



Circular 0011/2026

Circular to the Management Authorities of Primary Schools

The Special Education Teacher (SET) allocation for 2026/27 school year

1. The purpose of this circular

The purpose of this Circular is to advise schools of the process for calculating the educational profile for each school and the SET allocation arising from this for the 2026/27 school year.

Each school are advised of their SET allocation as part of the Annual Staffing Arrangements in Primary Schools for the 2026/27 school year and each school will receive an email in the coming days which will provide additional detail on the allocation, and it should be read in conjunction with this circular.

2. The purpose of the SET allocation model at education system level

The SET allocation model is designed to distribute additional special education teaching resources across the entire primary school system. This is to ensure that additional teaching resources are available to support pupils with the greatest level of learning need.

At the system level, the total hours available are allocated on the following basis: 25% to Enrolment, 68.5% to Educational Needs Profile and the remaining 6.5% to support Educational Disadvantage.

Once the hours are allocated as above, the model then apportions these resources to individual schools based on the most up to date data available including enrolment data published in December 2025.

The allocation model provides schools with autonomy to manage and deploy additional teaching support within their school, based on pupils identified learning needs.



The school should refer to Circular 0064/2024 for guidance on the application and deployment of the Special Education Teacher allocation.

3. How is a school profile developed?

A unique educational profile is created for each school and is underpinned by **three pillars**.

It is important that each school understands that;

The calculation and rules applied within the model are the same for all schools and are, therefore considered to be a true and accurate representation of the data inputs for each school.

All data for each pillar are verifiable and sourced from within the education system or used by all government departments (HP index).

4. What are the three pillars used to create a school educational profile?

Pillar 1: Enrolment Allocation - The total enrolment in the school which is sourced from POD.

Pillar 2: Educational Teaching Needs Profile – This is derived from the literacy and numeracy profile of the school as demonstrated by the STen scores (1, 2, 3, and 4) for English/Irish and Maths reported by the school. **Please Note:** Pupils who are exempt should not be recorded under STen 1. Exempt pupils are captured automatically from the exempt flag.

Pillar 3: Educational Disadvantage –The key data source is the Pobal HP Index for Small Areas, which is a method of measuring the relative affluence or disadvantage of a particular geographical area, combined with pupil data from POD.

Junior Schools

In the case of Junior or Infant schools who have 2nd class pupils and complete standardised testing, the literacy and numeracy values applied to these schools are the test outcomes. For junior or infant schools who do not have 2nd class pupils and



have therefore not completed 2nd class standardised tests, the literacy and numeracy input is calculated based on the STen profile of the senior school(s) they feed to. The STen is apportioned to the junior or infant school based on the same % of enrolments in each STen category in the associated senior school(s). The aggregated results of a maximum of three senior school(s) over 3 years are applied.

To ensure fairness and equity to all schools, Ukrainian/IPAS pupils are excluded from the calculation for schools who are already in receipt of SET resources through the specific Ukrainian/IPAS process i.e. schools with more than 10 Ukrainian/IPAS pupils enrolled.

5. How is the final overall SET allocation derived for each school?

The total allocation for each school is based on the sum of the 3 individual pillars which is then rounded to the nearest 2.5 hrs.

6. Frequency of SET model re-profiling

The educational profile of each school is now updated annually and SET allocations are advised to schools as part of the staffing arrangements circular and each school is provided with additional detail on their allocation by email from the NCSE at the earliest possible date each year.

7. Filling of Posts

Special Education Teacher posts should be filled in accordance with the published staffing and redeployment arrangements which will be set out in the Primary School Staffing Schedule for the 2026/27 school year.

8. Review of allocation between annual updates

The Allocation of SET hours (posts) is advised to schools as part of the Annual Staffing Arrangement Circular



The NCSE will communicate a more detailed breakdown of a schools SET hours (posts) on behalf of the Department of Education. This will be sent via email to schools.

The Department is cognisant that it is possible that unique circumstances may present in a school to the extent that a school profile changes in a manner beyond which could have been anticipated. In such circumstances, the school may apply for a SET Allocation Review if the school has experienced a Unique Circumstance(s).

The SET Review Process is available through the NCSE Portal and information relating to the 2026 SET Allocation Review Process and Application Window will be available to schools on the NCSE website. www.ncse.ie

Reviews will be conducted by the NCSE, between April and June of 2026, to better enable schools to plan for the following September.

Details of this more streamlined **NCSE review** process are available in Appendix 1 below.

9. Guidance on use and deployment

Revised and updated guidelines and circulars on the use and deployment of SET resources have been published.

They can be accessed at link;-

gov.ie - [SET Guidelines and supporting documentation to aid schools in supporting Children/Young people with Special Education Needs](#)

Special Education

March 2026



Appendix 1

A review process is in place, where unique circumstances may present in a school which could require an urgent review. The unique or unanticipated circumstances must be demonstrated to have had a substantial impact on the school, to the extent that the school is clearly unable to meet the needs of the full cohort of pupils, even when all existing resources have been fully and effectively managed and deployed. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have capacity to meet this additional need.

Schools must be in a position to demonstrate that they are deploying their allocation in accordance with the Guidelines for Primary Schools on supporting children with [Special Educational Needs in Mainstream Schools](#) and Circular 64/2024. Schools will be required to provide evidence of such in their application form – Appendix 1 (School Provision Plan) and Appendix 2 (Schedule of Deployment for SET Teachers). These will be included in the SET Review Application Form.

In line with Circular 0064/2024 and the Guidelines for Primary Schools on supporting children with Special Educational Needs in Mainstream School, schools must also ensure that they have adjusted the manner in which they deploy their special education teaching resources as necessary, to ensure that those with the greatest level of need are receiving the greatest level of support. Schools should have identified and already sought any relevant training and support available from the NCSE and/or National Educational Psychological Service (NEPS)

Process

The school should seek the review through completion of the application form on the NCSE website and submit their request through the school portal. The NCSE will communicate the timeframe for the application window on their website in March 2026. All applications must be received before the closing date which will be specified on the NCSE website. As in 2025, all applications received within the specified window will be processed and schools will be advised of outcomes before the end of the 2025/26 school year.

When an application is received an internal NCSE screening panel will consider the application ensuring that the school have outlined clearly the unique circumstance(s) and have clearly evidenced that the overall level of special education teaching allocation in this school does not have capacity to meet this additional identified need.



Following the screening of applications the following outcomes will apply:

1. No significant evidence of unique circumstance(s) in application form- review will not progress.
2. Where it is evident in the application form that there may be a unique circumstance(s) in a school, the application will then progress to a full review of the schools SET Allocation

The NCSE is committed to a timely response to a school's request for review. As school re-profiling now occurs on an annual basis, the NCSE will engage in reviews for a set period of time each academic year. All applications received within the defined window will be processed and schools will be advised of outcomes before the end of the 2025/26 school year.

This will be timed to ensure that schools are facilitated to hire staff for the coming academic year in a timely manner.

The following are examples (not exhaustive) of unique or unanticipated circumstances which have significantly impacted a school's profile and which may be considered as grounds for review:

- Very significant and immediate changes to the local population have occurred in a short space of time. For example, an increase in housing developments/social housing in the surrounding school area. Therefore, potentially resulting in an increased number of children with special educational needs enrolling in a school. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have the capacity to meet this additional need.
- Developing schools who have a significant increase to enrolment based on the previous year's enrolment. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have the capacity to meet this additional need.
- Significant trauma at local level that has had a significant impact on a school community and the educational needs of a wide number of children and families in the school. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have the capacity to meet this additional need.
- A significant increase in the intake or population of pupils (junior infants to 2nd class) at primary level who have the greatest level of need in line with the Continuum of Support. Evidence will be required to



confirm the level of need and/or that these pupils are accessing services or on waiting lists for services. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have the capacity to meet this additional need.

Senior Schools (3rdClass)

- A significant increase in the intake or population of pupils (who have entered 3rd class) those who have transferred to the Senior feeder school who have the greatest level of need in line with the Continuum of Support. Evidence will be required to confirm the level of need and/or that these pupils are accessing services or on waiting lists for services. The school should clearly evidence that the overall level of special education teaching allocation in this school does not have the capacity to meet this additional need.

The following Circumstances are not considered grounds for a review:

- Application Requests based solely on comparisons with allocations made to other local schools.
- Schools where there has been a significant fall in enrolments.
- A separate department process is in place to support schools with large IPAS/Ukrainian student enrolments.
- Requests based on the provision of support for individual children from within the total allocation.
- It is expected that there will be some changes to enrolments during the period that the profile stays in place and that some new pupils with special education needs will enrol in the school over this time. It is envisaged that this would not be considered as grounds for a review.
- It is also expected that there will be some pupils from within the current pupil enrolment who may have newly identified needs. It is envisaged that this would not be considered as grounds for a review