



Comhairle Contae Chill Mhantáin

Wicklow County Council

WICKLOW COUNTY COUNCIL

DIFFERENTIAL RENT SCHEME 2026

(INCOME RELATED)

1. SCOPE OF SCHEME:

This scheme amalgamates Bray Town Council and Wicklow County Council Differential Rent Schemes. It will supersede all existing Differential Rent Schemes and will be subject to review. This Scheme is effective from the 3rd October 2026.

2. BASIS OF RENT SCHEME:

The rent of any accommodation let under this scheme will be calculated on the basis of assessable household income, regardless of the size of the accommodation.

3. ASSESSABLE INCOME:

- (a) Assessable income is income from the following sources, net of any income tax or PRSI that has been paid:
 - (i) Income from employment including self-employment.
 - (ii) All Social Insurance and Social Assistance Payments, Allowances and Pensions and Health Board Allowances.
 - (iii) Income from pensions of kinds not listed at (ii) above.
 - (iv) Income arising from participation in Local Authority Tenancy Schemes.
- (b) Income from the following sources is **NOT** included:
 - (i) Children's and Orphan's Allowances.
 - (ii) Scholarships.
 - (iii) Allowances payable under the Boarding out of Children Regulations, 1954.
 - (iv) Domiciliary Care Allowance for children with disabilities.
 - (v) Lump sum compensation payments.
 - (vi) Back to Work Enterprise Allowance – Rent will be assessed on the higher of either earnings from Employment or Back to Work Enterprise Allowance.
 - (vii) Any extra income derived from participation in SOLAS, CES / TÚS or National Internship or similar incomes in excess of the standard rate of Jobseeker's Allowance. Only applicable if this is the only source of income being received.
 - (viii) Maintenance.

- (c) Income from an employed person is, in general, the normal weekly rate of remuneration as defined in Section 1 of the Holidays (Employees) Act, 1973. All other regular payments in the nature of pay are included.
- (d) Carer's Allowance will not be assessed for rent purposes. In the case where a Carer's Allowance is the only income in the household, the rent will be calculated at the minimum rent of €30.00 per week.
- (e) Assessable income will be based on certified weekly income, and income for the year ended 31st December as stated on Employment Details Summary (EDS) or P45 as appropriate. In determining rent in the case of a new tenancy, assessable income will be reckoned by reference to the income of the family at the date of commencement of tenancy.

4. **ASSESSMENT OF SELF-EMPLOYED PERSONS:**

Persons who are self-employed will only be assessed on Audited Accounts or in the absence of Audited Accounts a Notice of Assessment. While awaiting accounts to be audited rent will be assessed on the following assumed net income of €450.00 per week.

5. **CALCULATION OF RENT:**

- (a) Rent will consist of:
 - (i) The Rent as calculated will be €30.00
PLUS
 - (ii) 20% of the tenants(s) (see 'b' below) assessable income in excess €188.00
PLUS
 - (iii) 20% of each subsidiary earner's (see 'c' below) assessable income in excess of €30 per week, subject to a maximum of an amount equal to the Minimum Rent for each subsidiary earner
LESS
 - (iv) A deduction of €5 per child will be allowed in respect of each dependant child of the household. A 'dependant child' for the purposes of rent assessment means a person aged 18 years or under or persons over 18 years of age and in full time education and not in receipt of income.
 - (v) Multiplied by 3%.
 - (vi) The Minimum Rent shall be €30.00.
- (b) Where spouses and / or partners are in receipt of separate payments their incomes are combined for the purpose of determining the accessible income.
- (c) A Subsidiary Earner is a member of the household, other than the tenant who has an income.

6. PERMANENT HALTING SITES:

€30.00 per bay regardless of income will apply.

7. OLD AGE PENSIONS:

Any household member of 66 years or over will receive an allowance of €6.00.

8. HARDSHIP:

In exceptional circumstances where payment of a rent calculated as at '5' above would, in the opinion of the authority, give rise to hardship, the Housing Authority may agree to accept a lesser sum from a tenant for a specified period.

9. REVIEW OF INCOME:

The tenant is obliged, under their Tenancy Agreement, to notify the Housing Authority immediately of any change in income or in family circumstances as well as at any rent review processes being undertaken.

10. PENALTY RENT:

A penalty rent can be charged where tenants do not return necessary rent forms, proofs of income and other requested documentation to facilitate calculation of rent.

11. MAXIMUM RENT:

No maximum rent applies. The rent as calculated will be charged.

12. ROUNDING UP AND DOWN:

The rent as calculated shall be rounded up or down to the nearest 50c.