

Table 1: Weekly ACS Subsidy Amounts for Eight Different Families¹

Family Scenario	Possible Gross Income	Weekly subsidy under old ACS proposals	Weekly subsidy under new ACS proposals	Annual Increase*
Lone parent on net annual income of €26,000 , with one child aged 2 years in need of 40 hours of childcare per week	€26,500	€148	€175	+€1,404
Family with a net annual income of €30,000 , with two children aged 1 and 2.5 years and in need of 25 hours of childcare per week	€34,500	€187	€220	+€1,716
Family with net annual income of €34,600 , with a 1 year old and 2 year old twins in need of 40 hours of childcare per week	€41,000	€442	€522	+€4,160
Family with net annual income of €35,000 , with two children aged 1 and 2.5 years and in need of 25 hours of childcare per week	€41,000	€149	€192	+€2,236
Family with net annual income of €47,500 , with two children aged 2 years (40 hours childcare per week) and 5 years (17 hours out-of-school care per week)	€64,000	€52	€128	+€3,952
Family with net annual income of €53,000 , with two children aged 2 years (40 hours childcare per week) and 5 years (17 hours out-of-school care per week) (Making 10% pension contribution)	€87,000	€20 (universal subsidy)	€93	+€3,796
Family with net annual income of €60,000 , with a 1 year old and 2 year old twins in need of 40 hours of childcare per week	€90,000	€60	€176	+€6,032
Family with net annual income of €60,000 , with three children aged 2 years (40 hours childcare per week) and 5 years (17 hours out-of-school care per week) and 7 (17 hours out-of-school care per week). (Making 10% pension contribution)	€102,000	€20 (universal subsidy)	€92	+€3,744

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*Value of increase in subsidy per person per year over base entitlement. Changes in service provider fees could offset some of these increases.

¹ The table takes a gross income and deducts tax and universal social charge to arrive at a net income. The final scenario below also includes a pension contribution which is deductible under the scheme. All of these deductions reduce the family's net income; the lower the net income, the greater the subsidy payable (up to the maximum net income threshold.) There are a number of other income deductions and exclusions which would impact a net income calculation (for ACS purposes) and, in turn, increase the subsidy payment based on individual family and financial circumstances. These deductions are provided for in the Childcare Support Act 2018 or in regulations to be made under that Act.