
Civil service rates

Civil Service motoring and bicycle rates

Cars (rate per kilometre)

Motor travel rates (from 1 April 2017)

Distance band	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Up to 1,500 km (Band 1)	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km (Band 2)	70.00 cent	73.21 cent	83.53 cent
5,501 - 25,000 km (Band 3)	27.55 cent	29.03 cent	32.21 cent
25,001 km and over (Band 4)	21.36 cent	22.23 cent	25.85 cent

The kilometres accumulated by an employee between 1 January 2017 and 1 April 2017 will not be altered by the introduction of these new bands and rates. Actual kilometres driven to date will, however, count towards total kilometres for the year.

For example, if you had claimed 1,400km on 1 April 2017, you would then move to the new Band 1. Once you had driven a further 100km, you would then move to Band 2.

Motorcycles (rate per kilometre)

Motorcycle rates (from 5 March 2009)

Distance	Engine capacity up to 150cc	Engine capacity 151cc - 250 cc	Engine capacity 251 cc - 600 cc	Engine capacity 601cc and over
Up to 6,437 km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438 km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycles

Bicycle rates (from 1 February 2007)

Civil Service subsistence rates

Rates for assignments within the State

Overnight allowance

Domestic overnight subsistence rates (from 1 October 2018)

Rate category	Rate
Normal rate	€147.00
Reduced rate	€132.30
Detention rate	€73.50

Overnight allowance covers an overnight assignment of up to 24 hours. This must be at least 100km from the employee's home and their normal place of work.

The rate category depends on the period of an assignment:

normal rate is for up to 14 nights

reduced rate covers the next 14 nights

detention rate covers each of the next 28 nights.

For assignments over 56 nights, you must make an application to Revenue to confirm subsistence is still available.

The period of subsistence at any one location is limited to six months.

Day allowances

Domestic day subsistence rates (from 1 December 2021)

Period of assignment	Rate
Ten hours or more	€39.08
Between five and ten hours	€16.29

The assignment must be outside eight kilometres of the employee's home or normal place of work.

You can only claim both a day and overnight allowance if you work five hours or more the next day.

Rates for assignments outside the State

Short term assignment

Subsistence rates for short term assignments

Period of assignment abroad	% of normal overnight rate
First month	100%
Second and third month	75%
Fourth, fifth and sixth month	50%

These rates can be used for a single temporary assignment of up to six months where your employee is working abroad.

Long term assignment

A long term assignment will be more than six months.

For the first month of the assignment you can allow subsistence for the overnight rate. This is to facilitate the employee to find self-catering accommodation.

For the remainder of the assignment you can allow subsistence costs and a portion of the ten-hour day rate. The subsistence cost can cover the cost of reasonable accommodation. You can allow 50% of the day rate (ten-hour the location).