

Dublin City Council - 2026 Differential Rent Scheme

1. Commencement Date

This scheme supersedes previous Rent Schemes and will take effect from 6th April 2026. Rents will be calculated based on the assessable income of principal and subsidiary earners as of 6th April 2026, and any subsequent changes in income.

2. Calculation of Rents

Rents for dwellings under the differential rent scheme will be calculated at 18% of the principal earner's weekly assessable income exceeding €55.00 for a single person. For couples in receipt of one joint social welfare payment, earners will be assessed on income exceeding €110 per week.

Each subsidiary earner in the household must contribute to the rent. Subsidiary earners will be assessed on the differential scheme and capped at a maximum of €40 per week (if applicable) per earner.

3. Principal/Subsidiary Earner

The principal earner is the household member with the highest assessable income. Subsidiary earners are other household members over 18 years old with assessable income.

4. Definition of Assessable Income

Assessable income of principal or subsidiary earner over 18 years is the normal net weekly wage and/or social welfare payments, after deductions of tax, PRSI, and USC contributions (where applicable).

Included sources of income: employment (including self-employment), social welfare/assistance payments, HSE allowances, Solas training allowances, Community Employment Programme, Back to Work scheme, pensions, and other income.

Regular payments such as shift allowance, travel allowance, bonuses, commissions, and overtime are included as assessable income.

Pension related deductions, Superannuation, Pension Fund Payments or any other deduction apart from income tax, PSRI and USC payments are not deductible from a person's normal weekly wage for the purposes of calculating rent. However, income from the following sources will be disregarded for rent assessment purposes:

- Child benefit,
- Orphans' allowance,
- Fuel allowance,
- Scholarships,
- Fostering allowances,
- Domiciliary care allowance,
- Charitable assistance received,
- Christmas social welfare bonuses.

5. Assessment of Self-Employed Persons

Self-employed individuals should submit satisfactory documentation (e.g., Notice of Tax Assessment or Certified Accounts). If not provided, an assumed net assessable income of €700 per week will apply.

6. Notification of Income Changes

Tenants must immediately notify the Council of any changes in their household income or circumstances. Upon request, for the purpose of rent assessment details for every earner within a household over 18 years old must be provided.

7. Allowances for Dependent Children

A weekly rent deduction of €3 will be made for each dependent child under 18 or under 22 and in full-time education.

8. Minimum Rent

The minimum rent charge for Dublin City Council is €35.82 per week. This is based on the current Social Welfare payment rate of €254 (as of Nov 2025). Additional property charges may apply. There will be no maximum rent under this scheme.

9. Rent Review

It is the tenant's responsibility to notify the Council immediately of any change to their financial or household circumstances. The Council will review the differential rent account of each tenant and inform the tenant/s of the revised weekly differential rent charge. Tenants can request a review of weekly rent charge at any stage by submitting supporting documentation and proof of income.

When the Council specifically requests the return of income details, it reserves the right, in the event of the failure on the part of the tenant to supply that information, to assume current income for the purposes of completing the differential rent assessment.

If an occupier leaves a property, it is the tenant's responsibility to notify the Council in writing and to provide documentary evidence of the occupier's new address. Occupiers are removed from the date the evidence is received to the Rents Office.

10. Hardship/Exceptional Circumstances

Where a weekly debit and/or rent arrears, balance is calculated in accordance with the Scheme that may give rise to undue hardship, the Council may amend the rent and/or rent arrears balance if deemed appropriate. Under exceptional circumstances adjustments can be made for a specific period or value to be determined on a case-by-case basis.

Supporting documentation and engagement with relevant third parties and their observations will be required with any application received under the Hardship Clause.

If a hardship request is approved, the Council will confirm the period for which the Hardship Clause will apply. A reduction in the weekly rent charge under the Hardship Clause cannot be lower than the minimum rent charge set out in section 8 of this scheme. This also applies to Housing Assistance Payment tenancies.

11. New Lettings

Tenants must sign a Household Budget form or Direct Debit Mandate to facilitate payment of their weekly rent charge.

12. Heating Charge

Various charges may apply which are specific to the property.

13. Waste Management Charge

A €3 weekly charge applies to all flat complexes with universal bins and part V properties.

14. Indexation:

The Dublin City Council Differential Rent Scheme will be reviewed on a 5-year cycle next being 2030. Until that date, yearly schemes will be updated with references to minimum rents which are based on social welfare rate changes. In addition, two measures will be index linked yearly:

- Self-Employed assumed income will be index linked against CSO Earnings and Labour Cost report for the previous year and based on weekly earnings percentage change.
- Subsidiary earner cap will be index linked against Job seekers allowance average percentage increase over the last 10 years

End of Rent Scheme.
