



MINIMUM ESSENTIAL STANDARD *of* LIVING

APPENDIX: EXPENDITURE & INCOME TABLES

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Core MESL Weekly Expenditure Budget

Excludes Housing, Childcare and the effect of secondary benefits

	TWO PARENT					ONE PARENT			OTHER WORKING AGE		PENSIONER	
	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP	LP	PC
Food	92.13	121.20	145.58	151.00	228.84	70.02	93.15	117.53	55.23	81.28	67.03	79.78
Clothing	27.71	23.26	29.99	38.17	47.17	13.23	17.67	24.40	9.83	12.80	9.48	15.80
Personal Care	24.10	17.90	24.46	27.95	34.88	9.33	10.65	17.21	13.04	15.94	9.19	13.33
Health	13.57	14.35	17.03	19.24	25.39	9.62	11.42	14.10	6.25	9.50	12.29	24.50
Household Goods	23.81	19.70	20.61	28.90	26.27	16.07	18.58	19.49	5.61	6.53	16.29	17.59
Household Services	9.53	9.53	9.53	9.53	9.53	7.60	7.60	7.60	4.03	5.95	7.04	9.15
Communications	13.99	13.99	18.62	13.99	23.26	9.35	9.35	13.99	9.39	14.03	13.04	12.90
Social Inclusion & Participatio	54.93	71.11	91.88	72.87	130.59	45.11	49.13	69.89	38.01	69.00	40.51	53.99
Education	1.30	8.08	24.28	8.08	47.25	8.08	8.08	24.28	4.96	8.75	0.00	0.00
Transport	55.00	60.00	60.00	60.00	65.00	30.00	32.50	32.50	32.70	65.40	0.00	0.00
Household Energy	45.02	43.55	43.55	47.80	49.10	43.28	43.28	43.28	27.99	30.89	49.58	51.44
Personal Costs	7.92	8.02	8.02	8.13	8.23	7.76	7.87	7.87	7.66	13.11	6.08	6.24
Insurance	35.57	40.21	39.73	44.84	48.52	21.15	25.79	25.31	16.17	30.59	13.63	25.16
Savings & Contingencies	26.65	32.40	32.40	38.15	43.90	21.54	27.29	27.29	11.50	17.25	11.50	17.25
Total	431.24	483.29	565.67	568.66	787.92	312.16	362.36	444.74	242.37	381.03	255.65	327.15
Adjustments												
Childcare PT	135.84	90.43	13.70	226.27	27.40	13.70	90.43	13.70	0.00	0.00	0.00	0.00
Childcare FT	217.56	241.15	54.81	458.71	109.61	54.81	241.15	54.81	0.00	0.00	0.00	0.00
Medical Card Deductions												
Full Medical Card	-41.58	-50.66	-52.60	-55.85	-68.81	-27.38	-33.45	-35.39	-19.18	-36.39	-23.07	-46.15
GP Visit Card	-6.40	-7.47	-7.47	-10.67	-11.74	-4.27	-6.40	-6.40	-2.13	-3.20	-4.27	-8.54

Core MESL Weekly Expenditure Budget

Excludes Housing, Childcare and the effect of secondary benefits

	TWO PARENT					ONE PARENT			OTHER WORKING AGE		PENSIONER	
	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP	LP	PC
Food	99.15	133.48	159.54	163.28	249.74	76.09	101.38	127.44	51.19	78.73	65.64	86.31
Clothing	28.73	24.54	31.29	39.45	48.76	13.51	18.04	24.79	7.32	13.88	10.84	18.15
Personal Care	23.65	17.33	23.46	27.39	33.33	9.52	10.63	16.76	7.15	15.65	9.50	13.23
Health	13.02	13.26	15.86	18.13	23.57	8.93	10.51	13.12	5.98	9.07	12.17	24.18
Household Goods	24.77	20.57	21.43	30.00	27.30	17.02	19.52	20.38	15.52	7.57	16.95	18.99
Household Services	13.57	13.57	13.57	13.57	13.57	11.23	11.23	11.23	11.09	10.10	9.15	11.07
Communications	13.99	13.99	18.63	13.99	23.26	9.35	9.35	13.99	9.39	14.03	13.04	12.90
Social Inclusion & Participatio	57.91	73.94	93.63	75.69	131.10	48.08	51.64	71.33	45.96	68.62	40.51	53.99
Education	1.30	8.93	23.06	8.93	44.82	8.93	8.93	23.06	4.71	8.25	0.00	0.00
Transport	110.43	110.43	110.43	110.43	121.48	62.85	62.85	62.85	53.32	53.41	49.44	49.54
Household Energy	46.32	44.84	44.84	49.10	50.40	44.59	44.59	44.59	35.24	38.72	43.14	44.97
Personal Costs	8.66	8.76	8.76	8.87	8.97	8.50	8.61	8.61	8.40	13.85	6.81	6.98
Insurance	52.63	57.27	56.79	61.90	65.55	30.80	35.44	34.96	24.83	40.03	21.74	32.59
Savings & Contingencies	26.65	32.40	32.40	38.15	43.90	21.54	27.29	27.29	11.50	17.25	11.50	17.25
Total	520.81	573.32	653.70	658.89	885.75	370.93	420.00	500.38	291.60	389.16	310.41	390.16
Adjustments												
Childcare PT	108.96	64.06	13.72	173.01	27.43	13.72	64.06	13.72	0.00	0.00	0.00	0.00
Childcare FT	177.59	196.43	54.84	374.02	109.68	54.84	196.43	54.84	0.00	0.00	0.00	0.00
Medical Card Deductions												
Full Medical Card	-41.10	-49.78	-51.53	-54.98	-67.16	-26.80	-32.77	-34.52	-18.89	-35.91	-22.89	-45.79
GP Visit Card	-5.82	-6.79	-6.79	-9.70	-10.67	-3.88	-5.82	-5.82	-1.94	-2.91	-3.88	-7.76

Cost of A Child

URBAN

	INFANT	PRE-SCHOOL	PRIMARY	SECONDARY
Food	29.80	23.13	35.74	47.51
Clothing	14.91	4.44	6.01	11.17
Personal Care	10.06	1.32	2.54	7.88
Health	4.89	1.80	3.87	4.48
Household Goods	9.42	2.51	2.80	3.41
Communications	...	...	...	4.63
Social Inclusion & Participation	1.75	4.02	13.92	24.78
Education	...	...	6.78	16.19
Transport	...	2.50	2.50	2.50
Household Energy (Electricity)	1.48	...	...	...
Personal Costs	0.10	0.10	0.10	0.10
Insurance (Health)	4.64	4.64	4.64	4.15
Savings & Contingencies	5.75	5.75	5.75	5.75
Total MESL Core*	82.81	50.20	84.66	132.58
Adjustments				
Childcare PT	135.84	76.73	13.70	0.00
Childcare FT	217.56	186.34	54.81	0.00
Medical Card Deductions				
Full Medical Card	-5.19	-6.07	-8.20	-8.01
GP Visit Card	-3.20	-2.13	-2.13	-2.13

RURAL

	INFANT	PRE-SCHOOL	PRIMARY	SECONDARY
Food	29.80	25.29	38.84	51.35
Clothing	14.91	4.53	6.19	11.28
Personal Care	10.06	1.11	2.63	7.24
Health	4.88	1.59	3.53	4.19
Household Goods	9.47	2.50	2.77	3.36
Communications	...	...	...	4.63
Social Inclusion & Participation	1.75	3.56	14.22	23.25
Education	...	...	7.62	14.13
Transport	...	...	...	...
Household Energy (Electricity)	1.48	...	...	...
Personal Costs	0.10	0.10	0.10	0.10
Insurance (Health)	4.64	4.64	4.64	4.15
Savings & Contingencies	5.75	5.75	5.75	5.75
Total MESL Core*	82.85	49.06	86.29	129.44
Adjustments				
Childcare PT	108.96	50.34	13.72	0.00
Childcare FT	177.59	141.59	54.84	0.00
Medical Card Deductions				
Full Medical Card	-5.19	-5.97	-7.91	-7.72
GP Visit Card	-2.91	-1.94	-1.94	-1.94

* MESL Core Cost of A Child, excludes Childcare and the effect of secondary benefits

WORKING AGE

SOCIAL WELFARE SCENARIO

URBAN	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP
Income Scenario	I Jobseeker & I Stay at Home	I Jobseeker & I Stay at Home	I Jobseeker & I Stay at Home	I Jobseeker & I Stay at Home	I Jobseeker & I Stay at Home	One-Parent Family Payment	One-Parent Family Payment	Jobseeker Transition	Jobseeker Private Rented	2 Jobseeker Private Rented
Food	92.13	121.20	145.58	151.00	228.84	70.02	93.15	117.53	55.23	81.28
Clothing	27.71	23.26	29.99	38.17	47.17	13.23	17.67	24.40	9.83	12.80
Personal Care	24.10	17.90	24.46	27.95	34.88	9.33	10.65	17.21	13.04	15.94
Health	4.98	1.32	1.58	5.65	2.51	0.81	1.18	1.44	1.00	1.47
Household Goods	23.81	19.70	20.61	28.90	26.27	16.07	18.58	19.49	5.61	6.53
Household Services	9.53	9.53	9.53	9.53	9.53	7.60	7.60	7.60	4.03	5.95
Communications	13.99	13.99	18.62	13.99	23.26	9.35	9.35	13.99	9.39	14.03
Social Inclusion & Participation	54.93	71.11	91.88	72.87	130.59	45.11	49.13	69.89	38.01	69.00
Education	1.30	8.08	24.28	8.08	47.25	8.08	8.08	24.28	4.96	8.75
Transport	55.00	60.00	60.00	60.00	65.00	30.00	32.50	32.50	32.70	65.40
Housing	40.79	44.26	44.26	47.73	51.20	26.87	30.34	30.34	120.00	173.08
Household Energy	45.02	43.55	43.55	47.80	49.10	43.28	43.28	43.28	27.99	30.89
Personal Costs	3.37	3.48	3.48	3.58	3.68	3.22	3.32	3.32	3.12	4.02
Childcare	...	...	...	...	...	...	...	...	...	...
Insurance - Home	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.23	2.23
Insurance - Health	...	...	...	...	...	...	...	...	...	...
Insurance - Car	...	...	...	...	...	...	...	...	...	...
Savings & Contingencies	26.65	32.40	32.40	38.15	43.90	21.54	27.29	27.29	11.50	17.25
Total MESL Expenditure	425.90	472.35	552.78	555.99	765.76	307.11	354.71	435.15	338.64	508.63
MESL EXPENDITURE NEED										
MESL Core*	385.11	428.09	508.52	508.26	714.56	280.24	324.37	404.81	218.64	335.55
Housing	40.79	44.26	44.26	47.73	51.20	26.87	30.34	30.34	120.00	173.08
Total MESL Expenditure	425.90	472.35	552.78	555.99	765.76	307.11	354.71	435.15	338.64	508.63
PRIMARY SOCIAL WELFARE										
Adult 1 (JS / OFP)	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00

WORKING AGE

SOCIAL WELFARE SCENARIO

URBAN	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP
Income Scenario	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	One-Parent Family Payment	One-Parent Family Payment	Jobseeker Transition	Jobseeker Private Rented	2 Jobseeker Private Rented
Adult 2 (JS / QA)	124.80	124.80	124.80	124.80	124.80	...	...	...	...	188.00
Qualified Child Increase	29.80	59.60	59.60	89.40	119.20	29.80	59.60	59.60	...	
Total Primary Social Welfare	342.60	372.40	372.40	402.20	432.00	217.80	247.60	247.60	188.00	376.00
SECONDARY SOCIAL WELFARE										
Child Benefit	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62	...	
BSCFA	...	1.92	5.77	1.92	11.54	1.92	1.92	5.77	...	
Fuel Allowance						11.25	11.25	11.25	...	
Rent Supplement									88.00	67.88
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	374.91	438.94	442.78	501.05	572.77	263.28	325.39	329.23	276.00	443.88
INCOME ADEQUACY	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
(Household Income - MESL Expenditure)	-51.00	-33.41	-110.00	-54.95	-192.99	-43.83	-29.32	-105.91	-62.64	-64.75

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

WORKING AGE

SOCIAL WELFARE SCENARIO

RURAL	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP
Income Scenario	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	1 Jobseeker & 1 Stay at Home	One-Parent Family Payment	One-Parent Family Payment	Jobseeker Transition	Jobseeker Social Housing	2 Jobseeker Private Rented
MESL EXPENDITURE NEED										
MESL Core*	419.89	463.72	542.35	544.10	758.77	339.59	382.68	461.31	253.40	329.40
Housing	51.87	54.47	54.47	56.87	58.27	31.30	33.87	33.87	27.83	124.62
Total MESL Expenditure	471.76	518.18	596.81	600.97	817.04	370.89	416.55	495.18	281.24	454.01
PRIMARY SOCIAL WELFARE										
Adult 1 (JS / OFP)	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00	188.00
Adult 2 (JS / QA)	124.80	124.80	124.80	124.80	124.80	...	...	...	...	188.00
Qualified Child Increase	29.80	59.60	59.60	89.40	119.20	29.80	59.60	59.60	...	...
Total Primary Social Welfare	342.60	372.40	372.40	402.20	432.00	217.80	247.60	247.60	188.00	376.00
SECONDARY SOCIAL WELFARE										
Child Benefit	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62	...	...
BSCFA	...	1.92	5.77	1.92	11.54	1.92	1.92	5.77	...	...
Fuel Allowance						11.25	11.25	11.25	...	...
Rent Supplement									...	19.42
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	374.91	438.94	442.78	501.05	572.77	263.28	325.39	329.23	188.00	395.42
INCOME ADEQUACY	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
(Household Income - MESL Expenditure)	-96.85	-79.24	-154.03	-99.92	-244.27	-107.61	-91.16	-165.94	-93.24	-58.60

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

PENSIONER HOUSEHOLD TYPES

URBAN	LP	LP	PC	PC	PC
Income Scenario	Non-Contributory	Contributory	Both Non-Contributory	Contributory & Non-Contributory	Contributory & Qualified Adult
MESL EXPENDITURE NEED					
MESL Core*	221.43	221.43	269.85	269.85	269.85
Housing	29.85	31.55	47.50	49.20	48.72
Total MESL Expenditure	251.28	252.98	317.35	319.04	318.57
PRIMARY SOCIAL WELFARE					
Pension 1	222.00	233.30	222.00	233.30	233.30
Pension 2 / Living Alone	9.00	9.00	222.00	222.00	155.50
Fuel Allowance	11.25	11.25	11.25	11.25	11.25
Total Primary Social Welfare	242.25	253.55	455.25	466.55	400.05
SOCIAL WEFLARE SUPPORTS					
Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
Medical Card	FULL	FULL	FULL	FULL	FULL
Household Income	242.25	253.55	455.25	466.55	400.05
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -9.03	Marginal 0.57	Adequate 137.90	Adequate 147.51	Adequate 81.48

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

PENSIONER HOUSEHOLD TYPES

RURAL	LP	LP	PC	PC	PC
Income Scenario	Non-Contributory	Contributory	Both Non-Contributory	Contributory & Non-Contributory	Contributory & Qualified Adult
MESL EXPENDITURE NEED					
MESL Core*	276.36	276.36	333.22	333.22	333.22
Housing	24.83	25.33	38.67	39.17	37.50
Total MESL Expenditure	301.20	301.70	371.88	372.38	370.72
PRIMARY SOCIAL WELFARE					
Pension 1	222.00	233.30	222.00	233.30	233.30
Pension 2 / Living Alone	9.00	9.00	222.00	222.00	155.50
Fuel Allowance	11.25	11.25	11.25	11.25	11.25
Total Primary Social Welfare	242.25	253.55	455.25	466.55	400.05
SOCIAL WEFLARE SUPPORTS					
Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
Medical Card	FULL	FULL	FULL	FULL	FULL
Household Income	242.25	253.55	455.25	466.55	400.05
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	-58.95	-48.15	83.37	94.17	29.33

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

MINIMUM WAGE

URBAN	SA	CP
	Full-Time <i>Private Rented</i>	2 Full-Time <i>Private Rented</i>
Employment Scenario		
Food	55.23	81.28
Clothing	9.83	12.80
Personal Care	13.04	15.94
Health	1.00	9.50
Household Goods	5.61	6.53
Household Services	4.03	5.95
Communications	9.39	14.03
Social Inclusion & Participation	38.01	69.00
Education	4.96	8.75
Transport	32.70	65.40
Housing	200.34	200.34
Household Energy	27.99	30.89
Personal Costs	7.66	13.11
Childcare	...	...
Insurance - <i>Home</i>	2.23	2.23
Insurance - <i>Health</i>	...	28.36
Insurance - <i>Car</i>	...	...
Savings & Contingencies	11.50	17.25
Total MESL Expenditure	423.53	581.38
MESL EXPENDITURE NEED		
MESL Core*	223.19	381.03
Housing	200.34	200.34
Total MESL Expenditure	423.53	581.38
NMW SALARY		
Gross Salary I	343.13	343.13

MINIMUM WAGE

URBAN	Employment Scenario	SA	CP
		Full-Time <i>Private Rented</i>	2 Full-Time <i>Private Rented</i>
	Income Tax 1	5.13	4.33
	USC 1	5.67	5.67
	PRSI 1	...	...
	Gross Salary 2		343.13
	Income Tax 2		4.33
	USC 2		5.67
	PRSI 2		...
	Net Salary	332.33	666.24
	Medical Card	FULL	NONE
INCOME ADEQUACY		Inadequate	Adequate
	(Household Income - MESL Expenditure)	-91.21	84.86

MINIMUM WAGE

URBAN	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home
MESL EXPENDITURE NEED					
MESL Core*	389.66	432.63	513.07	512.81	719.10
Childcare	...	...	...	...	...
Housing	55.77	63.77	63.77	71.92	81.72
Total MESL Expenditure	445.43	496.40	576.84	584.73	800.82
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2					
Income Tax 2					
USC 2					
PRSI 2					
Net Salary	337.45	337.45	337.45	337.45	337.45
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	105.00	165.00	165.00	226.00	298.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Full	Full	Full
Household Income	474.76	568.99	572.84	662.30	776.22
INCOME ADEQUACY					
	Adequate	Adequate	Inadequate	Adequate	Inadequate
(Household Income - MESL Expenditure)	29.33	72.59	-4.00	77.57	-24.60

MINIMUM WAGE

URBAN	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time
MESL EXPENDITURE NEED					
MESL Core*	392.74	435.72	561.29	515.89	722.19
Childcare	135.84	90.43	13.70	226.27	27.40
Housing	63.82	71.97	71.97	80.12	89.92
Total MESL Expenditure	592.40	598.11	646.95	822.29	839.51
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2	173.85	173.85	173.85	173.85	173.85
Income Tax 2					
USC 2	...	...	...	...	...
PRSI 2	...	...	...	...	...
Net Salary	511.30	511.30	511.30	511.30	511.30
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	61.00	61.00	122.00	194.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Doctor Only	Full	Full
Household Income	543.61	638.84	642.69	732.15	846.07
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -48.79	Adequate 40.73	Inadequate -4.27	Inadequate -90.14	Adequate 6.56

MINIMUM WAGE

URBAN	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	2 Full-Time	2 Full-Time	2 Full-Time	2 Full-Time	2 Full-Time
MESL EXPENDITURE NEED					
MESL Core*	431.12	435.72	561.29	515.89	779.26
Childcare	217.56	241.15	54.81	458.71	109.61
Housing	62.44	61.28	61.52	64.64	74.77
Total MESL Expenditure	711.13	738.15	677.62	1,039.24	963.65
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax <i>(joint assessment for TP)</i>	9.17	10.23	8.63	10.21	7.96
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2	343.13	343.13	343.13	343.13	343.13
Income Tax 2					
USC 2	5.67	5.67	5.67	5.67	5.67
PRSI 2	...	...	...	...	...
Net Salary	665.73	664.67	666.27	664.69	666.94
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	...	...	29.00	101.00
BSCFA	...	...	...	...	11.54
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only
Household Income	698.04	729.29	730.88	790.61	908.71
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -13.09	Inadequate -8.86	Adequate 53.27	Inadequate -248.63	Inadequate -54.94

MINIMUM WAGE

RURAL	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home	I Full-Time & I Stay at Home
MESL EXPENDITURE NEED					
MESL Core*	479.71	523.53	602.16	603.91	818.58
Childcare	...	...	...	...	...
Housing	50.93	48.53	48.53	45.97	42.23
Total MESL Expenditure	530.64	572.07	650.69	649.88	860.82
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax <i>(joint assessment for TP)</i>	...	...	...	...	...
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2					
Income Tax 2					
USC 2					
PRSI 2					
Net Salary	337.45	337.45	337.45	337.45	337.45
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	105.00	165.00	165.00	226.00	298.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Full	Full	Full
Household Income	474.76	568.99	572.84	662.30	776.22
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -55.88	Inadequate -3.08	Inadequate -77.86	Adequate 12.42	Inadequate -84.60

MINIMUM WAGE

RURAL	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time	I Full-Time & I Part-Time
MESL EXPENDITURE NEED					
MESL Core*	482.79	526.61	649.98	606.99	821.66
Childcare	108.96	64.06	13.72	173.01	27.43
Housing	69.10	66.70	66.70	64.13	60.40
Total MESL Expenditure	660.84	657.37	730.40	844.14	909.49
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2	173.85	173.85	173.85	173.85	173.85
Income Tax 2					
USC 2	...	...	...	...	...
PRSI 2	...	...	...	...	...
Net Salary	511.30	511.30	511.30	511.30	511.30
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	61.00	61.00	122.00	194.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Doctor Only	Full	Full
Household Income	543.61	638.84	642.69	732.15	846.07
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -117.24	Inadequate -18.53	Inadequate -87.71	Inadequate -111.99	Inadequate -63.42

MINIMUM WAGE

RURAL	TP 1	TP 2a	TP 2b	TP 3	TP 4
Employment Scenario	2 Full-Time	2 Full-Time	2 Full-Time	2 Full-Time	2 Full-Time
MESL EXPENDITURE NEED					
MESL Core*	518.06	526.61	649.98	606.99	878.16
Childcare	177.59	196.43	54.84	374.02	109.68
Housing	76.63	74.00	74.20	71.43	68.17
Total MESL Expenditure	772.28	797.04	779.03	1,052.44	1,056.01
NMW SALARY					
Gross Salary 1	343.13	343.13	343.13	343.13	343.13
Income Tax <i>(joint assessment for TP)</i>	9.79	10.23	8.71	10.21	8.08
USC 1	5.67	5.67	5.67	5.67	5.67
PRSI 1	...	...	...	...	...
Gross Salary 2	343.13	343.13	343.13	343.13	343.13
Income Tax 2					
USC 2	5.67	5.67	5.67	5.67	5.67
PRSI 2	...	...	...	...	...
Net Salary	665.11	664.67	666.19	664.69	666.82
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	...	...	29.00	101.00
BSCFA	...	...	...	...	11.54
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only
Household Income	697.42	729.29	730.81	790.61	908.59
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -74.87	Inadequate -67.75	Inadequate -48.22	Inadequate -261.83	Inadequate -147.42

MINIMUM WAGE

URBAN	OP 1 (6)	OP 2a	OP 2b	OP 1 (6)	OP 2a	OP 2b
Employment Scenario	Part-Time	Part-Time	Part-Time	Full-Time	Full-Time	Full-Time
MESL EXPENDITURE NEED						
MESL Core*	283.32	327.45	407.89	284.78	328.91	409.35
Childcare	13.70	90.43	13.70	54.81	241.15	54.81
Housing	61.65	71.57	58.73	66.39	76.31	68.57
Total MESL Expenditure	358.67	489.45	480.32	405.98	646.37	532.73
NMW SALARY						
Gross Salary	173.85	173.85	173.85	343.13	343.13	343.13
Income Tax	...	...	...	...	...	...
USC	...	...	...	5.67	5.67	5.67
PRSI	...	...	...	...	...	...
Net Salary	173.85	173.85	173.85	337.45	337.45	337.45
SOCIAL WEFLARE						
Child Benefit	32.31	64.62	64.62	32.31	64.62	64.62
FIS	93.00	136.00	263.00	46.00	89.00	165.00
BSCFA	1.92	1.92	5.77	...	...	5.77
One-Parent Family	182.80	212.60	...	97.80	127.60	...
Fuel Allowance	11.25	11.25	...	11.25	11.25	...
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	495.13	600.24	507.23	524.81	629.92	572.84
INCOME ADEQUACY						
(Household Income - MESL Expenditure)	Adequate	Adequate	Adequate	Adequate	Inadequate	Adequate
	136.46	110.79	26.92	118.83	-16.45	40.11

MINIMUM WAGE

RURAL	OP 1 (6)	OP 2a	OP 2b	OP 1 (6)	OP 2a	OP 2b
Employment Scenario	Part-Time	Part-Time	Part-Time	Full-Time	Full-Time	Full-Time
MESL EXPENDITURE NEED						
MESL Core*	342.67	385.76	464.39	344.13	387.23	465.86
Childcare	13.72	64.06	13.72	54.84	196.43	54.84
Housing	54.93	57.50	20.57	68.23	69.77	49.20
Total MESL Expenditure	411.32	507.32	498.67	467.21	653.43	569.90
NMW SALARY						
Gross Salary	173.85	173.85	173.85	343.13	343.13	343.13
Income Tax	...	...	...	...	...	...
USC	...	...	...	5.67	5.67	5.67
PRSI	...	...	...	...	...	...
Net Salary	173.85	173.85	173.85	337.45	337.45	337.45
SOCIAL WEFLARE						
Child Benefit	32.31	64.62	64.62	32.31	64.62	64.62
FIS	93.00	136.00	263.00	46.00	89.00	165.00
BSCFA	1.92	1.92	5.77	...	...	5.77
One-Parent Family	182.80	212.60	...	97.80	127.60	...
Fuel Allowance	11.25	11.25	...	11.25	11.25	...
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	495.13	600.24	507.23	524.81	629.92	572.84
INCOME ADEQUACY						
(Household Income - MESL Expenditure)	Adequate	Adequate	Adequate	Adequate	Inadequate	Marginal
	83.81	92.92	8.56	57.60	-23.51	2.94

MINIMUM INCOME STANDARD

<i>All Adults employed full-time</i>	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b
MESL EXPENDITURE NEED								
MESL Core*	431.12	435.72	561.29	515.89	779.26	284.78	328.91	409.35
Childcare	217.56	241.15	54.81	458.71	109.61	54.81	241.15	54.81
Housing (Differential Rent)	63.22	61.92	61.52	75.52	69.71	66.39	81.43	68.57
Total MESL Expenditure	711.91	738.79	677.62	1,050.12	958.59	405.98	651.49	532.73
MIS SALARY								
Gross Salary 1	358.13	350.63	343.13	560.63	463.13	343.13	616.88	343.13
Income Tax (<i>joint assessment for TP</i>)	15.17	13.23	8.63	97.21	55.96	...	28.11	...
USC 1	6.12	5.90	5.67	12.20	11.88	5.67	13.89	5.67
PRSI 1	3.35	...	...	22.43	18.53	...	24.68	...
Gross Salary 2	358.13	350.63	343.13	560.63	463.13			
Income Tax 2								
USC 2	6.12	5.90	5.67	12.20	11.88			
PRSI 2	3.35	...	...	22.43	18.53			
Net Salary	682.14	676.22	666.27	954.79	809.48	337.45	550.21	337.45
SOCIAL WEFLARE								
Child Benefit	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62
FIS	...	...	...	...	20.00	46.00	38.00	165.00
BSCFA	...	...	...	...	...	...	...	5.77
One-Parent Family						97.80	...	...
Fuel Allowance						11.25	...	...
Medical Card	GP Visit	Full	GP Visit	Full	GP Visit	Full	Full	Full
Total Income	714.45	740.84	730.88	1,051.71	958.71	524.81	652.82	572.84

MINIMUM INCOME STANDARD

<i>All Adults employed full-time</i>	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b
MESL EXPENDITURE NEED								
MESL Core*	431.12	435.72	561.29	515.89	779.26	284.78	328.91	409.35
Childcare	217.56	241.15	54.81	458.71	109.61	54.81	241.15	54.81
Housing (Differential Rent)	63.22	61.92	61.52	75.52	69.71	66.39	81.43	68.57
Total MESL Expenditure	711.91	738.79	677.62	1,050.12	958.59	405.98	651.49	532.73

Weekly Household Disposable Income (Net Salary + Social Transfers)

Net Salary	682.14	676.22	666.27	954.79	809.48	337.45	550.21	337.45
Social Transfers	32.31	64.62	64.62	96.92	149.23	187.36	102.62	235.38
Medical Card	GP Visit	Full	GP Visit	Full	GP Visit	Full	Full	Full
Household Income	714.45	740.84	730.88	1,051.71	958.71	524.81	652.82	572.84

MINIMUM INCOME STANDARD, *per adult employed full-time*

MIS Annual Gross Salary, <i>per adult</i>	18,672.64	18,281.59	17,890.54	29,230.99	24,147.34	17,890.54	32,163.86	17,890.54
MIS Hourly Gross Salary, <i>per adult</i>	9.55	9.35	9.15	14.95	12.35	9.15	16.45	9.15
MIS - NMW	0.40	0.20	0.00	5.80	3.20	0.00	7.30	0.00
MIS as % NMW	104%	102%	100%	163%	135%	100%	180%	100%
Hours NMW, <i>per adult</i>	39.14	38.32	37.50	61.27	50.61	37.50	67.42	37.50

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

MINIMUM INCOME STANDARD

All Adults employed full-time	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP
MESL EXPENDITURE NEED										
MESL Core*	431.12	435.72	561.29	515.89	779.26	284.78	328.91	409.35	240.24	381.03
Childcare	217.56	241.15	54.81	458.71	109.61	54.81	241.15	54.81	...	...
Housing (Private Rent)	255.36	270.44	270.44	270.44	270.44	255.36	270.44	270.44	200.34	200.34
Total MESL Expenditure	904.05	947.31	886.53	1,245.05	1,159.32	594.95	840.50	734.60	440.58	581.38
MIS SALARY										
Gross Salary 1	511.88	511.88	474.38	710.63	620.63	635.63	1,003.13	804.38	515.63	343.13
Income Tax (joint assessment for TP)	76.67	77.73	61.13	181.46	118.96	31.88	160.60	81.10	39.00	4.33
USC 1	14.56	10.74	12.50	16.70	20.54	14.45	25.47	19.51	14.76	5.67
PRSI 1	20.48	20.48	18.98	28.43	24.83	25.43	40.13	32.18	20.63	...
Gross Salary 2	511.88	511.88	474.38	710.63	620.63					343.13
Income Tax 2										4.33
USC 2	14.56	10.74	12.50	16.70	20.54					5.67
PRSI 2	20.48	20.48	18.98	28.43	24.83					...
Net Salary	877.01	883.60	824.67	1,149.54	1,031.56	563.88	776.93	671.59	441.23	666.24
SOCIAL WEFLARE										
Child Benefit	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62		
FIS	...	...	...	...	...	...	...	...
BSCFA	...	...	...	...	...	...	...	...
One-Parent Family						...	...	...
Fuel Allowance						...	...	...
Medical Card	GP Visit	Full	GP Visit	Full	GP Visit	Full	Full	Full	GP Visit	None
Total Income	909.32	948.21	889.29	1,246.46	1,160.79	596.18	841.55	736.21	441.23	666.24

MINIMUM INCOME STANDARD

<i>All Adults employed full-time</i>	TP 1	TP 2a	TP 2b	TP 3	TP 4	OP 1	OP 2a	OP 2b	SA	CP
MESL EXPENDITURE NEED										
MESL Core*	431.12	435.72	561.29	515.89	779.26	284.78	328.91	409.35	240.24	381.03
Childcare	217.56	241.15	54.81	458.71	109.61	54.81	241.15	54.81	...	...
Housing (Private Rent)	255.36	270.44	270.44	270.44	270.44	255.36	270.44	270.44	200.34	200.34
Total MESL Expenditure	904.05	947.31	886.53	1,245.05	1,159.32	594.95	840.50	734.60	440.58	581.38

Weekly Household Disposable Income (Net Salary + Social Transfers)

Net Salary	877.01	883.60	824.67	1,149.54	1,031.56	563.88	776.93	671.59	441.23	666.24
Social Transfers	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62	...	...
Medical Card	GP Visit	Full	GP Visit	Full	GP Visit	Full	Full	Full	GP Visit	None
Household Income	909.32	948.21	889.29	1,246.46	1,160.79	596.18	841.55	736.21	441.23	666.24

MINIMUM INCOME STANDARD, *per adult employed full-time*

MIS Annual Gross Salary, <i>per adult</i>	26,689.16	26,689.16	24,733.91	37,051.99	32,359.39	33,141.49	52,302.94	41,940.11	26,884.69	17,890.54
MIS Hourly Gross Salary, <i>per adult</i>	13.65	13.65	12.65	18.95	16.55	16.95	26.75	21.45	13.75	9.15
MIS - NMW	4.50	4.50	3.50	9.80	7.40	7.80	17.60	12.30	4.60	0.00
MIS as % NMW	149%	149%	138%	207%	181%	185%	292%	234%	150%	100%
Hours NMW, <i>per adult</i>	55.94	55.94	51.84	77.66	67.83	69.47	109.63	87.91	56.35	37.50

* MESL Core adjusted for the effect of secondary benefits (e.g. Medical Card) and employment scenario

HOUSEHOLD TYPE & COMPOSITIONS

TP 1	Two Parents with One Child	an infant (aged under 1)
TP 2a	Two Parents with Two Children	one in pre-school & one in primary school (ages 3 & 6)
TP 2b	Two Parents with Two Children	one in primary school & one in secondary school (ages 10 & 15)
TP 3	Two Parents with Three Children	an infant, one in pre-school & one in primary school (ages under 6)
TP 4	Two Parents with Four Children	two in primary school & two in secondary school (ages 8, 11, 14 & 15)
OP 1	One Parent with One Child	in primary school (aged 6)
OP 2a	One Parent with Two Children	one in pre-school & one in primary school (ages 3 & 6)
OP 2b	One Parent with Two Children	one in primary school & one in secondary school (ages 10 & 15)
SA	Single Adult, of Working Age	living alone, no dependent children
CP	Couple, or Working Age	co-habiting, no dependent children
LP	Pensioner	living alone
PC	Pensioner Couple	

*MESL Core Costs adjusted for effect of secondary benefits (Medical Card, Household Benefits Package), and personal costs associated with employment scenario

SOCIAL HOUSING COSTS

Differential Rent	URBAN	Dublin City Council Rent Scheme
	RURAL	Average result from three Rural Local Authority Rent Schemes

RENT SUPPLEMENT HOUSING COSTS

Maximum rent limit	URBAN	Dublin - excluding Fingal
	RURAL	Galway

PRIVATE RENT COSTS

Dwelling Size	Weekly Cost	90% of Avg Rent	Dublin Average Rent
One Bed	200.34	868.16	964.62
Two Bed	255.36	1,106.56	1,229.51
Three Bed	270.44	1,171.91	1,302.12

Data source:

PRTB Average Monthly Rent Report (Euro) by Location, Property Type and Number of Bedrooms - 2015Q4

Accessed

01/05/2016