

## Differential Rent Scheme 2026

As a Housing Authority, South Dublin County Council (the “Council”) is responsible for the assessment and collection of rents within its administrative area in respect of all social housing tenancies in Council-owned, Rental Accommodation Scheme (RAS) and leased properties in accordance with Section 58 of the Housing Acts 1966 to 2024 (as amended). Accordingly, this Differential Rent Scheme 2026 (the “Scheme”) is being established to govern the assessment and collection of rents within its administrative area. The Scheme shall be applied in accordance with the terms set out below.

The Scheme is also applicable to tenants of Approved Housing Bodies (AHBs) operating within South Dublin County. (The calculation and collection of rent for AHB tenancies is the responsibility of the respective AHB).

### **1. Commencement Date**

This Scheme will apply with effect from 1 July 2026.

### **2. Method of Calculation of Rent**

The amount of rent to be paid will be calculated as a proportion of the “Assessable Income” as defined under Section 4 below, of the Principal Earner together with a contribution from any Subsidiary Earners in the household, as defined under Section 14 below.

The amount of rent to be paid by the Principal Earner will be calculated at 12.5% of assessable income.

Where household assessable income is more than the relevant social housing income eligibility thresholds for their household size, rent will be calculated at 12.5% of assessable income plus a further 10% on any assessable income in excess of the relevant social housing income eligibility thresholds for the household (subject to maximum rents applicable for

Subsidiary Earners).

The current social housing income eligibility thresholds are as follows:

<b>Category</b>	<b>Net Income</b>
1 adult	€40,000
1 adult & 1 child	€41,000
1 adult & 2 children	€42,000
1 adult & 3 children	€43,000
2 adults	€42,000
2 adults & 1 child	€43,000
2 adults & 2 children	€44,000
3 adults	€44,000
4 adults	€44,000

The annual income threshold is €40,000 for one adult. This threshold increases by €2,000 for each additional adult, up to a maximum adult threshold of €44,000.

An additional €1,000 per annum is permitted for each dependent child.

For example, a household comprising 3 adults and 2 children would have a total annual income threshold of €46,000 (3 Adults €44,000 + 2 children €2,000).

After the amount of rent to be paid by the Principal Earner has been assessed, the following will apply:

- Rent will be calculated at 12.5% of income for each Subsidiary Earner up to a maximum of €40 per week per Subsidiary Earner.
- Weekly rent will be reduced by €2 per week for each dependent child under 18 years of age, except where that child is in receipt of an income.

In determining rent in the case of a new or transferred tenancy, “Assessable Income” as defined under Section 5 below, will be calculated in accordance with the terms of this Scheme at the date of letting.

### **3. Minimum Rents**

A minimum weekly rent of €35 will generally apply to all tenancies in respect of rented dwellings. This is exclusive of additional charges under Section 13.

Certain tenancies, where the sole occupant is aged sixty-five or over and in receipt of an income less than or equivalent to the State Pension contributory rate of €299.30, will be eligible for a €10 weekly discount.

A discount on rent of €20 per week (including the €10 weekly discount referred to above where applicable) will apply for the first year of a new tenancy in age friendly housing where a rightsizing transfer from existing social housing has been completed by the tenant(s) in accordance with our Policy for Rightsizing and Allocation of Age Friendly Accommodation.

Income included in rent assessment

- a) Income from the following sources is assessed in full for differential rent purposes:
- b) Income from employment, including self-employment and part-time employment.
- c) All social insurance and social welfare payments, allowances and pensions.
- d) Income from any pensions or other sources not included at (a) or (b).
- e) Income received from the 'Room for a Student – Local Authority Tenancies' Scheme'.
- f) Working Family Payment.

#### **3.1 Income of employed person(s)**

Under this Scheme, the assessable income of any employed person(s) in the household will be the net average weekly wage after employee Pay Related Social Insurance contributions (where payable) and any statutory deductions.

Net overtime payments, shift allowances, bonuses, commission, etc., are included for calculation of differential rent.

#### **3.2 Income of a self-employed person**

Under this Scheme, the assessable income of any self-employed person(s) in the household will be determined based on the submission of satisfactory documentary evidence of income. (Notice of Tax Assessment or Certified

Accounts).

Where satisfactory evidence of all household income is not provided by the tenant(s), an initial assumed net income of €750 per week will be applied.

If notice of tax assessment or certified accounts are not submitted within two months from date of assessment, assumed net income will be incrementally increased thereafter by €250 each month, subject to a maximum assumed net income of €2,000 per week.

#### **4. Income excluded from rent assessment**

Income from the following sources is disregarded for rent purposes:

- a. Child Benefit, Orphans' Allowances.
- b. Scholarships, Higher Education Grants.
- c. Allowances payable for fostering children.
- d. Allowances for domiciliary care of disabled children.
- e. Any income accruing to a member of a household as a result of the payment of a Carer's Allowance.
- f. Allowances or assistance received from any charitable organisation.
- g. Extra allowance for people aged 80 or over payable under certain categories of Social Welfare income.
- h. Fuel allowance/ Living alone allowance.
- i. Court approved maintenance payments to another person.
- j. Child Maintenance.
- k. Income earned by children under 18 years old.
- l. Youthreach Training Allowance
- m. Income for Community Employment schemes (e.g. Community Employment Programme, Community Services Programme, the Work Placement Experience Programme, the Rural Social Scheme (RSS) and Tús in excess of the Supplementary Welfare rate).
- n. Disablement Benefit/Pension

## **5. New Tenancy**

Tenant(s) must pay the first week's rent when signing a tenancy agreement to meet the first weekly rent charge applied to their rent account when it is set up.

## **6. Rent Review**

It is the responsibility of the tenant(s) to notify the Council immediately of:

- (a) any change to their household,
- (b) any material change to their financial circumstances, i.e. a change in income which is likely or expected to continue for three months or more.

Documentary evidence must be provided to confirm any such changes and the Council will then review the differential rent account and inform the tenant(s) of the revised weekly differential rent. Reviews are generally carried out from the date that the evidence is received by the Council's Rent Assessment team.

Any revised differential rent may be appealed by the tenant(s) by submitting a Rent Assessment Form and providing all supporting documentation.

Where the Council specifically requests the return of full household income details, it reserves the right, in the event of failure on the part of any tenant(s) to supply that information, to assume a minimum income of €750 for household members over 18 years of age for the purposes of differential rent assessment.

The tenant(s) must seek prior written approval from the Council to an additional person on the rent account by submitting a formal application for inclusion on rent.

Where approval is given, the revised rent will be assessed from the date of approval, or date of recorded occupancy, whichever is the earlier, in accordance with the Differential Rent Scheme.

If a member of the household leaves a property, it is the responsibility of the tenant(s) to notify the Council in writing and to provide documentary evidence of that person's new address. Such persons will be removed from the rent assessment from the date the evidence is received by the Council's Rent Assessment team

Where a household's declared income is less than the standard rate of

Jobseekers' Allowance applicable for their household size, the standard welfare rate for household size may be applied for rent purposes.

A retrospective increase to weekly rent debit may be applied to rent accounts, where all household income is not declared and/or where required documentation is submitted late.

## **7. Hardship**

Where a weekly rent debit calculated in accordance with the Scheme may give rise to undue hardship, the Council may at its sole discretion amend the weekly rent due.

## **8. Household Budget**

The tenant(s) must sign a Household Budget or a Standing Order deduction form for a new tenancy.

## **9. Rent Arrears**

Information on managing your arrears is available at [Paying your Rent](#).

Where a rent account is in arrears, the tenant(s) must contact the Council's Debt Management Unit immediately to discuss their account. A Debt Management Plan may be put in place that could entail paying additional amounts along with the normal weekly rent due under this Scheme.

## **10. Refunds**

Where a rent account is in credit, a refund may be issued to the tenant(s) at the Council's sole discretion, subject to satisfactory assessment of all household income for the previous three years.

## **11. Additional Charges**

The Council reserves the right to apply additional charges relating to services provided, e.g. property management, waste collection, communal area maintenance etc. Any such charges will be communicated in advance to the tenant(s) before being applied to the rent account.

## **12. Termination of Tenancy**

On termination of tenancy for any reason, all rent, rates and any other charges under this Scheme or otherwise are applicable up to the date of the submission of a surrender/partial surrender form and to the date of the handover of the property to the Council where applicable.

## **13. Definitions**

### **a) Household**

All those who occupy the same dwelling and have permission to reside in that dwelling.

### **b) Principal Earner**

The Principal Earner is the person in the household who is in receipt of the highest assessable income.

### **c) Subsidiary Earner**

A Subsidiary Earner is a member of the household aged 18 years or over, other than the Principal Earner, who has an income or who is entitled to an income.

### **d) Tenancy Agreement**

A tenancy agreement is a legal document that allows a tenant to occupy a property in exchange for rent paid to the landlord. It records all essential details of the rental arrangement to ensure both parties understand their rights and obligations.

### **e) Tenant(s)**

Any person who has signed a Tenancy Agreement with the Council.

### **f) Household Budget**

The Household Budget Scheme helps people getting certain social welfare payments to spread the cost of some household bills over the year. Under this scheme, a fixed amount is deducted from your social welfare payment each week. The scheme is operated by An Post and to qualify, you must be getting a specified social welfare payment and your payment must be paid through a post office.

\*Please note that this list of definitions is not exhaustive.