

**Case Study: Income Scenario- Single Male Adult working  
full-time on NMW**

|   | Weekly  | Yearly    |
|---|---------|-----------|
| <b><u>Full-time employment on NMW</u></b> |         |           |
| Gross Earned income                       |         |           |
| National minimum wage                     | 286. 88 | 14917. 76 |
| €7.65 x 37.5 hrs                          |         |           |

**Tax due**

Pay: 14917.76; tax@ 20% = 2983.55

Tax Credits:

Personal tax credit: 1630.00

PAYE tax credit: 1630.00

Total tax credits 3260.00

3260.00 is > 2983.55, therefore negative tax income liability, thus no tax due.

**PRSI due**

No PRSI due as earning less than €300.00 per week

|                                 |                |                  |
|---------------------------------|----------------|------------------|
| <b><u>Total Income</u></b>      | 286.88         | 14917.76         |
| <b><u>Total Cash Income</u></b> | <b>286. 88</b> | <b>14917. 76</b> |

**Calculation of Rent**

Private Accommodation: Bed-sit in Santry

|                                |         |          |
|--------------------------------|---------|----------|
| Average price €130.00 per week | 130. 00 | 6760. 00 |
|--------------------------------|---------|----------|

**Eligibility for Medical Card**

|                     |         |
|---------------------|---------|
| Weekly income limit | 184. 00 |
| Travel expenses     | 20. 00  |
| Housing rent        | 130. 00 |
| Total Guideline     | 334. 00 |
| Total income        | 286.88  |

**Therefore, this individual will qualify for a medical card**