

2026 Estimates: Methodology and Considerations

1. Introduction

1.1 Purpose: The purpose of this document is to detail the methodology and process used, the key cost components and the assumptions made for the 2026 estimates of Coimisiún na Meán (“the Commission”).

1.2 Key Enablers:

People and Organisational Development (“POD”): Provided headcount assumptions for new hires and the 2026 recruitment plan.

Project Management Office (“PMO”): Collaborated with Commissioners and Directors across all Divisions to develop Coimisiún na Meán’s Work Programme. This process involved detailed resource planning, prioritisation of strategic initiatives, and identification of both project-specific and operational activity cost requirements.

Finance: Partnered with POD, PMO, Commissioners, and Team Leads to identify and estimate both pay and non-pay costs.

1.3 Definition of key words

Division:	Coimisiún na Meán is organised into the following Divisions: <ul style="list-style-type: none"> • Platform Supervision & Investigations • Policy, Strategy and Research • Communications & User Support • Media Landscape • Data & Technology • Legal Services • Corporate Services
Team:	Teams within a Division e.g. Finance is part of the Corporate Services Division.
Levy categories:	Sectors regulated by Coimisiún na Meán and subject to levy charges.
Work programme:	A plan for fulfilling functions aligned with Coimisiún na Meán’s strategic objectives.
Direct costs:	Costs directly attributable to a specific levy or multiple levy categories.
General costs:	Costs of a general nature, such as rent, utilities, and back-office administration expenses.
Professional fees:	Consists of consultancy, legal and litigation costs.
Administrative costs:	Include HR, information technology, office expenses, printing and advertising, internal audit, and translation costs etc.

2. Overview of key components of 2026 Estimates

Approach: The 2026 Estimates comprises **Pay** and **Non-Pay** costs:

- **Pay Costs:** Covers existing staff and assumptions for new hires (see details in Section 3).
- **Non-pay costs:** Includes direct costs and general costs based on the Work Programme and operational costs (see details in Section 4).

Key Factors Considered:

- Workforce planning and sanction
- Detailed work programme reflecting 2026 strategic priorities and deliverables
- Projected growth or changes in operational needs
- Coimisiún na Meán’s VAT status
- Legal cost assumptions

The 2026 Estimates are prepared at the team level and then converted to levy category levels through direct attribution or apportionment.

Apportionment rates: Some costs cannot be directly attributed to specific levy categories and are allocated from team level to levy categories using apportionment rates (see Section 5).

3. Pay Costs

Components: Gross salary, Employer's PRSI, and Pension contributions.

Pay costs are calculated based on existing headcount plus anticipated recruitment. Headcount figures are determined at the team level and apportioned to levy categories using apportionment rates.

Key Assumptions for 2026:

- Projected pay scale increases under the 2024-26 Public Sector Pay Deal and staff anniversary pay increments have been factored into the pay estimates.
- Planned recruitment assumes filling the remaining positions within the approved headcount sanction of 303 staff and 5 Commissioners by the end of 2026.
- Ministerial approval for 98 additional roles was received in April 2025 to support the organisation's continued growth. Recruitment of these roles began in 2025 and will continue into 2026.

2026 Pay Cost Estimates Assumptions:	
Headcount	308 (303 staff + 5 Commissioners) by the end of 2026 plus temporary staff (e.g. maternity cover)
Gross Salary	<p>Pay costs are calculated at Team level, which is one level under Division.</p> <p>Based on salaries at the time of calculation in October 2025 and adjusted for Public Sector Pay Deal scale increases and staff anniversary pay increments.</p> <p>New Hires Based on planned recruitment in line with workforce plan and approved headcount sanction. Calculated at the first point of the Pay Scale per grade and adjusted for Public Sector Pay Deal increases in 2026.</p>
Employer's PRSI	11.25%
Employer (ER) pension contribution	<p>A blended rate of 16.5%, reflecting the combination of:</p> <ul style="list-style-type: none"> • Pre 2013 pension schemes: ER contribution rate of 25% of gross pay for employees paying Class A PRSI and 30% for those paying Class D PRSI. In line with Department of Culture, Communication and Sport (DCCS) guidance. • Single Public Service Pension Scheme: ER contribution rate is equal to three times the employee contribution paid by the Single Scheme member. In line with Department of Public Expenditure, NDP Delivery and Reform (DPENDR) guidance.

4. Non-Pay Costs

Components:

Direct costs are primarily derived from work programme/projects, with allocations assigned directly to levy categories where applicable.

- Direct costs predominately comprise of Professional services fees and Administrative costs.
- PMO worked closely with Commissioners and Directors to develop the 2026 work programme. Associated estimated expenditures on e.g. legal or consultancy fees were provided by the Directors. Costs directly linked to specific projects were attributed to corresponding levy categories, unless general in nature.

The 2026 work programme includes ongoing operational work and projects carried over from 2025, along with new initiatives planned for 2026. These are aligned with the Coimisiún na Meán Strategy Statement 2025 – 2027.

- Where a project is general in nature but undertaken by a specific Division or Team, and cannot be directly attributed to any levy category, the associated costs are treated as general costs for that Division or Team and are allocated to levy categories using that Division's or Team's apportionment rates.

General operational costs refer to expenses of a general nature, for example, Rent, Utilities, ICT costs etc. These costs are allocated to levy categories using General Apportionment rates (see Section 5).

Key Assumptions for 2026:

- Project costs are estimated based on the best available information; adjustments may occur during detailed planning or procurement stages.
- Litigation contingency was included in the 2026 Professional services fees estimates.
- Operational costs are estimated using informed judgement developed through ongoing experience and operational familiarity.
- All costs include VAT. Accordingly, Coimisiún na Meán does not apply VAT to levy invoices and does not recover VAT on supplier charges.
- Coimisiún na Meán continues to adopt a conservative approach in setting its Estimates in order to meet its legislative requirement to ensure that levy income is sufficient to meet its expenses properly incurred and working capital requirements for the relevant levy period.

Working Capital of €4.25m has been included in the 2026 Estimates to ensure sufficient working capital for the organisation.

- Coimisiún na Meán is also considering the need for ongoing loan facilities to support cash-flow stability.

5. Apportionment rates

Apportionment rates are applied to allocate costs that cannot be directly attributed to specific levy categories.

The Commission's approach to allocating shared costs is based on a structured assessment of the work carried out across its teams and divisions, taking account of the funding sources that support different activities and the relative scale and focus of each area's responsibilities. Because some costs apply across multiple regulated sectors and cannot be assigned directly, each team identifies how its work relates to the various levy categories. This ensures that apportionment rates are grounded in a transparent understanding of actual activities, enabling shared and general costs to be distributed consistently and fairly across all levy categories.

Application

The apportionment rates are applied to costs that cannot be directly attributed to specific levy categories. These include:

- General operational costs.
- Costs from projects of a general nature