

## Two Parents, Two Children (3 & 10)

## Jobseekers Benefit

	€ / Week	€ / Year	
Job Seekers Benefit	188.00	9,776.00	Personal Rate
	124.80	6,489.60	Qualified Adult Rate
	59.60	3,099.20	Dependent Child Rate (€29.80 x 2)
Total JSB Income	372.40	19,364.80	
Additional Entitlements			
Child Benefit	64.62	3,360.00	
BSCFA	3.85	200.00	Income threshold for this household type is €593.40, therefore this family qualifies for annual payment of €200 for 10 year old child.
Total Household Income	440.87	22,924.80	

Medical Card Eligibility

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



## Two Parents, Two Children (3 & 10)

€ / Week         € / Annum           Gross Salary         324.38         16,867.50         Working full-time (37.5 hours)         8.65 p           Income Tax           Gross Income Tax Liability         64.88         3,373.50         At standard rate (20%)           Tax Credits         63.46         3,300.00         Married Couple           31.73         1,650.00         PAYE           Net Income Tax Liability         0.00         0.00           Universal Social Charge         3.86         200.72         2% rate - Full-time           PRSI         98.50         4% rate - Full-time           PRSI         4% rate - Full-time         1.650.00           Parmily Income Supplement         64.62         3,360.00           Family Income Supplement         173.00         8,996.00         Assessable income (net of tax, PRSI & USC)         3           Back to School Clothing & Footwear         3.85         200.00         28,949.52         10.00		
Income Tax   Gross Income Tax Liability	<u> </u>	
Gross Income Tax Liability	s Salary	
Double   D	ne Tax	
Tax Credits  63.46 3,300.00 Married Couple 31.73 1,650.00 PAYE 15.58 810.00 Home Carer  Net Income Tax Liability 0.00 0.00  Universal Social Charge  3.86 200.72 2% rate - Full-time 5.26 273.26 4% rate - Full-time  PRSI  Net Earnings 315.26 16,393.52 Full-time  Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 3 Household income threshold 6 FIS payable (60% of difference) 1  Back to School Clothing & Footwear 3.85 200.00	oss Income Tax Liability	
63.46   3,300.00   Married Couple   31.73   1,650.00   PAYE   15.58   810.00   Home Carer		
31.73   1,650.00   PAYE     15.58   810.00   Home Carer     Net Income Tax Liability   0.00   0.00     Universal Social Charge     3.86   200.72   2% rate - Full-time     5.26   273.26   4% rate - Full-time     PRSI     Net Earnings   315.26   16,393.52   Full-time     Additional Entitlements     Child Benefit   64.62   3,360.00     Family Income Supplement   173.00   8,996.00   Assessable income (net of tax, PRSI & USC)   3     Household income threshold   6     FIS payable (60% of difference)   1     Back to School Clothing & Footwear   3.85   200.00	x Credits	
Net Income Tax Liability		
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Universal Social Charge  3.86 200.72 2% rate - Full-time  5.26 273.26 4% rate - Full-time  PRSI  Net Earnings 315.26 16,393.52 Full-time  Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 3  Household income threshold 6  FIS payable (60% of difference) 1  Back to School Clothing & Footwear 3.85 200.00		
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Additional Entitlements  Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 3  Household income threshold 6  FIS payable (60% of difference) 1  Back to School Clothing & Footwear 3.85 200.00		
Child Benefit 64.62 3,360.00  Family Income Supplement 173.00 8,996.00 Assessable income (net of tax, PRSI & USC) 3  Household income threshold 6  FIS payable (60% of difference) 1  Back to School Clothing & Footwear 3.85 200.00	arnings	
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FIS payable (60% of difference) 1 Back to School Clothing & Footwear 3.85 200.00	ly Income Supplement	
Back to School Clothing & Footwear 3.85 200.00		
Total Household Income 556.72 28,949.52	to School Clothing & Footwear	
	Household Income	
Medical Card Eligibility Full Medical Card	ical Card Eligibility	
Weekly income limit 2		
Allowance for dependent children		
Allowance for childcare expenses		
Allowance for travel expenses		
Allowance for housing - local authority rent		
Total income threshold 4		



## Two Parents, Two Children (3 & 10)

Two Parents (Dual Income)	One employed full-time, one employed part-time							
	€ / Week	€ / Annum						
Gross Salary	324.38	16,867.50	Working full-time (37.5 hours)	8.65 per hi				
	164.35	8,546.20	Working part-time (19 hours)	8.65 per h				
Income Tax - Jointly Assessed								
Gross Income Tax Liability	97.75	5,082.74	At standard rate (20%)					
	0.00	0.00	At marginal rate (41%)					
Tax Credits								
	63.46	3,300.00	Married Couple					
	63.46	3,300.00	PAYE					
Net Income Tax Liability	0.00	0.00						
Universal Social Charge								
	3.86	200.72	2% rate - Full-time					
	5.26	273.26	4% rate - Full-time					
	3.29	170.92	2% rate - Part-time					
PRSI								
Net Earnings	315.26	16,393.52	Full-time					
	161.06	8,375.28	Part-time					
Additional Entitlements								
Child Benefit	64.62	3,360.00						
Family Income Supplement	76.00	3,952.00	Assessable income (net of tax, PRSI & USC)	476.32				
			Household income threshold	602.00				
			FIS payable (60% of difference)	76.00				
Back to School Clothing & Footwear	3.85	200.00						
Total Household Income	620.78	32,280.80						
Medical Card Eligibility	Full Medical (	Card						
	· ····································	· · · · ·	Weekly income limit	266.50				
			Allowance for dependent children	76.00				
			Allowance for childcare expenses	60.36				
			Allowance for travel expenses	152.92				
			Allowance for housing - local authority rent	62.10				
			Total income threshold	617.88				