

Two Parents, Two Children (3 & 10)

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	3.85	200.00	Income threshold for this household type is €593.40, therefore this family qualifies for annual payment of €200 for 10 year old child.
Total Household Income	440.87	22,924.80	

Medical Card Eligibility

This family will qualify, as their only income is from social welfare



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According Acco	Two Parents (One Income)	One adult e	mployed full-time		
According Acco		€ / Week	€ / Annum		
Gross Income Tax Liability	Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per hr
D.00	Income Tax				
Tax Credits	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 3.85 200.00 200.00 Total Household Income 556.72 28,949.52 Medical Card Eligibility Full Medical Card Weekly income limit 266.50 Allowance for dependent children 76.00 Allowance for thildcare expenses 0.00 Allowance for housing - local authority rent 61.64 24.23		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 3.85 200.00 Total Household Income 556.72 28,949.52 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	
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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 3.85 200.00 Total Household Income 556.72 28,949.52 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	Universal Social Charge				
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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 3.85 200.00 Total Household Income 556.72 28,949.52 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				
Household income threshold 602.00 FIS payable (60% of difference) 173.00 Back to School Clothing & Footwear 3.85 200.00 Total Household Income 556.72 28,949.52 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	Child Benefit	64.62	3,360.00		
Back to School Clothing & Footwear 3.85 200.00 Total Household Income 556.72 28,949.52 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 3.85 200.00 Total Household Income 556.72 28,949.52 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
Total Household Income 556.72 28,949.52 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				FIS payable (60% of difference)	173.00
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	3.85	200.00		
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	556.72	28,949.52		
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 Fligibility	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	The died can a Englotticy	Tun Medicul		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				•	76.00
Allowance for travel expenses 24.23 Allowance for housing - local authority rent 61.64					0.00
Allowance for housing - local authority rent 61.64				·	24.23
				·	61.64
				-	428.37



Two Parents, Two Children (3 & 10)

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 hr		
	164.35	8,546.20	Working part-time (19 hours)	8.65 per hr		
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			
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			
	3.29	170.92	2% rate - Part-time			
PRSI						
Net Earnings	315.26	16,393.52	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)	476.32		
			Household income threshold	602.00		
			FIS payable (60% of difference)	76.00		
Back to School Clothing & Footwear	3.85	200.00				
Total Household Income	620.78	32,280.80				
Medical Card Eligibility	Full Medical (
Micalcal Cala Eligibility	i un ivicuical (Jui u	Weekly income limit	266.50		
			Allowance for dependent children	76.00		
			Allowance for childcare expenses	85.29		
			Allowance for travel expenses	48.46		
			Allowance for housing - local authority rent	70.89		
			Total income threshold	547.14		
			Total income timeshold	J 4 7.14		