

Working Family Payment

The Family Income Supplement (FIS) is now referred to as the Working Family Payment (WFP)

- WFP is a tax-free weekly payment for employees who:
 - Work 38 or more hours per fortnight (any combination of hours that reaches 38 hours each fortnight is acceptable). You can combine your weekly hours with your spouse, civil partner, cohabitant's hours to meet this condition. You **cannot** use time spent in self-employment (or on Community Employment, Gateway, Tús, JobBridge or the Rural Social Scheme) to meet this condition.
 - Where the employment is likely to last at least 3 months
 - Have one or more children who normally live with you
 - Earn less than an amount set according to your family size
 - You must be employed in the Irish State and pay tax and PRSI here.
- WFP is calculated on the basis of 60% of the difference between the income limit for the family size and the assessable income of the person(s) raising the child(ren). The combined income of a couple (married, in a civil partnership or cohabiting) is taken into account.

WFP income limits from 25 March 2019

If you have:	And your weekly family income is less than:
One child	€521
Two children	€622
Three children	€723
Four children	€834
Five children	€960
Six children	€1,076
Seven children	€1,212
Eight or more children	€1,308