



**Circular Letter 0004/2026**

**To: The Managerial Authorities of Recognised Primary  
and  
the Chief Executives of Education and Training Boards**

## **Revision of Salaries for Primary Teachers under the Public Service Agreement 2024-2026**

**Application of pay adjustments with effect from 01 February 2026**

### **Introduction**

1. The Minister for Education and Youth wishes to inform managerial authorities and primary teachers of revised rates of salary and allowances for primary teachers as provided for in “Public Service Agreement 2024-2026”.
2. This circular sets out the increases to pay due on 01 February 2026 as provided for under the Agreement.

### **Salary Increases to be implemented under Public Service Agreement 2024-2026**

3. Under Public Service Agreement 2024-2026, a 1% (or €500 whichever is greater) pay adjustment was agreed and will be implemented with effect from 01 February 2026.
4. In accordance with Section 3.1 of the Public Service Agreement 2024-2026, whole-time annual basic scale salaries will be increased by 1% (or €500 whichever is greater) with effect from 01 February 2026.
5. The revised pay scales due from 01 February 2026 for primary teachers are set out at Appendix 1 (a) and (b).
6. The revisions to casual daily/hourly part-time rates due on 01 February 2026 are set out at Appendix 3.
7. All salary scales and daily/hourly casual and non-casual rates payable to primary teachers set out in previous Circulars are superseded by the terms of this Circular with effect from 01 February 2026.
8. Overpayments will be dealt with in accordance with the relevant Department Circulars.

## Allowances

9. The Agreement also provides for increases to allowances in the nature of pay of 1% from 01 February 2026. Allowances which are calculated as a specific percentage or specified portion of basic pay should be calculated by reference to the revised rates of pay with in effect from 01 February 2026.
10. The revisions to Qualification Allowances for primary teachers who entered teaching between 01 January 2011 and 31 January 2012 are set out in Appendix 2 (a) with effect from 01 February 2026.
11. The revisions to Qualification allowances for primary teachers who entered teaching prior to 01 January 2011 are set out at Appendix 2 (b) with effect from 01 February 2026.
12. Increases to Other Allowances are set out at Appendix 4 with effect from 01 February 2026.
13. It should be noted that certain allowances for new beneficiaries were abolished with effect from 01 February 2012 and their appearance in the attached pay scales does not confer an entitlement to the allowance where the staff member was not already entitled to the allowance. Please read in association with [Circular 0008/2013 Public Service-Wide Review of Allowances and Premium Payments](#) on current allowance entitlements.

## Pension increases

14. The principle of pay parity in pension increases for pre-existing schemes<sup>1</sup> has been agreed up to the 30 June 2026, in line with the Public Service Agreement 2024-2026. Increases should be passed on to pensions in line with that policy. Guidance on the methodology for calculating these pension increases is appended to 24 September 2024's letter to HR Managers / Pension Administrators<sup>2</sup>.
15. Single Public Service Pension Scheme ('Single Scheme') pensions are updated in-line with the Consumer Price Index (CPI) subject to a separate instruction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Therefore, pensions in payment in respect of former public servants who served in grades to which this circular applies, will not be adjusted with reference to the revisions of basic pay set out in Section 3.

## Pension revisions for pre-existing public service pension schemes

16. The pensions of those who are members of a pre-existing public service pension scheme (Non-Single Scheme) which are in payment from 01 February 2026 in respect of former Public Servants who served in grades to which this circular applies, will be adjusted as appropriate in the normal way, by reference to the revisions of

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<sup>1</sup> Pre-existing Public Service Pension schemes, as defined in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

<sup>2</sup> Application of 'Pay Parity' as Pension Increase Policy, in line with the Public Service Agreement 2024-2026"; available at <https://www.gov.ie/en/circulars/>

basic pay set out in this Circular. Departments/Offices which, under delegated authority, grant pensions and lump sums may, subject to any necessary prior consultation with this Department, revise pension payments strictly in accordance with this circular.

17. The lump sums of the officers in the grades to which this Circular applies who retired on or after 01 February 2026 should also be revised by reference to the revisions of basic pay set out in this circular as appropriate. Deductions from lump sums in respect of non-periodic contributions (such as under Spouses and Children's Pension Schemes) should also be adjusted in these cases. The lump sum of officers in the grades to which this circular applies who retired before 01 February 2026 should not be adjusted.
18. Pensions for officers who retired after 01 February 2026 which were evaluated for the Pension Benefit Cap<sup>3</sup> under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, will need to be re-evaluated in the context of the increases outlined in this circular.
19. Pensions for officers who are currently re-employed in the public service and whose pensions were evaluated for Pension Abatement<sup>4</sup> under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, will need to be re-evaluated in the context of the increases outlined in this circular. A pensioner, not previously subject to abatement, may now be subject to abatement as a result of the increases.

### **Pension revisions for the Single Public Service Pension Scheme**

20. For Single Scheme pensioners who were working as public servants (in grades to which this circular applies) on 01 February 2026 and subsequently retired in the period from 01 February 2026 until such date as this pay adjustment takes effect, their referable amounts accrued, and contribution deductions owed will be re-calculated. Lump sum and pensions paid will then be adjusted, as appropriate.

This aforementioned calculation should also be undertaken by Relevant Authorities for the following classes:

- Cost-Neutral Early Retirement (CNER)
- Ill-Health Retirement (including Short Service Gratuity)
- Pension Adjustment Orders (PAOs)
- Death-in-Service (Spouse / Partner / Eligible Child)
- Death Gratuity
- Any other relevant cases

Final Retirement Benefit Statements and Leaver Statements for Single Scheme members in the grades to which this circular applies, who were working as public servants on the dates of the revision of basic pay and who subsequently retired or left their respective Relevant Authority may also have to be adjusted, as appropriate.

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<sup>3</sup> Circular 13/2020 Guidance on the application of the Pensions Benefit Cap under section 52 (6) and (7) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

<sup>4</sup> Circular 24/2022 Guidance on the application of Abatement of Public Service Occupational Pensions.

Please note that, as previously stated, the lump sum and pensions of officers in the grades to which this circular applies who retired before 01 February 2026 should not be adjusted.

### **Circulation and Queries**

21. Please ensure that copies of this Circular are provided to all members of the Board of Management/Education and Training Board and its contents are brought to the attention of all primary teachers in your employment including those on leave of absence.
22. This Circular can be accessed on the Department's website under <https://www.gov.ie/en/circulars/>
23. Enquiries regarding this Circular should be e-mailed to [ESR@education.gov.ie](mailto:ESR@education.gov.ie)
24. Individual payroll queries should be forwarded as follows: <https://cs.education.gov.ie/>

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27 January 2026

**APPENDIX 1: INCREMENTAL SALARY SCALES FOR PRIMARY TEACHERS  
EFFECTIVE FROM 01 February 2026**

**1. Primary Teachers Salary Scales**

**(a) Revised incremental salary scale for primary teachers who entered teaching before 01 January 2011, to apply with effect from 1 February 2026<sup>5</sup>.**

Revised scale from 01 February 2026 for primary teachers who entered teaching before 01 January 2011	
	<b>Effective from 01/02/2026</b>
<b>Point</b>	<b>€</b>
1	€43,341
2	€44,202
3	€45,414
4	€46,631
5	€48,517
6	€49,740
7	€50,966
8	€54,128
9	€55,769
10	€57,763
11	€59,764
12	€61,789
13	€63,483
14	€65,729
15	€65,729
16	€65,729
17	€68,823
18	€68,823
19	€68,823
20	€68,823
21	€72,915
22	€72,915
23	€72,915
24	€72,915
25	€77,431

<sup>5</sup> Qualification allowances continue to be paid to this cohort of teachers as appropriate.

**(b) Revised incremental salary scale for primary teachers who entered teaching on or after 1 January 2011, to apply with effect from 01 February 2026<sup>6</sup>.**

Revised scale from 01 February 2026 for primary teachers appointed on or after 01 January 2011	
	<b>Effective from 01/02/2026</b>
<b>Point</b>	<b>€</b>
<b>1</b>	€45,379
<b>2</b>	€47,033
<b>3</b>	€48,920
<b>4*</b>	€49,782
<b>5</b>	€51,000
<b>6</b>	€52,490
<b>7</b>	€54,200
<b>8*</b>	€55,974
<b>9</b>	€57,476
<b>10</b>	€60,183
<b>11</b>	€61,876
<b>12*</b>	€63,898
<b>13</b>	€65,908
<b>14</b>	€67,939
<b>15</b>	€69,633
<b>16</b>	€71,877
<b>17</b>	€71,877
<b>18</b>	€71,877
<b>19</b>	€74,971
<b>20</b>	€74,971
<b>21</b>	€74,971
<b>22</b>	€74,971
<b>23</b>	€79,063
<b>24</b>	€79,063
<b>25</b>	€79,063
<b>26</b>	€79,063
<b>27</b>	€83,576

\* Incremental Skips apply at these points in accordance with [Circular 0037/2021](#)

<sup>6</sup> Additional qualification allowances may be payable to those who entered teaching between 1 January 2011 and 31 January 2012 as set out in paragraphs 8-9 and Appendix 1 (c) of this Circular. As heretofore, qualification allowances are not payable to all new beneficiaries from 1 February 2012. Please refer to [Circular 0008/2013](#) Budget 2012 – Public Service-Wide Review of Allowances and Premium Payments.

**APPENDIX 2: QUALIFICATION ALLOWANCE RATES EFFECTIVE FROM  
01 February 2026**

(a) Qualification Allowances<sup>7</sup> with effect from 01 February 2026 for primary teachers who entered teaching between 01 January 2011 and 31 January 2012

<b>ACADEMIC QUALIFICATIONS</b>	<b>Rate for 01 January 2011 – 31 January 2012 Entrants Only</b>
	<b>Effective from 01/02/2026</b>
(a) Masters' Degree (1st or 2nd Hons)	€719
(b) Doctors Degree	€1,517

(b) Qualification Allowances for primary teachers who entered teaching prior 01 January 2011<sup>8</sup>

<b>ACADEMIC QUALIFICATIONS</b>	<b>Rate for pre-2011 Entrants only</b>
	<b>Effective from 01/02/2026</b>
(a) (i) H. Dip. in Ed. (Pass)	€733
(ii) Higher Froebel Cert.	€733
(b) (i) H. Dip. in Ed. (1st or 2nd Hons)	€1,535
(ii) Ard Teastas Gaeilge	€1,535
(c) Primary Degree (Pass)	€2,289
(d) Masters Degree by thesis or exam (Pass)	€6,114
(e) Primary Degree (1st or 2nd Hons)	€6,114
(f) Masters Degree (1st or 2nd Hons)	€6,830
(g) Doctors Degree	€7,631

<sup>7</sup> Qualification allowances are not payable to all new beneficiaries from 1 February 2012.

<sup>8</sup> Only one of the allowances at (a) or (b) may be held together with one of the allowances (c) to (g). Qualification allowances are not payable to all new beneficiaries from 1 February 2012. Please refer to [Circular 0008/2013](#) Budget 2012 – Public Service-Wide Review of Allowances and Premium Payments.

**APPENDIX 3: DAILY/HOURLY CASUAL SUBSTITUTION RATES EFFECTIVE FROM 01 February 2026**

**(a) PRIMARY:** Revised daily/hourly rates with effect from 01 February 2026 for part-time and substitute primary teachers who entered teaching prior to 01 January 2011

<b>Category</b>	<b>Ongoing Rate from 01/02/2026</b>	<b>Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/02/2026</b>
Daily casual qualified	€232.45	€28.73
Daily unqualified	€164.15	€20.29
Hourly qualified	€46.49	€5.75
Hourly unqualified on Payroll	€38.57	€4.77
Hourly unqualified Substitute	€32.83	€4.06

**(b) PRIMARY:** Revised daily/hourly rates with effect from 01 February 2026 for part-time and substitute primary teachers who entered teaching on or after 01 January 2011

<b>Category</b>	<b>Ongoing Rate from 01/02/2026</b>	<b>Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/02/2026</b>
Daily casual qualified	€225.57	€27.88
Daily unqualified	€164.15	€20.29
Hourly qualified	€45.11	€5.58
Hourly unqualified on Payroll	€38.57	€4.77
Hourly unqualified Substitute	€32.83	€4.06

**(c) PRIMARY:** Unqualified Annual Rate revised rate with effect from 01 February 2026 for primary teachers.

<b>Category</b>	<b>Pre-2011 Entrant Effective Rate from 01/02/2026</b>	<b>2011 Entrant Effective Rate from 01/02/2026</b>
Primary Unqualified Annual Rate	€39,443	€39,443

## APPENDIX 4: OTHER TEACHING ALLOWANCES EFFECTIVE FROM 01 February 2026

### (i) Other Allowances

	<b>Effective Rate From 01/02/2026</b>
1. Teaching through Irish	€1,966
2. Gaeltacht Grant payable to teachers in the Gaeltacht other than those in receipt of an allowance equal to 10% of scale salary	€3,806
3. Island Allowance	€2,289
4. Diploma for Special Education	€3,029
5. Special allowance payable to teachers in Comprehensive Schools (Appointed before 1.1.1987)	€3,071
6. Children's Allowances	€113
7. Allowance for Teachers with 35 years' service	€2,886
8. Secretary Board of Management Allowance (payable on a personal basis to Principals of Comprehensive schools who held the allowance prior to the implementation of Agreed Report 3/06)	€3,480
9. Allowance for Principals who act as Secretary to Board of Management (Agreed Report 3/06) School Enrolment:	
<101	€651
101-300	€977
301-500	€1,304
501-700	€1,630
700+	€1,955
10. Rule 87 (Higher Froebel Cert.)	€1,781

### (ii) Secondment Allowances

	<b>Effective Rate from 01/02/2026</b>
Category 1 – Director of Major National Programmes / Directors of Education Centres	€33,798
Category 2 – Coordinators of National Syllabi and Course Support Services. Regional and Deputy Directors of Major National Programmes, ICT Advisors	€20,909
Category 3 – Assistant National Coordinators of National Syllabi	€16,337
Category 4 – Curriculum Trainers/Tutors	€12,589
Part-time Education Centre Directors	€6,555

### (iii) Posts of Responsibility

#### (a) Principal Teacher Allowance (Primary)

Category	Effective Rate From 01/02/2026
I*	€15,208
II	€15,208
III	€17,846
IV	€20,760
V	€23,715
VI	€26,577
VII	€29,471
VIII	€31,598
IX	€33,798
X	€37,003
XI	€39,171
XII	€43,360
XIII	€44,776
XIV	€48,566

\* Points one and two may be broken down further depending on the number of allocated posts in the school however the rate remains the same

#### (b) Deputy Principal Teacher Allowance (Primary)

Category	Effective Rate From 01/02/2026
I	€8,101
II	€8,101
III	€10,157
IV	€12,144
V	€14,222
VI	€16,219
VII	€18,180
VIII	€19,727
IX	€21,234
X	€23,570
XI	€25,016
XII	€28,142
XIII	€28,754
XIV	€31,415

**(c) Principal Teacher Points Rating**

	<b>Effective Rate From 01/02/2026</b>
<b>Under 150</b>	€8,277
<b>150 - 299</b>	€8,366
<b>300 - 449</b>	€10,129
<b>450 - 599</b>	€11,885
<b>600 - 749</b>	€13,941
<b>750 - 899</b>	€16,219
<b>900 - 1099</b>	€18,531
<b>1100 - 1299</b>	€20,763
<b>1300 - 1499</b>	€23,020
<b>1500 - 1699</b>	€24,687
<b>1700 - 1949</b>	€26,404
<b>1950 - 2199</b>	€28,130
<b>2200 - 2449</b>	€29,808
<b>2450 and over</b>	€31,444

**(d) Deputy Principal Teacher Points Rating**

	<b>Effective Rate From 01/02/2026</b>
<b>Under 150</b>	€0
<b>150 - 299</b>	€3,658
<b>300 - 449</b>	€4,782
<b>450 - 599</b>	€6,331
<b>600 - 749</b>	€7,930
<b>750 - 899</b>	€9,480
<b>900 - 1099</b>	€11,113
<b>1100 - 1299</b>	€12,674
<b>1300 - 1499</b>	€14,204
<b>1500 - 1699</b>	€15,413
<b>1700 - 1949</b>	€16,591
<b>1950 - 2199</b>	€17,724
<b>2200 - 2449</b>	€18,845
<b>2450 and over</b>	€19,863

**(iv) Other Posts of Responsibility**

	<b>Effective Rate From 01/02/2026</b>
1. Assistant Principal I (AP I) <sup>9</sup>	€10,586
2. Assistant Principal II (AP II) <sup>10</sup>	€4,683
3. Graded Post 'A'	€8,278
4. Graded Post 'B'	€3,658
5. Special Functions Allowances	€3,141
1	€4,782
2	€6,331
3	€7,930
4	€8,278
5	€8,278
5. Upgraded Special Functions Allowances	€4,014
1	€6,129
2	€8,101
3	€10,157
4	€10,157
5	€10,586
6. Director of Adult Education - Self-Financing Part-Time Adult Education Posts of Responsibility CL 46/00 (Appendix 1)	
Category A	€4,683
Category B	€6,129
Category C	€8,101
Category D	€10,157
Category E	€12,144
Category F	€14,222
Category G	€16,219
Category H	€18,180
Category I	€19,727
Category J	€21,234
Category K	€23,570
Category L	€25,016
Category M	€28,142
7. Allowance payable to Principals of schools offering a part-time adult education programme (C.L.46/00)	€2,019
8. Allowance payable to Principals of 5 Community Schools for management role in sports complexes (AR2/01)	€5,990
Honorarium	€5,931
Secure Unit Allowance	€2,729

<sup>9</sup> Formerly referred to as Assistant Principal

<sup>10</sup> Formerly referred to as Special Duties Teacher

**(v) Other Allowances Applicable to Education and Training Boards, formerly applicable to Vocational Educational Committees.**

	<b>Effective Rate From 01/02/2026</b>
1. Rural Science Teachers (for organisation and development of education activities outside formal class instruction)	€2,289
2. Mobile Domestic Science Teachers <sup>11</sup>	€2,289
3. Special payments to EPTs under Clause 7.1 of Circular Letters 38/89 & 39/89 (AR 2/98)	
No. of Years Reckonable Service – Common Basic Scale	
1	€388
2	€779
3	€1,167
No. of Years Reckonable Service – College Teacher Scale	
1	€484
2	€976
3	€1,460
No. of Years Reckonable Service - Lecturer I Scale	
1	€685
2	€1,365
3	€2,043
4. Special payments to TWTs under Clause 3 of Circular Letter No. 34/89 (AR 2/98)	
No. of Years Reckonable Service – Common Basic Scale	
1	€779
2	€1,555
3	€2,338
4	€3,115
5	€3,893
No. of Years Reckonable Service – College Teacher Scale	
1	€976
2	€1,945
3	€2,920
4	€3,893
5	€4,868
No. of Years Reckonable Service - Lecturer I Scale	
1	€1,365
2	€2,726
3	€4,093
4	€5,453
5	€6,813
5. Allowance payable to teachers of apprentices in DDLETB and CETB, formerly Dun Laoghaire and Co. Cork VECs	€12,105

<sup>11</sup> Formerly referred to as Itinerant Domestic Science Teachers

**(vi) Allowances (Ref. General 3/80)**

	<b>Effective Rate From 01/02/2026</b>
1. Long Service Increment	€1,835
2. Special differential allowance paid to Ex-Preparatory College Professors	€3,554
3. Personal Rates of Principals' Allowance	€8,277 €8,277 €8,277 €8,277 €8,630 €8,794 €10,385 €10,550 €11,270 €11,382 €12,213 €13,872
4. Personal Allowances referred to in Paragraph 2 of CL 50/70	€3,187 €6,252 €7,272 €8,127 €9,199 €10,550 €11,891 €13,743 €14,744 €16,219