

One Parent, Two Children (3 & 10)

One-Parent Family Payment

	€ / Week	€ / Year	
One-Parent Family Payment	188.00	9,776.00	Personal Rate
	59.60	3,099.20	Dependent Child Rate (€29.80 x 2)
Total OFP	247.60	12,875.20	

Additional Entitlements

Child Benefit	64.62	3,360.00	
Fuel Allowance ¹	12.31	640.00	
BSCFA	3.85	200.00	This family qualifies for annual payment of €200 for 10 year old child.
Total Household Income	328.38	17,075.20	
Medical Card Eligibility			This family will qualify, as their only income is from social welfare

¹ Fuel allowance is normally paid from end September – May (32 weeks). The weekly value here is that 32 week payment spread across the 52 weeks of the year.

One Parent, Two Children (3 & 10)

One Parent Family	One adult employed part-time			
	€ / Week	€ / Annum		
Gross Salary	164.35	8,546.20	Working part-time (19 hours)	8.65 per hr
Taxable Social Welfare Payment	245.10	12,745.20	One Parent Family Payment	
Income Tax				
Gross Income Tax Liability	81.89	4,258.28	At standard rate (20%)	
	0.00	0.00	At marginal rate (41%)	
Tax Credits				
	31.73	1,650.00	Single Person	
	31.73	1,650.00	One Parent Family	
	31.73	1,650.00	PAYE	
Net Income Tax Liability	0.00	0.00		
Universal Social Charge				
	3.29	170.92	2% rate - Part-time	
PRSI				
	161.06	8,375.28	Part-time	
Additional Entitlements				
Child Benefit	64.62	3,360.00		
Family Income Supplement	118.00	6,136.00	Assessable income (net of tax, PRSI & USC)	406.16
			Household income threshold	602.00
			FIS payable (60% of difference)	118.00
Back to School Clothing & Footwear	3.85	200.00		
One Parent Family Payment	245.10	12,745.20	Gross weekly means	164.35
			Statutory disregard	146.50
			Assessable means	7.97
			Personal Rate	185.50
			Dependent Children	59.60
Fuel Allowance ²	12.31	640.00		
Total Household Income	604.93	31,456.48		
Medical Card Eligibility	Full Medical Card			
			Weekly income limit	266.50
			Allowance for dependent children	76.00
			Allowance for childcare expenses	60.36
			Allowance for travel expenses	76.46
			Allowance for housing - local authority rent	60.73
			Total income threshold	540.05

² Fuel allowance is normally paid from end September – May (32 weeks). The weekly value here is that 32 week payment spread across the 52 weeks of the year.

One Parent, Two Children (3 & 10)

One Parent Family	One adult employed full-time			
	€ / Week	€ / Annum		
Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per hr
Taxable Social Welfare Payment	167.60	8,715.20	One Parent Family Payment	
Income Tax				
Gross Income Tax Liability	98.40	5,116.54	At standard rate (20%)	
	0.00	0.00	At marginal rate (41%)	
Tax Credits				
	31.73	1,650.00	Single Person	
	31.73	1,650.00	One Parent Family	
	31.73	1,650.00	PAYE	
Net Income Tax Liability	3.20	166.54		
Universal Social Charge				
	3.86	200.72	2% rate - Full-time	
	5.26	273.26	4% rate - Full-time	
PRSI				
Net Earnings	312.06	16,226.98	Full-time	
Additional Entitlements				
Child Benefit	64.62	3,360.00		
Family Income Supplement	74.00	3,848.00	Assessable income (net of tax, PRSI & USC)	479.66
			Household income threshold	602.00
			FIS payable (60% of difference)	74.00
Back to School Clothing & Footwear	3.85	200.00		
One Parent Family Payment	167.60	8,715.20	Gross weekly means	324.38
			Statutory disregard	146.50
			Assessable means	87.54
			Personal Rate	108.00
			Dependent Children	59.60
Fuel Allowance ³	12.31	640.00		
Total Household Income	634.43	32,990.18		
Medical Card Eligibility	Full Medical Card			
			Weekly income limit	266.50
			Allowance for dependent children	76.00
			Allowance for childcare expenses	185.09
			Allowance for travel expenses	76.46
			Allowance for housing - local authority rent	71.27
			Total income threshold	675.32

³ Fuel allowance is normally paid from end September – May (32 weeks). The weekly value here is that 32 week payment spread across the 52 weeks of the year.