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Budget 2026 — Social Welfare, Personal Tax and Charity Sector Summary

Social Welfare Measures (Effective January 2026)

- Weekly core social welfare payments increased by €10 for all recipients.
- Child Support Payment: +€16 per week for children aged 12+, +€8 for children under 12.
- Fuel Allowance increased from €33 → €38 per week.
- Working Family Payment income thresholds raised by €60 across all family sizes.
- Carer's Allowance: income disregard increased to €1,000 (single) / €2,000 (couple) from July 2026.
- Carer's Benefit income limit increased by €375 to €1,000.
- Domiciliary Care Allowance increased by €20 per month to €380.
- Christmas Bonus: double payment for eligible long-term welfare recipients (December 2025).

Personal Tax and PRSI Changes

- Minimum Wage increased from €13.50 → €14.15 per hour (effective 1 January 2026).
- Universal Social Charge (USC): 2% rate band ceiling raised by €1,318 to €28,700.
- No change to main Income Tax bands or credits announced in Budget 2026.
- PRSI increases from October 2025 (from previous budget):
 - – Employee PRSI: 4.1% → 4.2%.
 - – Employer PRSI (standard): 11.15% → 11.25%.
 - – Employer PRSI (lower band ≤ €527/week): 8.9% → 9.0%.
 - – Self-employed/Class S PRSI: +0.1%.

Charity and Voluntary Sector Measures

- An additional €3.8 billion allocated to the Department of Children, Disability & Equality for 2026.
- Funding increase includes disability, social inclusion, and community development programmes.
- Establishment of a dedicated service delivery unit within the Department to coordinate funded services.
- Provision for implementation of public-service pay adjustments covering funded community and voluntary organisations.
- Continued funding for the Community Services Programme, SICAP, and Scheme to Support National Organisations (SSNO).
- Multi-annual funding confirmed for national and local voluntary bodies under existing arrangements.
- R&D Tax Credit increased from 30% → 35% (available for qualifying R&D by eligible charities).
- No change to the Charitable Donation Scheme or VAT Compensation Refund Scheme.

The contents of this advisory reflect confirmed Budget 2026 measures as announced on 7 October 2025. While prepared with care, the information is general in nature and subject to change pending legislation and Revenue guidance. It does not constitute tax, legal or financial advice. No representation or warranty is made as to completeness or accuracy, and no liability is accepted for any loss arising from reliance on this document. Consider obtaining independent professional advice.

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