings in the relevant tax year subject to a reckonable earnings ceiling.

Health & Safety Benefit from 30 December – see booklet **SW 21**

	Rate per week
Personal rate	€124.80
Increases:	
— Qualified Adult Allowance	€82.80
— EACH Child Dependant	Full rate* €16.80 Half-rate* €8.40

* An increase of €16.80 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half-rate child dependant increases may be payable.

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

Average Weekly Earnings	Personal rate	Qualified Adult Allowance
— Less than €44.44	€56.10	€53.70
— €44.44 and less than €63.49	€80.60	€53.70
— €63.49 and less than €88.88	€97.80	€53.70
— €88.88 or more	€124.80	€82.80

Orphan's (Contributory) Allowance from 3 January – see booklet SW 48

	Rate per week
Rate payable per Orphan	€97.00

Orphan's (Non-Contributory) Pension from 3 January – see booklet SW 48

Where the weekly means as assessed by the Department are:	Rate per week
Up to €7.60	€97.00
Over €7.60 and up to €10.10	€94.50
Over €10.10 and up to €12.60	€92.00
Over €12.60 and up to €15.10	€89.50
Over €15.10 and up to €17.60	€87.00
Over €17.60 and up to €20.10	€84.50
Over €20.10 and up to €22.60	€82.00
Over €22.60 and up to €25.10	€79.50
Over €25.10 and up to €27.60	€77.00
Over €27.60 and up to €30.10	€74.50
Over €30.10 and up to €32.60	€72.00
Over €32.60 and up to €35.10	€69.50
Over €35.10 and up to €37.60	€67.00
Over €37.60 and up to €40.10	€64.50
Over €40.10 and up to €42.60	€62.00
Over €42.60 and up to €45.10	€59.50
Over €45.10 and up to €47.60	€57.00
Over €47.60 and up to €50.10	€54.50
Over €50.10 and up to €52.60	€52.00
Over €52.60 and up to €55.10	€49.50
Over €55.10 and up to €57.60	€47.00
Over €57.60 and up to €60.10	€44.50
Over €60.10 and up to €62.60	€42.00
Over €62.60 and up to €65.10	€39.50
Over €65.10 and up to €67.60	€37.00
Over €67.60 and up to €70.10	€34.50
Over €70.10 and up to €72.60	€32.00
Over €72.60 and up to €75.10	€29.50
Over €75.10 and up to €77.60	€27.00
Over €77.60 and up to €80.10	€24.50
Over €80.10 and up to €82.60	€22.00
Over €82.60 and up to €85.10	€19.50
Over €85.10 and up to €87.60	€17.00
Over €87.60 and up to €90.10	€14.50
Over €90.10 and up to €92.60	€12.00
Over €92.60 and up to €95.10	€9.50
Over €95.10 and up to €97.60	€7.00
Over €97.60 and up to €100.10	€4.50

Illness, Disability and Caring

Disability Benefit from 30 December – see booklet **SW 9**

	Rate per week
Personal rate	€124.80
Increases:	
— Qualified Adult Allowance[‡]	€82.80
— EACH Child Dependant	Full rate *€16.80 Half-rate *€8.40

Disability Benefit rates are graduated according to earnings in the relevant tax year:

Average Weekly Earnings	Personal rate	Qualified Adult Allowance [‡]
— Less than €44.44	€56.10	€53.70
— €44.44 and less than €63.49	€80.60	€53.70
— €63.49 and less than €88.88	€97.80	€53.70
— €88.88 or more	€124.80	€82.80

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half-rate child dependant increases may be payable.

Invalidity Pension from 2 January – see booklet **SW 44**

	Rate per week
Personal rate	
— Under age 65	€130.30
— Aged 65 or over	€157.30
Increases:	
Qualified Adult Allowance[‡]	
— Under age 66	€93.00
— Aged 66 or over	€113.10
— EACH Child Dependant	Full rate *€19.30 Half-rate *€9.70

* An increase of €19.30 is payable for each child dependant if you are in receipt of a payment for a qualified adult. Where you do not qualify for an increase for a qualified adult, half-rate child dependant increases may be payable.

	Rate per week
— Living Alone Allowance	€7.70
— Extra allowance for people aged 80 or over	€6.40
— Allowance for people aged 66 or over, living on certain offshore islands	€12.70
— Allowance for people aged under 66, living on certain offshore islands (April 2003)	€12.70

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see page 38-44.

Disability Allowance from 1 January – see booklet SW 29

Where the weekly means as assessed by the Department are:	Rate per week
Up to €2.50	€124.80
Over €2.50 and up to €5.00	€122.30
Over €5.00 and up to €7.50	€119.80
Over €7.50 and up to €10.00	€117.30
Over €10.00 and up to €12.50	€114.80
Over €12.50 and up to €15.00	€112.30
Over €15.00 and up to €17.50	€109.80
Over €17.50 and up to €20.00	€107.30
Over €20.00 and up to €22.50	€104.80
Over €22.50 and up to €25.00	€102.30
Over €25.00 and up to €27.50	€99.80
Over €27.50 and up to €30.00	€97.30
Over €30.00 and up to €32.50	€94.80
Over €32.50 and up to €35.00	€92.30
Over €35.00 and up to €37.50	€89.80
Over €37.50 and up to €40.00	€87.30
Over €40.00 and up to €42.50	€84.80
Over €42.50 and up to €45.00	€82.30
Over €45.00 and up to €47.50	€79.80
Over €47.50 and up to €50.00	€77.30
Over €50.00 and up to €52.50	€74.80
Over €52.50 and up to €55.00	€72.30
Over €55.00 and up to €57.50	€69.80
Over €57.50 and up to €60.00	€67.30
Over €60.00 and up to €62.50	€64.80
Over €62.50 and up to €65.00	€62.30
Over €65.00 and up to €67.50	€59.80
Over €67.50 and up to €70.00	€57.30
Over €70.00 and up to €72.50	€54.80
Over €72.50 and up to €75.00	€52.30
Over €75.00 and up to €77.50	€49.80
Over €77.50 and up to €80.00	€47.30
Over €80.00 and up to €82.50	€44.80
Over €82.50 and up to €85.00	€42.30
Over €85.00 and up to €87.50	€39.80
Over €87.50 and up to €90.00	€37.30
Over €90.00 and up to €92.50	€34.80
Over €92.50 and up to €95.00	€32.30
Over €95.00 and up to €97.50	€29.80

Disability Allowance from 1 January – see booklet SW 29

Where the weekly means as assessed by the Department are:	Rate per week
Over €97.50 and up to €100.00	€27.30
Over €100.00 and up to €102.50	€24.80
Over €102.50 and up to €105.00	€22.30
Over €105.00 and up to €107.50	€19.80
Over €107.50 and up to €110.00	€17.30
Over €110.00 and up to €112.50	€14.80
Over €112.50 and up to €115.00	€12.30
Over €115.00 and up to €117.50	€9.80
Over €117.50 and up to €120.00	€7.30
Over €120.00 and up to €122.50	€4.80
Over €122.50 and up to €125.00	€2.30
Over €125.00	Nil

Increases:		Rate per week
— Qualified Adult Allowance [‡]		€82.80
— EACH Child Dependant	Full rate	*€16.80
	Half-rate	*€8.40
— Living Alone Allowance		€7.70
— Allowance for people living on certain offshore islands (April 2003)		€12.70

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half-rate child dependant increases may be payable.

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see page 38-44.

Blind Pension from 3 January – see booklet SW 76

Where the weekly means as assessed by the Department are:	Personal Rate		Increase per week for Qualified Adult	
	Under age 66 Rate per week	66 or Over Rate per week	Under age 66 where Claimant is: under 66 over 66	
Up to €7.60	€124.80	€144.00	€82.80*	€82.80*
Over €7.60 and up to €10.10	€122.30	€141.50	€81.10	€81.40
Over €10.10 and up to €12.60	€119.80	€139.00	€79.50	€79.90
Over €12.60 and up to €15.10	€117.30	€136.50	€77.80	€78.50
Over €15.10 and up to €17.60	€114.80	€134.00	€76.20	€77.10
Over €17.60 and up to €20.10	€112.30	€131.50	€74.50	€75.60
Over €20.10 and up to €22.60	€109.80	€129.00	€72.80	€74.20
Over €22.60 and up to €25.10	€107.30	€126.50	€71.20	€72.70
Over €25.10 and up to €27.60	€104.80	€124.00	€69.50	€71.30
Over €27.60 and up to €30.10	€102.30	€121.50	€67.90	€69.90
Over €30.10 and up to €32.60	€99.80	€119.00	€66.20	€68.40
Over €32.60 and up to €35.10	€97.30	€116.50	€64.50	€67.00
Over €35.10 and up to €37.60	€94.80	€114.00	€62.90	€65.60
Over €37.60 and up to €40.10	€92.30	€111.50	€61.20	€64.10
Over €40.10 and up to €42.60	€89.80	€109.00	€59.60	€62.70
Over €42.60 and up to €45.10	€87.30	€106.50	€57.90	€61.20
Over €45.10 and up to €47.60	€84.80	€104.00	€56.30	€59.80
Over €47.60 and up to €50.10	€82.30	€101.50	€54.60	€58.40
Over €50.10 and up to €52.60	€79.80	€99.00	€52.90	€56.90
Over €52.60 and up to €55.10	€77.30	€96.50	€51.30	€55.50
Over €55.10 and up to €57.60	€74.80	€94.00	€49.60	€54.10
Over €57.60 and up to €60.10	€72.30	€91.50	€48.00	€52.60
Over €60.10 and up to €62.60	€69.80	€89.00	€46.30	€51.20
Over €62.60 and up to €65.10	€67.30	€86.50	€44.60	€49.70
Over €65.10 and up to €67.60	€64.80	€84.00	€43.00	€48.30
Over €67.60 and up to €70.10	€62.30	€81.50	€41.30	€46.90
Over €70.10 and up to €72.60	€59.80	€79.00	€39.70	€45.40
Over €72.60 and up to €75.10	€57.30	€76.50	€38.00	€44.00
Over €75.10 and up to €77.60	€54.80	€74.00	€36.40	€42.60
Over €77.60 and up to €80.10	€52.30	€71.50	€35.20	€41.10
Over €80.10 and up to €82.60	€49.80	€69.00	€33.90	€39.70
Over €82.60 and up to €85.10	€47.30	€66.50	€32.60	€38.20
Over €85.10 and up to €87.60	€44.80	€64.00	€31.30	€36.80
Over €87.60 and up to €90.10	€42.30	€61.50	€28.10	€35.40
Over €90.10 and up to €92.60	€39.80	€59.00	€26.40	€33.90
Over €92.60 and up to €95.10	€37.30	€56.50	€24.70	€32.50
Over €95.10 and up to €97.60	€34.80	€54.00	€23.10	€31.10
Over €97.60 and up to €100.10	€32.30	€51.50	€21.40	€29.60

Blind Pension from 3 January – see booklet SW 76

Where the weekly means as assessed by the Department are:	Personal Rate		Increase per week for Qualified Adult	
	Under age 66 Rate per week	66 or Over Rate per week	Under age 66 where Claimant is: under 66 over 66	
Over €100.10 and up to €102.60	€29.80	€49.00	€19.80	€28.20
Over €102.60 and up to €105.10	€27.30	€46.50	€18.10	€26.70
Over €105.10 and up to €107.60	€24.80	€44.00	€16.50	€25.30
Over €107.60 and up to €110.10	€22.30	€41.50	€14.80	€23.90
Over €110.10 and up to €112.60	€19.80	€39.00	€13.10	€22.40
Over €112.60 and up to €115.10	€17.30	€36.50	€11.50	€21.00
Over €115.10 and up to €117.60	€14.80	€34.00	€9.80	€19.60
Over €117.60 and up to €120.10	€12.30	€31.50	€8.20	€18.10
Over €120.10 and up to €122.60	€9.80	€29.00	€6.50	€16.70
Over €122.60 and up to €125.10	€7.30	€26.50	€4.80	€15.20
Over €125.10 and up to €127.60	€4.80	€24.00	€3.20	€13.80
Over €127.60 and up to €130.10	Nil	€21.50	Nil	€12.40
Over €130.10 and up to €132.60	Nil	€19.00	Nil	€10.90
Over €132.60 and up to €135.10	Nil	€16.50	Nil	€9.50
Over €135.10 and up to €137.60	Nil	€14.00	Nil	€8.10
Over €137.60 and up to €140.10	Nil	€11.50	Nil	€6.60
Over €140.10 and up to €142.60	Nil	€9.00	Nil	€5.20
Over €142.60 and up to €145.10	Nil	€6.50	Nil	€3.70
Over €145.10 and up to €147.60	Nil	€4.00	Nil	€2.30
Over €147.60	Nil	Nil	Nil	Nil

Increases:	Rate per week	
	— EACH Child Dependant	Full rate
	Half-rate	*€8.40
— Living Alone Allowance		€7.70
— For people aged 80 or over		€6.40
— Allowance for people aged 66 or over, living on certain offshore islands		€12.70
— Allowance for people aged under 66, living on certain offshore islands (April 2003)		€12.70

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Carer's Benefit from 2 January – see booklet **SW 49**

	Where the Carer is caring for:	
	One person Rate per week	More than one person Rate per week
PERSONAL RATE	€139.70	€209.60
Increases:		
— EACH Child Dependant	Full rate *€16.80 Half-rate **€8.40	*€16.80 **€8.40
Respite Care Grant	€735.00	€1,470.00

* Payable if you are single, widowed or separated.

** Payable if you are living with your spouse/partner.

Carer's Allowance from 2 January – see booklet **SW 41**

Where the weekly means as assessed by the Department are:	Where the Carer is caring for:	
	One person Rate per week	More than one person Rate per week
Up to €7.60	€129.60	€194.40
Over €7.60 and up to €10.10	€127.10	€191.90
Over €10.10 and up to €12.60	€124.60	€189.40
Over €12.60 and up to €15.10	€122.10	€186.90
Over €15.10 and up to €17.60	€119.60	€184.40
Over €17.60 and up to €20.10	€117.10	€181.90
Over €20.10 and up to €22.60	€114.60	€179.40
Over €22.60 and up to €25.10	€112.10	€176.90
Over €25.10 and up to €27.60	€109.60	€174.40
Over €27.60 and up to €30.10	€107.10	€171.90
Over €30.10 and up to €32.60	€104.60	€169.40
Over €32.60 and up to €35.10	€102.10	€166.90
Over €35.10 and up to €37.60	€99.60	€164.40
Over €37.60 and up to €40.10	€97.10	€161.90
Over €40.10 and up to €42.60	€94.60	€159.40
Over €42.60 and up to €45.10	€92.10	€156.90
Over €45.10 and up to €47.60	€89.60	€154.40
Over €47.60 and up to €50.10	€87.10	€151.90
Over €50.10 and up to €52.60	€84.60	€149.40
Over €52.60 and up to €55.10	€82.10	€146.90
Over €55.10 and up to €57.60	€79.60	€144.40
Over €57.60 and up to €60.10	€77.10	€141.90
Over €60.10 and up to €62.60	€74.60	€139.40
Over €62.60 and up to €65.10	€72.10	€136.90
Over €65.10 and up to €67.60	€69.60	€134.40
Over €67.60 and up to €70.10	€67.10	€131.90
Over €70.10 and up to €72.60	€64.60	€129.40
Over €72.60 and up to €75.10	€62.10	€126.90
Over €75.10 and up to €77.60	€59.60	€124.40
Over €77.60 and up to €80.10	€57.10	€121.90
Over €80.10 and up to €82.60	€54.60	€119.40
Over €82.60 and up to €85.10	€52.10	€116.90
Over €85.10 and up to €87.60	€49.60	€114.40
Over €87.60 and up to €90.10	€47.10	€111.90
Over €90.10 and up to €92.60	€44.60	€109.40
Over €92.60 and up to €95.10	€42.10	€106.90
Over €95.10 and up to €97.60	€39.60	€104.40
Over €97.60 and up to €100.10	€37.10	€101.90
Over €100.10 and up to €102.60	€34.60	€99.40

Carer's Allowance from 2 January – see booklet **SW 41**

Where the weekly means as assessed by the Department are:	Where the Carer is caring for:	
	One person Rate per week	More than one person Rate per week
Over €102.60 and up to €105.10	€32.10	€96.90
Over €105.10 and up to €107.60	€29.60	€94.40
Over €107.60 and up to €110.10	€27.10	€91.90
Over €110.10 and up to €112.60	€24.60	€89.40
Over €112.60 and up to €115.10	€22.10	€86.90
Over €115.10 and up to €117.60	€19.60	€84.40
Over €117.60 and up to €120.10	€17.10	€81.90
Over €120.10 and up to €122.60	€14.60	€79.40
Over €122.60 and up to €125.10	€12.10	€76.90
Over €125.10 and up to €127.60	€9.60	€74.40
Over €127.60 and up to €130.10	€7.10	€71.90
Over €130.10 and up to €132.60	€4.60	€69.40
Over €132.60 and up to €135.10	€2.10	€66.90
Over €135.10 and up to €137.60	Nil	€64.40
Over €137.60 and up to €140.10	Nil	€61.90
Over €140.10 and up to €142.60	Nil	€59.40
Over €142.60 and up to €145.10	Nil	€56.90
Over €145.10 and up to €147.60	Nil	€54.40
Over €147.60 and up to €150.10	Nil	€51.90

Increases:	Rate per week	
	Rate per week	Rate per week
— For Carers aged 66 or over	€18.20	€27.30
— EACH Child Dependant	*Full rate €16.80	€16.80
	**Half rate €8.40	€8.40
— Allowance for people aged 66 or over living on certain offshore islands	€12.70	€12.70
— Respite Care Grant	€735.00	€1,470.00

* Payable if you are single, widowed, or separated.

** Payable if you are living with your spouse/partner.

Injury Benefit from 30 December – see booklet **SW 30**

Unemployment Supplement from 30 December – see booklet **SW 31**

	Rate per week
Personal rate	€124.80
Increases:	
— Qualified Adult Allowance[†]	€82.80
— EACH Child Dependant	Full rate *€16.80 Half-rate *€8.40
UNEMPLOYABILITY SUPPLEMENT ONLY	
Living Alone Allowance	€7.70
Allowance for people under age 66, living on certain offshore islands (April 2003)	€12.70

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

Disablement Benefit from 3 January – see booklet **SW 31**

<i>Over 90% Disablement</i> Maximum Personal Pension	€155.90 per week
20% to 90% Disablement	Reduced pension
— 90%	€140.30
— 80%	€124.70
— 70%	€109.10
— 60%	€93.50
— 50%	€78.00
— 40%	€62.40
— 30%	€46.80
— 20%	€31.20
<i>Up to 19% Disablement</i> A lump sum may be payable up to a maximum of	€10,910

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

This Scheme covers the cost of certain medical care expenses incurred as a result of an occupational accident or disease. However, these expenses must not already have been met by the Health Board or by way of Treatment Benefit from the Department of Social and Family Affairs.

[†]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see page 38-44.

Constant Attendance Allowance from 3 January – see booklet **SW 31**

	Rate per week
Allowance	€139.70

Death Benefits (Survivor's Benefits) from 3 January – see booklet **SW 32**

	Rate per week	
Pension for a widow or widower	under 66	€153.60
	aged 66 or over	€161.70
Increases:		
— EACH Child Dependant		€21.60

	Rate per week
Living Alone Allowance for people aged 66 or over	€7.70
Allowance for people aged 66 or over living on certain offshore islands	€12.70
Orphan's Pension	€99.90
Funeral Grant	€635

Unemployment Supports

Unemployment Benefit from 26 December – see booklet **SW 65**

	Rate per week	
Personal rate	€124.80	
Increases:		
— Qualified Adult Allowance [‡]	€82.80	
— EACH Child Dependant	Full rate	*€16.80
	Half-rate	*€8.40

Unemployment Benefit rates are graduated according to earnings in the relevant tax year:

Average Weekly Earnings	Personal Rate	Qualified Adult Allowance [‡]
— Less than €44.44	€56.10	€53.70
— €44.44 and less than €63.49	€80.60	€53.70
— €63.49 and less than €88.88	€97.80	€53.70
— €88.88 or more	€124.80	€82.80

Unemployment Assistance from 25 December – see booklet **SW 65**

	Rate per week Short-term	Rate per week Long-term
Maximum Personal rate	€124.80	€124.80
Increases:		
— Qualified Adult Allowance [‡]	€82.80	€82.80
— EACH Child Dependant	Full rate	*€16.80
	Half-rate	*€8.40

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half-rate child dependant increases may be payable.

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see pages 38-44.

Employment Supports

Family Income Supplement from 2 January – see booklet SW 22

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

If you have:	and your family income is LESS than:
1 child	€379
2 children	€405
3 children	€430
4 children	€455
5 children	€487
6 children	€513
7 children	€534
8 or more children	€556

The FIS you receive is 60% of the difference between your net family income (that is, gross pay less Tax, Employee PRSI, Health Contribution, Superannuation) and the income limit which applies to your family.

NOTE

A minimum supplement of €13 per week is payable.

Farm Assist from 25 December – see booklet SW 27

	Rate per week
Maximum Personal rate	€124.80
Increases:	
— Qualified Adult Allowance [‡]	€82.80
— EACH Child Dependant	Full rate *€16.80 Half-rate *€8.40

* An increase of €16.80 is payable for each child dependant if you are in receipt of an increase for a qualified adult. Where you do not qualify for an increase for a qualified adult, half rate child dependant increases may be payable.

[‡]A reduced rate increase may be payable if your spouse/partner has earnings/income of between €88.88 and €203.16 gross per week, see pages 38-44.

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

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

Back to Work Enterprise Allowance – see booklet SW 92

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

Part-time Job Incentive Scheme from 30 December – see leaflet SW 69

	Rate per week
Personal Rate	€79.00
Rate <u>including</u> an increase for a Qualified Adult	€131.50

The supplement is not affected by your wages from the part-time job.

Back to Education Allowance – see booklet SW 70

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

For unemployment payments, Back to Education Allowance is equivalent to the maximum standard rate of Unemployment Benefit.

For One-Parent Family Payment, Disability Allowance, Blind Pension, Invalidity Pension and Unemployability Supplement, the allowance is paid at a rate equivalent to the maximum rate of the relevant social welfare payment.

Extra Benefits

Bereavement Grant – see booklet SW 47

— Death of a Child	€635.00
— Death of an Adult	€635.00

Widowed Parent Grant (for widowed people with dependent child/ren)

Widowed Parent Grant (a once off payment for a widowed parent with dependent child/ren)	€2,500.00
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Fuel Allowance – see booklet SW 17

	Rate per week
<i>Allowance</i> Payable from early October to late April (29 weeks)	€9.00

Smokeless Fuel Allowance – see leaflet SW 17a

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

Electricity Allowance – see booklet SW 107

<i>Allowance</i>	
— Individual Account	Normal Standing Charges Plus 1,800 units per year
— Group Account	€22.50 per month

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

The allowance covers the supply charge of €27.93 plus:

- up to €11.11 of free natural gas in each two-monthly billing period in winter
- up to €1.29 of free natural gas in each two-monthly billing period in summer

For details on other tariffs see booklet **SW 107**.

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

	Allowance
For the Period:	
— January to April	5 cylinders
— May to August	5 cylinders
— September to December	5 cylinders

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

If you qualify for a Electricity/Natural Gas/Bottled Gas Refill Allowance you are entitled to a free colour television licence from the next due renewal date of your licence.

Telephone Allowance – see booklet **SW 107**

This allowance covers the normal line rental charges for a standard telephone and up to €2.42 (+VAT) towards your calls in each two-monthly billing period. It does not include installation costs.

Supplementary Welfare Allowance

Supplementary Welfare Allowance from 30 December – see booklet SW 54

	Rate per week
Maximum Personal rate	€124.80
Increases:	
— Qualified Adult Allowance	€82.80
— EACH Child Dependant	€16.80

Back to School Clothing & Footwear Allowance – see booklet SW 75

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

Couple with:	Income Limit	Lone Parent with:	Income Limit
— 1 child	€331.40	— 1 child	€227.40
— 2 children	€350.70	— 2 children	€249.00
— 3 children	€370.00	— 3 children	€270.60
— 4 children	*€389.30	— 4 children	**€292.20

* Limit is increased by €19.30 for each additional child.

** Limit is increased by €21.60 for each additional child.

	Rate payable
<i>Allowance</i>	
— Rate for each child aged 2-11	€80.00
— Rate for each child aged 12-17***	€150.00

*** and children aged 18-22 if in full-time education for whom a Child Dependant Allowance is payable.

Appendix 1

Rate of Qualified Adult Allowance (QAA) *January 2003*

If you are getting one of the payments listed below, an increase for your spouse/partner is payable as follows:

Disability Benefit, Disability Allowance, Unemployment Benefit, Unemployment Assistance, Pre-Retirement Allowance, Occupational Injury Benefit, Unemployability Supplement, Farm Assist.

Increases:	QAA
	Rate per week
Spouse/Partner's Gross Weekly Income/Earnings	
— Up to €88.88	€82.80
— From €88.89 to €95.23	€79.60
— From €95.24 to €101.58	€76.40
— From €101.59 to €107.93	€73.20
— From €107.94 to €114.28	€68.70
— From €114.29 to €120.63	€64.20
— From €120.64 to €126.97	€59.70
— From €126.98 to €133.32	€55.20
— From €133.33 to €139.67	€50.70
— From €139.68 to €146.02	€46.20
— From €146.03 to €152.37	€41.70
— From €152.38 to €158.72	€37.20
— From €158.73 to €165.07	€32.70
— From €165.08 to €171.41	€28.20
— From €171.42 to €177.76	€23.70
— From €177.77 to €184.11	€19.20
— From €184.12 to €190.46	€14.70
— From €190.47 to €196.81	€10.20
— From €196.82 to €203.16	€5.70
— Over €203.16	Nil

Disability/Unemployment/Health and Safety Benefit only*January 2003*

If you are getting a reduced rate of Disability/Unemployment/Health and Safety Benefit, an increase for your spouse/partner is payable, as follows:

Increases:	QAA
	Rate per week
Spouse/Partner's Gross Weekly Income/Earnings	
— Up to €88.88	€53.70
— From €88.89 to €95.23	€51.00
— From €95.24 to €101.58	€48.30
— From €101.59 to €107.93	€45.60
— From €107.94 to €114.28	€42.90
— From €114.29 to €120.63	€40.20
— From €120.64 to €126.97	€37.50
— From €126.98 to €133.32	€34.80
— From €133.33 to €139.67	€32.10
— From €139.68 to €146.02	€29.40
— From €146.03 to €152.37	€26.70
— From €152.38 to €158.72	€24.00
— From €158.73 to €165.07	€21.30
— From €165.08 to €171.41	€18.60
— From €171.42 to €177.76	€15.90
— From €177.77 to €184.11	€13.20
— From €184.12 to €190.46	€10.50
— From €190.47 to €196.81	€7.80
— From €196.82 to €203.16	€5.10
— Over €203.16	Nil

Rate of Qualified Adult Allowance for Invalidation Pension

January 2003

If you are getting **Invalidation Pension**, an increase for your spouse/partner is payable, as follows:

	Qualified Adult Allowance	
	Under age 66 Rate per week	Aged 66 or over Rate per week
Spouse/Partner's Gross Weekly Income/Earnings		
— Up to €88.88	€93.00	€113.10
— From €88.89 to €95.23	€88.30	€107.40
— From €95.24 to €101.58	€83.60	€101.70
— From €101.59 to €107.93	€78.90	€96.00
— From €107.94 to €114.28	€74.10	€90.20
— From €114.29 to €120.63	€69.30	€84.40
— From €120.64 to €126.97	€64.50	€78.60
— From €126.98 to €133.32	€59.70	€72.80
— From €133.33 to €139.67	€54.90	€67.00
— From €139.68 to €146.02	€50.10	€61.20
— From €146.03 to €152.37	€45.30	€55.40
— From €152.38 to €158.72	€40.50	€49.60
— From €158.73 to €165.07	€35.70	€43.80
— From €165.08 to €171.41	€30.90	€38.00
— From €171.42 to €177.76	€26.10	€32.20
— From €177.77 to €184.11	€21.30	€26.40
— From €184.12 to €190.46	€16.50	€20.60
— From €190.47 to €196.81	€11.70	€14.80
— From €196.82 to €203.16	€6.90	€9.00
— Over €203.16	Nil	Nil

Rates of Qualified Adult Allowance for Retirement/Old Age (Contributory) Pension

January 2003

If you are getting Retirement/Old Age (Contributory) Pension where your personal rate is based on a yearly average of 20 or more contributions for Old Age (Contributory) Pension or 24 or more contributions for Retirement Pension (see page 11), an increase is payable for your spouse/partner as follows:

	Qualified Adult Allowance	
	Under age 66 Rate per week	Aged 66 or over Rate per week
Spouse/Partner's Gross Weekly Income/Earnings		
— Up to €88.88	€104.80	€121.50
— From €88.89 to €95.23	€99.50	€115.30
— From €95.24 to €101.58	€94.20	€109.10
— From €101.59 to €107.93	€88.90	€102.90
— From €107.94 to €114.28	€83.60	€96.70
— From €114.29 to €120.63	€78.30	€90.50
— From €120.64 to €126.97	€73.00	€84.30
— From €126.98 to €133.32	€67.70	€78.10
— From €133.33 to €139.67	€62.40	€71.90
— From €139.68 to €146.02	€57.10	€65.70
— From €146.03 to €152.37	€51.80	€59.50
— From €152.38 to €158.72	€46.50	€53.30
— From €158.73 to €165.07	€41.20	€47.10
— From €165.08 to €171.41	€35.90	€40.90
— From €171.42 to €177.76	€30.60	€34.70
— From €177.77 to €184.11	€25.30	€28.50
— From €184.12 to €190.46	€20.00	€22.30
— From €190.47 to €196.81	€14.70	€16.10
— From €196.82 to €203.16	€9.40	€9.90
— Over €203.16	Nil	Nil

Rates of Qualified Adult Allowance for Old Age (Contributory) Pension - for claims made on/after 6 April 2001.

January 2003

If you are getting Old Age (Contributory) Pension where your personal rate is based on a yearly average of 15 - 19 contributions (see page 11), an increase is payable for your spouse/partner as follows:

	Qualified Adult Allowance	
	Under age 66 Rate per week	Aged 66 or over Rate per week
Spouse/Partner's Gross Weekly Income/Earnings		
— Up to €88.88	€78.60	€91.10
— From €88.89 to €95.23	€74.60	€86.50
— From €95.24 to €101.58	€70.70	€81.80
— From €101.59 to €107.93	€66.70	€77.20
— From €107.94 to €114.28	€62.70	€72.50
— From €114.29 to €120.63	€58.70	€67.90
— From €120.64 to €126.97	€54.80	€63.20
— From €126.98 to €133.32	€50.80	€58.60
— From €133.33 to €139.67	€46.80	€53.90
— From €139.68 to €146.02	€42.80	€49.30
— From €146.03 to €152.37	€38.90	€44.60
— From €152.38 to €158.72	€34.90	€40.00
— From €158.73 to €165.07	€30.90	€35.30
— From €165.08 to €171.41	€26.90	€30.70
— From €171.42 to €177.76	€23.00	€26.00
— From €177.77 to €184.11	€19.00	€21.40
— From €184.12 to €190.46	€15.00	€16.70
— From €190.47 to €196.81	€11.00	€12.10
— From €196.82 to €203.16	€7.10	€7.40
— Over €203.16	Nil	Nil

Rates of Qualified Adult Allowance for Old Age (Contributory) Pension - for claims made on/after 6 April 2001.

January 2003

If you are getting Old Age (Contributory) Pension where your personal rate is based on a yearly average of 10 - 14 contributions (see page 11), an increase for your spouse/partner is payable, as follows:

	Qualified Adult Allowance	
	Under age 66 Rate per week	Aged 66 or over Rate per week
Spouse/Partner's Gross Weekly Income/Earnings		
— Up to €88.88	€52.40	€60.80
— From €88.89 to €95.23	€49.80	€57.70
— From €95.24 to €101.58	€47.10	€54.60
— From €101.59 to €107.93	€44.50	€51.50
— From €107.94 to €114.28	€41.80	€48.40
— From €114.29 to €120.63	€39.20	€45.30
— From €120.64 to €126.97	€36.50	€42.20
— From €126.98 to €133.32	€33.90	€39.10
— From €133.33 to €139.67	€31.20	€36.00
— From €139.68 to €146.02	€28.60	€32.90
— From €146.03 to €152.37	€25.90	€29.80
— From €152.38 to €158.72	€23.30	€26.70
— From €158.73 to €165.07	€20.60	€23.60
— From €165.08 to €171.41	€18.00	€20.50
— From €171.42 to €177.76	€15.30	€17.40
— From €177.77 to €184.11	€12.70	€14.30
— From €184.12 to €190.46	€10.00	€11.20
— From €190.47 to €196.81	€7.40	€8.10
— From €196.82 to €203.16	€4.70	€5.00
— Over €203.16	Nil	Nil

Rates of Qualified Adult Allowance for Old Age (Contributory) Pension - for claims made before 6 April 2001.

January 2003

If you are getting Old Age (Contributory) Pension where your personal rate is based on a yearly average of less than 20 contributions (see page 11), an increase for your spouse/partner is payable, as follows:

	Qualified Adult Allowance	
	Under age 66 Rate per week	Aged 66 or over Rate per week
Spouse/Partner's Gross Weekly Income/Earnings		
— Up to €88.88	€95.70	€102.40
— From €88.89 to €95.23	€90.70	€97.10
— From €95.24 to €101.58	€85.70	€91.80
— From €101.59 to €107.93	€80.70	€86.50
— From €107.94 to €114.28	€75.70	€81.20
— From €114.29 to €120.63	€70.70	€75.90
— From €120.64 to €126.97	€65.70	€70.60
— From €126.98 to €133.32	€60.70	€65.30
— From €133.33 to €139.67	€55.70	€60.00
— From €139.68 to €146.02	€50.70	€54.70
— From €146.03 to €152.37	€45.70	€49.40
— From €152.38 to €158.72	€40.70	€44.10
— From €158.73 to €165.07	€35.70	€38.80
— From €165.08 to €171.41	€30.70	€33.50
— From €171.42 to €177.76	€25.70	€28.20
— From €177.77 to €184.11	€20.70	€22.90
— From €184.12 to €190.46	€15.70	€17.60
— From €190.47 to €196.81	€10.70	€12.30
— From €196.82 to €203.16	€5.70	€7.00
— Over €203.16	Nil	Nil

