SUPPORTING PEOPLE

Rewarding work, easing the cost of living

Core social welfare payments increased by €10, including the State Pension rising to €309.30.

First-ever permanent Cost of Disability payment of €500.

Fuel Allowance increased by €5 to €43 per week, benefiting 465,000 households.

Fuel Allowance income threshold for over-66s increased from €534 to €641.

Child Support Payment increased by €6: €64 for under-12s and €84 for over-12s.

Living Alone Allowance increased by €3 to €25 per week.

Carer's Allowance income disregard increased by €150 for single carers and €300 for couples. Full payment available to couples earning over €126,000, with partial payment above €155,000.

Working Family Payment thresholds increased by €30, worth up to €18 per week.

Christmas Bonus paid to almost 1.4 million long-term social welfare recipients.

Extend the duration of payment after death for pensioners who lose their partner, from six weeks to ten weeks.

CHILDCARE

Affordable, Accessible and Inclusive

Maximum childcare fees reduced to €550 per month, with NCS increased to €2.50 per hour and fees capped.

Enhanced Access and Inclusion Model supports for early learning.

Many families earning under €38,500 qualify for free childcare, with higher income thresholds.

Childminding tax relief increased from €15,000 to €20,000.

TRANSPORT

Investing in connectivity

€6bn for MetroLink.

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VRT relief for electric vehicles extended to end-2028.

Road Transporters Support Scheme for Hauliers extended for September and October.

Significant public transport investment, with around 140 new or enhanced PSO routes identified for 2027.

EXIT TAX AND INHERITANCE TAX

Lower Exit Tax from 38% to 35% on Investment Undertaking and Life Assurance Tax.

Increases to Inheritance Tax Thresholds

- Group A: From €400k to €420k
- Group B: From €40 to €44k
- Group C: From €20k to €22k

COST OF LIVING SUPPORTS

Carbon Tax cut on home heating oil and gas – saving €43 per oil fill and €32 per gas fill.

Current excise rate reductions on petrol and diesel extended to February 2027.

Income tax and USC changes putting up to €750 back in the average worker's pocket.

Minimum wage increased to €14.94.

€150 reduction in student contribution fees.

Rent Tax Credit increased by €150 to €1,150 for single claimants and €300 to €2,300 for couples.

Childcare fees reduced to a maximum of €550 per month.

First-ever permanent Cost of Disability payment of €500.

Free contraception extended to those up to 37.

Rent-a-Room relief increased to €16,000.

Families earning under €38,500 qualify for free childcare, with higher income thresholds.

Core social welfare payments increased by €10, bringing the State Pension to €309.30.

Fuel Allowance increased by €5 to €43 per week, benefiting 465,000 households.

Fuel Allowance income threshold for over-66s increased from €534 to €641, allowing more older people to qualify.

Child Support Payment increased by €6: €64 for under-12s and €84 for over-12s.

Living Alone Allowance increased by €3 to €25 per week.

Carer's Allowance income disregard increased by €150 per week for a single carer and €300 for a couple. Couples earning over €126,000 can now receive the full payment, with partial payment available above €155,000.

Working Family Payment thresholds increased by €30, worth up to €18 per week.

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THE REPUBLICAN PARTY

BUDGET 2027

REWARDING WORK, REDUCING COSTS AND PROTECTING OUR FUTURE

Budget 2027 is about rewarding work, easing the cost of living and planning responsibly for our future. We are supporting workers and families with rising costs while continuing to invest in housing, healthcare, schools and transport.

We are helping parents with childcare costs, strengthening supports for people with disabilities and investing in safer communities.

We are also taking a responsible approach to public finances. We cannot take strong economic conditions or corporation tax receipts for granted.

This is a summary of Budget 2027.

Should you need more information, please contact my office.

Darragh

MINISTER

DARRAGH O'BRIEN TD

MINISTER FOR CLIMATE, ENVIRONMENT AND ENERGY AND MINISTER FOR TRANSPORT.
TD FOR DUBLIN FINGAL EAST.

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HOUSING
Focused on Increased Supply and Affordability

€5.6bn capital investment in delivering homes.

Help to Buy relief increased from €30,000 to €35,000.

Rent Tax Credit increased by €150 to €1,150 for single claimants and €300 to €2,300 for couples.

Rent-a-Room relief increased to €16,000.

€3bn to deliver approximately 11,500 new social homes.

Over €1bn for Starter Homes, supporting 8,500 affordable homes.

110,000 households to benefit from social housing supports and new supply.

€593m continued investment in homelessness services.

€140m to retrofit 3,500 social homes.

HEALTHCARE
Prioritising In Community Care

Shingles vaccine programme for immunocompromised people and those aged 65+.

Free contraception extended to those up to 37.

Pilot scheme for earlier access to new medicines for people with rare diseases.

1.8m additional home-support hours for older people, bringing total provision to 28.5m in 2027.

191,000 extra hours of home support and personal assistance for disabled people.

33,000 additional hours of free community-based counselling.

489 additional residential care packages and 1,500 new day-service places.

€108m for Mental Health, funding 280 additional clinical posts.

Six new Solace community cafés supporting people in distress out of hours.

Four new Jigsaw youth mental health services, increasing access from 75% to 90% of the youth population and reaching an additional 135,000 young people.

INVESTMENT ACCOUNT

A SIMPLER, MORE ACCESSIBLE AND TAX-EFFICIENT FRAMEWORK FOR RETAIL INVESTMENT FROM 1 JULY 2027.

€50,000 tax-free threshold.

Available to Irish residents aged 18+ with a PPSN.

Flat 1% annual tax on value above €50,000.

Annual contributions capped at €12,000.

Providers calculate and pay tax to Revenue on investors' behalf.

Existing retail investment tax rules, including deemed disposal, do not apply to investments held through the account.

SUPPORTING PEOPLE WITH DISABILITIES

Expanding services, increasing capacity and supporting people with disabilities, families and carers to live more independently.

First-ever permanent Cost of Disability payment of €500.

€48m capital investment in residential, respite, day and community services.

€25m for 1,503 new day places, including 1,450 for school leavers.

€6.3m for 150 Children's Disability Network Team posts.

191,000 extra hours of home support and personal assistance.

Over €38m for 212 new residential placements.

€15m for 14,700 additional respite sessions.

930 additional staff across disability services.

ENERGY AND RETROFITTING
Supporting Households with Energy Costs & Energy Security

€1.28bn investment in energy in 2027, including €950m for a more affordable and sustainable energy sector.

Fuel Allowance increased by €5 to €43 per week, benefiting 465,000 households.

€140m to retrofit 3,500 social homes.

Carbon Tax cut on home heating oil and gas, saving €43 per oil fill and €32 per gas fill.

Fuel excise reductions extended, helping limit transport costs.

Continued support for businesses through the Fuel Income Support Scheme and Road Transport Support Scheme.

Almost €655m for residential retrofitting, including grants for insulation, windows, doors, solar panels, batteries and heat pumps, plus a boiler scrappage scheme.

Fully funded Warmer Homes upgrades for households at risk of energy poverty, including Fuel Allowance recipients, with grants of up to €9,000 for RAS and HAP tenancies.

EDUCATION AND SPECIAL EDUCATION

HISTORIC INVESTMENT IN SPECIAL EDUCATION

2,339 additional SNAs, bringing the total to 28,000.

1,353 additional special education teachers, bringing the total to 24,000.

Schools funding increased by €68 per primary pupil and €40 per post-primary pupil.

€3m for school leadership, including additional Deputy Principals.

€5m for social inclusion, expanding DEIS Plus and adding 100 Home School Community Liaison staff.

€33m boost for school transport, supporting 180,000 students daily.

JUSTICE
Strengthening Justice, Policing & Community Safety

Up to 1,000 new Garda recruits, alongside €180m for Garda overtime.

220 additional prison officers and staff.

€11.5m for youth justice interventions and Youth Diversion Projects. This funding will tackle serious and prolific youth offending and provide for specific initiatives designed to address unsafe driving amongst young people.

€8m for 36 Local Community Safety Partnerships.

€84.4m for domestic, sexual and gender-based violence services, including Cuan.

Additional investment in immigration controls to speed processing and removals where appropriate.

€10m for additional Courts Service staff.

€123m for criminal legal aid.

€14.5m for civil legal aid reforms and increased support for vulnerable witnesses.

SUPPORTING BUSINESS
Supporting enterprise, innovation, tourism and SMEs.

CGT reduced from 33% to 31%.

New €500m Government-guaranteed loan scheme, providing unsecured loans of €25,000+ to businesses struggling to access bank finance.

€4.5m additional funding for Local Enterprise Offices, focused on energy efficiency, digitalisation and AI.

Energy Efficiency Grant providing 75% support up to €7,500.

€3m for Start Up Ireland.

R&D Tax Credit enhanced, including higher subcontracting limits and earlier payments.

Clinical trials eligible for R&D tax credit where they meet the relevant science test.

€2.3m additional funding for the National AI Office, bringing its first full-year budget to €3.8m.

Technology Centre funding increased to €32.5m.

Knowledge Development Box extended to 2032.

Employer PRSI threshold increased to €600 per week for lower-paid workers.

€15m support for small rural pubs.

HIGHER EDUCATION
Supporting students, investing in skills and preparing Ireland for the future.

€34m student support package, including a permanent €150 reduction in the student contribution fee and a 4.5% increase in SUSI maintenance grants.

New supports for families with multiple children in higher education, with some households saving up to €1,300 a year.

Eligibility expanded to households earning up to €150,000 with more than one student in higher education.

€150m through the National Training Fund for AI skills, lifelong learning and workforce development over three years.

Record investment in apprenticeships and continued expansion of healthcare education places.

Record €925m capital programme for research, innovation and education infrastructure.