

Worksheet For Working Family Payment

This worksheet will help you to work out the amount of Working Family Payment you may get (2025).

Working Family Payment (WFP) is a weekly tax-free payment for employees with children.

To qualify for WFP, your average total weekly family income must be below a certain amount for your family size. WFP pays 60% of the difference between your total family income and the income limit which applies to your family.

To find out your weekly rate of WFP, firstly calculate your total family income. Secondly, take away your total family income from the maximum income limit set for your family size (see table below).

The WFP rate you get is 60% of the difference between your total family income and the income limit which applies to your family, rounded up to the nearest euro.

You can also use the benefit of work estimator from the Department of Social Protection to help you assess the financial consequences of taking up full-time work.

The estimator works out the total amount you would get if you take up full-time work (including any Working Family Payment) and compares this to what you are getting in jobseeker payments (including Rent Supplement).

Step 1: Calculate your total income

1a	Weekly net household income from employment (See Note 1 below)	_____
1b	Add net weekly household income from self-employment (See Note 2 below)	_____
1c	Add social welfare payments (See Note 3 below)	_____
1d	Add income from occupational pensions	_____
1e	Add income from maintenance (See Note 4 below)	_____
	Total Family Income	_____

Note 1

- Weekly household income from employment is your weekly income from employment and your spouse's, civil partner's or cohabitant's weekly income from employment.
- Net earnings for WFP purposes is gross pay minus tax, PRSI, Universal Social Charge and superannuation.
- If a dependent child has income from employment, it is not taken into account.

Note 2

- Net weekly household income from self-employment includes the net weekly income from self-employment of both you and your spouse, civil partner or cohabitant.
- If a dependent child has income from self-employment, it is not taken into account.

Note 3

Income from some social welfare payments are taken into account. All income from carer's payments are taken into account. However, the following payments are not taken into account:

- Child Benefit
- Guardian's Payment (Non-Contributory) and Guardian's Payment (Contributory)
- Supplementary Welfare Allowance
- Fuel Allowance
- Domiciliary Care Allowance
- Foster Child Allowance
- Rent Supplement

Note 4

All income from maintenance is assessed, except maintenance payments for a child. If you are getting maintenance from more than one person, all the payments are added together, and the total is assessed as means.

- Your housing costs (your rent or mortgage repayment) up to a maximum of €95.23 per week can be offset against maintenance payments. Half the balance is then assessed as means. You cannot offset your housing costs against maintenance payments for WFP, if you have already done so in the means test for another social welfare payment.
- Non-cash benefits are not assessed as means. For example, if your rent or mortgage payments are made by an ex-spouse or partner under a maintenance agreement, it is not assessed.
- Only one Working Family Payment can be made in respect of any family – the parent from whom you are getting maintenance must not be getting WFP.

Step 2: Take away your total income from the maximum income limit for your family size

In the table below, find the maximum income limit for a family with the number of children you have. From this maximum income limit for your family size, take away your total family income.

If you have:	And your weekly family income is less than:
1 child	€705
2 children	€806
3 children	€907
4 children	€998
5 children	€1,124
6 children	€1,240
7 children	€1,376
8 or more children	€1,472

For example - if you have 3 children and your weekly total family income is €350:

1. The maximum family income for a family of your size is €907 (as can be seen in the table above)
2. The difference between €350 and €907 is €557.

Step 3: Get 60% of the difference between your total family income and the maximum income limit set for a family of your size

To find out the WFP rate you will get: calculate 60% of the difference between your total family income and the maximum income limit set for a family of your size.

Using the above example (you have 3 children and your weekly total family income is €350):

1. The maximum family income for a family of your size is €907 (see table above).
2. The difference between €350 and €907 is €557.
3. Your rate of WFP is 60% of €557. In this case, €334.20 is 60% of €557. Your WFP rate is €334 (rounded).

Maximum Family Income: _____

Difference between Total Family Income and Maximum Family Income: _____

Rate of WFP is 60% of the above Difference: _____ x60% = _____