

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

	Weekly	Yearly
<u>Full-time employment on NMW</u>		
Gross Earned income		
National minimum wage	324.38	16867.76
€8.65 x 37.5 hrs		

Tax due

Pay: 16867.76; tax @ 20% = 3373.55

Tax Credits:

Single person's tax credit: 1830.00

PAYE tax credit: 1830.00

Total Credits: 3660.00

3660.00 is > 3373.55, therefore negative tax income liability, thus no tax due.

PRSI due

Threshold for employee PRSI is €352.00 per week, therefore no PRSI due

<u>Total Cash Income</u>	324.38	16867.76
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Calculation of Rent

Private Accommodation: Bedsit in Santry

Average price €151.23	151.23	7863.96
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Eligibility for Medical Card

Weekly income limit	184.00
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Travel expenses	23.00
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Housing rent	151.23
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Total Guideline	358.23
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Total income	324.38
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Therefore, this individual will qualify for a medical card