

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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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
Income Tax				
Gross Income Tax Liability	64.88	3,373.50	At standard rate (20%)	
	0.00	0.00	At marginal rate (41%)	
Tax Credits				
	63.46	3,300.00	Married Couple	
	31.73	1,650.00	PAYE	
	15.58	810.00	Home Carer	
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		
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	76.46
			Allowance for housing - local authority rent	44.67
			Total income threshold	463.63

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	
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 Card			
			Weekly income limit	266.50
			Allowance for dependent children	76.00
			Allowance for childcare expenses	60.36
			Allowance for travel expenses	152.92
			Allowance for housing - local authority rent	62.10
			Total income threshold	617.88