

URBAN 2022 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 | 95.02 | 122.33 | 149.69 | 151.53 | 233.56 | 70.05 | 92.58 | 119.94 | 48.65 | 81.82 | 57.96 | 71.14 |
| Clothing | 38.17 | 34.17 | 36.56 | 54.08 | 54.87 | 17.58 | 25.46 | 27.86 | 12.58 | 25.97 | 13.05 | 24.15 |
| Personal Care | 25.24 | 19.60 | 24.49 | 30.08 | 34.23 | 11.47 | 13.04 | 17.93 | 9.75 | 23.43 | 11.30 | 17.44 |
| Health | 13.67 | 14.38 | 17.88 | 18.18 | 25.88 | 9.39 | 11.02 | 14.52 | 5.31 | 12.54 | 12.78 | 25.42 |
| Household Goods | 28.22 | 24.58 | 24.79 | 35.23 | 31.34 | 20.18 | 23.64 | 23.85 | 6.14 | 7.93 | 20.85 | 22.48 |
| Household Services | 6.21 | 6.21 | 6.21 | 6.21 | 6.21 | 6.21 | 6.21 | 6.21 | 4.15 | 4.15 | 15.39 | 8.47 |
| Communications | 20.64 | 20.64 | 26.24 | 20.64 | 31.84 | 15.04 | 15.04 | 20.64 | 14.83 | 20.55 | 19.82 | 25.95 |
| Social Inclusion & Participation | 58.26 | 78.26 | 99.58 | 80.58 | 143.22 | 55.73 | 62.28 | 83.60 | 55.98 | 84.78 | 70.43 | 87.00 |
| Education | 3.13 | 14.16 | 31.73 | 14.16 | 60.34 | 14.16 | 14.16 | 31.73 | 3.24 | 4.48 | 0.00 | 0.00 |
| Transport | 48.00 | 50.70 | 53.40 | 50.70 | 58.80 | 26.70 | 26.70 | 29.40 | 33.12 | 63.92 | 6.92 | 6.92 |
| Household Energy | 37.33 | 38.67 | 41.35 | 41.06 | 48.53 | 36.47 | 36.47 | 39.15 | 24.14 | 27.59 | 33.02 | 37.81 |
| Personal Costs | 9.14 | 9.22 | 9.22 | 9.30 | 9.38 | 7.61 | 7.69 | 7.69 | 7.53 | 15.06 | 4.91 | 2.29 |
| Insurance | 30.43 | 36.85 | 35.82 | 36.85 | 41.20 | 18.80 | 22.39 | 21.35 | 13.88 | 28.53 | 16.93 | 31.79 |
| Savings & Contingencies | 21.29 | 26.29 | 26.29 | 31.29 | 36.29 | 17.58 | 22.58 | 22.58 | 10.00 | 15.00 | 10.00 | 15.00 |
| Total | 434.76 | 496.07 | 583.26 | 579.90 | 815.69 | 326.97 | 379.25 | 466.45 | 249.31 | 415.77 | 293.36 | 375.87 |
| Adjustments | | | | | | | | | | | | |
| Childcare PT | 154.27 | 152.67 | 23.08 | 306.93 | 46.15 | 23.08 | 152.67 | 23.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| Childcare FT | 242.32 | 345.11 | 122.23 | 587.43 | 244.46 | 122.23 | 345.11 | 122.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medical Card Deductions | | | | | | | | | | | | |
| Full Medical Card | -38.12 | -47.89 | -49.92 | -48.21 | -62.05 | -25.30 | -30.12 | -32.15 | -17.00 | -37.79 | -25.17 | -50.33 |
| GP Visit Card | -4.23 | -6.35 | -8.46 | -6.35 | -12.69 | -5.29 | -5.29 | -7.40 | -1.06 | -4.23 | -4.23 | -8.46 |

RURAL 2022 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 | 100.74 | 132.55 | 161.63 | 161.75 | 251.72 | 75.48 | 99.94 | 129.02 | 49.46 | 82.45 | 60.62 | 75.32 |
| Clothing | 38.21 | 34.95 | 37.32 | 54.85 | 56.33 | 18.11 | 26.30 | 28.67 | 12.92 | 26.38 | 13.14 | 24.31 |
| Personal Care | 25.24 | 19.60 | 24.49 | 30.08 | 34.23 | 11.46 | 13.03 | 17.92 | 9.46 | 24.03 | 11.30 | 17.54 |
| Health | 12.89 | 13.13 | 16.14 | 16.91 | 23.18 | 8.53 | 10.06 | 13.07 | 5.02 | 11.76 | 12.20 | 24.26 |
| Household Goods | 28.15 | 24.08 | 24.29 | 34.71 | 30.39 | 19.84 | 23.07 | 23.28 | 6.30 | 8.07 | 20.85 | 22.35 |
| Household Services | 8.37 | 8.37 | 8.37 | 8.37 | 8.37 | 8.37 | 8.37 | 8.37 | 2.02 | 4.10 | 15.25 | 12.76 |
| Communications | 22.99 | 22.99 | 28.59 | 22.99 | 34.19 | 17.38 | 17.38 | 22.99 | 16.78 | 22.51 | 19.82 | 25.95 |
| Social Inclusion & Participation | 57.63 | 77.15 | 97.28 | 79.47 | 139.26 | 55.63 | 62.14 | 82.28 | 47.11 | 67.04 | 62.28 | 78.08 |
| Education | 3.13 | 14.09 | 30.56 | 14.09 | 57.98 | 14.09 | 14.09 | 30.56 | 3.24 | 4.48 | 0.00 | 0.00 |
| Transport | 207.68 | 207.68 | 207.68 | 207.68 | 212.39 | 115.98 | 115.98 | 115.98 | 85.07 | 99.03 | 84.51 | 92.17 |
| Household Energy | 49.54 | 51.05 | 54.09 | 53.76 | 62.21 | 48.56 | 48.56 | 51.59 | 36.20 | 40.00 | 45.42 | 50.08 |
| Personal Costs | 9.14 | 9.22 | 9.22 | 9.30 | 9.37 | 7.61 | 7.69 | 7.69 | 7.53 | 15.06 | 4.91 | 2.29 |
| Insurance | 42.97 | 49.40 | 48.36 | 49.40 | 54.09 | 25.44 | 29.03 | 27.99 | 20.45 | 35.09 | 22.86 | 37.33 |
| Savings & Contingencies | 21.29 | 26.29 | 26.29 | 31.29 | 36.29 | 18.03 | 23.03 | 23.03 | 10.00 | 15.00 | 10.00 | 15.00 |
| Total | 627.96 | 690.54 | 774.30 | 774.65 | 1010.00 | 444.52 | 498.67 | 582.43 | 311.58 | 455.01 | 383.15 | 477.44 |
| Adjustments | | | | | | | | | | | | |
| Childcare PT | 108.73 | 122.70 | 23.08 | 231.43 | 46.15 | 23.08 | 122.70 | 23.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| Childcare FT | 174.50 | 271.20 | 106.13 | 445.70 | 212.27 | 106.13 | 271.20 | 106.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medical Card Deductions | | | | | | | | | | | | |
| Full Medical Card | -37.34 | -46.63 | -48.18 | -46.96 | -59.34 | -24.43 | -29.15 | -30.70 | -16.71 | -37.01 | -24.59 | -49.17 |
| GP Visit Card | -3.85 | -5.58 | -7.31 | -5.58 | -10.77 | -4.62 | -4.62 | -6.35 | -0.96 | -3.85 | -3.85 | -7.69 |

| 2022 | URBAN Core MESL by Child Age-Group | | | |
|----------------------------------|------------------------------------|--------------|--------------|---------------|
| | INFANT | PRE-SCHOOL | PRIMARY | SECONDARY |
| Food | 29.20 | 22.53 | 33.98 | 49.89 |
| Clothing | 19.91 | 7.88 | 8.03 | 10.27 |
| Personal Care | 10.48 | 1.57 | 3.27 | 6.46 |
| Health | 3.79 | 1.63 | 2.87 | 5.13 |
| Household Goods | 10.63 | 3.46 | 3.52 | 3.67 |
| Communications | 0.00 | 0.00 | 0.00 | 5.60 |
| Social Inclusion & Participation | 2.32 | 6.55 | 15.77 | 27.87 |
| Education | 0.00 | 0.00 | 11.03 | 17.58 |
| Transport | 0.00 | 0.00 | 2.70 | 2.70 |
| Household Energy (Electricity) | 0.86 | 0.00 | 2.20 | 2.68 |
| Personal Costs | 0.08 | 0.08 | 0.08 | 0.08 |
| Insurance (Health) | 0.00 | 3.59 | 2.84 | 2.55 |
| Savings & Contingencies | 5.00 | 5.00 | 5.00 | 5.00 |
| Total MESL Core* | 82.27 | 52.29 | 91.29 | 139.48 |
| CHILDCARE[†] | | | | |
| Childcare PT | 139.27 | 82.46 | 23.08 | 0.00 |
| Childcare FT | 222.32 | 175.75 | 122.23 | 0.00 |
| Medical Card Deductions | | | | |
| Full Medical Card | 0.33 | 4.82 | 5.28 | 6.85 |
| GP Visit Card | 0.00 | 0.00 | 2.12 | 2.12 |

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

† Net of Universal NCS for Infant and ECCE for Pre-School Age

| 2022 | RURAL Core MESL by Child Age-Group | | | |
|----------------------------------|------------------------------------|--------------|--------------|---------------|
| | INFANT | PRE-SCHOOL | PRIMARY | SECONDARY |
| Food | 29.20 | 24.46 | 36.55 | 53.54 |
| Clothing | 19.91 | 8.19 | 8.46 | 10.56 |
| Personal Care | 10.48 | 1.57 | 3.27 | 6.46 |
| Health | 3.78 | 1.53 | 2.49 | 4.55 |
| Household Goods | 10.60 | 3.23 | 3.30 | 3.44 |
| Communications | 0.00 | 0.00 | 0.00 | 5.60 |
| Social Inclusion & Participation | 2.32 | 6.51 | 15.33 | 26.65 |
| Education | 0.00 | 0.00 | 10.96 | 16.46 |
| Transport | 0.00 | 0.00 | 0.00 | 0.00 |
| Household Energy (Electricity) | 0.98 | 0.00 | 2.49 | 3.03 |
| Personal Costs | 0.08 | 0.08 | 0.08 | 0.08 |
| Insurance (Health) | 0.00 | 3.59 | 2.84 | 2.55 |
| Savings & Contingencies | 5.00 | 5.00 | 5.00 | 5.00 |
| Total MESL Core* | 82.35 | 54.16 | 90.77 | 137.92 |
| CHILDCARE[†] | | | | |
| Childcare PT | 93.73 | 52.49 | 23.08 | 0.00 |
| Childcare FT | 154.50 | 117.94 | 106.13 | 0.00 |
| Medical Card Deductions | | | | |
| Full Medical Card | 0.33 | 4.72 | 4.89 | 6.27 |
| GP Visit Card | 0.00 | 0.00 | 1.73 | 1.73 |

| WORKING AGE | SOCIAL WELFARE | | | | | | | | | | 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 | |
| MESL EXPENDITURE NEED | | | | | | | | | | | |
| MESL Core* | 392.65 | 444.19 | 529.35 | 527.69 | 749.64 | 297.67 | 345.14 | 430.30 | 228.31 | 369.99 | |
| Housing | 47.30 | 52.30 | 53.50 | 57.30 | 64.70 | 31.40 | 36.40 | 37.60 | 32.00 | 112.00 | |
| Total MESL Expenditure | 439.95 | 496.49 | 582.85 | 584.99 | 814.34 | 329.07 | 381.54 | 467.90 | 260.31 | 481.99 | |
| PRIMARY SOCIAL WELFARE | | | | | | | | | | | |
| Adult 1 (JS / OFP) | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | |
| Adult 2 (JS / QA) | 138.00 | 138.00 | 138.00 | 138.00 | 138.00 | ... | ... | ... | ... | 208.00 | |
| Qualified Child Increase | 40.00 | 80.00 | 88.00 | 120.00 | 176.00 | 40.00 | 80.00 | 88.00 | ... | ... | |
| Total Primary Social Welfare | 386.00 | 426.00 | 434.00 | 466.00 | 522.00 | 248.00 | 288.00 | 296.00 | 208.00 | 416.00 | |
| SECONDARY SOCIAL WELFLARE | | | | | | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 | 32.31 | 64.62 | 64.62 | ... | ... | |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 | 3.08 | 3.08 | 8.56 | ... | ... | |
| Fuel Allowance | ... | ... | ... | ... | ... | 22.10 | 22.10 | 22.10 | ... | ... | |
| Christmas Bonus | ... | ... | ... | ... | ... | 4.77 | 5.54 | 5.69 | ... | ... | |
| Medical Card | Full | Full | Full | Full | Full | Full | Full | Full | Full | Full | |
| Household Income | 418.31 | 493.69 | 507.17 | 566.00 | 668.35 | 310.25 | 383.33 | 396.96 | 208.00 | 416.00 | |
| INCOME ADEQUACY | Inadequate | Inadequate | Inadequate | Inadequate | Inadequate | Inadequate | Marginal | Inadequate | Inadequate | Inadequate | |
| (Household Income - MESL Expenditure) | -21.64 | -2.80 | -75.68 | -18.99 | -146.00 | -18.82 | 1.79 | -70.94 | -52.31 | -65.99 | |

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

WORKING AGE

SOCIAL WELFARE

RURAL

| Income Scenario | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 | OP 1 | OP 2a | OP 2b | SA | CP |
|---------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------|---------------------------|----------------------|--------------------------|----------------------------|
| | 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* | 490.91 | 544.20 | 626.41 | 627.98 | 850.95 | 416.09 | 465.52 | 547.74 | 290.88 | 410.00 |
| Housing | 59.10 | 63.70 | 65.13 | 68.37 | 74.27 | 38.07 | 42.67 | 44.10 | 30.93 | 112.00 |
| Total MESL Expenditure | 550.01 | 607.90 | 691.55 | 696.35 | 925.22 | 454.16 | 508.19 | 591.84 | 321.81 | 522.00 |
| PRIMARY SOCIAL WELFARE | | | | | | | | | | |
| Adult 1 (JS / OFP) | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 | 208.00 |
| Adult 2 (JS / QA) | 138.00 | 138.00 | 138.00 | 138.00 | 138.00 | ... | ... | ... | ... | 208.00 |
| Qualified Child Increase | 40.00 | 80.00 | 88.00 | 120.00 | 176.00 | 40.00 | 80.00 | 88.00 | ... | ... |
| Total Primary Social Welfare | 386.00 | 426.00 | 434.00 | 466.00 | 522.00 | 248.00 | 288.00 | 296.00 | 208.00 | 416.00 |
| SECONDARY SOCIAL WELFLARE | | | | | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 | 32.31 | 64.62 | 64.62 | ... | ... |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 | 3.08 | 3.08 | 8.56 | ... | ... |
| Fuel Allowance | ... | ... | ... | ... | ... | 22.10 | 22.10 | 22.10 | ... | ... |
| Christmas Bonus | ... | ... | ... | ... | ... | 4.77 | 5.54 | 5.69 | ... | ... |
| Medical Card | Full | Full | Full | Full | Full | Full | Full | Full | Full | Full |
| Household Income | 418.31 | 493.69 | 507.17 | 566.00 | 668.35 | 310.25 | 383.33 | 396.96 | 208.00 | 416.00 |
| INCOME ADEQUACY | | | | | | | | | | |
| (Household Income - MESL Expenditure) | -131.70 | -114.21 | -184.37 | -130.35 | -256.87 | -143.91 | -124.86 | -194.88 | -113.81 | -106.00 |

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

PENSIONER HOUSEHOLD TYPES

URBAN

| Income Scenario | LP | LP | PC | PC | PC |
|---------------------------------------|------------------|--------------|------------------|---------------------------------|--------------------------------|
| | Non-Contributory | Contributory | Non-Contributory | Contributory & Non-Contributory | Contributory & Qualified Adult |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 257.04 | 257.04 | 314.38 | 314.38 | 314.38 |
| Housing | 34.80 | 36.50 | 50.50 | 52.20 | 53.70 |
| Total MESL Expenditure | 291.84 | 293.54 | 364.88 | 366.57 | 368.08 |
| PRIMARY SOCIAL WELFARE | | | | | |
| Pension 1 | 242.00 | 253.30 | 242.00 | 253.30 | 253.30 |
| Pension 2 / Living Alone | 22.00 | 22.00 | 242.00 | 242.00 | 168.70 |
| Fuel Allowance | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 |
| Telephone Support Allowance | 2.50 | 2.50 | ... | ... | ... |
| Christmas Bonus | 5.08 | 5.29 | 9.31 | 9.53 | 8.12 |
| Total Primary Social Welfare | 293.67 | 305.19 | 515.40 | 526.92 | 452.21 |
| SOCIAL WEFLARE SUPPORTS | | | | | |
| Household Benefits Package | TRUE | TRUE | TRUE | TRUE | TRUE |
| Medical Card | FULL | FULL | FULL | FULL | FULL |
| Household Income | 293.67 | 305.19 | 515.40 | 526.92 | 452.21 |
| INCOME ADEQUACY | | | | | |
| (Household Income - MESL Expenditure) | Marginal | Adequate | Adequate | Adequate | Adequate |
| | 1.83 | 11.65 | 150.53 | 160.35 | 84.14 |

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

PENSIONER HOUSEHOLD TYPES

RURAL

| Income Scenario | LP | LP | PC | PC | PC |
|---------------------------------------|------------------|--------------|------------------|---------------------------------|--------------------------------|
| | Non-Contributory | Contributory | Non-Contributory | Contributory & Non-Contributory | Contributory & Qualified Adult |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 347.41 | 347.41 | 417.11 | 417.11 | 417.11 |
| Housing | 29.80 | 30.63 | 45.97 | 46.80 | 51.97 |
| Total MESL Expenditure | 377.21 | 378.05 | 463.08 | 463.91 | 469.08 |
| PRIMARY SOCIAL WELFARE | | | | | |
| Pension 1 | 242.00 | 253.30 | 242.00 | 253.30 | 253.30 |
| Pension 2 / Living Alone | 22.00 | 22.00 | 242.00 | 242.00 | 168.70 |
| Fuel Allowance | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 |
| Telephone Support Allowance | 2.50 | 2.50 | ... | ... | ... |
| Christmas Bonus | 5.08 | 5.29 | 9.31 | 9.53 | 8.12 |
| Total Primary Social Welfare | 293.67 | 305.19 | 515.40 | 526.92 | 452.21 |
| SOCIAL WEFLARE SUPPORTS | | | | | |
| Household Benefits Package | TRUE | TRUE | TRUE | TRUE | TRUE |
| Medical Card | FULL | FULL | FULL | FULL | FULL |
| Household Income | 293.67 | 305.19 | 515.40 | 526.92 | 452.21 |
| INCOME ADEQUACY | | | | | |
| (Household Income - MESL Expenditure) | Inadequate | Inadequate | Adequate | Adequate | Inadequate |
| | -83.54 | -72.86 | 52.32 | 63.01 | -16.87 |

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

EMPLOYED**URBAN**

| MINIMUM WAGE | SA | SA | CP |
|------------------------|------------------------------------|------------------------------------|--------------------------------------|
| Employment Scenario | Full-Time <i>HAP (+ top-up)</i> | Full-Time <i>Private Rented</i> | 2 Full-Time <i>Private Rented</i> |
| MESL EXPENDITURE NEED | | | |
| MESL Core* | 248.25 | 232.31 | 411.54 |
| Housing | 151.39 | 284.16 | 284.16 |
| Total MESL Expenditure | 399.64 | 516.47 | 695.70 |

NMW SALARY

| | | | |
|---------------------------------------|------------|------------|----------|
| Gross Salary 1 | 393.75 | 393.75 | 393.75 |
| Income Tax 1 | 13.37 | 13.37 | 13.37 |
| USC 1 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | | | 393.75 |
| Income Tax 2 | | | 13.37 |
| USC 2 | | | 4.41 |
| PRSI 2 | | | 10.71 |
| Net Salary | 365.27 | 365.27 | 730.53 |
| Medical Card | GP VISIT | FULL | GP VISIT |
| INCOME ADEQUACY | Inadequate | Inadequate | Adequate |
| (Household Income - MESL Expenditure) | -34.38 | -151.20 | 34.84 |

EMPLOYED**RURAL**

| MINIMUM WAGE | SA | SA | CP |
|------------------------|---------------------------------------|------------------------------------|--------------------------------------|
| Employment Scenario | Full-Time <i>Differential Rent</i> | Full-Time <i>Private Rented</i> | 2 Full-Time <i>Private Rented</i> |
| MESL EXPENDITURE NEED | | | |
| MESL Core* | 310.62 | 294.87 | 455.01 |
| Housing | 58.90 | 180.55 | 180.55 |
| Total MESL Expenditure | 369.52 | 475.43 | 635.56 |

NMW SALARY

| | | | |
|---------------------------------------|------------|------------|----------|
| Gross Salary 1 | 393.75 | 393.75 | 393.75 |
| Income Tax 1 | 13.37 | 13.37 | 13.37 |
| USC 1 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | | | 393.75 |
| Income Tax 2 | | | 13.37 |
| USC 2 | | | 4.41 |
| PRSI 2 | | | 10.71 |
| Net Salary | 365.27 | 365.27 | 730.53 |
| Medical Card | GP VISIT | FULL | NONE |
| INCOME ADEQUACY | Inadequate | Inadequate | Adequate |
| (Household Income - MESL Expenditure) | -4.26 | -110.16 | 94.97 |

EMPLOYED**URBAN**

| MINIMUM WAGE | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Employment Scenario | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 396.65 | 448.18 | 533.34 | 531.69 | 753.64 |
| Childcare | ... | ... | ... | ... | ... |
| Social Housing | 61.80 | 69.90 | 69.90 | 77.90 | 85.20 |
| Total MESL Expenditure | 458.45 | 518.08 | 603.24 | 609.59 | 838.84 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | ... | ... | ... | ... | ... |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 378.63 | 378.63 | 378.63 | 378.63 | 378.63 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | 104.00 | 165.00 | 165.00 | 225.00 | 280.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Full | Full | Full | Full | Full |
| Household Income | 514.94 | 611.32 | 616.80 | 703.63 | 804.98 |
| INCOME ADEQUACY | Adequate | Adequate | Adequate | Adequate | Inadequate |
| (Household Income - MESL Expenditure) | 56.49 | 93.24 | 13.56 | 94.05 | -33.86 |

EMPLOYED**URBAN**

| MINIMUM WAGE | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Employment Scenario | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 434.53 | 493.72 | 578.80 | 535.68 | 757.64 |
| Childcare | 23.51 | 41.83 | 23.08 | 67.34 | 46.15 |
| Social Housing | 72.00 | 77.70 | 77.70 | 85.70 | 93.00 |
| Total MESL Expenditure | 530.04 | 613.25 | 679.57 | 688.73 | 896.79 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 199.50 | 199.50 | 199.50 | 199.50 | 199.50 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 578.13 | 578.13 | 578.13 | 578.13 | 578.13 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | 45.00 | 45.00 | 105.00 | 160.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Doctor Only | Doctor Only | Doctor Only | Full | Full |
| Household Income | 610.44 | 690.82 | 696.30 | 783.13 | 884.48 |
| INCOME ADEQUACY | Adequate | Adequate | Adequate | Adequate | Inadequate |
| (Household Income - MESL Expenditure) | 80.40 | 77.57 | 16.73 | 94.41 | -12.31 |

EMPLOYED**URBAN**

| MINIMUM WAGE | 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* | 438.76 | 493.72 | 578.80 | 535.68 | 806.99 |
| Childcare | 109.45 | 165.40 | 78.63 | 243.19 | 149.74 |
| Social Housing | 68.00 | 67.00 | 67.00 | 69.00 | 75.30 |
| Total MESL Expenditure | 616.21 | 726.12 | 724.42 | 847.88 | 1,032.03 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | 25.20 | 25.36 | 25.18 | 26.66 | 24.65 |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 2 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Net Salary | 732.07 | 731.91 | 732.09 | 730.60 | 732.61 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | ... | ... | 20.00 | 67.00 |
| BSCFA | ... | ... | ... | 3.08 | 17.12 |
| Medical Card | None | Doctor Only | Doctor Only | Full | Doctor Only |
| Household Income | 764.38 | 796.52 | 796.70 | 850.60 | 945.96 |
| INCOME ADEQUACY | Adequate | Adequate | Adequate | Marginal | Inadequate |
| (Household Income - MESL Expenditure) | 148.17 | 70.41 | 72.28 | 2.73 | -86.07 |

| EMPLOYED MINIMUM WAGE | HAP SCENARIO | | | | URBAN |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
| Employment Scenario | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 396.65 | 448.18 | 533.34 | 531.69 | 753.64 |
| Childcare | ... | ... | ... | ... | ... |
| Housing (HAP limit +20% & top-up) | 98.18 | 154.03 | 154.03 | 155.11 | 162.41 |
| Total MESL Expenditure | 494.83 | 602.22 | 687.38 | 686.80 | 916.05 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | ... | ... | ... | ... | ... |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 378.63 | 378.63 | 378.63 | 378.63 | 378.63 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | 104.00 | 165.00 | 165.00 | 225.00 | 280.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Full | Full | Full | Full | Full |
| Household Income | 514.94 | 611.32 | 616.80 | 703.63 | 804.98 |
| INCOME ADEQUACY | Adequate | Adequate | Inadequate | Adequate | Inadequate |
| (Household Income - MESL Expenditure) | 20.11 | 9.11 | -70.57 | 16.83 | -111.07 |

| EMPLOYED MINIMUM WAGE | HAP SCENARIO | | | | URBAN |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
| Employment Scenario | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 434.53 | 452.18 | 537.34 | 535.68 | 757.64 |
| Childcare | 23.51 | 41.83 | 23.08 | 67.34 | 46.15 |
| Housing (HAP limit +20% & top-up) | 108.38 | 161.83 | 161.83 | 162.91 | 170.21 |
| Total MESL Expenditure | 566.42 | 655.85 | 722.25 | 765.94 | 974.00 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 199.50 | 199.50 | 199.50 | 199.50 | 199.50 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 578.13 | 578.13 | 578.13 | 578.13 | 578.13 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | 45.00 | 45.00 | 105.00 | 160.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Doctor Only | Full | Full | Full | Full |
| Household Income | 610.44 | 690.82 | 696.30 | 783.13 | 884.48 |
| INCOME ADEQUACY | Adequate | Adequate | Inadequate | Adequate | Inadequate |
| (Household Income - MESL Expenditure) | 44.02 | 34.98 | -25.95 | 17.19 | -89.52 |

| EMPLOYED MINIMUM WAGE | HAP SCENARIO | | | | 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* | 434.53 | 493.72 | 578.80 | 535.68 | 757.64 |
| Childcare | 109.76 | 165.80 | 78.81 | 243.23 | 149.76 |
| Housing (HAP limit +20% & top-up) | 104.58 | 151.33 | 151.33 | 146.21 | 152.51 |
| Total MESL Expenditure | 648.87 | 810.85 | 808.94 | 925.13 | 1,059.90 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | 25.63 | 25.36 | 25.18 | 26.66 | 26.66 |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 2 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Net Salary | 731.64 | 731.91 | 732.09 | 730.60 | 730.60 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | ... | ... | 20.00 | 69.00 |
| BSCFA | ... | ... | ... | 3.08 | 17.12 |
| Medical Card | Doctor Only | Doctor Only | Doctor Only | Full | Full |
| Household Income | 763.95 | 796.52 | 796.70 | 850.60 | 945.95 |
| INCOME ADEQUACY | Adequate | Inadequate | Inadequate | Inadequate | Inadequate |
| (Household Income - MESL Expenditure) | 115.08 | -14.33 | -12.24 | -74.53 | -113.95 |

EMPLOYED**RURAL**

| MINIMUM WAGE | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Employment Scenario | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home | 1 Full-Time & 1 Stay at Home |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 590.62 | 643.92 | 726.13 | 727.69 | 950.66 |
| Childcare | ... | ... | ... | ... | ... |
| Social Housing | 57.73 | 55.27 | 55.27 | 52.80 | 48.83 |
| Total MESL Expenditure | 648.35 | 699.18 | 781.39 | 780.49 | 999.50 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | ... | ... | ... | ... | ... |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 378.63 | 378.63 | 378.63 | 378.63 | 378.63 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | 104.00 | 165.00 | 165.00 | 225.00 | 280.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Full | Full | Full | Full | Full |
| Household Income | 514.94 | 611.32 | 616.80 | 703.63 | 804.98 |
| INCOME ADEQUACY | Inadequate | Inadequate | Inadequate | Inadequate | Inadequate |
| (Household Income - MESL Expenditure) | -133.41 | -87.86 | -164.59 | -76.86 | -194.52 |

EMPLOYED**RURAL**

| MINIMUM WAGE | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Employment Scenario | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time | 1 Full-Time & 1 Part-Time |
| MESL EXPENDITURE NEED | | | | | |
| MESL Core* | 628.28 | 689.13 | 771.16 | 773.24 | 954.83 |
| Childcare | ... | 23.08 | 23.08 | 23.08 | 46.15 |
| Social Housing | 80.47 | 80.07 | 80.07 | 79.33 | 75.37 |
| Total MESL Expenditure | 708.75 | 792.28 | 874.31 | 875.65 | 1,076.35 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | ... | ... | ... | ... | ... |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 199.50 | 199.50 | 199.50 | 199.50 | 199.50 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | ... | ... | ... | ... | ... |
| PRSI 2 | ... | ... | ... | ... | ... |
| Net Salary | 578.13 | 578.13 | 578.13 | 578.13 | 578.13 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | 45.00 | 45.00 | 105.00 | 160.00 |
| BSCFA | ... | 3.08 | 8.56 | 3.08 | 17.12 |
| Medical Card | Doctor Only | Doctor Only | Doctor Only | Doctor Only | Full |
| Household Income | 610.44 | 690.82 | 696.30 | 783.13 | 884.48 |
| INCOME ADEQUACY | Inadequate | Inadequate | Inadequate | Inadequate | Inadequate |
| (Household Income - MESL Expenditure) | -98.31 | -101.45 | -178.00 | -92.52 | -191.87 |

EMPLOYED**RURAL**

| MINIMUM WAGE | 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* | 632.13 | 689.13 | 771.16 | 773.24 | 1,003.40 |
| Childcare | 41.63 | 91.49 | 62.53 | 101.46 | 117.55 |
| Social Housing | 89.43 | 88.37 | 88.37 | 87.30 | 85.73 |
| Total MESL Expenditure | 763.19 | 868.99 | 922.06 | 962.00 | 1,206.68 |
| NMW SALARY | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax (<i>joint assessment for TP</i>) | 25.35 | 25.45 | 25.29 | 25.38 | 24.81 |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Gross Salary 2 | 393.75 | 393.75 | 393.75 | 393.75 | 393.75 |
| Income Tax 2 | ... | ... | ... | ... | ... |
| USC 2 | 4.41 | 4.41 | 4.41 | 4.41 | 4.41 |
| PRSI 2 | 10.71 | 10.71 | 10.71 | 10.71 | 10.71 |
| Net Salary | 731.91 | 731.81 | 731.97 | 731.89 | 732.46 |
| SOCIAL WEFLARE | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 |
| Working Family Payment | ... | ... | ... | 20.00 | 67.00 |
| BSCFA | ... | ... | ... | 3.08 | 17.12 |
| Medical Card | None | Doctor Only | Doctor Only | Doctor Only | Doctor Only |
| Household Income | 764.22 | 796.42 | 796.58 | 851.89 | 945.80 |
| INCOME ADEQUACY | Marginal | Inadequate | Inadequate | Inadequate | Inadequate |
| (Household Income - MESL Expenditure) | 1.03 | -72.56 | -125.48 | -110.12 | -260.88 |

EMPLOYED

URBAN

MINIMUM WAGE

| | 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* | 301.67 | 349.14 | 434.30 | 301.67 | 349.14 | 434.30 |
| Childcare | 23.08 | 40.28 | 23.08 | 55.06 | 137.79 | 62.33 |
| Social Housing | 70.20 | 80.60 | 64.90 | 74.70 | 84.60 | 78.00 |
| Total MESL Expenditure | 394.95 | 470.02 | 522.27 | 431.43 | 571.53 | 574.63 |

NMW SALARY

| | | | | | | |
|--------------|--------|--------|--------|--------|--------|--------|
| Gross Salary | 199.50 | 199.50 | 199.50 | 393.75 | 393.75 | 393.75 |
| Income Tax | ... | ... | ... | 10.71 | 18.68 | ... |
| USC | ... | ... | ... | 4.41 | 4.41 | 4.41 |
| PRSI | ... | ... | ... | 10.71 | 10.71 | 10.71 |
| Net Salary | 199.50 | 199.50 | 199.50 | 367.93 | 359.95 | 378.63 |

SOCIAL WEFLARE

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Child Benefit | 32.31 | 64.62 | 64.62 | 32.31 | 64.62 | 64.62 |
| Working Family Payment | 69.00 | 105.00 | ... | 23.00 | 64.00 | ... |
| BSCFA | 3.08 | 3.08 | 8.56 | 3.08 | 3.08 | 8.56 |
| One-Parent Family / Jobseeker Transiti | 238.00 | 278.00 | 278.75 | 145.50 | 185.50 | 186.98 |
| Fuel Allowance | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 |
| Christmas Bonus | 4.58 | 5.35 | 5.36 | 2.80 | 3.57 | 3.60 |
| Medical Card | Full | Full | Full | Full | Full | Full |
| Household Income | 568.56 | 677.63 | 578.88 | 596.70 | 702.80 | 664.48 |
| INCOME ADEQUACY | Adequate | Adequate | Adequate | Adequate | Adequate | Adequate |
| (Household Income - MESL Expenditure) | 173.61 | 207.61 | 56.61 | 165.28 | 131.27 | 89.84 |

| EMPLOYED MINIMUM WAGE | HAP SCENARIO | | | | | | URBAN |
|--|--------------|-----------|------------|-----------|-----------|-----------|-------|
| | OP 1 (6) | OP 2a | OP 2b | OP 1 (6) | OP 2a | OP 2b | |
| | Part-Time | Part-Time | Part-Time | Full-Time | Full-Time | Full-Time | |
| MESL EXPENDITURE NEED | | | | | | | |
| MESL Core* | 301.67 | 349.14 | 434.30 | 301.67 | 349.14 | 434.30 | |
| Childcare | 23.08 | 40.28 | 23.08 | 55.06 | 137.81 | 62.33 | |
| Housing (HAP limit +20% & top-up) | 106.58 | 164.73 | 149.03 | 111.08 | 168.73 | 162.13 | |
| Total MESL Expenditure | 431.33 | 554.15 | 606.41 | 467.81 | 655.68 | 658.77 | |
| NMW SALARY | | | | | | | |
| Gross Salary | 199.50 | 199.50 | 199.50 | 393.75 | 393.75 | 393.75 | |
| Income Tax | ... | ... | ... | 10.71 | 18.68 | ... | |
| USC | ... | ... | ... | 4.41 | 4.41 | 4.41 | |
| PRSI | ... | ... | ... | 10.71 | 10.71 | 10.71 | |
| Net Salary | 199.50 | 199.50 | 199.50 | 367.93 | 359.95 | 378.63 | |
| SOCIAL WEFLARE | | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 32.31 | 64.62 | 64.62 | |
| Working Family Payment | 69.00 | 105.00 | ... | 23.00 | 64.00 | ... | |
| BSCFA | 3.08 | 3.08 | 8.56 | 3.08 | 3.08 | 8.56 | |
| One-Parent Family / Jobseeker Transiti | 238.00 | 278.00 | 278.75 | 145.50 | 185.50 | 186.98 | |
| Fuel Allowance | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 | |
| Christmas Bonus | 4.58 | 5.35 | 5.36 | 2.80 | 3.57 | 3.60 | |
| Medical Card | Full | Full | Full | Full | Full | Full | |
| Household Income | 568.56 | 677.63 | 578.88 | 596.70 | 702.80 | 664.48 | |
| INCOME ADEQUACY | Adequate | Adequate | Inadequate | Adequate | Adequate | Adequate | |
| (Household Income - MESL Expenditure) | 137.23 | 123.48 | -27.53 | 128.89 | 47.12 | 5.71 | |

EMPLOYED**RURAL****MINIMUM WAGE**

| | 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* | 420.09 | 469.52 | 551.73 | 420.09 | 469.52 | 551.73 |
| Childcare | 23.08 | 23.08 | 23.08 | 38.97 | 63.88 | 46.24 |
| Housing | 71.57 | 76.23 | 76.47 | 83.43 | 87.30 | 89.10 |
| Total MESL Expenditure | 514.73 | 568.83 | 651.28 | 542.48 | 620.71 | 687.07 |
| NMW SALARY | | | | | | |
| Gross Salary | 199.50 | 199.50 | 199.50 | 393.75 | 393.75 | 393.75 |
| Income Tax | ... | ... | ... | 10.71 | 18.68 | ... |
| USC | ... | ... | ... | 4.41 | 4.41 | 4.41 |
| PRSI | ... | ... | ... | 10.71 | 10.71 | 10.71 |
| Net Salary | 199.50 | 199.50 | 199.50 | 367.93 | 359.95 | 378.63 |
| SOCIAL WEFLARE | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 32.31 | 64.62 | 64.62 |
| Working Family Payment | 69.00 | 105.00 | ... | 23.00 | 64.00 | ... |
| BSCFA | 3.08 | 3.08 | 8.56 | 3.08 | 3.08 | 8.56 |
| One-Parent Family / Jobseeker Transiti | 238.00 | 278.00 | 278.75 | 145.50 | 185.50 | 186.98 |
| Fuel Allowance | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 |
| Christmas Bonus | 4.58 | 5.35 | 5.36 | 2.80 | 3.57 | 3.60 |
| Medical Card | Full | Full | Full | Full | Full | Full |
| Household Income | 568.56 | 677.63 | 578.88 | 596.70 | 702.80 | 664.48 |
| INCOME ADEQUACY | Adequate | Adequate | Inadequate | Adequate | Adequate | Inadequate |
| (Household Income - MESL Expenditure) | 53.83 | 108.80 | -72.40 | 54.22 | 82.10 | -22.60 |

MINIMUM INCOME STANDARD

URBAN - Social Housing

| All Adults employed full-time | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 | OP 1 | OP 2a | OP 2b | SA |
|---|--------|-------------|-------------|--------|-------------|--------|--------|--------|----------------|
| MESL EXPENDITURE NEED | | | | | | | | | HAP (+ top-up) |
| MESL Core* | 438.76 | 493.72 | 578.80 | 535.68 | 806.99 | 301.67 | 349.14 | 434.30 | 248.25 |
| Childcare | 109.45 | 165.40 | 78.63 | 243.23 | 186.09 | 55.06 | 137.79 | 62.33 | ... |
| Housing (Differential Rent) | 68.00 | 67.00 | 67.00 | 69.00 | 76.50 | 74.70 | 84.60 | 78.00 | 157.59 |
| Total MESL Expenditure | 616.21 | 726.12 | 724.42 | 847.92 | 1,069.58 | 431.43 | 571.53 | 574.63 | 405.84 |
| MIS SALARY | | | | | | | | | |
| Gross Salary 1 | 393.75 | 393.75 | 393.75 | 393.75 | 547.50 | 393.75 | 393.75 | 393.75 | 457.50 |
| Income Tax <i>(joint assessment for TP)</i> | 25.20 | 25.36 | 25.18 | 26.66 | 86.15 | 10.71 | 18.68 | ... | 25.70 |
| USC 1 | 4.41 | 4.41 | 4.41 | 4.41 | 10.93 | 4.41 | 4.41 | 4.41 | 6.88 |
| PRSI 1 | 10.71 | 10.71 | 10.71 | 10.71 | 21.90 | 10.71 | 10.71 | 10.71 | 18.30 |
| Gross Salary 2 | 393.75 | 393.75 | 393.75 | 393.75 | 547.50 | | | | |
| Income Tax 2 | ... | ... | ... | ... | ... | | | | |
| USC 2 | 4.41 | 4.41 | 4.41 | 4.41 | 10.93 | | | | |
| PRSI 2 | 10.71 | 10.71 | 10.71 | 10.71 | 21.90 | | | | |
| Net Salary | 732.07 | 731.91 | 732.09 | 730.60 | 943.18 | 367.93 | 359.95 | 378.63 | 406.62 |
| SOCIAL WEFLARE | | | | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 | 32.31 | 64.62 | 64.62 | |
| Working Family Payment | ... | ... | ... | 20.00 | ... | 23.00 | 64.00 | ... | |
| BSCFA | ... | ... | ... | 3.08 | ... | 3.08 | 3.08 | 8.56 | |
| One-Parent Family / Jobseeker Transitional | | | | ... | ... | 145.50 | 185.50 | 186.98 | |
| Fuel Allowance | | | | ... | ... | 22.10 | 22.10 | 22.10 | |
| Christmas Bonus | | | | ... | | 2.80 | 3.57 | 3.60 | |
| Medical Card | None | Doctor Only | Doctor Only | Full | Doctor Only | Full | Full | Full | Doctor Only |
| Total Income | 764.38 | 796.52 | 796.70 | 850.60 | 1,072.41 | 596.70 | 702.80 | 664.48 | 406.62 |

MINIMUM INCOME STANDARD

URBAN - Social Housing

| All Adults employed full-time | TP 1 | TP 2a | TP 2b | TP 3 | TP 4 | OP 1 | OP 2a | OP 2b | SA |
|--|-----------|-------------|-------------|-----------|-------------|-----------|-----------|-----------|----------------|
| MESL EXPENDITURE NEED | | | | | | | | | HAP (+ top-up) |
| MESL Core* | 438.76 | 493.72 | 578.80 | 535.68 | 806.99 | 301.67 | 349.14 | 434.30 | 248.25 |
| Childcare | 109.45 | 165.40 | 78.63 | 243.23 | 186.09 | 55.06 | 137.79 | 62.33 | ... |
| Housing (Differential Rent) | 68.00 | 67.00 | 67.00 | 69.00 | 76.50 | 74.70 | 84.60 | 78.00 | 157.59 |
| Total MESL Expenditure | 616.21 | 726.12 | 724.42 | 847.92 | 1,069.58 | 431.43 | 571.53 | 574.63 | 405.84 |
| Weekly Household Disposable Income (Net Salary + Social Transfers) | | | | | | | | | |
| Net Salary | 732.07 | 731.91 | 732.09 | 730.60 | 943.18 | 367.93 | 359.95 | 378.63 | 406.62 |
| Social Transfers | 32.31 | 64.62 | 64.62 | 120.00 | 129.23 | 225.98 | 339.29 | 282.25 | ... |
| Medical Card | None | Doctor Only | Doctor Only | Full | Doctor Only | Full | Full | Full | Doctor Only |
| Household Income | 764.38 | 796.52 | 796.70 | 850.60 | 1,072.41 | 596.70 | 702.80 | 664.48 | 406.62 |
| MINIMUM INCOME STANDARD, per adult employed full-time | | | | | | | | | |
| MIS Annual Gross Salary, per adult | 20,530.13 | 20,530.13 | 20,530.13 | 20,530.13 | 28,546.65 | 20,530.13 | 20,530.13 | 20,530.13 | 23,854.05 |
| MIS Hourly Gross Salary, per adult | 10.50 | 10.50 | 10.50 | 10.50 | 14.60 | 10.50 | 10.50 | 10.50 | 12.20 |
| MIS - NMW | 0.00 | 0.00 | 0.00 | 0.00 | 4.10 | 0.00 | 0.00 | 0.00 | 1.70 |
| MIS as % NMW | 100% | 100% | 100% | 100% | 139% | 100% | 100% | 100% | 116% |
| Hours NMW, per adult | 37.50 | 37.50 | 37.50 | 37.50 | 52.14 | 37.50 | 37.50 | 37.50 | 43.57 |

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

MINIMUM INCOME STANDARD

URBAN - Private Rented Housing

| 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* | 434.53 | 452.18 | 578.80 | 577.55 | 806.99 | 301.67 | 349.14 | 459.04 | 248.25 | 411.54 |
| Childcare | 177.89 | 277.87 | 115.43 | 520.30 | 244.46 | 75.86 | 234.94 | 104.24 | ... | ... |
| Housing (Private Rent) | 382.53 | 437.21 | 437.21 | 437.21 | 437.21 | 382.53 | 437.21 | 437.21 | 284.16 | 284.16 |
| Total MESL Expenditure | 994.95 | 1,167.26 | 1,131.43 | 1,535.06 | 1,488.66 | 760.06 | 1,021.28 | 1,000.49 | 532.41 | 695.70 |
| MIS SALARY | | | | | | | | | | |
| Gross Salary 1 | 562.50 | 652.50 | 637.50 | 967.50 | 892.50 | 873.75 | 1,338.75 | 1,297.50 | 633.75 | 393.75 |
| Income Tax <i>(joint assessment for TP)</i> | 93.13 | 130.17 | 122.68 | 358.70 | 298.07 | 95.43 | 281.41 | 263.83 | 60.95 | 13.37 |
| USC 1 | 11.61 | 9.59 | 14.98 | 29.83 | 26.46 | 14.01 | 46.54 | 44.68 | 14.82 | 4.41 |
| PRSI 1 | 22.50 | 26.10 | 25.50 | 38.70 | 35.70 | 34.95 | 53.55 | 51.90 | 25.35 | 10.71 |
| Gross Salary 2 | 562.50 | 652.50 | 637.50 | 967.50 | 892.50 | | | | | 393.75 |
| Income Tax 2 | ... | ... | ... | ... | ... | | | | | 13.37 |
| USC 2 | 11.61 | 9.59 | 14.98 | 29.83 | 26.46 | | | | | 4.41 |
| PRSI 2 | 22.50 | 26.10 | 25.50 | 38.70 | 35.70 | | | | | 10.71 |
| Net Salary | 963.66 | 1,103.46 | 1,071.35 | 1,439.23 | 1,362.61 | 729.36 | 957.25 | 937.09 | 532.64 | 730.53 |
| | | | | | | | 64.62 | | | |
| SOCIAL WEFLARE | | | | | | | | | | |
| Child Benefit | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 | 32.31 | ... | 64.62 | ... | ... |
| Working Family Payment | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| BSCFA | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| One-Parent Family / Jobseeker Transiti | ... | | | | | ... | 85.50 | ... | ... | ... |
| Fuel Allowance | ... | | | | | ... | 22.10 | ... | ... | ... |
| Childcare Support | NCS | NCS | NCS | NCS | | NCS | NCS | NCS | | |
| Medical Card | GP Visit | Fulll | GP Visit | GP Visit | GP Visit | Full | Full | Full | GP Visit | GP VISIT |
| Total Income | 995.96 | 1,168.07 | 1,135.97 | 1,536.15 | 1,491.84 | 761.67 | 1,129.46 | 1,001.71 | 532.64 | 730.53 |

MINIMUM INCOME STANDARD

URBAN - Private Rented Housing

| 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* | 434.53 | 452.18 | 578.80 | 577.55 | 806.99 | 301.67 | 349.14 | 459.04 | 248.25 | 411.54 |
| Childcare | 177.89 | 277.87 | 115.43 | 520.30 | 244.46 | 75.86 | 234.94 | 104.24 | ... | ... |
| Housing (Private Rent) | 382.53 | 437.21 | 437.21 | 437.21 | 437.21 | 382.53 | 437.21 | 437.21 | 284.16 | 284.16 |
| Total MESL Expenditure | 994.95 | 1,167.26 | 1,131.43 | 1,535.06 | 1,488.66 | 760.06 | 1,021.28 | 1,000.49 | 532.41 | 695.70 |
| Weekly Household Disposable Income (Net Salary + Social Transfers) | | | | | | | | | | |
| Net Salary | 963.66 | 1,103.46 | 1,071.35 | 1,439.23 | 1,362.61 | 729.36 | 957.25 | 937.09 | 532.64 | 730.53 |
| Social Transfers | 32.31 | 64.62 | 64.62 | 96.92 | 129.23 | 32.31 | 107.60 | 64.62 | ... | ... |
| Medical Card | GP Visit | Full | GP Visit | GP Visit | GP Visit | Full | Full | Full | GP Visit | GP VISIT |
| Household Income | 995.96 | 1,168.07 | 1,135.97 | 1,536.15 | 1,491.84 | 761.67 | 1,129.46 | 1,001.71 | 532.64 | 730.53 |
| MINIMUM INCOME STANDARD, <i>per adult employed full-time</i> | | | | | | | | | | |
| MIS Annual Gross Salary, <i>per adult</i> | 29,328.75 | 34,021.35 | 33,239.25 | 50,445.45 | 46,534.95 | 45,557.33 | 69,802.43 | 67,651.65 | 33,043.73 | 20,530.13 |
| MIS Hourly Gross Salary, <i>per adult</i> | 15.00 | 17.40 | 17.00 | 25.80 | 23.80 | 23.30 | 35.70 | 34.60 | 16.90 | 10.50 |
| MIS - NMW | 4.50 | 6.90 | 6.50 | 15.30 | 13.30 | 12.80 | 25.20 | 24.10 | 6.40 | 0.00 |
| MIS as % NMW | 143% | 166% | 162% | 246% | 227% | 222% | 340% | 330% | 161% | 100% |
| Hours NMW, <i>per adult</i> | 53.57 | 62.14 | 60.71 | 92.14 | 85.00 | 83.21 | 127.50 | 123.57 | 60.36 | 37.50 |

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

NOTES

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 1, |
| TP 4 | Two Parents with Four Children | two in primary school & two in secondary school (ages 8, 11, 14 & |
| 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 ASSISTANCE PAYMENT

| | | |
|--------------------|-------|---------------------------|
| 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 | 284.16 | 1,231.36 | 1,368.18 |
| Two Bed | 382.53 | 1,657.65 | 1,841.83 |
| Three Bed | 437.21 | 1,894.58 | 2,105.09 |

Data source:
RTB Average Monthly Rent Report (Euro) by Location, Property Type and Number of Bedrooms - 2021Q4

Accessed 10/05/2022