

What's in this booklet

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

Tugann an leabhrán seo liosta dos na rátaí íocaíochtaí a chuireann an Roinn Gnóthaí Sóisialacha agus Teaghlach 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).
- Drop in to your local Social Welfare Office or Citizens Information Centre.

Rates of weekly payments:	Paid:
— From the Department	→ from 1 May 2009
— PRSI Contributions	→ from 1 May 2009 to 31 Dec 2009

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.

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Pay-Related Social Insurance (PRSI)

The rates of PRSI given in the following tables are applicable from **1 May to 31 December 2009** and include the Social Insurance Contribution, which applies to income in 2009 up to €75,036, and the Health Contribution (4%). **A health contribution of 5% applies to income over €1,443 a week, (equivalent to €2,886 a fortnight and to €6,253 a month).**

The employee's portion of the Social Insurance Contribution is paid on reckonable pay up to a ceiling of €75,036 in 2009. The employer's portion continues to be paid on all the reckonable earnings of each employee. The employee pays the Health Contribution on **all** reckonable earnings under Subclasses A1, J1, B1, C1, D1, H1, K1 and S1.

PRSI exemption on low earnings

Employees covered under Classes A, B, C, D, E and H with reckonable weekly pay of €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 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.

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

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

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

Contributions for self-employed people

Self-employed people with a total income of €3,174 or more in the 2009 tax year pay Class S social insurance contributions. The contributions are paid on a person's gross income less capital allowances and allowable superannuation.

The arrangements for paying self-employed contributions are described on the next page.

- Those who pay their tax directly to the Collector-General will pay their Social Insurance Contribution and Health Contribution with their income tax. They will have to pay a Social Insurance Contribution of 3% of **all** income, or €253, whichever is greater, as well as the Health Contribution, where applicable.
- Those paying PAYE tax will have their contributions deducted from their income by their employers.
- Those who have been told by an Inspector of Taxes that they need not make a return of income must pay a flat rate contribution of €157 to the Department of Social and Family Affairs.
- Those whose main income comes from share fishing and who have been classified as self-employed may opt to pay an extra contribution for certain benefits under Class P. In addition to the Class S contribution, they will pay a contribution of 4% of income over the PRSI-Free Allowance of €2,500 per annum up to a ceiling of €75,036, or pay €200, whichever is the greater.

Voluntary contributions

If you are no longer covered by compulsory PRSI, either as an employee or as a self-employed person, and you are under age 66, you may opt to become insured on a voluntary basis, so long as you satisfy certain conditions. The amount of a Voluntary Contribution in any contribution year is calculated as a percentage of your reckonable income, subject to a minimum and a maximum payment. There are three rates of voluntary contributions:

High rate:	Low rate:	Special rate:	Benefits covered:
✓			State Pension (Transition)
✓		✓	State Pension (Contributory)
✓	✓	✓	Widow's and Widower'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			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
€38 -€352	A0	All	Nil	8.50	Nil	8.50
€352.01 - €356	AX	First €127 Balance	Nil 4.00	8.50 8.50	Nil Nil	8.50 8.50
€356.01 - €500	AL	First €127 Balance	Nil 4.00	10.75 10.75	Nil Nil	10.75 10.75
More than €500	A1	First €127 €127.01 to €1,443 Balance	4.00	10.75	4.00	10.75
			8.00	10.75	4.00	10.75
			9.00	10.75	5.00	10.75
	*A2	First €127 Balance	Nil 4.00	10.75 10.75	Nil Nil	10.75 10.75

Community Employment participants only

Weekly Limits	Subclass	How much of weekly pay	All income	
			EE %	ER %
Up to €352	A8	All	Nil	0.50
More than €352	A9	First €127 Balance	Nil 4.00	0.50 0.50

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

People within Class A

- People in industrial, commercial and service-type employment who are employed under a contract of service with reckonable pay of €38 or more per week from **all** employments.
- Civil and Public Servants recruited from 6 April 1995.
- Adoptive Benefit
- Health and Safety Benefit
- Invalidity Pension
- Widow's or Widower's (Contributory) Pension
- Guardian's Payment (Contributory)
- State Pension (Contributory)
- State Pension (Transition)

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			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €500	J0	All	Nil	0.50	Nil	0.50
More than €500	J1	First €1,443 Balance	4.00 5.00	0.50 0.50	4.00 5.00	0.50 0.50
	*J2	All	Nil	0.50	Nil	0.50

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

People within Class J

- Normally people with reckonable pay of less than €38 per week (from **all** employments). However, a small number of employees are insurable at Class J, no matter how much they earn, such as employees over age 66 or people in subsidiary employment. For more information, log on to www.welfare.ie.

Class J benefits

- Occupational Injuries Benefit.

Class E			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-Class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €352	E0	All	Nil	6.87	Nil	6.87
More than €352	E1	First €127 Balance	Nil 3.33	6.87 6.87	Nil Nil	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 and the rates quoted do not include the Health Contribution. This contribution should be paid directly to Revenue when paying income tax.**

Class E benefits

- Illness Benefit
- Maternity Benefit
- Adoptive Benefit

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

EE: employee; ER: employer

Class B			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €352	B0	All	Nil	2.01	Nil	2.01
€352.01 -€500	BX	First €26 Balance	Nil 0.90	2.01 2.01	Nil Nil	2.01 2.01
More than €500	B1 €26.01	First €26 to €1,443 Balance	4.00	2.01	4.00	2.01
			4.90	2.01	4.00	2.01
			5.90	2.01	5.00	2.01
	*B2	First €26 Balance	Nil 0.90	2.01 2.01	Nil Nil	2.01 2.01

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

People within Class B

- Permanent and pensionable civil servants recruited prior to 6 April 1995
- Registered doctors and dentists employed in the Civil Service
- Gardaí, recruited prior to 6 April 1995

Class B benefits

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

EE: employee; ER: employer

Class C			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €352	C0	All	Nil	1.85	Nil	1.85
€352.01 - €500	CX	First €26 Balance	Nil	1.85	Nil	1.85
			0.90	1.85	Nil	1.85
More than €500	C1	First €26 to €1,443 Balance	4.00	1.85	4.00	1.85
			4.90	1.85	4.00	1.85
			5.90	1.85	5.00	1.85
	*C2	First €26 Balance	Nil	1.85	Nil	1.85
			0.90	1.85	Nil	1.85

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

People within Class C

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

Class C benefits

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

EE: employee; ER: employer

Class D			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €352	D0	All	Nil	2.35	Nil	2.35
€352.01 - €500	DX	First €26 Balance	Nil	2.35	Nil	2.35
			0.90	2.35	Nil	2.35
More than €500	D1 €26.01	First €26 to €1,443 Balance	4.00	2.35	4.00	2.35
			4.90	2.35	4.00	2.35
			5.90	2.35	5.00	2.35
	*D2	First €26 Balance	Nil	2.35	Nil	2.35
			0.90	2.35	Nil	2.35

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

People within Class D

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

Class D benefits

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

EE: employee; ER: employer

Class H			Pay ceiling from 1 May 2009			
Weekly pay band	PRSI Sub-class	How much of weekly pay	First €75,036		Over €75,036	
			EE %	ER %	EE %	ER %
Up to €352	H0	All	Nil	10.05	Nil	10.05
€352.01 - €500	HX	First €127 Balance	Nil	10.05	Nil	10.05
			3.90	10.05	Nil	10.05
More than €500	H1	First €127 to €1,443 Balance	4.00	10.05	4.00	10.05
			7.90	10.05	4.00	10.05
			8.90	10.05	5.00	10.05
	*H2	First €127 Balance	Nil	10.05	Nil	10.05
			3.90	10.05	Nil	10.05

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

People within Class H

- NCOs and enlisted personnel of the Defence Forces

Class H benefits

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

*Only certain benefits are paid during service

EE: employee; ER: employer

Class K			No upper ceiling	
Weekly pay band	PRSI Sub-class	How much of weekly pay	All Income from 1 May 2009	
			EE %	ER %
Up to €500	No contribution payable. Record under Class M		Nil	Nil
More than €500	K1	First €1,443 Balance	4.00 5.00	Nil Nil

People within Class K

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

- those in receipt of an occupational pension,
- certain office holders (for example, Judges and State Solicitors)
- people over 66, previously on Class S.

No benefits under Class K.

Class M	No contribution payable
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People within Class M

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

Class M benefits

- Occupational Injuries Benefits, in certain cases

S/E: Self-Employed Contributor

Class S			No upper ceiling	
Weekly pay band	PRSI Sub-class	How much of weekly pay	All Income from 1 May 2009	
			%	
Up to €500	S0	All	3.00	
More than €500	S1	First €1,443 Balance	7.00	8.00
	*S2	All	3.00	

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

People within Class S

- Self-employed people, including certain company directors and certain people with income from investments and rents. Log on to www.welfare.ie for more information.

The minimum annual contribution for Class S is €253 for the year 2009.

Class S benefits

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

Class P (optional)		
	First €75,036 %	Over €75,036 %
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 paid under Class S.

The minimum annual contribution for Class P is €200 for the year 2009.

Class P benefits

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

Payments for retired or older people

State Pension (Contributory) from 2 January 2009

State Pension (Transition) from 1 January 2009

		Personal rate	Increase for Qualified Adult [‡]	
			Aged under 66 Rate per week	Aged 66 or over Rate per week
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	<table border="0"> <tr> <td>Full rate</td> <td>**€26.00</td> </tr> <tr> <td>Half-rate</td> <td>**€13.00</td> </tr> </table>	Full rate	**€26.00	Half-rate	**€13.00
Full rate	**€26.00				
Half-rate	**€13.00				

** You can get an increase of €26.00 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 spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

State Pension (Non-Contributory) from 2 January 2009

Weekly means, as assessed by us:	Increase per week for spouse/partner 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 2 January 2009

Weekly means as assessed by us:	Increase per week for spouse/partner 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) Continued

Weekly means as assessed by us:	Increase per week for spouse/partner 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	€26.00
	Half-rate	€13.00
— Living Alone Increase for people age 66 or over		€7.70
— Extra increase for people age 80 or over		€10.00
— Increase for people age 66 or over, living on certain offshore islands		€12.70

Pre-Retirement Allowance from 24 December 2008

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

	Rate per week	
Maximum personal rate	€204.30	
Increases:	Rate per week	
— Increase for Qualified Adult [‡]		€135.60
— Each qualified child	Full rate	**€26.00
	Half-rate	**€13.00

** You can get an increase of €26.00 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 spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

Widows, widowers and one-parent families

Widow's/Widower's (Contributory) Pension from 2 January 2009**Deserted Wife's Benefit** from 1 January 2009

		Aged under 66	Aged 66 or over
		Rate per week	Rate per week
Personal rate	48 or over	€209.80	€230.30
	36-47	€206.80	€225.80
	24-35	€204.30	€220.40

Increases:	Rate per week
— Each qualified child	€26.00
— Living Alone Increase for people age 66 or over	€7.70
— Extra increase for people age 80 or over	€10.00
— Increase for people age 66 or over living on certain offshore islands	€12.70

Widowed Parent Grant

	Rate
Widowed Parent Grant (a once off payment for a widowed parent with qualified child(ren))	€6,000

Widow's/Widower's (Non-Contributory) Pension from 2 January 2009

Deserted Wife's Allowance from 1 January 2009

Prisoner's Wife's Allowance from 1 January 2009

Weekly means, as assessed by us:	Aged under 66 Rate per week
Up to €7.60	€204.30
Over €7.60 and up to €10.10	€201.80
Over €10.10 and up to €12.60	€199.30
Over €12.60 and up to €15.10	€196.80
Over €15.10 and up to €17.60	€194.30
Over €17.60 and up to €20.10	€191.80
Over €20.10 and up to €22.60	€189.30
Over €22.60 and up to €25.10	€186.80
Over €25.10 and up to €27.60	€184.30
Over €27.60 and up to €30.10	€181.80
Over €30.10 and up to €32.60	€179.30
Over €32.60 and up to €35.10	€176.80
Over €35.10 and up to €37.60	€174.30
Over €37.60 and up to €40.10	€171.80
Over €40.10 and up to €42.60	€169.30
Over €42.60 and up to €45.10	€166.80
Over €45.10 and up to €47.60	€164.30
Over €47.60 and up to €50.10	€161.80
Over €50.10 and up to €52.60	€159.30
Over €52.60 and up to €55.10	€156.80
Over €55.10 and up to €57.60	€154.30
Over €57.60 and up to €60.10	€151.80
Over €60.10 and up to €62.60	€149.30
Over €62.60 and up to €65.10	€146.80
Over €65.10 and up to €67.60	€144.30
Over €67.60 and up to €70.10	€141.80
Over €70.10 and up to €72.60	€139.30
Over €72.60 and up to €75.10	€136.80
Over €75.10 and up to €77.60	€134.30
Over €77.60 and up to €80.10	€131.80
Over €80.10 and up to €82.60	€129.30
Over €82.60 and up to €85.10	€126.80
Over €85.10 and up to €87.60	€124.30
Over €87.60 and up to €90.10	€121.80
Over €90.10 and up to €92.60	€119.30
Over €92.60 and up to €95.10	€116.80
Over €95.10 and up to €97.60	€114.30
Over €97.60 and up to €100.10	€111.80
Over €100.10 and up to €102.60	€109.30
Over €102.60 and up to €105.10	€106.80
Over €105.10 and up to €107.60	€104.30
Over €107.60 and up to €110.10	€101.80

Weekly means, as assessed by us:	Aged under 66 Rate per week
Over €110.10 and up to €112.60	€99.30
Over €112.60 and up to €115.10	€96.80
Over €115.10 and up to €117.60	€94.30
Over €117.60 and up to €120.10	€91.80
Over €120.10 and up to €122.60	€89.30
Over €122.60 and up to €125.10	€86.80
Over €125.10 and up to €127.60	€84.30
Over €127.60 and up to €130.10	€81.80
Over €130.10 and up to €132.60	€79.30
Over €132.60 and up to €135.10	€76.80
Over €135.10 and up to €137.60	€74.30
Over €137.60 and up to €140.10	€71.80
Over €140.10 and up to €142.60	€69.30
Over €142.60 and up to €145.10	€66.80
Over €145.10 and up to €147.60	€64.30
Over €147.60 and up to €150.10	€61.80
Over €150.10 and up to €152.60	€59.30
Over €152.60 and up to €155.10	€56.80
Over €155.10 and up to €157.60	€54.30
Over €157.60 and up to €160.10	€51.80
Over €160.10 and up to €162.60	€49.30
Over €162.60 and up to €165.10	€46.80
Over €165.10 and up to €167.60	€44.30
Over €167.60 and up to €170.10	€41.80
Over €170.10 and up to €172.60	€39.30
Over €172.60 and up to €175.10	€36.80
Over €175.10 and up to €177.60	€34.30
Over €177.60 and up to €180.10	€31.80
Over €180.10 and up to €182.60	€29.30
Over €182.60 and up to €185.10	€26.80
Over €185.10 and up to €187.60	€24.30
Over €187.60 and up to €190.10	€21.80
Over €190.10 and up to €192.60	€19.30
Over €192.60 and up to €195.10	€16.80
Over €195.10 and up to €197.60	€14.30
Over €197.60 and up to €200.10	€11.80
Over €200.10 and up to €202.60	€9.30
Over €202.60 and up to €205.10	€6.80
Over €205.10 and up to €207.60	€4.30
Over €207.60	Nil

One-Parent Family Payment from 1 January 2009**Widowed Lone Parent** from 2 January 2009

Weekly means, as assessed by us:	Aged under 66 Rate per week
Up to €7.60	€204.30
Over €7.60 and up to €10.10	€201.80
Over €10.10 and up to €12.60	€199.30
Over €12.60 and up to €15.10	€196.80
Over €15.10 and up to €17.60	€194.30
Over €17.60 and up to €20.10	€191.80
Over €20.10 and up to €22.60	€189.30
Over €22.60 and up to €25.10	€186.80
Over €25.10 and up to €27.60	€184.30
Over €27.60 and up to €30.10	€181.80
Over €30.10 and up to €32.60	€179.30
Over €32.60 and up to €35.10	€176.80
Over €35.10 and up to €37.60	€174.30
Over €37.60 and up to €40.10	€171.80
Over €40.10 and up to €42.60	€169.30
Over €42.60 and up to €45.10	€166.80
Over €45.10 and up to €47.60	€164.30
Over €47.60 and up to €50.10	€161.80
Over €50.10 and up to €52.60	€159.30
Over €52.60 and up to €55.10	€156.80
Over €55.10 and up to €57.60	€154.30
Over €57.60 and up to €60.10	€151.80
Over €60.10 and up to €62.60	€149.30
Over €62.60 and up to €65.10	€146.80
Over €65.10 and up to €67.60	€144.30
Over €67.60 and up to €70.10	€141.80
Over €70.10 and up to €72.60	€139.30
Over €72.60 and up to €75.10	€136.80
Over €75.10 and up to €77.60	€134.30
Over €77.60 and up to €80.10	€131.80
Over €80.10 and up to €82.60	€129.30
Over €82.60 and up to €85.10	€126.80
Over €85.10 and up to €87.60	€124.30
Over €87.60 and up to €90.10	€121.80
Over €90.10 and up to €92.60	€119.30
Over €92.60 and up to €95.10	€116.80
Over €95.10 and up to €97.60	€114.30
Over €97.60 and up to €100.10	€111.80
Over €100.10 and up to €102.60	€109.30
Over €102.60 and up to €105.10	€106.80
Over €105.10 and up to €107.60	€104.30
Over €107.60 and up to €110.10	€101.80

One-Parent Family Payment from 1 January 2009

Widowed Lone Parent from 2 January 2009

Weekly means, as assessed by us:	Aged under 66 Rate per week
Over €110.10 and up to €112.60	€99.30
Over €112.60 and up to €115.10	€96.80
Over €115.10 and up to €117.60	€94.30
Over €117.60 and up to €120.10	€91.80
Over €120.10 and up to €122.60	€89.30
Over €122.60 and up to €125.10	€86.80
Over €125.10 and up to €127.60	€84.30
Over €127.60 and up to €130.10	€81.80
Over €130.10 and up to €132.60	€79.30
Over €132.60 and up to €135.10	€76.80
Over €135.10 and up to €137.60	€74.30
Over €137.60 and up to €140.10	€71.80
<i>(see note page 21)*</i>	
Over €140.10 and up to €142.60	€69.30
Over €142.60 and up to €145.10	€66.80
Over €145.10 and up to €147.60	€64.30
Over €147.60 and up to €150.10	€61.80
Over €150.10 and up to €152.60	€59.30
Over €152.60 and up to €155.10	€56.80
Over €155.10 and up to €157.60	€54.30
Over €157.60 and up to €160.10	€51.80
Over €160.10 and up to €162.60	€49.30
Over €162.60 and up to €165.10	€46.80
Over €165.10 and up to €167.60	€44.30
Over €167.60 and up to €170.10	€41.80
Over €170.10 and up to €172.60	€39.30
Over €172.60 and up to €175.10	€36.80
Over €175.10 and up to €177.60	€34.30
Over €177.60 and up to €180.10	€31.80
Over €180.10 and up to €182.60	€29.30
Over €182.60 and up to €185.10	€26.80
Over €185.10 and up to €187.60	€24.30
Over €187.60 and up to €190.10	€21.80
Over €190.10 and up to €192.60	€19.30
Over €192.60 and up to €195.10	€16.80
Over €195.10 and up to €197.60	€14.30
Over €197.60 and up to €200.10	€11.80
Over €200.10 and up to €202.60	€9.30
Over €202.60 and up to €205.10	€6.80
Over €205.10 and up to €207.60	€4.30
Over €207.60	Nil

Continued overleaf

One-Parent Family Payment Continued

*** Note:**

If you are getting One-Parent Family Payment, you could earn up to €146.50 per week and may still qualify for full payment. If you earn between €146.50 and €425.00, you may qualify for a reduced payment. If you are in receipt of One-Parent Family Payment and your earnings subsequently exceed €425.00 per week, you will continue to receive transitional half-rate payment for 6 months.

Increases:	Rate per week
— Each qualified child	€26.00

Child-related payments

Child Benefit

	Rate per month
1st and 2nd child	€166.00
3rd and subsequent children	€203.00
Multiple births	Special Grants Rate of Payment
	— Birth €635.00
	— At age 4 €635.00
	— At age 12 €635.00

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

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

Note:

Children over 18 – Child Benefit is paid at half the normal rate (50%) for each qualified child aged 18 from January 2009.

Where Child Benefit is paid at a half rate, a special additional payment of €15 is also paid for any week (or part of a week) for those receiving:

- a social welfare payment which includes an increase for the 18 year old child, or
- a family income supplement payment which includes payment for that child.

This special additional payment is also paid for any week (or part of a week) during which the child in question is receiving a Disability Allowance payment in his/her own right.

For twins, the special additional payment is paid at one and a half times the normal weekly rate and will be €22.50 for each twin and for all other multiple births it is paid at twice the normal weekly rate and will be €30 for each child.

Only one such special additional payment is paid for the same child.

Early Childcare Supplement

	Rate per month
Rate for each child (aged up to 5½ years) from January 2009	€92
Rate for each child (aged up to 5 years) from March 2009	€83
Rate for each child (aged up to 5 years) from May 2009	€41.50

Early Childcare Supplement is a payment to assist with childcare costs of children under 5½ years (5 years from March 2009). Payment is made automatically if Child Benefit is being paid for a child under 5½ years (5 years from March 2009). The payments are made in arrears, so the payment for May 2009 will be made in June and so on. The last Early Childcare Supplement payment will be made in the month following that in which the child reaches 5½ years (5 years from March 2009). This payment will cease to be payable from December 2009 and the final payment for November 2009 will be paid in December 2009.

Maternity Benefit from 29 December 2008

Adoptive Benefit from 29 December 2008

	Rate per week
Maximum rate	€280.00
Minimum rate	€230.30

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

Health & Safety Benefit from 29 December 2008

	Rate per week
Personal rate	€204.30
Increases:	
— Increase for Qualified Adult	€135.60
— Each qualified child	Full rate* €26.00
	Half-rate* €13.00

*You can get an increase of €26.00 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 spouse or partner has income of €400 or less per week.

Health & Safety Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands from 5 January 2009 are as follows:

Average weekly earnings	Personal rate	Increase for Qualified Adult
— Less than €150.00	€91.80	€87.90
— €150.00 and less than €220.00	€132.00	€87.90
— €220.00 and less than €300.00	€160.10	€87.90
— €300.00 or more	€204.30	€135.60

Guardian's Payment (Contributory) from 2 January 2009

	Rate per week
Rate per orphan	€176.50

Guardian's Payment (Non-Contributory) from 2 January 2009

Weekly means, as assessed by us:	Rate per week
Up to €7.60	€176.50
Over €7.60 and up to €10.10	€174.00
Over €10.10 and up to €12.60	€171.50
Over €12.60 and up to €15.10	€169.00
Over €15.10 and up to €17.60	€166.50
Over €17.60 and up to €20.10	€164.00
Over €20.10 and up to €22.60	€161.50
Over €22.60 and up to €25.10	€159.00
Over €25.10 and up to €27.60	€156.50
Over €27.60 and up to €30.10	€154.00
Over €30.10 and up to €32.60	€151.50
Over €32.60 and up to €35.10	€149.00
Over €35.10 and up to €37.60	€146.50
Over €37.60 and up to €40.10	€144.00
Over €40.10 and up to €42.60	€141.50
Over €42.60 and up to €45.10	€139.00
Over €45.10 and up to €47.60	€136.50
Over €47.60 and up to €50.10	€134.00
Over €50.10 and up to €52.60	€131.50
Over €52.60 and up to €55.10	€129.00
Over €55.10 and up to €57.60	€126.50
Over €57.60 and up to €60.10	€124.00
Over €60.10 and up to €62.60	€121.50
Over €62.60 and up to €65.10	€119.00
Over €65.10 and up to €67.60	€116.50
Over €67.60 and up to €70.10	€114.00
Over €70.10 and up to €72.60	€111.50
Over €72.60 and up to €75.10	€109.00
Over €75.10 and up to €77.60	€106.50
Over €77.60 and up to €80.10	€104.00
Over €80.10 and up to €82.60	€101.50
Over €82.60 and up to €85.10	€99.00
Over €85.10 and up to €87.60	€96.50
Over €87.60 and up to €90.10	€94.00
Over €90.10 and up to €92.60	€91.50
Over €92.60 and up to €95.10	€89.00
Over €95.10 and up to €97.60	€86.50
Over €97.60 and up to €100.10	€84.00
Over €100.10 and up to €102.60	€81.50
Over €102.60 and up to €105.10	€79.00
Over €105.10 and up to €107.60	€76.50
Over €107.60 and up to €110.10	€74.00
Over €110.10 and up to €112.60	€71.50

Continued overleaf

Guardian's Payment (Non-Contributory) Continued

Weekly means, as assessed by us:	Rate per week
Over €112.60 and up to €115.10	€69.00
Over €115.10 and up to €117.60	€66.50
Over €117.60 and up to €120.10	€64.00
Over €120.10 and up to €122.60	€61.50
Over €122.60 and up to €125.10	€59.00
Over €125.10 and up to €127.60	€56.50
Over €127.60 and up to €130.10	€54.00
Over €130.10 and up to €132.60	€51.50
Over €132.60 and up to €135.10	€49.00
Over €135.10 and up to €137.60	€46.50
Over €137.60 and up to €140.10	€44.00
Over €140.10 and up to €142.60	€41.50
Over €142.60 and up to €145.10	€39.00
Over €145.10 and up to €147.60	€36.50
Over €147.60 and up to €150.10	€34.00
Over €150.10 and up to €152.60	€31.50
Over €152.60 and up to €155.10	€29.00
Over €155.10 and up to €157.60	€26.50
Over €157.60 and up to €160.10	€24.00
Over €160.10 and up to €162.60	€21.50
Over €162.60 and up to €165.10	€19.00
Over €165.10 and up to €167.60	€16.50
Over €167.60 and up to €170.10	€14.00
Over €170.10 and up to €172.60	€11.50
Over €172.60 and up to €175.10	€9.00
Over €175.10 and up to €177.60	€6.50
Over €177.60 and up to €180.10	€4.00

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	€560.00	— 1 child	€407.00
— 2 children	€586.00	— 2 children	€433.00
— 3 children	€612.00	— 3 children	€459.00
— 4 children	*€638.00	— 4 children	*€485.00

* Limit is increased by €26.00 for each additional child.

	Rate payable
— Rate for each child aged 2-11	€200.00
— Rate for each child aged 12-17**	€305.00

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

In 2009, where Child Benefit is paid at half the normal rate (50%) and that household also qualifies for the Back to School Clothing and Footwear Allowance, an extra payment of €215 is paid, bringing the total payment for such an 18 year old child to €520.

Illness, disability and caring

Illness Benefit from 29 December 2008

	Rate per week
Personal rate	€204.30
Increases:	
— Increase for Qualified Adult[‡]	€135.60
— Each qualified child	Full rate *€26.00 Half-rate *€13.00

Illness Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands from 5 January 2009 are as follows:

Average weekly earnings	Personal rate	Increase for Qualified Adult [‡]
— Less than €150.00	€91.80	€87.90
— €150.00 and less than €220.00	€132.00	€87.90
— €220.00 and less than €300.00	€160.10	€87.90
— €300.00 or more	€204.30	€135.60

*You can get an increase of €26.00 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 spouse or partner has income of €400 or less per week.

[‡]You may get a reduced rate increase if your spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week (see pages 52-58).

Invalidity Pension from 1 January 2009

	Rate per week
Personal rate	
— Under age 65	€209.80
— Age 65	€230.30
Increases:	
Increase for Qualified Adult[‡]	
— Under age 66	€149.70
— Age 66 or over	€206.30
— Each qualified child	*€26.00
	Full rate
	Half-rate *€13.00

*You can get an increase of €26.00 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 spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week (see pages 52-58).

Disability Allowance from 31 December 2008

Weekly means, as assessed by us:	Rate per week
Up to €2.50	€204.30
Over €2.50 and up to €5.00	€201.80
Over €5.00 and up to €7.50	€199.30
Over €7.50 and up to €10.00	€196.80
Over €10.00 and up to €12.50	€194.30
Over €12.50 and up to €15.00	€191.80
Over €15.00 and up to €17.50	€189.30
Over €17.50 and up to €20.00	€186.80
Over €20.00 and up to €22.50	€184.30
Over €22.50 and up to €25.00	€181.80
Over €25.00 and up to €27.50	€179.30
Over €27.50 and up to €30.00	€176.80
Over €30.00 and up to €32.50	€174.30
Over €32.50 and up to €35.00	€171.80
Over €35.00 and up to €37.50	€169.30
Over €37.50 and up to €40.00	€166.80
Over €40.00 and up to €42.50	€164.30
Over €42.50 and up to €45.00	€161.80
Over €45.00 and up to €47.50	€159.30
Over €47.50 and up to €50.00	€156.80
Over €50.00 and up to €52.50	€154.30
Over €52.50 and up to €55.00	€151.80
Over €55.00 and up to €57.50	€149.30
Over €57.50 and up to €60.00	€146.80
Over €60.00 and up to €62.50	€144.30
Over €62.50 and up to €65.00	€141.80
Over €65.00 and up to €67.50	€139.30
Over €67.50 and up to €70.00	€136.80
Over €70.00 and up to €72.50	€134.30
Over €72.50 and up to €75.00	€131.80
Over €75.00 and up to €77.50	€129.30
Over €77.50 and up to €80.00	€126.80
Over €80.00 and up to €82.50	€124.30
Over €82.50 and up to €85.00	€121.80
Over €85.00 and up to €87.50	€119.30
Over €87.50 and up to €90.00	€116.80
Over €90.00 and up to €92.50	€114.30
Over €92.50 and up to €95.00	€111.80
Over €95.00 and up to €97.50	€109.30
Over €97.50 and up to €100.00	€106.80
Over €100.00 and up to €102.50	€104.30
Over €102.50 and up to €105.00	€101.80

Disability Allowance from 31 December 2008 continued

Weekly means, as assessed by us:	Rate per week
Over €105.00 and up to €107.50	€99.30
Over €107.50 and up to €110.00	€96.80
Over €110.00 and up to €112.50	€94.30
Over €112.50 and up to €115.00	€91.80
Over €115.00 and up to €117.50	€89.30
Over €117.50 and up to €120.00	€86.80
Over €120.00 and up to €122.50	€84.30
Over €122.50 and up to €125.00	€81.80
Over €125.00 and up to €127.50	€79.30
Over €127.50 and up to €130.00	€76.80
Over €130.00 and up to €132.50	€74.30
Over €132.50 and up to €135.00	€71.80
Over €135.00 and up to €137.50	€69.30
Over €137.50 and up to €140.00	€66.80
Over €140.00 and up to €142.50	€64.30
Over €142.50 and up to €145.00	€61.80
Over €145.00 and up to €147.50	€59.30
Over €147.50 and up to €150.00	€56.80
Over €150.00 and up to €152.50	€54.30
Over €152.50 and up to €155.00	€51.80
Over €155.00 and up to €157.50	€49.30
Over €157.50 and up to €160.00	€46.80
Over €160.00 and up to €162.50	€44.30
Over €162.50 and up to €165.00	€41.80
Over €165.00 and up to €167.50	€39.30
Over €167.50 and up to €170.00	€36.80
Over €170.00 and up to €172.50	€34.30
Over €172.50 and up to €175.00	€31.80
Over €175.00 and up to €177.50	€29.30
Over €177.50 and up to €180.00	€26.80
Over €180.00 and up to €182.50	€24.30
Over €182.50 and up to €185.00	€21.80
Over €185.00 and up to €187.50	€19.30
Over €187.50 and up to €190.00	€16.80
Over €190.00 and up to €192.50	€14.30
Over €192.50 and up to €195.00	€11.80
Over €195.00 and up to €197.50	€9.30
Over €197.50 and up to €200.00	€6.80
Over €200.00 and up to €202.50	€4.30
Over €202.50	Nil

Continued overleaf

Disability Allowance from 31 December 2008 continued

Increases:	Rate per week
— Increase for Qualified Adult[‡]	€135.60
— Each qualified child	Full rate *€26.00 Half-rate *€13.00
— Living Alone Increase	€7.70
— Increase for people living on certain offshore islands	€12.70

*You can get an increase of €26.00 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 spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

Blind Pension from 2 January 2009

Weekly means, as assessed by us:	Personal rate per week	Increase per week for spouse/partner aged under 66
Up to €7.60	€204.30	€135.60
Over €7.60 and up to €10.10	€201.80	€133.90
Over €10.10 and up to €12.60	€199.30	€132.30
Over €12.60 and up to €15.10	€196.80	€130.60
Over €15.10 and up to €17.60	€194.30	€129.00
Over €17.60 and up to €20.10	€191.80	€127.30
Over €20.10 and up to €22.60	€189.30	€125.60
Over €22.60 and up to €25.10	€186.80	€124.00
Over €25.10 and up to €27.60	€184.30	€122.30
Over €27.60 and up to €30.10	€181.80	€120.70
Over €30.10 and up to €32.60	€179.30	€119.00
Over €32.60 and up to €35.10	€176.80	€117.30
Over €35.10 and up to €37.60	€174.30	€115.70
Over €37.60 and up to €40.10	€171.80	€114.00
Over €40.10 and up to €42.60	€169.30	€112.40
Over €42.60 and up to €45.10	€166.80	€110.70
Over €45.10 and up to €47.60	€164.30	€109.10
Over €47.60 and up to €50.10	€161.80	€107.40
Over €50.10 and up to €52.60	€159.30	€105.70
Over €52.60 and up to €55.10	€156.80	€104.10
Over €55.10 and up to €57.60	€154.30	€102.40
Over €57.60 and up to €60.10	€151.80	€100.80
Over €60.10 and up to €62.60	€149.30	€99.10
Over €62.60 and up to €65.10	€146.80	€97.40
Over €65.10 and up to €67.60	€144.30	€95.80
Over €67.60 and up to €70.10	€141.80	€94.10
Over €70.10 and up to €72.60	€139.30	€92.50
Over €72.60 and up to €75.10	€136.80	€90.80
Over €75.10 and up to €77.60	€134.30	€89.10
Over €77.60 and up to €80.10	€131.80	€87.50
Over €80.10 and up to €82.60	€129.30	€85.80
Over €82.60 and up to €85.10	€126.80	€84.20
Over €85.10 and up to €87.60	€124.30	€82.50
Over €87.60 and up to €90.10	€121.80	€80.80
Over €90.10 and up to €92.60	€119.30	€79.20
Over €92.60 and up to €95.10	€116.80	€77.50
Over €95.10 and up to €97.60	€114.30	€75.90
Over €97.60 and up to €100.10	€111.80	€74.20
Over €100.10 and up to €102.60	€109.30	€72.50
Over €102.60 and up to €105.10	€106.80	€70.90
Over €105.10 and up to €107.60	€104.30	€69.20

Continued overleaf

Blind Pension from 2 January 2009 continued

Weekly means, as assessed by us:	Personal rate per week	Increase per week for spouse/partner aged under 66
Over €107.60 and up to €110.10	€101.80	€67.60
Over €110.10 and up to €112.60	€99.30	€65.90
Over €112.60 and up to €115.10	€96.80	€64.20
Over €115.10 and up to €117.60	€94.30	€62.60
Over €117.60 and up to €120.10	€91.80	€60.90
Over €120.10 and up to €122.60	€89.30	€59.30
Over €122.60 and up to €125.10	€86.80	€57.60
Over €125.10 and up to €127.60	€84.30	€56.00
Over €127.60 and up to €130.10	€81.80	€54.30
Over €130.10 and up to €132.60	€79.30	€52.60
Over €132.60 and up to €135.10	€76.80	€51.00
Over €135.10 and up to €137.60	€74.30	€49.30
Over €137.60 and up to €140.10	€71.80	€47.70
Over €140.10 and up to €142.60	€69.30	€46.00
Over €142.60 and up to €145.10	€66.80	€44.30
Over €145.10 and up to €147.60	€64.30	€42.70
Over €147.60 and up to €150.10	€61.80	€41.00
Over €150.10 and up to €152.60	€59.30	€39.40
Over €152.60 and up to €155.10	€56.80	€37.70
Over €155.10 and up to €157.60	€54.30	€36.00
Over €157.60 and up to €160.10	€51.80	€34.40
Over €160.10 and up to €162.60	€49.30	€32.70
Over €162.60 and up to €165.10	€46.80	€31.10
Over €165.10 and up to €167.60	€44.30	€29.40
Over €167.60 and up to €170.10	€41.80	€27.70
Over €170.10 and up to €172.60	€39.30	€26.10
Over €172.60 and up to €175.10	€36.80	€24.40
Over €175.10 and up to €177.60	€34.30	€22.80
Over €177.60 and up to €180.10	€31.80	€21.10
Over €180.10 and up to €182.60	€29.30	€19.40
Over €182.60 and up to €185.10	€26.80	€17.80
Over €185.10 and up to €187.60	€24.30	€16.10
Over €187.60 and up to €190.10	€21.80	€14.50
Over €190.10 and up to €192.60	€19.30	€12.80
Over €192.60 and up to €195.10	€16.80	€11.20
Over €195.10 and up to €197.60	€14.30	€9.50
Over €197.60 and up to €200.10	€11.80	€7.80
Over €200.10 and up to €202.60	€9.30	€6.20
Over €202.60 and up to €205.10	€6.80	€4.50
Over €205.10 and up to €207.60	€4.30	€2.90
Over €207.60	Nil	Nil

Blind Pension from 2 January 2009 continued

Increases:	Rate per week	
— Each qualified child	Full rate	*€26.00
— Living Alone Increase	Half-rate	*€13.00 €7.70
— Increase for people living on certain offshore islands		€12.70

* You can get an increase of €26.00 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 2009. Please note that applications for the 2008 scheme (rate €1,700) can be made up to 31 December 2009 and applications for the 2007 scheme (rate €1,500) can be made up to **31 December 2008.

Carer's Benefit from 1 January 2009

Where the carer is caring for:		
	one person Rate per week	more than one person Rate per week
Personal rate	€221.20	€331.80
Increases:		
— Each qualified child	Full rate €26.00	€26.00
	Half-rate €13.00	€13.00

ATTENTION CARER'S !!!

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 1 January 2009

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	€220.50	€330.75
Over €7.60 and up to €10.10	€218.00	€328.25
Over €10.10 and up to €12.60	€215.50	€325.75
Over €12.60 and up to €15.10	€213.00	€323.25
Over €15.10 and up to €17.60	€210.50	€320.75
Over €17.60 and up to €20.10	€208.00	€318.25
Over €20.10 and up to €22.60	€205.50	€315.75
Over €22.60 and up to €25.10	€203.00	€313.25
Over €25.10 and up to €27.60	€200.50	€310.75
Over €27.60 and up to €30.10	€198.00	€308.25
Over €30.10 and up to €32.60	€195.50	€305.75
Over €32.60 and up to €35.10	€193.00	€303.25
Over €35.10 and up to €37.60	€190.50	€300.75
Over €37.60 and up to €40.10	€188.00	€298.25
Over €40.10 and up to €42.60	€185.50	€295.75
Over €42.60 and up to €45.10	€183.00	€293.25
Over €45.10 and up to €47.60	€180.50	€290.75
Over €47.60 and up to €50.10	€178.00	€288.25
Over €50.10 and up to €52.60	€175.50	€285.75
Over €52.60 and up to €55.10	€173.00	€283.25
Over €55.10 and up to €57.60	€170.50	€280.75
Over €57.60 and up to €60.10	€168.00	€278.25
Over €60.10 and up to €62.60	€165.50	€275.75
Over €62.60 and up to €65.10	€163.00	€273.25
Over €65.10 and up to €67.60	€160.50	€270.75
Over €67.60 and up to €70.10	€158.00	€268.25
Over €70.10 and up to €72.60	€155.50	€265.75
Over €72.60 and up to €75.10	€153.00	€263.25
Over €75.10 and up to €77.60	€150.50	€260.75
Over €77.60 and up to €80.10	€148.00	€258.25
Over €80.10 and up to €82.60	€145.50	€255.75
Over €82.60 and up to €85.10	€143.00	€253.25
Over €85.10 and up to €87.60	€140.50	€250.75
Over €87.60 and up to €90.10	€138.00	€248.25
Over €90.10 and up to €92.60	€135.50	€245.75
Over €92.60 and up to €95.10	€133.00	€243.25
Over €95.10 and up to €97.60	€130.50	€240.75
Over €97.60 and up to €100.10	€128.00	€238.25

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Carer's Allowance from 1 January 2009 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	€125.50	€235.75
Over €102.60 and up to €105.10	€123.00	€233.25
Over €105.10 and up to €107.60	€120.50	€230.75
Over €107.60 and up to €110.10	€118.00	€228.25
Over €110.10 and up to €112.60	€115.50	€225.75
Over €112.60 and up to €115.10	€113.00	€223.25
Over €115.10 and up to €117.60	€110.50	€220.75
Over €117.60 and up to €120.10	€108.00	€218.25
Over €120.10 and up to €122.60	€105.50	€215.75
Over €122.60 and up to €125.10	€103.00	€213.25
Over €125.10 and up to €127.60	€100.50	€210.75
Over €127.60 and up to €130.10	€98.00	€208.25
Over €130.10 and up to €132.60	€95.50	€205.75
Over €132.60 and up to €135.10	€93.00	€203.25
Over €135.10 and up to €137.60	€90.50	€200.75
Over €137.60 and up to €140.10	€88.00	€198.25
Over €140.10 and up to €142.60	€85.50	€195.75
Over €142.60 and up to €145.10	€83.00	€193.25
Over €145.10 and up to €147.60	€80.50	€190.75
Over €147.60 and up to €150.10	€78.00	€188.25
Over €150.10 and up to €152.60	€75.50	€185.75
Over €152.60 and up to €155.10	€73.00	€183.25
Over €155.10 and up to €157.60	€70.50	€180.75
Over €157.60 and up to €160.10	€68.00	€178.25
Over €160.10 and up to €162.60	€65.50	€175.75
Over €162.60 and up to €165.10	€63.00	€173.25
Over €165.10 and up to €167.60	€60.50	€170.75
Over €167.60 and up to €170.10	€58.00	€168.25
Over €170.10 and up to €172.60	€55.50	€165.75
Over €172.60 and up to €175.10	€53.00	€163.25
Over €175.10 and up to €177.60	€50.50	€160.75
Over €177.60 and up to €180.10	€48.00	€158.25
Over €180.10 and up to €182.60	€45.50	€155.75
Over €182.60 and up to €185.10	€43.00	€153.25
Over €185.10 and up to €187.60	€40.50	€150.75
Over €187.60 and up to €190.10	€38.00	€148.25
Over €190.10 and up to €192.60	€35.50	€145.75
Over €192.60 and up to €195.10	€33.00	€143.25

Carer's Allowance from 1 January 2009 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	€30.50	€140.75
Over €197.60 and up to €200.10	€28.00	€138.25
Over €200.10 and up to €202.60	€25.50	€135.75
Over €202.60 and up to €205.10	€23.00	€133.25
Over €205.10 and up to €207.60	€20.50	€130.75
Over €207.60 and up to €210.10	€18.00	€128.25
Over €210.10 and up to €212.60	€15.50	€125.75
Over €212.60 and up to €215.10	€13.00	€123.25
Over €215.10 and up to €217.60	€10.50	€120.75
Over €217.60 and up to €220.10	€8.00	€118.25
Over €220.10 and up to €222.60	€5.50	€115.75
Over €222.60 and up to €225.10	€3.00	€113.25
Over €225.10	Nil	€110.75

You can have means of up to €335.10 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	*€26.00
	Half rate	**€13.00

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

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

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

***This is payable from the first Thursday in June 2009. Please note that applications for the 2008 scheme (rate €1,700) can be made up to 31 December 2009 and applications for the 2007 scheme (rate €1,500) can be made up to **31 December 2008**.

Carer's Allowance from 1 January 2009

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

Carer's Allowance from 1 January 2009 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

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Carer's Allowance from 1 January 2009 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	*€26.00
	Half rate	**€13.00
— Increase for people age 66 or over living on certain offshore islands		€12.70

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

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

ATTENTION CARER'S !!!

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 payments. 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 29 December 2008

	Rate per week
Personal rate	€204.30
Increases:	
— Increase for Qualified Adult[‡]	€135.60
— Each qualified child	Full rate **€26.00 Half-rate *€13.00

*You can get an increase of €26.00 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 spouse or partner has earnings of €400 or less per week.

Incapacity Supplement from 2 January 2009

	Rate per week
Personal rate	€204.30
Increases:	
— Increase for Qualified Adult[‡]	€135.60
— Each qualified child	Full rate **€26.00 Half-rate **€13.00
— Living Alone Increase	€7.70
— Increase for people under age 66, living on certain offshore islands	€12.70

**You can get an increase of €26.00 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.

Constant Attendance Allowance from 2 January 2009

	Rate per week
Allowance	€221.20

[‡]You may get a reduced rate increase if your spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week (see pages 52-58).

Disablement Benefit from 4 January 2009

Over 90% disablement Maximum personal pension	€235.40 per week
20% to 90% disablement	Reduced pension
— 90%	€211.90
— 80%	€188.30
— 70%	€164.80
— 60%	€141.20
— 50%	€117.70
— 40%	€94.20
— 30%	€70.60
— 20%	€47.10
Up to 19% disablement You may get a lump sum, up to a maximum of	€16,470

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 and Family Affairs or the Health Service Executive.

Death Benefits (Survivor's Benefits) from 2 January 2009

	Rate per week
Pension for a widow or widower regardless of age	€234.70
Increases:	
— Each qualified child	€26.00

	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	€180.30
— Funeral Grant	€850.00

Jobseeker's supports

Jobseeker's Benefit from 25 December 2008

	Rate per week
Personal rate	€204.30
Increases:	
— Increase for Qualified Adult ‡	€135.60
— Each qualified child	Full rate *€26.00 Half-rate *€13.00

Jobseeker's Benefit rates are graduated according to earnings in the relevant tax year. The earnings bands from the 1 January 2009 are as follows:

Average weekly earnings	Personal rate	Increase for a Qualified Adult‡
— Less than €150.00	€91.80	€87.90
— €150.00 and less than €220.00	€132.00	€87.90
— €220.00 and less than €300.00	€160.10	€87.90
— €300.00 or more	€204.30	€135.60

*You can get an increase of €26.00 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 spouse or partner has income of €400 or less a week.

‡ If you were in receipt of Jobseeker's Allowance prior to 26 September 2007, you may get a reduced rate increase if your spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

Jobseeker's Allowance from **29 April 2009**

	Rate per week
Maximum personal rate aged 20 or over	€204.30
— Increase for Qualified Adult [‡]	€135.60
— Increase for Qualified Child	*€26.00
**Maximum personal rate where claimant is aged under 20 years	€100.00
— Increase for Qualified Adult	€100.00

Under 20 rate for Jobseeker's Allowance

Persons not affected:

- All 18 and 19 year olds who are entitled to an increase in respect of a Qualified Child;
- All 18 and 19 year olds whose period of interruption of employment started on or before April 29, 2009;
- People transferring to Jobseeker's Allowance immediately after exhausting their entitlement to JB or those transferring from the Disability Allowance to Jobseeker's Allowance.
- 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 the person claiming is receiving an increase for a qualified child or is participating in certain education courses the reduced rate does not apply.

*You can get an increase of €26.00 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 you were in receipt of Jobseeker's Allowance prior to 26 September 2007, you may get a reduced rate increase if your spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

Employment supports

Family Income Supplement from 1 January 2009

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	€500
2 children	€590
3 children	€685
4 children	€800
5 children	€920
6 children	€1,030
7 children	€1,160
8 or more children	€1,250

The FIS you receive is 60% of the difference between your net family income (that is, gross pay minus tax, employee PRSI, Health Contribution, superannuation, 1% income levy) and the income limit that applies to your family.

Note

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

Farm Assist from 24 December 2008

	Rate per week
Maximum personal rate	€204.30
Increases	
— Increase for a Qualified Adult [‡]	€135.60
— Each qualified child	
Full rate	*€26.00
Half-rate	*€13.00

*You can get an increase of €26.00 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 spouse or partner has earnings or income in excess of €100.00 and up to €310.00 gross per week, (see pages 52-58).

Back to Work Enterprise Allowance from 1 May 2009

- **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 from 01 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 1 May 2009

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

Part-time Job Incentive Scheme from 26 December 2008

	Rate per week
Personal rate	€129.40
Rate including an Increase for a Qualified Adult	€210.90

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

Back to Education Allowance

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 €500.00 per annum is paid at the start of each academic year.

Extra benefits

Bereavement Grant

— Death of a Child	€850
— Death of an Adult	€850

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

Widowed Parent Grant (A once-off payment for widowed people with qualified child(ren))	€6,000
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Fuel Allowance

	Rate per week
Allowance paid from September to May (32 weeks)	€20.00

Smokeless Fuel Allowance

	Rate per week
Allowance paid from September to May (32 weeks)	€3.90

Electricity Allowance

Allowance — Individual Account — Group Account	Normal standing charges and up to 2,400 units per year €40.70 per month
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Gas Allowance

Natural Gas Allowance	Provides a credit of up to €111.00 in each two-monthly billing period in winter and a credit of up to €52.00 in each two-monthly billing period in summer.
Bottled Gas Refill Allowance	€40.70 per month

Telephone Allowance

Allowance	
— Landline	Provides a credit of €26.00 every month towards your telephone bill.
— Mobile Phone	€26.00 per month

Free Television Licence

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

Supplementary Welfare Allowance

Supplementary Welfare Allowance from 29 December 2008

	Rate per week
Maximum personal rate Aged 20 or over	€204.30
— Increase for Qualified Adult	€135.60
— Increase for Qualified Child	€26.00
**Maximum personal rate where claimant is aged under 20 years	€100.00
— Increase for Qualified Adult	€100.00

Under 20 rate for Supplementary Welfare Allowance

Persons not affected:

- People who have been in continuous receipt of the allowance from a date on or before 29 April 2009,
- Certain people who were in the care of the HSE during the period of 12 months before he or she attained the age of 18.

**If the person claiming is receiving an increase for a qualified child or is participating in certain education courses the reduced rate does not apply.

Appendix

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

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

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

Increase for Qualified Adult		
Spouse or partner's gross weekly income or earnings	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100	€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

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

Spouse or partner's 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

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

Spouse or partner's gross weekly income or earnings	Increase for Qualified Adult	
	Age 65 or under	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 12), you can get an increase for your spouse or partner, as follows:

Increase for Qualified Adult		
Spouse or partner's gross weekly income or earnings	Age 65 or under	Age 66 or over
	Rate per week	Rate per week
— Up to €100.00	€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 a Qualified Adult rates for Invalidity Pension

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

Spouse or partner's gross weekly income or earnings	Increase for Qualified Adult	
	Age 65 or under Rate per week	Age 66 or over Rate per week
— Up to €100.00	€149.70	€206.30
— From €100.01 to €110.00	€142.90	€196.90
— From €110.01 to €120.00	€136.10	€187.50
— From €120.01 to €130.00	€129.30	€178.10
— From €130.01 to €140.00	€122.50	€168.70
— From €140.01 to €150.00	€115.70	€159.30
— From €150.01 to €160.00	€108.90	€149.90
— From €160.01 to €170.00	€102.10	€140.50
— From €170.01 to €180.00	€95.30	€131.10
— From €180.01 to €190.00	€88.50	€121.70
— From €190.01 to €200.00	€81.70	€112.30
— From €200.01 to €210.00	€74.90	€102.90
— From €210.01 to €220.00	€68.10	€93.50
— From €220.01 to €230.00	€61.30	€84.10
— From €230.01 to €240.00	€54.50	€74.70
— From €240.01 to €250.00	€47.70	€65.30
— From €250.01 to €260.00	€40.90	€55.90
— From €260.01 to €270.00	€34.10	€46.50
— From €270.01 to €280.00	€27.30	€37.10
— From €280.01 to €290.00	€20.50	€27.70
— From €290.01 to €300.00	€13.70	€18.30
— From €300.01 to €310.00	€6.90	€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 spouse or partner.

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	
Spouse or partner’s gross weekly income or earnings	Rate per week
— Up to €100.00	€135.60
— From €100.01 to €110.00	€130.20
— From €110.01 to €120.00	€124.80
— From €120.01 to €130.00	€118.50
— From €130.01 to €140.00	€112.20
— From €140.01 to €150.00	€105.90
— From €150.01 to €160.00	€99.60
— From €160.01 to €170.00	€93.30
— From €170.01 to €180.00	€87.00
— From €180.01 to €190.00	€80.70
— From €190.01 to €200.00	€74.40
— From €200.01 to €210.00	€68.10
— From €210.01 to €220.00	€61.80
— From €220.01 to €230.00	€55.50
— From €230.01 to €240.00	€49.20
— From €240.01 to €250.00	€42.90
— From €250.01 to €260.00	€36.60
— From €260.01 to €270.00	€30.30
— From €270.01 to €280.00	€24.00
— From €280.01 to €290.00	€17.70
— From €290.01 to €300.00	€11.40
— From €300.01 to €310.00	€5.10
— 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 spouse or partner, as follows:

Increase for Qualified Adult	
Spouse or partner's gross weekly income or earnings	Rate per week
— Up to €100.00	€87.90
— From €100.01 to €110.00	€83.90
— From €110.01 to €120.00	€79.90
— From €120.01 to €130.00	€75.90
— From €130.01 to €140.00	€71.90
— From €140.01 to €150.00	€67.90
— From €150.01 to €160.00	€63.90
— From €160.01 to €170.00	€59.90
— From €170.01 to €180.00	€55.90
— From €180.01 to €190.00	€51.90
— From €190.01 to €200.00	€47.90
— From €200.01 to €210.00	€43.90
— From €210.01 to €220.00	€39.90
— From €220.01 to €230.00	€35.90
— From €230.01 to €240.00	€31.90
— From €240.01 to €250.00	€27.90
— From €250.01 to €260.00	€23.90
— From €260.01 to €270.00	€19.90
— From €270.01 to €280.00	€15.90
— From €280.01 to €290.00	€11.90
— From €290.01 to €300.00	€7.90
— From €300.01 to €310.00	€3.90
— Over €310.00	Nil

