Tax and Duty Manual Part 07-01-15

Disability Allowance and Disabled Person's Rehabilitation Allowance

Part 07-01-15

Document last reviewed February 2024



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Disability Allowance (**not** Illness Benefit)

The Disability Allowance, which is means tested, is a weekly payment that an individual may receive if:

- the individual has a disability that is expected to last for at least one year, and
- the individual is aged between 16 and 66 years.

The Disability Allowance is exempt from income tax.

2 Disabled Persons Rehabilitation Allowance

The Disabled Person's Rehabilitation Allowance is an additional allowance payable by the HSE to persons who are in receipt of a Disability Allowance or other similar payment from the Department of Social Protection. The allowance referred to as Rehabilitative Training Bonus (€31.80 per week) is payable to participants who joined recognised Rehabilitation Training placements before 1 September 2019. The allowance is payable on a prorata basis e.g. if the person attends 2 days per week, 2/5 of the allowance is payable.

The rehabilitative training allowance is not available to new entrants after 1 September 2019. Individuals already in receipt of the rehabilitation allowance payment will continue to receive it for the duration of their course.

The Disabled Person's Rehabilitation Allowance is exempt from income tax.