



Children's Disability Network Team3
Enable Ireland, St Josephs Road,
Kilkenny, R95 K260



Benefits and Entitlements

This leaflet has been designed to provide you with some basic information about the various benefits & entitlements that you and your child may be eligible to apply for. This document is intended for information purposes only. For further information on how to apply for any of the items listed below or more detailed information please see www.welfare.ie or www.citizensinformation.ie or www.revenue.ie

Child Benefit

Every child in Ireland is entitled to Child Benefit irrespective of whether they have extra support needs. Child Benefit is a universal monthly payment which means it is not means tested, and therefore does not affect your entitlement to any other payments.

To qualify;

- You must be living with and supporting your child.
- Your child must be aged less than 16 years or aged 16/17 years and in full time education/training or have a disability.
- You must be an EU/EEC member or satisfy the Habitual Residency Condition (for further information on habitual residency see page 9)



The monthly payment for child benefit is €140 per month for each child. Additional payment for twins and triplets will continue however special grants for multiple births are no longer payable since the 1st of January 2012. A Newborn Baby Grant of €280, in addition to the first month of Child Benefit of €140, will be paid to children born on or after 1 December 2024. A once-off double payment of Child Benefit for each child will be paid on 5 November 2024. Another once-off double payment of Child Benefit for each child will be paid on 3 December 2024.

Child Benefit Section

Department of Social Protection, Social Welfare Services Office
St Oliver Plunkett Road, Letterkenny, Co. Donegal
F92 T449

Opening Hours: You can only contact this office by email or telephone.

Tel: (074) 916 4496

Locall: 0818 300600

Homepage: <https://www.gov.ie/en/service/f14140-child-benefit/>

Email: Child.benefit@welfare.ie

Domiciliary Care Allowance (DCA)

This is a monthly payment to the carer of a child (0-16) with living at home with you with a disability so severe that the child requires care and attention and or supervision substantially in excess of another child of the same age. This care and attention must be provided to enable the child to deal with activities of daily living. It is paid on the third Tuesday of every month at a rate of €360 per month per child (from January 2025). There will be a once off once-off payment of €400 to people getting Domiciliary Care Allowance in November 2024. You will get one payment only, even if you are getting [another payment that qualifies](#) for this once-off payment. DCA is based on the impact of the disability

This payment is subject to the Habitual Resident condition

- You can claim Domiciliary Care Allowance in respect of each child you care for who has extra support needs.
- Your child must meet the medical criteria
- Your Child benefit is not affected by this payment.
- You are entitled to the Carers support grant in addition to this payment (see below).
- You can apply for Carer's benefit/allowance in addition to this payment.
- It is not a taxable source of income

Carers Support Grant

In June each year this annual payment is automatically made to anyone in receipt of Carers Allowance, Carers Benefit or Domiciliary Care Allowance. This grant in June 2024 was €1850. This grant has been increased in Budget 2025 to €2000 (June 2025). The grant is payable in respect of each cared for person so long as they meet the criteria for full-time care. There will be a once off once-off payment of €400 to people getting Domiciliary Care Allowance in November 2024. You will get one payment only, even if you are getting [another payment that qualifies](#) for this once-off payment.

Please note:

- If you are not receiving one of the above payments you may still be able to apply for the carers support grant. However, you cannot work for more than 18.5 hours outside of the home as an employee or be in self-employment if you wish to claim this grant. You must have been providing full time care to the person for at least the last 6 months.
- This payment is not taxable
- You do not have to use the grant for respite care but may do so if you wish

Carer's Allowance

Carer's allowance is a long term, **means-tested**, weekly payment for people who are looking after someone in need of full-time care. To qualify the person must need full-time care due to age, physical/learning disability, illness or mental illness.

As a carer, you must be over 18 years and the person you are caring for must require full-time care and attention for at least 12 months. You can attend an educational or training course for a maximum of 18.5 hours per week.

The person you are caring for must be:

- Over the age of 16 and so incapacitated as to require full-time care and attention or
- Aged under 16 and getting a [Domiciliary Care Allowance](#).

From January 2025 the maximum weekly payment is as follows;

	Maximum weekly rate.*
Under 66 and caring for one person	€260
Over 66 and caring for one person	€298
Under 66 and caring for 2 or more	€390
Over 66 and caring for 2 or more	€441
Child Support Payment (Previously known as increase for a qualified child)	Child under 12 €50 (full-rate) €25 (half-rate) Child aged 12 or over €62 full rate €31 half rate

**These figures change each year. Please check the Citizen's Information website and/or the Department of Social Affairs for the most up to date information.*

- You may also qualify for the Household Benefits Package and free travel pass if you are living with the person being cared for.
- This is a taxable source of income which must be notified to your local tax office.
- You may claim a full-rate increase in your payment for a child dependant if you are a carer and are single, widowed, separated or a civil partner who is not living with the other civil partner.

It was announced in Budget 2025 that a once off double week will be paid to those on Carer's Allowance in October 2024.

You may claim a half-rate increase in your payment for a child dependant if you are a carer and are living with your spouse, civil partner or cohabitant.

Department of Social Protection

Carer's Allowance Section

Social Welfare Services Office Government Buildings Ballinalee Road
Longford Ireland

Tel: (043) 334 0000 or 0818 927 770

Homepage: <https://www.gov.ie/en/service/2432ba-carers-allowance/>

Email: Carersallowance@welfare.ie

Carer's Benefit

Carer's benefit is a short-term payment for people who leave employment temporarily to care for someone on a full-time basis. You can get carers benefit for a total period of 104 weeks for each person being cared for. To qualify you must have sufficient PRSI and tax contributions since entering employment and date of claiming benefit. You must have been employed for at least 8 weeks out of the previous 26 weeks. The maximum weekly rate for carer's benefit you can claim an increase for a child dependent as per the carer's allowance guidelines. Carer's benefit will only be paid for a maximum total of 104 weeks.

Carer's Benefit rates from January 2025

	Maximum weekly rate.*
Caring for One person	€261
Caring for more than One person	€385.50
Child Support Payment (Previously known as increase for a qualified child)	Child under 12 €50 (full-rate) €25 (half-rate) Child aged 12 or over €62 full rate €31 half rate

You are not entitled to the Household Benefits package and Free Travel under the Carer's Benefit Scheme. Carer's Benefit is a taxable payment. A once-off double week will be paid to people getting Carer's Benefit (October 2024). Carer Benefit will be extended to people who are self-employed (January 2025).

Where to apply

For more information on Carer's Benefit, contact your Intreo Centre, Social Welfare Branch Office or:

Department of Social Protection

Carer's Benefit Section

Social Welfare Services Office Government Buildings, Ballinalee
Road, Longford Ireland

Tel: (043) 334 0000 or 0818 927 770

Homepage: <https://www.gov.ie/en/service/455c16-carers-benefit/>

Email: Carersbenefit@welfare.ie

Carers Leave

The Carer's Leave Act 2001 allows for people who are in employment to take up to 104 weeks unpaid leave after one year continuous employment to care for someone full-time. Your job must be kept open for you during this period of leave and you cannot be dismissed for availing of your statutory right. Applications must be made to the Department of Social Protection.

Medical Cards

Medical Cards are issued by Health Service Executive and are means tested. Cash income, savings, investments and property except your own home are taken into consideration for the means test.

The medical card entitles the holder to free prescriptions, GP services, dental services, and hospital care.

A card may be issued to a child in exceptional circumstances regardless of income if they satisfy the applicable criteria.

How to apply for a medical card

If you have any questions before you send your application, you can phone Lo-call 1890 252 919, contact your Local Health Office, or email clientregistration@hse.ie.

You can **apply online** for a medical card on mymedicalcard.ie. This is the quickest method of getting the card.

Alternatively, you can **download** a medical card application form:

- [MC1 Medical Card and GP Visit Card Application Form \(pdf\)](#)
- [MC1\(a\) Medical Card and GP Visit Card Application Form - People Aged 70 Years or Older \(pdf\)](#) if you are aged over 70

You can also get the application form and a list of participating GPs from your local health centre or Local Health Office for your area.

G.P. Visit Card

If you do not qualify for a medical card you may qualify for a GP Visit Card. This card entitles you to free GP visits. This is a means tested card but the income limits are 50% higher than those for the medical card.

You will qualify for a GP visit card with **no means test if you are:**

- Aged under 8
- Aged over 70
- Getting Carer's Benefit or Carer's Allowance, at full or half-rate

To qualify you can have a weekly income up to the amount listed below after tax, PRSI and other deductions are made. An allowance for other relevant expenses is also made such as rent/mortgage and childcare costs.

GP visit card weekly basic rates of income for people under 70

Category	Since 13 November 2023
Single person living alone	€418
Single person living with family	€373
Married or cohabiting couple (or lone parent with dependent children)	€607
Allowance for each of first 2 children aged under 16	€57
Allowance for 3rd and for each subsequent child under 16	€61.50
Allowance for each of first 2 children aged over 16 (with no income)	€58.50
Allowance for 3rd and for each subsequent child over 16 (with no income)	€64
Each dependant over 16 years in full-time non-grant aided third-level education	€117

Long Term Illness Scheme

People with certain medical conditions who are not already holders of a medical card can apply to join the Long Term Illness Scheme. This scheme allows you to access medications and medical and surgical appliances for that condition. This scheme is not means tested but is dependant on medical certification of a qualifying illness. These illnesses are:

Intellectual disability	Mental Illness (under 16 only)
Diabetes Mellitus	Diabetes Insipidus
Haemophilia	Cerebral Palsy
Phenylketonuria	Epilepsy
Cystic Fibrosis	Multiple Sclerosis
Spina Bifida	Muscular Dystrophies
Hydrocephalus	Parkinsonism
Acute Leukaemia	Conditions arising from use of Thalidomide

The Drugs Payment Scheme

Under the Drugs Payment Scheme, you pay a maximum of €80 in a calendar month for approved [prescribed drugs and medicines](#), and certain appliances, for use by yourself and your family in that month.

The HSE Primary Care Reimbursement Service provides a [list of medicines or aids provided under the Drugs Payment Scheme](#). These products are approved for the schemes by the HSE. If a [reference price](#) has been set for the drugs you are prescribed, this is the price that the HSE will use to calculate your monthly drugs costs.

If you have a [Medical Card](#), you are not eligible for the scheme.

Drugs Payment Scheme Client Registration Unit

PO Box 12966

Dublin 11

Local: 0818 224 478

Homepage: <https://www.mydps.ie/>

Homepage: <http://www.drugspayment.ie>

Email: clientregistration@hse.ie

Tax reliefs for disabled drivers and passengers with disabilities

To qualify for tax relief under the scheme, you must have a valid Primary Medical Certificate.

A Primary Medical Certificate is a document that you can use to confirm you are severely and permanently disabled and one of the following apply:

- You are completely or almost completely without the use of both legs.
- You are completely without the use of one of your legs and almost completely without the use of the other leg to the extent that you are severely restricted as regards movement in your legs.
- You are without both hands or both arms.
- You are without one or both legs.
- You are completely or almost completely without the use of both hands or arms and completely or almost completely without the use of one leg.
- You are a person with restricted growth syndrome (dwarfism) and have serious difficulties of movement of the legs.

To get the process moving, you will need to request an application form from your local Health Office. They in turn will refer you onto an appointment for an assessment with a Medical Officer. The Medical Officer will make an assessment of the person that is making the application, and then you will be told whether it has been granted or not.

Some of the benefits of this certificate are that you may qualify for a refund of Vehicle Registration Tax, VAT and Excise Duty if you buy a new or second hand car. You may also qualify for exemption of road tax and a refund of VAT on motor fuel up to certain limits, toll free driving and free parking.

Health/Medical Expenses Tax Relief

You can claim tax relief on medical expenses you pay for yourself or for any other person. You can only claim tax back if you can't recover the expenses from any other source

You can claim tax relief on:

- Costs of doctors and consultants fees
- Items or treatments prescribed by a doctor or consultant
- Maintenance or treatment in a hospital, treatment facility (such as a clinic) or a [nursing home](#)
- Cost of employing a qualified nurse at home

- Costs of [speech and language therapy](#) carried out by a speech and language therapist for a qualifying child
- [Transport by ambulance](#)
- Costs of educational psychological assessments carried out by an educational psychologist for a qualifying child
- Treatment from a psychologist or psychotherapist
- Acupuncture
- Certain items of expenditure for a child suffering from a serious life threatening illness
- Kidney patients' expenses (up to a maximum amount depending on whether the patient uses hospital dialysis, home dialysis or CAPD)
- Specialised dental treatment
- Routine maternity care
- In-vitro fertilisation

The following also qualify for tax relief if they are prescribed by a doctor:

- Drugs and medicines
- Diagnostic procedures
- Orthoptic or similar treatment (for example, treatments for squints and eye movement disorders)
- Hearing aids
- Orthopaedic bed or chair
- Wheelchair or wheelchair lift (no relief is due for alteration to the building to facilitate a lift)
- Glucometer machine for a diabetic
- Engaging a qualified nurse in the case of a serious illness
- Physiotherapy, chiropody/podiatry services or similar treatment
- Cost of a computer where there is medical evidence that it is necessary to help a person with a severe disability to communicate
- Cost of gluten-free food for people with coeliac disease and diabetic products for people with diabetes. Instead of a prescription, you can use a letter from a doctor stating that you have coeliac disease or diabetes.

If you or your spouse is paying income tax, you may be able to claim tax relief against medical and dental expenses incurred by yourself and your family that are not otherwise covered by the state or private health insurance.

Dependant Relative Tax Credit

A person caring for a dependant person may be eligible to apply for the Dependant Relative Tax Credit.

Incapacitated Child Tax Credit

Parents or guardians of a child who is permanently incapacitated either physically or mentally may be eligible to apply for this tax credit. This tax credit may be claimed in relation to each child who is deemed to have incapacity. The child must have become incapacitated before the age of 21 and be unable to support themselves.

You can claim a credit for more than one child if more than one child is permanently incapacitated.

Where the child is maintained by one parent only, that parent is entitled to claim the full amount of the tax credit. However, where the child is maintained by more than one person, the tax credit is divided between them in proportion to the amount paid by each towards the general costs of maintaining the child.

You can claim this tax credit or the Dependent Relative Tax Credit but not both for the same child.

Tax Relief on the cost of employing a carer

If you employ a carer you may be eligible to claim tax relief on the cost of this. You may **not** claim this tax credit if either the Dependant relative or Incapacitated Child tax credit has been granted in respect to the same tax year.

Provision of Contenance Wear/Nappies

A child assessed as being unable to toilet train by 4th birthday or within six months of assessment (whichever is later) may be eligible to receive continence wear provided by the HSE. The child will have to have a valid medical card. The amount of nappies provided is limited. Your Public Health Nurse or nurse on the CDNT will advise you in relation to your eligibility.



Household Benefits Package

If you satisfy applicable conditions you may be entitled to claim the Household Benefit Package. This package allows for a contribution towards your gas **or** electricity, and a free TV licence.

If you are getting Carer's Allowance and live with the person you are caring for you will be entitled to the Household Benefits Package. Other people may also be entitled to apply for the package as long as you satisfy the criteria (please see the relevant page on www.citizensinformation.ie for full criteria).

The rates payable for the package are:

Allowances	
Electricity Allowance OR	€35 monthly
Natural Gas Allowance	€35 monthly
Television Licence	Once you qualify you will be entitled for a free television licence from the next renewal date.

Free Travel Pass

The [Free Travel Scheme](#) allows you to travel, free of charge, on public transport and some private bus and ferry services.

If you receive carers allowance or disability allowance you are eligible for the free travel pass.

Housing Adaptation grant

The **Housing Adaptation Grant for People with a Disability scheme** provides grant aid to applicants to assist in the carrying out of works that are reasonably necessary for the purposes of rendering a house more suitable for the accommodation needs of a person with a disability. The scheme is administered by local authorities and is means tested. Priority is given to applicants on medical grounds. The grant can help you to make changes and adaptations to your home, for example, making it wheelchair-accessible, extending it to create more space, adding a ground-floor bathroom or toilet or a stairlift.

Mobility Aids Grants

The Mobility Aids Grant Scheme provides grants for works designed to address mobility problems in the home, such as the purchase and installation of grab-rails, a level access shower, access ramps or a stair-lift. The scheme is primarily for older people, but people with a disability can also apply for it. The scheme is administered by local authorities.

Working Family Payment

Working Family Payment (WFP) is a weekly tax-free payment for employees with children. It supports people who are on low pay. WFP used to be called Family Income Supplement (FIS). You must have at least one child who normally lives with you or who you support financially. Your child must be under 18 (or between 18 and 22 if they are in full-time day education). To get WFP, your average weekly family income must be under a certain amount for your family size.

WFP is a tax-free weekly payment for employees who meet the following conditions:

- Work 38 or more hours per fortnight (in any combination of hours). You can combine your weekly hours with your spouse, civil partner or cohabitant's hours to meet this condition. You cannot use time spent in self-employment (or on Community Employment, Tús, JobBridge or the Rural Social Scheme) to meet this condition.
- Your job is likely to last at least 3 months
- You have at least one child who normally lives with you
- You earn less than the WFP income limit set for your family size
- You must be employed, pay tax and PRSI in the Irish State. Under EU regulations you may be able to claim WFP if your children are living abroad and are dependent on you.

WFP is paid for one year (52 weeks) as long as you meet the conditions. It does not change if your earnings from work go up or down during that year. After 52 weeks, you can apply again for WFP.

Income limits:

Working Family Payment income limits from 4 January 2024

If you have:	And your weekly family income is less than:
One child	€645
Two children	€746
Three children	€847
Four children	€938
Five children	€1,064
Six children	€1,180
Seven children	€1,316
Eight or more children	€1,412

**Please note that the Working Family Payment income limits will increase by €60 a week for all family sizes from January 2025.

A once off payment of €400 will be paid to people getting the Working Family Payment in November 2024.

To apply: You can apply for the WFP online through www.mywelfare.ie or by getting an application on Citizens Information or your local social welfare office.

Back to School Clothing and Footwear Allowance

If you are getting a social welfare payment (including Working Family Payment) you may be eligible for the Back to School Clothing and Footwear Allowance.

In 2024, the allowance paid for each eligible child aged 4-11 on 30 September 2024 is €160. In 2024, the allowance paid for each eligible child aged 12-22 on 30 September 2024 is €285. Children aged between 18 and 22 years must be returning to full-time second-level education in a recognised school or college in the autumn of 2024.

It is paid automatically to many families. If you are paid automatically, you don't have to apply for the BTSCFA. If you do not get a letter confirming that you will get the payment automatically, you must apply for the BTSCFA online on www.MyWelfare.ie.

Supplementary Welfare Allowance

Basic Supplementary Welfare Allowance is a weekly allowance paid to people who do not have enough income to meet their needs or the needs of their family. If your weekly income is below the Supplementary Welfare Allowance rate for your family size, a payment may be made to bring your income up to the Supplementary Welfare Allowance rate for your family.

If you applied for a social welfare payment or pension but it has not yet been paid and you have no other income, you may get SWA while you are waiting for your payment. However, the amount paid while you are waiting will be deducted from the arrears of your social welfare payment. If you have returned to work, you can claim the basic SWA for up to 30 days while you are waiting for your wages. SWA is a means-tested payment.

How to apply: you can apply through your local social welfare or Intreo office.

Additional Needs Payment

The Additional Needs Payment is a payment to help you with an expense that you cannot pay from your weekly income. You may get an Additional Needs Payment, if you are working and on a low income, or getting a social welfare payment. When you apply for the payment, your income and circumstances will be assessed to find out if you qualify.

You can get the Additional Needs Payment to help you with an expense that you cannot pay from your weekly income. For example:

- An increase in your fuel or electricity costs
- Essential repairs to property, including motor vehicles and replacing household appliances and furniture
- Funeral costs
- Deposits for private rented accommodation
- Bedding and cooking utensils, if you are setting up home for the first time
- Food, clothing and shelter after an emergency event such as a fire or flood
- Recurring travel costs to hospital
- Visiting a relative in hospital or prison

This is not a complete list, other expenses can be covered too.

Eligibility criteria:

When you apply for an Additional Needs Payments your application will be assessed by a Community Welfare Officer (CWO). The CWO will look at your circumstances and decide if you qualify for the payment. In some cases, the CWO can provide a payment if your income is above the weekly household income limit, but it will depend on your circumstances. There is no set rate for an Additional Needs Payment. The amount you get will depend on your circumstances and what you need help with.

Additional Needs Payment weekly household income limit 2024

Members of your household	Amount
Single person	€444
Couple with no children	€544
1 child	€645
2 children	€746
3 children	€847
4 children	€938
5 children	€1,064
6 children	€1,180
7 children	€1,316
8 children	€1,412

You can get the application form from the Citizens Information website or your local Community Welfare Service. You can post your application for an Additional Needs Payment or make an appointment with your local CWO, if you prefer. If you post your application, the CWO may issue a payment or arrange an appointment to meet with you.

Habitual Residence Condition

In order to qualify for certain payments you must satisfy the habitual residency condition (HRC). You must be habitually resident in the State on the date you make the application and you must remain habitually resident in the State after you apply. This means you must prove that Ireland is your main centre of interest and will continue to be for the foreseeable future. There are a number of ways this may be proved. For further information please read the operational guidelines published by the Department of Social Protection

Helpful Websites

www.revenue.ie

www.welfare.ie

www.citizensinformation.ie

Advocacy and Support

Advocacy and Support

Citizens information Kilkenny, Unit 2, Block 1, Patrick's Court, Kilkenny, R95 N28F Phone: 0818 07 7910 Website: www.citizensinformation.ie

Family carers Ireland, National Freephone Careline: 1800240724 Website:

www.familycarers.ie

MABS-Money Advice and Budgeting Service. 4 The Parade, Gardens, Kilkenny. Phone: 0818 07 2610. www.mabs.ie