

## 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)
<b>Total JSB Income</b>	<b>372.40</b>	<b>19,364.80</b>	

### Additional Entitlements

Child Benefit	64.62	3,360.00	
BSCFA	9.71	505.00	Income threshold for this household type is €593.40, therefore this family qualifies for annual payment of €200 for 10 year old child and €305 for 15 year old child.

<b>Total Household Income</b>	<b>446.73</b>	<b>23,229.80</b>
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### Medical Card Eligibility

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

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

### Two Parents (One Income)

### One adult employed full-time

€ / Week      € / Annum

	€ / Week	€ / Annum		
Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per hr
<b>Income Tax</b>				
Gross Income Tax Liability	64.88	3,373.50	At standard rate (20%)	
	0.00	0.00	At marginal rate (41%)	
<b>Tax Credits</b>				
	63.46	3,300.00	Married Couple	
	31.73	1,650.00	PAYE	
	15.58	810.00	Home Carer	
	0.00	0.00	Service Charges Relief	
Net Income Tax Liability	0.00	0.00		
<b>Universal Social Charge</b>				
	3.86	200.72	2% rate - Full-time	
	5.26	273.26	4% rate - Full-time	
<b>PRSI</b>				
<b>Net Earnings</b>	<b>315.26</b>	<b>16,393.52</b>	Full-time	
<b>Additional Entitlements</b>				
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		
<b>Total Household Income</b>	<b>562.59</b>	<b>29,254.52</b>		
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	76.46
			Allowance for housing - local authority rent	44.67
			Total income threshold	463.63

## 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 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	
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				
<b>Net Earnings</b>	<b>315.26</b>	<b>16,393.52</b>	Full-time	
	<b>161.06</b>	<b>8,375.28</b>	Part-time	
<b>Additional Entitlements</b>				
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	9.71	505.00		
<b>Total Household Income</b>	<b>626.65</b>	<b>32,585.80</b>		
Medical Card Eligibility	Full Medical Card			
			Weekly income limit	266.50
			Allowance for dependent children	76.00
			Allowance for childcare expenses	12.92
			Allowance for travel expenses	152.92
			Allowance for housing - local authority rent	62.10
			Total income threshold	570.44