

Government Expenditure on Social Security Benefits: January-September 2026

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Social Protection

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News

Data

Methodology



Salient Points

- When compared to 2025, higher expenditure was reported under both Contributory (9.5 per cent) and Non-Contributory (11.8 per cent) outlay.
- Among the Contributory categories, Pensions in respect of Retirement registered the largest increase at €60.3 million.
- The largest cohort of Contributory beneficiaries was registered under the Two-Thirds Pension (65,543).
- Between January and September 2026, 101,445 households were awarded the Additional Cost of Living Adjustment.

Commentary

By the end of September 2026, Government outlay towards Social Security Benefits rose by €121.0 million in comparison to 2025.

Social Security Benefits Expenditure

Between January and September 2026, spending on Social Security Benefits amounted to €1,329.2 million, 10.0 per cent higher than the €1,208.2 million recorded at the end of September 2025. Higher expenditure was reported for both Contributory (€90.8 million) and Non-Contributory Benefits (€30.2 million) (Table 1).

Government spending towards Contributory Benefits amounted to €1,042.4 million, a 9.5 per cent increase from the previous year. Pensions in respect of Retirement recorded the largest increase of €60.3 million, the result of a €73.5 million rise in Two-Thirds Pension outlay. Further increases were registered under Pensions in respect of Widowhood (€20.4 million), Contributory Bonus (€7.0 million), Other Benefits (€2.1 million), Deficiency Contributory Bonus (€0.6 million) and Pensions in respect of Invalidity (€0.4 million) (Table 2).

Non-Contributory spending reached €286.8 million by the close of September 2026, representing an 11.8 per cent increase in comparison to the previous year. The largest rise was registered under Child Allowance (€10.9 million), following the new payments of the Grant to Families with Children in Years 10 and 11 (€4.3 million), and ahead of the Assistance to Help the Elderly Live Independently (€4.3 million) and Disability Pensions/Allowance (€4.2 million). In contrast, marginal drops were recorded under both Total Social Assistance (€0.5 million) and Medical Assistance (€0.2 million) (Table 3).

Social Security Beneficiaries

Between January and September 2026, the number of Two-Thirds pensioners totalled 65,543, 2,690 additional beneficiaries compared to 2025. This growth represented the largest increase reported among Contributory Benefits. Conversely, the biggest drop was registered under Increased National Minimum Pension (1,703) (Table 2).

The highest number of Non-Contributory beneficiaries was reported under the Additional Cost of Living Adjustment (101,445). This was 3,794 more households than the previous year, the largest increase among the Non-Contributory Benefits. On the other hand, the biggest drop in recipients was registered under the In-Work Benefit (1,138) (Table 3).

Chart 1. Social Security Benefits Expenditure

Reference period: January-September

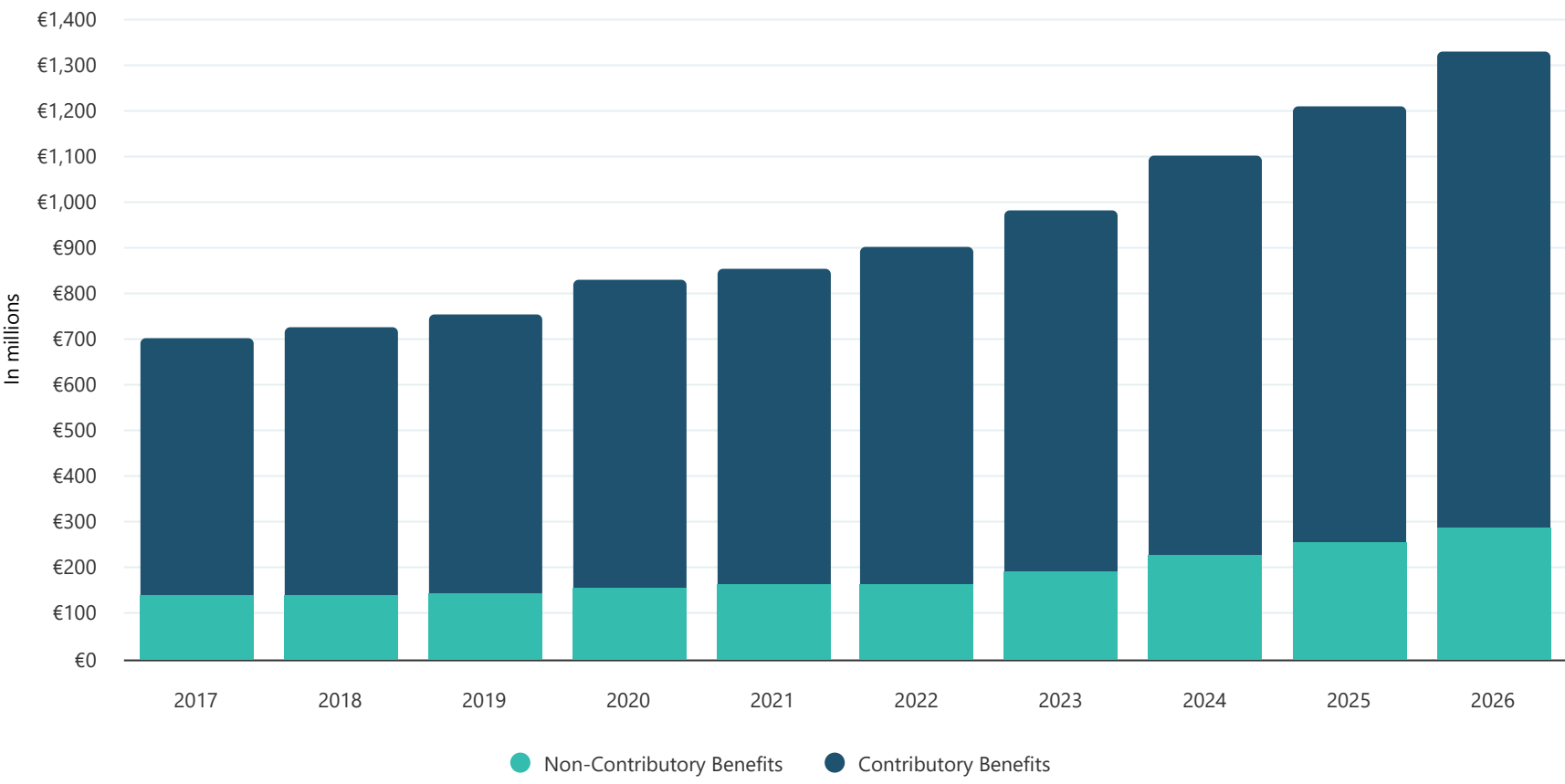
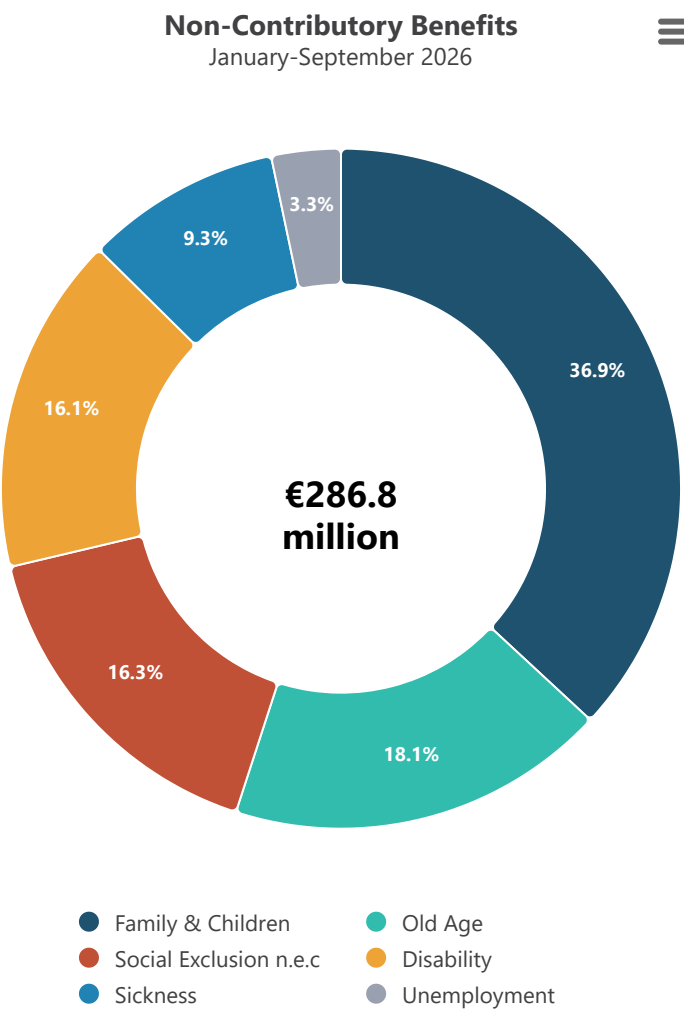
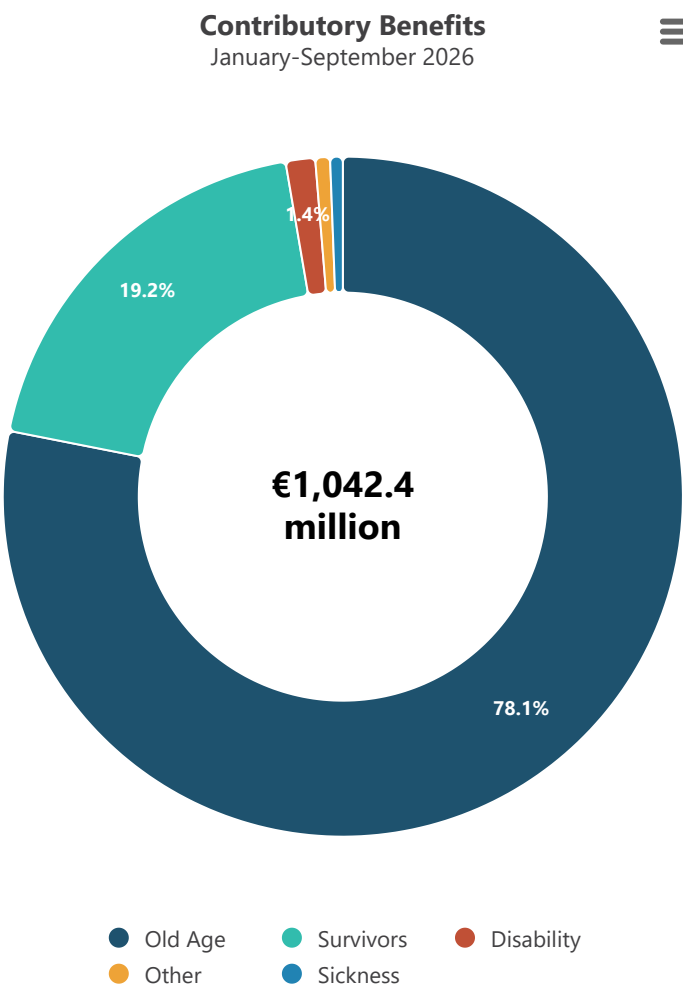


Chart 2. Social Security Benefits Expenditure by ESSPROS¹ functions



¹ Refer to methodological note 5.

Table 1. Social Security Benefits Expenditure by period and description

Description	Jan-Sep 2024	Jan-Sep 2025	Jan-Sep 2026	Jan-Sep 2026 / Jan-Sep 2025	
				Change	% change
				€ 000	
Contributory Benefits	872,826	951,570	1,042,365	90,796	9.5
Non-Contributory Benefits	229,007	256,656	286,830	30,173	11.8
Total Social Security Benefits	1,101,833	1,208,226	1,329,195	120,969	10.0

Table 2. Social Security Contributory Benefits by period and description

Description	Jan-Sep 2024		Jan-Sep 2025		Jan-Sep 2026	
	Beneficiaries	€ 000	Beneficiaries	€ 000	Beneficiaries	€ 000
Contributory Benefits	-	872,826	-	951,570	-	1,042,365
Pensions in respect of Retirement	-	604,806	-	661,408	-	721,748
Retirement Pension	4,094	19,635	3,518	15,522	2,454	11,980
National Minimum Pension	8,754	48,327	9,105	55,622	9,082	60,117
Increased Retirement Pension	1,165	8,166	1,010	5,556	435	4,030
Two-Thirds Pension	60,983	503,683	62,853	550,752	65,543	624,270
Increased National Minimum Pension	3,494	24,679	3,912	33,587	2,209	21,043
Decreased National Minimum Pension	67	316	67	369	68	309
Pensions in respect of Invalidity	-	13,694	-	14,255	-	14,613
Invalidity Pension	86	400	74	395	64	392
Increased Invalidity Pension	37	211	32	200	19	135
National Minimum Invalidity Pension	2,315	13,083	2,181	13,660	2,083	14,086
Decreased National Minimum Invalidity Pension ¹	1	c	1	c	1	c
Pensions in respect of Widowhood	-	147,012	-	159,398	-	179,811
Widows' Pension	134	972	120	900	144	1,264
Early Survivors' Pension	957	6,813	1,010	7,716	702	4,261
Survivors' Pension	13,282	112,131	13,682	124,405	14,537	137,978
National Minimum Widows' Pension	3,772	27,097	3,428	26,378	4,618	36,308
Benefits in respect of Industrial Injuries and Gratuities	-	1,200	-	1,161	-	1,135
Injury Benefit	1,124	919	1,065	905	1,025	892
Injury Pension	191	210	181	221	176	221
Injury Gratuity	16	71	14	34	9	22
Other Benefits	-	10,127	-	10,636	-	12,687
Unemployment Benefit	1,193	2,120	1,158	2,070	1,485	2,769
Special Unemployment Benefit ²	28	16	-	-	1	c
Additional Family Support Benefits ³	2,478	2,602	2,570	2,840	3,147	3,482
Sickness Benefit	17,726	4,644	16,041	4,602	14,978	4,939
Orphans' Allowance	5	22	5	31	6	29
Marriage Grant	2,248	723	2,431	1,092	2,951	1,468
Deficiency Contributory Bonus	13,725	7,526	13,815	10,514	13,469	11,141
Bonus	-	88,461	-	94,197	-	101,229

^cConfidential¹For confidentiality reasons, outlay for Decreased National Minimum Invalidity Pension has been included under National Minimum Invalidity Pension.²For confidentiality reasons, 2026 outlay for Special Unemployment Benefit has been included under Unemployment Benefit.⁴Previously defined as 'Maternity Benefit'. Renamed in 2025.

Table 3. Social Security Non-Contributory Benefits by period and description

Description	Jan-Sep 2024		Jan-Sep 2025		Jan-Sep 2026	
	Beneficiaries	€ 000	Beneficiaries	€ 000	Beneficiaries	€ 000
Non-Contributory Benefits	-	229,007	-	256,656	-	286,830
Child Allowance	-	54,480	-	67,987	-	78,934
Children's Allowance	44,648	26,982	45,072	26,774	45,755	27,783
Foster Child Allowance	193	1,225	182	1,291	177	1,317
Child Benefit Bonus	2,254	1,594	2,262	1,836	2,312	2,790
Children's Allowance Supplement	44,111	18,886	44,362	31,070	45,332	34,937
Tapered Foster Child Allowance	10	44	16	53	20	58
Special Allowance for Post-Secondary Students	10,273	5,750	12,326	6,963	13,595	7,798
Grant to Families with Children in Years 10 and 11 ¹	-	-	-	-	8,185	4,250
Age Pension	3,933	16,052	3,762	16,238	3,691	16,964
Disability Pensions/Allowance	-	29,739	-	34,280	-	38,470
Disability Child Allowance	2,454	3,069	2,737	4,050	3,062	4,498
Disability Assistance	424	1,443	579	2,488	795	2,906
Severe Disability Assistance	3,865	17,079	4,002	19,225	4,170	20,333
Increased Severe Disability Assistance	938	6,135	960	6,480	1,025	7,265
Assistance Visually Impaired	439	2,013	435	2,037	426	2,146
Disability Benefit ²	-	-	-	-	491	1,321
Total Social Assistance	-	37,149	-	36,571	-	36,066
Drug Addicts Allowance	90	62	102	66	91	73
Social Assistance	3,728	17,100	3,493	16,668	3,285	16,388
Social Assistance for Single Parents	2,113	9,986	2,059	9,967	1,932	10,731
Unemployment Assistance	398	1,268	346	1,227	358	1,294
Social Assistance Board ³	1	c	-	-	-	-
Unemployment Assistance Taper	1,023	2,347	850	2,196	691	1,866
Subsidiary Protection Assistance ⁴	1,636	6,385	1,490	6,447	1,359	5,714
Medical Assistance	-	14,523	-	14,288	-	14,113
Sickness Assistance	10,393	14,479	9,945	14,243	9,672	14,070
Leprosy Assistance	14	27	14	24	12	22
Milk Grant	33	17	38	21	36	21
Tuberculosis Assistance	-	-	-	-	-	-

Carers Allowances/Grants	-	11,141	-	10,866	-	12,058
Increased Carers' Allowance	1,357	7,419	1,231	6,787	1,166	6,662
Carers' Allowance	514	2,175	543	2,440	607	2,851
Carer's Grant	437	1,547	439	1,638	670	2,544
Supplementary Allowance	20,893	12,427	20,657	13,492	21,007	16,561
Assistance to Help the Elderly Live Independently	44,563	15,623	45,930	17,358	46,792	21,701
Total In-Work Benefit	-	11,636	-	12,294	-	13,919
In-Work Benefit ⁵	24,775	11,636	25,556	12,294	24,418	13,919
In-Work Supplement	-	-	-	-	-	-
Additional Cost of Living Adjustment	98,774	18,535	97,651	25,205	101,445	29,372
Bonus	-	7,703	-	8,079	-	8,674

^cConfidential

¹First grants awarded to families in March 2026.

²First payments made in January 2026.

³For confidentiality reasons, Social Assistance Board outlay has been included under corresponding Unemployment Assistance expenditure.

⁴Previously defined as 'Subsidiary Unemployment Assistance'. Renamed in 2025.

⁵In-Work Benefit payments are to be taken as provisional. Refer to Methodological Note 3.

Table 4. Social Security Contributory Benefits by period and description

Description	Jul-Sep 2024		Jul-Sep 2025		Jul-Sep 2026	
	Beneficiaries	€ 000	Beneficiaries	€ 000	Beneficiaries	€ 000
Contributory Benefits	-	267,814	-	282,883	-	310,277
Pensions in respect of Retirement	-	189,245	-	200,779	-	218,873
Retirement Pension	3,441	5,940	2,393	4,083	1,875	3,291
National Minimum Pension	8,510	18,076	8,801	16,982	8,733	18,121
Increased Retirement Pension	1,045	2,959	390	1,116	403	1,249
Two-Thirds Pension	57,219	151,305	61,291	170,350	63,859	190,043
Increased National Minimum Pension	3,314	10,863	3,520	8,134	1,980	6,089
Decreased National Minimum Pension	59	102	64	113	48	81
Pensions in respect of Invalidity	-	4,986	-	4,249	-	4,395
Invalidity Pension	70	142	71	130	57	115
Increased Invalidity Pension	32	77	21	49	17	35
National Minimum Invalidity Pension	2,160	4,766	2,041	4,070	1,989	4,246
Decreased National Minimum Invalidity Pension ¹	1	c	1	c	1	c
Pensions in respect of Widowhood	-	45,933	-	48,908	-	55,266
Widows' Pension	124	284	105	268	130	388
Early Survivors' Pension	910	2,087	956	2,311	418	1,199
Survivors' Pension	12,830	35,350	13,225	38,292	12,767	41,893
National Minimum Widows' Pension	3,410	8,212	3,184	8,037	4,418	11,786
Benefits in respect of Industrial Injuries and Gratuities	-	395	-	407	-	373
Injury Benefit	419	297	417	324	404	298
Injury Pension	183	80	172	66	172	66
Injury Gratuity	6	19	6	17	3	9
Other Benefits	-	3,454	-	3,712	-	4,443
Unemployment Benefit	566	751	540	753	666	894
Special Unemployment Benefit	-	-	-	-	-	-
Additional Family Support Benefits ²	739	784	888	945	1,019	1,170
Sickness Benefit	7,183	1,573	5,796	1,518	5,671	1,733
Orphans' Allowance	5	6	5	7	6	8
Marriage Grant	1,017	339	986	489	1,247	637
Deficiency Contributory Bonus	400	100	217	119	29	40
Bonus	-	23,703	-	24,709	-	26,886

^c Confidential¹For confidentiality reasons, outlay for Decreased National Minimum Invalidity Pension has been included under National Minimum Invalidity Pension.²Previously defined as 'Maternity Benefit'. Renamed in 2025.

Table 5. Social Security Non-Contributory Benefits by period and description

Description	Jul-Sep 2024		Jul-Sep 2025		Jul-Sep 2026	
	Beneficiaries	€ 000	Beneficiaries	€ 000	Beneficiaries	€ 000
Non-Contributory Benefits	-	61,423	-	67,553	-	72,805
Child Allowance	-	16,596	-	20,355	-	22,294
Children's Allowance	42,764	8,903	42,997	8,889	43,606	9,293
Foster Child Allowance	181	389	177	455	168	417
Child Benefit Bonus	762	569	741	597	710	956
Children's Allowance Supplement	42,685	6,272	42,929	10,343	43,573	11,582
Tapered Foster Child Allowance	10	17	15	21	19	18
Special Allowance for Post-Secondary Students	787	446	85	50	42	29
Grant to Families with Children in Years 10 and 11 ¹	-	-	-	-	1	c
Age Pension	3,729	5,268	3,618	5,395	3,504	5,612
Disability Pensions/Allowance	-	9,958	-	11,547	-	12,996
Disability Child Allowance	2,348	1,057	2,631	1,408	2,900	1,503
Disability Assistance	414	507	571	808	775	1,016
Severe Disability Assistance	3,667	5,682	3,902	6,449	4,043	6,847
Increased Severe Disability Assistance	919	2,039	932	2,208	1,004	2,425
Assistance Visually Impaired	430	674	413	673	416	715
Disability Benefit ²	-	-	-	-	481	490
Total Social Assistance	-	11,221	-	11,073	-	10,781
Drug Addicts Allowance	47	20	47	19	37	15
Social Assistance	3,366	5,057	3,190	4,997	3,035	4,850
Social Assistance for Single Parents	1,948	2,947	1,884	2,946	1,804	3,197
Unemployment Assistance	289	410	261	402	269	427
Social Assistance Board	-	-	-	-	-	-
Unemployment Assistance Taper	804	685	632	595	538	569
Subsidiary Protection Assistance ³	1,358	2,102	1,296	2,114	1,011	1,723
Medical Assistance	-	4,314	-	4,237	-	4,179
Sickness Assistance	9,890	4,301	9,511	4,224	9,175	4,167
Leprosy Assistance	14	8	12	7	11	6
Milk Grant	15	5	20	6	16	6
Tuberculosis Assistance	-	-	-	-	-	-

Carers Allowances/Grants	-	3,623	-	3,495	-	3,931
Increased Carers' Allowance	1,222	2,422	1,072	2,196	1,031	2,195
Carers' Allowance	469	673	491	744	541	859
Carer's Grant	421	528	425	555	641	877
Supplementary Allowance	20,332	4,130	20,062	4,491	20,410	5,561
Assistance to Help the Elderly Live Independently	2,371	217	2,045	167	1,049	229
Total In-Work Benefit	-	3,973	-	4,238	-	4,783
In-Work Benefit ⁴	23,817	3,973	25,082	4,238	23,356	4,783
In-Work Supplement	-	-	-	-	-	-
Additional Cost of Living Adjustment	495	158	532	434	170	145
Bonus	-	1,964	-	2,122	-	2,295

^cConfidential

¹First grants awarded to families in March 2026. For confidentiality purposes, outlay reported under Special Allowance for Post-Secondary Students.

²First payments made in January 2026.

³Previously defined as 'Subsidiary Unemployment Assistance'. Renamed in 2025.

⁴In-Work Benefit payments from 2023 are to be taken as provisional. Refer to Methodological Note 3.

Methodological Notes

1. Expenditure data provided in this news release is extracted from the administrative records of the Department of Social Security, and is based on the Government's Consolidated Fund.
2. Beneficiaries data is obtained from the Department of Social Security's Unique Beneficiaries Report.
3. In 2022, a complete revamp of the In-Work Benefit (IWB) was carried out by the Income Support and Compliance Division, with payments being made to all eligible parents irrespective of application status. Payments are made in arrears, hence the reporting period for reference year N is being covered by payments made between April of year N to March of year N+1. Due to the differences in reporting methods between the data sources listed in Notes 1 and 2, and to maintain consistency in line with the restructuring performed, from 2023 the Unique Beneficiaries Report has been used to extract both the expenditure and beneficiaries data for the IWB.
4. For every benefit, the corresponding beneficiaries reflect any person who has received the benefit at least once during the reference period. The number of beneficiaries may not be aggregated since persons obtaining two or more different benefits during the same period are listed once under each benefit. It should also be noted that the annual number of beneficiaries is not equal to the sum of the quarters since beneficiaries obtaining the same benefit in more than one quarter are only counted once. Furthermore, bonus recipients are not reported separately but captured within relative benefits, reflecting their role as secondary payments made to beneficiaries of Pensions in respect of Retirement and Social Assistance, among others.
5. The functions provided in chart 2 are in line with the [European System of Integrated Social Protection Statistics \(ESSPROS\) Manual 2026 Edition \(ISBN 978-92-68-31289-6\)](#). This methodology is mandatory for all EU Member States. A detailed breakdown of which benefits are classified under each function is provided in the Social Security Benefits Glossary that can be accessed from the 'Sources and Methods' link listed in note 8.
6. Expenditure data is not normally subject to revision, while beneficiaries data may be revised. As of 2023, latest figures for the IWB are to be taken as provisional and subject to revision.
7. Figures may not add up exactly due to rounding.
8. More information relating to this news release may be accessed at:
 - [Statistical Database](#)
 - [Sources and Methods](#)
 - [Statistical Concepts](#)
9. A detailed news release calendar is available [online](#).
10. References to this news release are to be cited appropriately. For guidance on access and re-use of data please visit our [dedicated webpage](#).
11. For further assistance send your request through our [online request form](#).