

## Two Parents, Two Children (10 & 15)

## Jobseekers Benefit

	€ / Week	€ / Year	
Job Seekers Benefit	188.00	9,776.00	Personal Rate
	124.80	6,489.60	Qualified Adult Rate
	59.60	3,099.20	Dependent Child Rate (€29.80 x 2)
Total JSB Income	372.40	19,364.80	
Additional Entitlements			
Child Benefit	64.62	3,360.00	
BSCFA	9.71	505.00	Income threshold for this household type is $\in$ 593.40, therefore this family qualifies for annual payment of $\in$ 200 for 10 year old child and $\in$ 305 for 15 year old child.
Total Household Income	446.73	23,229.80	
Medical Card Eligibility			This family will qualify, as their only income is from social welfare



## Two Parents, Two Children (10 & 15)

Income Tax	Two Parents (One Income)	One adult e	employed full-time		
Income Tax		€ / Week	€ / Annum		
Gross Income Tax Liability	Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per hr
Tax Credits	Income Tax				
Tax Credits    63.46	Gross Income Tax Liability	64.88	3,373.50	At standard rate (20%)	
63.46   3,300.00   Married Couple   31.73   1,650.00   PAYE   15.58   810.00   Home Carer   1.12   58.19   Service Charges Relief		0.00	0.00	At marginal rate (41%)	
31.73	Tax Credits				
15.58		63.46	3,300.00	Married Couple	
Net Income Tax Liability		31.73	1,650.00	PAYE	
Net Income Tax Liability         0.00         0.00           Universal Social Charge         3.86         200.72         2% rate - Full-time           5.26         273.26         4% rate - Full-time           PRSI           Net Earnings         315.26         16,393.52         Full-time           Additional Entitlements           Child Benefit         64.62         3,360.00           Family Income Supplement         173.00         8,996.00         Assessable income (net of tax, PRSI & USC)         315.26           Household income threshold         602.00         FIS payable (60% of difference)         173.00           Back to School Clothing & Footwear         9.71         505.00         Social Card Eligibility         Full Medical Card           Weekly income limit         266.50           Allowance for dependent children         76.00           Allowance for childcare expenses         0.00           Allowance for travel expenses         24.23           Allowance for housing - local authority rent         61.64		15.58	810.00	Home Carer	
Universal Social Charge  3.86 200.72 2% rate - Full-time 5.26 273.26 4% rate - Full-time  PRSI  Net Earnings 315.26 16,393.52 Full-time  Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26  Household income threshold 602.00  FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64		1.12	58.19	Service Charges Relief	
Section   Sect	Net Income Tax Liability	0.00	0.00		
PRS	Universal Social Charge				
PRSI  Net Earnings 315.26 16,393.52 Full-time  Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26  Household income threshold 602.00  FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64		3.86	200.72	2% rate - Full-time	
Net Earnings 315.26 16,393.52 Full-time  Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26  Household income threshold 602.00  FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64		5.26	273.26	4% rate - Full-time	
Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26  Household income threshold 602.00  FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for travel expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	PRSI				
Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26  Household income threshold 602.00  FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	Net Earnings	315.26	16,393.52	Full-time	
Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 315.26 Household income threshold 602.00 FIS payable (60% of difference) 173.00  Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50 Allowance for dependent children 76.00 Allowance for childcare expenses 0.00 Allowance for travel expenses 24.23 Allowance for housing - local authority rent 61.64	Additional Entitlements				
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Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	Family Income Supplement	173.00	8,996.00	Assessable income (net of tax, PRSI & USC)	315.26
Back to School Clothing & Footwear 9.71 505.00  Total Household Income 562.59 29,254.52  Medical Card Eligibility Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64				Household income threshold	602.00
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Medical Card Eligibility  Full Medical Card  Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	Back to School Clothing & Footwear	9.71	505.00		
Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	Total Household Income	562.59	29,254.52		
Weekly income limit 266.50  Allowance for dependent children 76.00  Allowance for childcare expenses 0.00  Allowance for travel expenses 24.23  Allowance for housing - local authority rent 61.64	Medical Card Eligibility	Full Medical	Card		
Allowance for dependent children 76.00 Allowance for childcare expenses 0.00 Allowance for travel expenses 24.23 Allowance for housing - local authority rent 61.64	ca.car cara Engistinty	i dii Micalcal	-u. u	Weekly income limit	266 50
Allowance for childcare expenses 0.00 Allowance for travel expenses 24.23 Allowance for housing - local authority rent 61.64				·	
Allowance for travel expenses 24.23 Allowance for housing - local authority rent 61.64					0.00
Allowance for housing - local authority rent 61.64				·	
				·	61.64
				Total income threshold	428.37



## Two Parents, Two Children (10 & 15)

Two Parents (Dual Income)	One employed full-time, one employed part-time						
	€ / Week	€ / Annum					
Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per h			
	164.35	8,546.20	Working part-time (19 hours)	8.65 per h			
Income Tax - Jointly Assessed							
Gross Income Tax Liability	97.75	5,082.74	At standard rate (20%)				
	0.00	0.00	At marginal rate (41%)				
Tax Credits							
	63.46	3,300.00	Married Couple				
	63.46	3,300.00	PAYE				
	1.12	58.19	Service Charges Relief				
	1.44	75.14	Health Expenses Relief				
Net Income Tax Liability	0.00	0.00					
Universal Social Charge							
Ğ	3.86	200.72	2% rate - Full-time				
	4.60	239.20	4% rate - Full-time				
	1.15	59.61	7% rate - Full-time				
	3.29	170.92	2% rate - Part-time				
PRSI							
Net Earnings	314.77	16,367.98	Full-time				
	161.06	8,375.28	Part-time				
Additional Entitlements							
Child Benefit	64.62	3,360.00					
Family Income Supplement	76.00	3,952.00	Assessable income (net of tax, PRSI & USC)	475.83			
,			Household income threshold	602.00			
			FIS payable (60% of difference)	76.00			
Back to School Clothing & Footwear	9.71	505.00					
Total Household Income	626.16	32,560.25					
Medical Card Eligibility	GP Visit Card						
- ,			Weekly income limit	266.50			
			Allowance for dependent children	76.00			
			Allowance for childcare expenses	12.9			
			Allowance for travel expenses	48.40			
			Allowance for housing - local authority rent	70.82			
			Total income threshold	474.70			