



MINIMUM ESSENTIAL STANDARD OF LIVING 2017

APPENDIX: Expenditure and Income Tables

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MINIMUM
ESSENTIAL
BUDGET
STANDARDS

RESEARCH CENTRE

URBAN 2017

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	89.73	118.05	141.79	147.08	222.89	68.20	90.73	114.48	53.80	79.17	65.29	77.71
Clothing	26.66	22.37	28.85	36.72	45.38	12.73	17.00	23.48	9.45	12.31	9.12	15.20
Personal Care	23.54	17.48	23.89	27.31	34.07	9.12	10.40	16.81	12.74	15.57	8.97	13.03
Health	13.80	14.59	17.32	19.57	25.82	9.78	11.61	14.34	6.35	9.66	12.50	24.92
Household Goods	22.67	18.81	19.68	27.53	25.09	15.35	17.74	18.61	5.36	6.24	15.56	16.80
Household Services	7.17	7.17	7.17	7.17	7.17	7.17	7.17	7.17	4.15	4.15	7.18	7.37
Communications	13.92	13.92	18.48	13.92	23.04	9.35	9.35	13.91	9.42	13.98	13.07	12.88
Social Inclusion & Participatio	53.61	69.41	89.68	71.12	127.46	44.03	47.95	68.22	37.10	67.34	39.53	52.70
Education	0.99	7.68	23.85	7.68	46.70	7.68	7.68	23.85	4.75	8.60	0.00	0.00
Transport	55.00	60.40	60.40	60.40	65.80	30.20	32.90	32.90	32.70	65.40	0.00	0.00
Household Energy	43.63	42.20	42.20	46.31	47.57	41.94	41.94	41.94	27.11	29.92	48.09	49.88
Personal Costs	8.04	8.14	8.14	8.25	8.35	7.88	7.98	7.98	7.78	13.31	6.17	6.33
Insurance	34.65	37.32	36.17	42.30	42.66	19.19	23.59	22.43	15.57	29.30	12.54	22.81
Savings & Contingencies	26.71	32.47	32.47	38.23	43.99	21.59	27.35	27.35	11.52	17.28	11.52	17.28
Total	420.13	470.01	550.08	553.57	765.97	304.20	353.39	433.47	237.80	372.25	249.54	316.90
Adjustments												
Childcare PT	137.88	90.33	13.91	228.21	27.81	13.91	90.33	13.91	0.00	0.00	0.00	0.00
Childcare FT	220.82	243.31	55.63	464.13	111.26	55.63	243.31	55.63	0.00	0.00	0.00	0.00
Medical Card Deductions												
Full Medical Card	-40.61	-47.79	-49.11	-53.34	-63.15	-25.37	-31.22	-32.53	-18.49	-35.07	-22.01	-44.02
GP Visit Card	-3.26	-5.43	-7.60	-5.43	-11.94	-4.34	-4.34	-6.51	-2.17	-3.26	-4.34	-8.68

RURAL 2017

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	96.57	130.01	155.39	159.04	243.24	74.11	98.74	124.13	49.86	76.68	63.93	84.06
Clothing	27.64	23.61	30.10	37.95	46.91	13.00	17.35	23.85	7.04	13.35	10.43	17.46
Personal Care	23.11	16.93	22.92	26.76	32.56	9.30	10.38	16.37	6.99	15.29	9.28	12.93
Health	13.24	13.48	16.13	18.44	23.97	9.08	10.69	13.34	6.08	9.22	12.37	24.59
Household Goods	23.61	19.65	20.47	28.60	26.07	16.25	18.64	19.46	14.83	7.23	16.19	18.14
Household Services	10.57	10.57	10.57	10.57	10.57	10.14	10.14	10.14	10.01	7.08	8.05	8.05
Communications	13.92	13.92	18.48	13.92	23.04	9.35	9.35	13.91	9.42	13.98	13.07	12.88
Social Inclusion & Participatio	56.52	72.17	91.39	73.88	127.96	46.93	50.40	69.62	44.85	66.98	39.53	52.70
Education	0.99	8.55	22.64	8.55	44.28	8.55	8.55	22.64	4.49	8.09	0.00	0.00
Transport	116.28	116.28	116.28	116.28	127.92	66.18	66.18	66.18	56.14	56.24	52.06	52.16
Household Energy	51.38	49.95	49.95	54.06	55.32	49.70	49.70	49.70	39.57	42.93	48.83	50.60
Personal Costs	8.79	8.89	8.89	9.00	9.10	8.63	8.74	8.74	8.53	14.06	6.92	7.08
Insurance	51.84	54.50	53.35	59.48	59.81	28.91	33.31	32.15	24.27	38.80	20.70	30.29
Savings & Contingencies	26.71	32.47	32.47	38.23	43.99	21.59	27.35	27.35	11.52	17.28	11.52	17.28
Total	521.17	570.98	649.02	654.76	874.74	371.72	419.53	497.57	293.60	387.22	312.88	388.23
Adjustments												
Childcare PT	110.59	63.56	13.92	174.15	27.84	13.92	63.56	13.92	0.00	0.00	0.00	0.00
Childcare FT	180.25	197.92	55.66	378.17	111.33	55.66	197.92	55.66	0.00	0.00	0.00	0.00
Medical Card Deductions												
Full Medical Card	-40.12	-46.91	-48.02	-52.45	-61.47	-24.77	-30.53	-31.65	-18.20	-34.57	-21.82	-43.66
GP Visit Card	-5.92	-6.91	-6.91	-9.87	-10.85	-3.95	-5.92	-5.92	-1.97	-2.96	-3.95	-7.89

Cost of A Child

URBAN

	INFANT	PRE-SCHOOL	PRIMARY	SECONDARY
Food	29.03	22.53	34.81	46.28
Clothing	14.35	4.27	5.79	10.75
Personal Care	9.83	1.29	2.48	7.70
Health	4.98	1.83	3.94	4.56
Household Goods	8.93	2.39	2.68	3.26
Communications	...	...	...	4.56
Social Inclusion & Participation	1.71	3.92	13.59	24.19
Education	...	...	6.68	16.17
Transport	...	2.70	2.70	2.70
Household Energy (Electricity)	1.43	...	...	...
Personal Costs	0.11	0.10	0.10	0.10
Insurance (Health)	4.98	4.40	3.24	3.24
Savings & Contingencies	5.76	5.76	5.76	5.76
Total MESL Core*	81.09	49.19	81.77	129.27
Adjustments				
Childcare PT	137.88	76.42	13.91	0.00
Childcare FT	220.82	187.68	55.63	0.00
Medical Card Deductions				
Full Medical Card	-5.54	-5.86	-6.87	-7.17
GP Visit Card	0.00	0.00	-2.17	-2.17

RURAL

	INFANT	PRE-SCHOOL	PRIMARY	SECONDARY
Food	29.03	24.63	37.83	50.02
Clothing	14.35	4.36	5.96	10.85
Personal Care	9.83	1.08	2.57	7.07
Health	4.96	1.61	3.59	4.26
Household Goods	9.00	2.39	2.65	3.21
Communications	...	...	...	4.56
Social Inclusion & Participation	1.71	3.48	13.88	22.70
Education	...	...	7.56	14.08
Transport	...	...	...	...
Household Energy (Electricity)	1.43	...	...	...
Personal Costs	0.11	0.10	0.10	0.10
Insurance (Health)	4.98	4.40	3.24	3.24
Savings & Contingencies	5.76	5.76	5.76	5.76
Total MESL Core*	81.15	47.81	83.14	125.85
Adjustments				
Childcare PT	110.59	49.64	13.92	0.00
Childcare FT	180.25	142.25	55.66	0.00
Medical Card Deductions				
Full Medical Card	-5.54	-5.76	-6.58	-6.87
GP Visit Card	-2.96	-1.97	-1.97	-1.97

* 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	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*	374.91	417.60	496.36	495.62	698.21	274.22	317.56	396.32	214.69	327.96
Housing	42.04	45.51	45.51	48.98	52.45	27.62	31.09	31.09	152.31	207.69
Total MESL Expenditure	416.94	463.10	541.87	544.60	750.65	301.84	348.65	427.41	367.00	535.65
PRIMARY SOCIAL WELFARE										
Adult 1 (JS / OFF)	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00
Adult 2 (JS / QA)	128.10	128.10	128.10	128.10	128.10	...	...	...		193.00
Qualified Child Increase	29.80	59.60	59.60	89.40	119.20	29.80	59.60	59.60		
Total Primary Social Welfare	350.90	380.70	380.70	410.50	440.30	222.80	252.60	252.60	193.00	386.00
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									120.31	100.79
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	383.21	447.24	451.08	509.35	581.07	268.28	330.39	334.23	313.31	486.79
INCOME ADEQUACY	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
(Household Income - MESL Expenditure)	-33.73	-15.87	-90.78	-35.25	-169.58	-33.56	-18.26	-93.18	-53.69	-48.86

* 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*	418.60	461.62	538.54	539.85	750.81	342.33	384.39	461.31	255.24	327.87
Housing	53.23	55.80	55.80	58.40	59.63	32.10	34.63	34.63	28.57	150.00
Total MESL Expenditure	471.83	517.42	594.34	598.25	810.45	374.43	419.02	495.95	283.81	477.87
PRIMARY SOCIAL WELFARE										
Adult 1 (JS / OFP)	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00	193.00
Adult 2 (JS / QA)	128.10	128.10	128.10	128.10	128.10	...	...	...		193.00
Qualified Child Increase	29.80	59.60	59.60	89.40	119.20	29.80	59.60	59.60		
Total Primary Social Welfare	350.90	380.70	380.70	410.50	440.30	222.80	252.60	252.60	193.00	386.00
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	...	...	...	...	...	...	...	...		43.10
Medical Card	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL	FULL
Household Income	383.21	447.24	451.08	509.35	581.07	268.28	330.39	334.23	193.00	429.10
INCOME ADEQUACY	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
(Household Income - MESL Expenditure)	-88.62	-70.18	-143.26	-88.91	-229.38	-106.15	-88.63	-161.71	-90.81	-48.77

* 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*	216.38	216.38	261.73	261.73	261.73
Housing	30.60	32.30	48.25	49.95	49.97
Total MESL Expenditure	246.98	248.68	309.98	311.67	311.69
PRIMARY SOCIAL WELFARE					
Pension 1	227.00	238.30	227.00	238.30	238.30
Pension 2 / Living Alone	9.00	9.00	227.00	227.00	158.80
Fuel Allowance	11.25	11.25	11.25	11.25	11.25
Total Primary Social Welfare	247.25	258.55	465.25	476.55	408.35
SOCIAL WEFLARE SUPPORTS					
Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
Medical Card	FULL	FULL	FULL	FULL	FULL
Household Income	247.25	258.55	465.25	476.55	408.35
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Marginal 0.27	Adequate 9.87	Adequate 155.27	Adequate 164.88	Adequate 96.66

* 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*	279.90	279.90	333.41	333.41	333.41
Housing	25.00	25.50	38.83	39.50	37.83
Total MESL Expenditure	304.90	305.40	372.25	372.91	371.25
PRIMARY SOCIAL WELFARE					
Pension 1	227.00	238.30	227.00	238.30	238.30
Pension 2 / Living Alone	9.00	9.00	227.00	227.00	158.80
Fuel Allowance	11.25	11.25	11.25	11.25	11.25
Total Primary Social Welfare	247.25	258.55	465.25	476.55	408.35
SOCIAL WEFLARE SUPPORTS					
Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
Medical Card	FULL	FULL	FULL	FULL	FULL
Household Income	247.25	258.55	465.25	476.55	408.35
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -57.65	Inadequate -46.85	Adequate 93.00	Adequate 103.64	Adequate 37.10

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

MINIMUM WAGE

URBAN	SA	CP
Employment Scenario	Full-Time <i>Private Rented</i>	2 Full-Time <i>Private Rented</i>
MESL EXPENDITURE NEED		
MESL Core*	219.30	372.25
Housing	216.26	216.26
Total MESL Expenditure	435.56	588.51
NMW SALARY		
Gross Salary 1	346.88	346.88
Income Tax 1	5.88	5.07
USC 1	4.05	4.05
PRSI 1	...	...
Gross Salary 2		346.88
Income Tax 2		5.07
USC 2		4.05
PRSI 2		...
Net Salary	336.95	675.51
Medical Card	FULL	NONE
INCOME ADEQUACY	Inadequate	Adequate
(Household Income - MESL Expenditure)	-98.61	87.00

MINIMUM WAGE

RURAL	SA	SA	CP
Employment Scenario	Full-Time Differential Rent	Full-Time Private Rented	2 Full-Time Private Rented
MESL EXPENDITURE NEED			
MESL Core*	291.63	291.63	387.22
Housing	54.17	118.79	118.79
Total MESL Expenditure	345.79	410.42	506.01

NMW SALARY			
Gross Salary 1	346.88	346.88	346.88
Income Tax 1	5.26	5.26	5.12
USC 1	4.05	4.05	4.05
PRSI 1	...	...	...
Gross Salary 2			346.88
Income Tax 2			5.12
USC 2			4.05
PRSI 2			...
Net Salary	337.56	337.56	675.41
Medical Card	GP VISIT	GP VISIT	NONE
INCOME ADEQUACY	Inadequate	Inadequate	Adequate
(Household Income - MESL Expenditure)	-8.23	-72.86	169.40

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*	379.52	422.21	500.98	500.23	702.82
Childcare	...	...	...	...	...
Housing	55.97	64.12	64.12	72.27	82.07
Total MESL Expenditure	435.49	486.34	565.10	572.51	784.90
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2					
Income Tax 2					
USC 2					
PRSI 2					
Net Salary	342.82	342.82	342.82	342.82	342.82
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	101.00	162.00	162.00	223.00	295.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Full	Full	Full
Household Income	476.13	571.36	575.21	664.67	778.59
INCOME ADEQUACY					
	Adequate	Adequate	Adequate	Adequate	Inadequate
(Household Income - MESL Expenditure)	40.64	85.03	10.11	92.16	-6.30

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*	382.65	425.34	545.62	503.37	705.95
Childcare	137.88	90.33	13.91	228.21	27.81
Housing	64.62	72.17	72.17	80.17	90.12
Total MESL Expenditure	585.15	587.84	631.70	811.75	823.89
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2	175.75	175.75	175.75	175.75	175.75
Income Tax 2					
USC 2	...	...	...	...	...
PRSI 2	...	...	...	...	...
Net Salary	518.57	518.57	518.57	518.57	518.57
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	57.00	57.00	117.00	190.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Doctor Only	Full	Full
Household Income	550.88	642.11	645.96	734.42	849.34
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -34.27	Adequate 54.27	Adequate 14.26	Inadequate -77.33	Adequate 25.45

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*	420.00	425.34	545.62	503.37	757.16
Childcare	220.82	243.31	55.63	464.13	111.26
Housing	63.03	61.86	62.11	64.47	74.46
Total MESL Expenditure	703.85	730.51	663.35	1,031.96	942.88
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax (<i>joint assessment for TP</i>)	10.65	11.73	10.11	11.71	9.42
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2	346.88	346.88	346.88	346.88	346.88
Income Tax 2					
USC 2	4.05	4.05	4.05	4.05	4.05
PRSI 2	...	...	...	...	...
Net Salary	674.99	673.92	675.54	673.93	676.22
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	...	...	24.00	95.00
BSCFA	...	...	...	...	...
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only
Household Income	707.30	738.53	740.16	794.86	900.45
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Marginal	Adequate	Adequate	Inadequate	Inadequate
	3.45	8.02	76.80	-237.11	-42.43

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*	481.05	524.07	600.99	602.31	813.27
Childcare	...	...	...	...	...
Housing	51.93	49.37	49.37	46.80	43.07
Total MESL Expenditure	532.99	573.44	650.36	649.11	856.33
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax <i>(joint assessment for TP)</i>	...	...	...	...	...
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2					
Income Tax 2					
USC 2					
PRSI 2					
Net Salary	342.82	342.82	342.82	342.82	342.82
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	101.00	162.00	162.00	223.00	295.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Full	Full	Full
Household Income	476.13	571.36	575.21	664.67	778.59
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -56.85	Inadequate -2.08	Inadequate -75.15	Adequate 15.56	Inadequate -77.74

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*	484.18	527.20	645.23	605.43	816.39
Childcare	110.59	63.56	13.92	174.15	27.84
Housing	70.20	67.63	67.63	65.23	61.33
Total MESL Expenditure	664.97	658.39	726.79	844.82	905.57
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax (<i>joint assessment for TP</i>)	...	...	...	...	...
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2	175.75	175.75	175.75	175.75	175.75
Income Tax 2					
USC 2	...	...	...	...	...
PRSI 2	...	...	...	...	...
Net Salary	518.57	518.57	518.57	518.57	518.57
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	57.00	57.00	117.00	190.00
BSCFA	...	1.92	5.77	1.92	11.54
Medical Card	Full	Full	Doctor Only	Full	Full
Household Income	550.88	642.11	645.96	734.42	849.34
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	-114.09	-16.27	-80.83	-110.40	-56.22

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*	518.37	567.19	645.23	605.43	867.01
Childcare	180.25	197.92	55.66	378.17	111.33
Housing	77.57	75.07	75.13	72.40	69.10
Total MESL Expenditure	776.19	840.18	776.03	1,056.00	1,047.44
NMW SALARY					
Gross Salary 1	346.88	346.88	346.88	346.88	346.88
Income Tax (<i>joint assessment for TP</i>)	11.28	10.64	10.18	11.71	9.54
USC 1	4.05	4.05	4.05	4.05	4.05
PRSI 1	...	...	...	...	...
Gross Salary 2	346.88	346.88	346.88	346.88	346.88
Income Tax 2					
USC 2	4.05	4.05	4.05	4.05	4.05
PRSI 2	...	...	...	...	...
Net Salary	674.36	675.01	675.46	673.93	676.10
SOCIAL WEFLARE					
Child Benefit	32.31	64.62	64.62	96.92	129.23
FIS	...	...	...	24.00	95.00
BSCFA	...	...	...	...	...
Medical Card	Doctor Only	Doctor Only	Doctor Only	Full	Doctor Only
Household Income	706.67	739.62	740.08	794.86	900.33
INCOME ADEQUACY					
(Household Income - MESL Expenditure)	Inadequate -69.52	Inadequate -100.55	Inadequate -35.96	Inadequate -261.14	Inadequate -147.10

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*	277.35	320.69	399.45	278.83	322.17	400.94
Childcare	13.91	90.33	13.91	55.63	243.31	55.63
Housing	62.68	72.60	58.86	67.64	77.32	68.92
Total MESL Expenditure	353.94	483.62	472.22	402.11	642.80	525.49
NMW SALARY						
Gross Salary	175.75	175.75	175.75	346.88	346.88	346.88
Income Tax	...	...	...	...	2.63	...
USC	...	...	...	4.05	4.05	4.05
PRSI	...	...	...	...	...	...
Net Salary	175.75	175.75	175.75	342.82	340.20	342.82
SOCIAL WEFLARE						
Child Benefit	32.31	64.62	64.62	32.31	64.62	64.62
FIS	83.00	126.00	262.00	34.00	78.00	162.00
BSCFA	1.92	1.92	5.77	...	...	5.77
One-Parent Family	197.80	227.60	...	112.80	142.60	...
Fuel Allowance	11.25	11.25	...	11.25	11.25	...
Medical Card	Full	Full	Full	Full	Full	Full
Household Income	502.03	607.14	508.13	533.18	636.66	575.21
INCOME ADEQUACY						
(Household Income - MESL Expenditure)	Adequate	Adequate	Adequate	Adequate	Inadequate	Adequate
	148.09	123.52	35.91	131.07	-6.14	49.72

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*	345.46	387.51	464.44	346.94	389.00	465.93
Childcare	13.92	63.56	13.92	55.66	197.92	55.66
Housing	57.67	60.27	20.93	70.83	71.60	50.03
Total MESL Expenditure	417.04	511.34	499.29	473.44	658.52	571.62
NMW SALARY						
Gross Salary	175.75	175.75	175.75	346.88	346.88	346.88
Income Tax	...	...	...	...	2.63	...
USC	...	...	...	4.05	4.05	4.05
PRSI	...	...	...	...	...	...
Net Salary	175.75	175.75	175.75	342.82	340.20	342.82
SOCIAL WEFLARE						
Child Benefit	32.31	64.62	64.62	32.31	64.62	64.62
FIS	83.00	126.00	262.00	34.00	78.00	162.00
BSCFA	1.92	1.92	5.77	...	...	5.77
One-Parent Family	197.80	227.60	...	112.80	142.60	...
Fuel Allowance	11.25	11.25	...	11.25	11.25	...
Medical Card	Full	Full	Full	Full	Full	Full
Household Income	502.03	607.14	508.13	533.18	636.66	575.21
INCOME ADEQUACY						
	Adequate	Adequate	Adequate	Adequate	Inadequate	Marginal
(Household Income - MESL Expenditure)	84.99	95.80	8.84	59.74	-21.85	3.58

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*	420.00	425.34	545.62	503.37	757.16	278.83	322.17	400.94
Childcare	220.82	243.31	55.63	464.13	111.26	55.63	243.31	55.63
Housing (Differential Rent)	63.03	61.86	62.11	75.34	70.32	67.64	80.61	68.92
Total MESL Expenditure	703.85	730.51	663.35	1,042.83	938.74	402.11	646.09	525.49
MIS SALARY								
Gross Salary 1	346.88	346.88	346.88	553.13	436.88	346.88	594.38	346.88
Income Tax (<i>joint assessment for TP</i>)	10.65	11.73	10.11	94.21	45.42	...	23.61	...
USC 1	4.05	4.05	4.05	9.21	8.20	4.05	10.24	4.05
PRSI 1	...	...	...	22.13	17.48	...	23.78	...
Gross Salary 2	346.88	346.88	346.88	553.13	436.88			
Income Tax 2								
USC 2	4.05	4.05	4.05	9.21	8.20			
PRSI 2	...	...	...	22.13	17.48			
Net Salary	674.99	673.92	675.54	949.37	776.98	342.82	536.75	342.82
SOCIAL WEFLARE								
Child Benefit	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62
FIS	...	...	...	...	35.00	34.00	46.00	162.00
BSCFA	...	...	...	...	...	...	...	5.77
One-Parent Family						112.80	...	...
Fuel Allowance						11.25	...	...
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only	Full	Full	Full
Total Income	707.30	738.53	740.16	1,046.30	941.21	533.18	647.37	575.21

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*	420.00	425.34	545.62	503.37	757.16	278.83	322.17	400.94
Childcare	220.82	243.31	55.63	464.13	111.26	55.63	243.31	55.63
Housing (Differential Rent)	63.03	61.86	62.11	75.34	70.32	67.64	80.61	68.92
Total MESL Expenditure	703.85	730.51	663.35	1,042.83	938.74	402.11	646.09	525.49

Weekly Household Disposable Income (Net Salary + Social Transfers)

Net Salary	674.99	673.92	675.54	949.37	776.98	342.82	536.75	342.82
Social Transfers	32.31	64.62	64.62	96.92	164.23	190.36	110.62	232.38
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only	Full	Full	Full
Household Income	707.30	738.53	740.16	1,046.30	941.21	533.18	647.37	575.21

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

MIS Annual Gross Salary, <i>per adult</i>	18,086.06	18,086.06	18,086.06	28,839.94	22,778.66	18,086.06	30,990.71	18,086.06
MIS Hourly Gross Salary, <i>per adult</i>	9.25	9.25	9.25	14.75	11.65	9.25	15.85	9.25
MIS - NMW	0.00	0.00	0.00	5.50	2.40	0.00	6.60	0.00
MIS as % NMW	100%	100%	100%	159%	126%	100%	171%	100%
Hours NMW, <i>per adult</i>	37.50	37.50	37.50	59.80	47.23	37.50	64.26	37.50

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

MINIMUM INCOME STANDARD

URBAN - Private Rented Housing

<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*	420.00	425.34	545.62	503.37	757.16	278.83	322.17	400.94	235.63	372.25
Childcare	220.82	243.31	55.63	464.13	111.26	55.63	243.31	55.63	...	...
Housing (Private Rent)	270.84	285.84	285.84	285.84	285.84	270.84	285.84	285.84	216.26	216.26
Total MESL Expenditure	911.67	954.49	887.08	1,253.33	1,154.26	605.31	851.32	742.40	451.88	588.51
MIS SALARY										
Gross Salary 1	511.88	515.63	470.63	710.63	613.13	646.88	1,014.38	811.88	530.63	346.88
Income Tax (<i>joint assessment for TP</i>)	76.65	79.23	59.61	181.46	115.92	34.13	165.10	84.10	41.99	5.07
USC 1	11.95	8.27	9.89	13.15	17.01	11.55	20.74	15.68	12.89	4.05
PRSI 1	20.48	20.63	18.83	28.43	24.53	25.88	40.58	32.48	21.23	...
Gross Salary 2	511.88	515.63	470.63	710.63	613.13					346.88
Income Tax 2										5.07
USC 2	11.95	8.27	9.89	13.15	17.01					4.05
PRSI 2	20.48	20.63	18.83	28.43	24.53					...
Net Salary	882.25	894.23	824.22	1,156.65	1,027.25	575.32	787.96	679.63	454.52	675.51
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	Doctor Only	Full	Doctor Only	Full	Doctor Only	Full	Full	Full	Doctor Only	None
Total Income	914.56	958.84	888.84	1,253.57	1,156.48	607.63	852.58	744.24	454.52	675.51

MINIMUM INCOME STANDARD

URBAN - Private Rented Housing

<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*	420.00	425.34	545.62	503.37	757.16	278.83	322.17	400.94	235.63	372.25
Childcare	220.82	243.31	55.63	464.13	111.26	55.63	243.31	55.63	...	...
Housing (Private Rent)	270.84	285.84	285.84	285.84	285.84	270.84	285.84	285.84	216.26	216.26
Total MESL Expenditure	911.67	954.49	887.08	1,253.33	1,154.26	605.31	851.32	742.40	451.88	588.51

Weekly Household Disposable Income (Net Salary + Social Transfers)

Net Salary	882.25	894.23	824.22	1,156.65	1,027.25	575.32	787.96	679.63	454.52	675.51
Social Transfers	32.31	64.62	64.62	96.92	129.23	32.31	64.62	64.62	...	...
Medical Card	Doctor Only	Full	Doctor Only	Full	Doctor Only	Full	Full	Full	Doctor Only	None
Household Income	914.56	958.84	888.84	1,253.57	1,156.48	607.63	852.58	744.24	454.52	675.51

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

MIS Annual Gross Salary, <i>per adult</i>	26,689.16	26,884.69	24,538.39	37,051.99	31,968.34	33,728.06	52,889.51	42,331.16	27,666.79	18,086.06
MIS Hourly Gross Salary, <i>per adult</i>	13.65	13.75	12.55	18.95	16.35	17.25	27.05	21.65	14.15	9.25
MIS - NMW	4.40	4.50	3.30	9.70	7.10	8.00	17.80	12.40	4.90	0.00
MIS as % NMW	148%	149%	136%	205%	177%	186%	292%	234%	153%	100%
Hours NMW, <i>per adult</i>	55.34	55.74	50.88	76.82	66.28	69.93	109.66	87.77	57.36	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 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	216.26	937.13	1,041.25
Two Bed	270.84	1,173.65	1,304.05
Three Bed	285.84	1,238.63	1,376.25

Data source:

PRTB Average Monthly Rent Report (Euro) by Location, Property Type and Number of Bedrooms - 2016Q4

Accessed

29/03/2017