

Breakdown of Impact for Lone Parents losing One Parent Family Allowance

Calculations based on one parent and one child earning minimum wage of €8.65 per hour, these figure are exclusive of previous losses due to cuts to Income Disregard.

Pre July 2015

Hours	Wages	OPFA	FIS	Fuel Allow.	Total
20	173.00	176.30	94.02	10.00	453.32
28	242.20	141.70	73.26	10.00	467.16
35	302.75	111.43	55.10	10.00	479.27

July 2015 – Full Rate Back To Work Family Dividend

Hours	Wages	OPFA	FIS	FUEL	BTWFD	Total	Losses
20	173.00	0.00	199.80	0.00	29.80	402.60	50.72
28	242.20	0.00	158.28	0.00	29.80	430.28	36.88
35	302.75	0.00	121.95	0.00	29.80	454.50	24.77

July 2016 – Half Rate Back To Work Family Dividend

Hours	Wages	OPFA	FIS	FUEL	BTWFD	Total	Losses
20	173.00	0.00	199.80	0.00	14.90	387.70	65.62
28	242.20	0.00	158.28	0.00	14.90	415.38	51.78
35	302.75	0.00	121.95	0.00	14.90	439.60	39.67

July 2017 – No Back To Work Family Dividend

Hours	Wages	OPFA	FIS	FUEL	BTWFD	Total	Losses
20	173.00	0.00	199.80	0.00	0.00	372.80	80.52
28	242.20	0.00	158.28	0.00	0.00	400.48	66.68
35	302.75	0.00	121.95	0.00	0.00	424.70	54.57

Total Percentage Losses - Lone parent with 1 child on minimum wage.

Hours	2015	2016	2017
20	11%	14%	18%
28	7%	11%	14%
35	5%	8%	11%

FIS – Family Income Supplement

OPFA – One Parent Family Allowance

BTWFD – Back To Work Family Dividend

Fuel Allowance- Weekly Calculations based on annual entitlement

