

2026 Estimates

Estimated expenditure and Working Capital for the period from 1 January to 31 December 2026 (Euro)¹

	Total	Television programme service	Sound broadcasting service	Audiovisual on-demand media service	Designated Online service	Intermediary service	Hosting service ²	Broadcasting Fund Administration ³	Exchequer Funded activities
Pay Expenditure	29,177,810	2,433,717	1,768,150	1,343,927	6,586,710	11,719,367	2,061,954	2,428,983	835,004
Non - Pay Expenditure									
Audit & Risk Committee fees	21,648	1,683	1,210	996	5,230	7,944	1,524	2,707	354
Professional services fees	19,928,221	1,400,349	1,023,408	587,200	5,876,060	8,735,114	1,686,805	654	618,632
Administration Expenses	6,073,589	556,728	339,476	347,449	1,631,526	2,295,393	444,061	2,211	456,746
Auditors Remuneration	24,033	2,164	1,556	1,280	6,725	10,215	1,960	-	133
Grant & Development Payments	1,285,000	340,000	170,000	170,000	420,000	100,000	-	-	85,000
Premises & Related Expenditure	3,900,363	213,054	133,854	127,414	1,392,133	1,701,166	240,787	81,333	10,621
Bank interest and charges	8,610	765	550	453	2,378	3,611	693	-	161
Total Non-Pay Expenditure	31,241,464	2,514,742	1,670,054	1,234,792	9,334,051	12,853,444	2,375,829	86,906	1,171,646
Total Expenditure	60,419,273	4,948,459	3,438,204	2,578,719	15,920,761	24,572,811	4,437,783	2,515,888	2,006,650
Working Capital	4,250,000	376,246	261,417	196,068	1,210,504	1,868,346	337,418	-	-
Total Expenditure and Working Capital	64,669,273	5,324,705	3,699,621	2,774,786	17,131,265	26,441,157	4,775,201	2,515,888	2,006,650

¹ Please note: Certain columns and rows may not add due to the use of rounded numbers.

² Hosting services regulated under Terrorist Content Online Regulation.

³ The overhead costs of administration of the Broadcasting Fund, recouped by Coimisiún Na Meán.

2026 Levy Calculation Tables

In line with the Broadcasting Act 2009 (Section 21) Levy (No.2) Order 2025, S.I. No. 602 of 2025, including in accordance with, but without limitation to, Schedules 2(11), 3(11), 5(9), 6(8), 7(9), and 8(8) and thereof, the levy which shall apply to relevant providers shall be calculated based on the percentages/rate in the below tables:

Television programme service - (those whose qualifying income is greater than €500,000)

Rate per euro of qualifying income (€)*	0.0121
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Sound broadcasting service - (those whose qualifying income is greater than €500,000)

Rate per euro of qualifying income (€)*	0.0280
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Audiovisual on-demand media service - (those whose qualifying income is greater than €500,000)

Rate per euro of qualifying income (€)*	0.0061
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Designated online service

Rate per user (€)*	0.0125
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Intermediary service - (those whose number of logged-in average monthly active recipients is greater than 1,000,000)

Rate per user (€)*	0.0082
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Hosting service

Rate per user (€)*	0.0054
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*As the rate is derived from formula-based calculations, the resulting value extends to a substantial number of decimal places. For ease of interpretation in this publication, the rate has been rounded to four decimal places. The full, unrounded rate is available upon request.