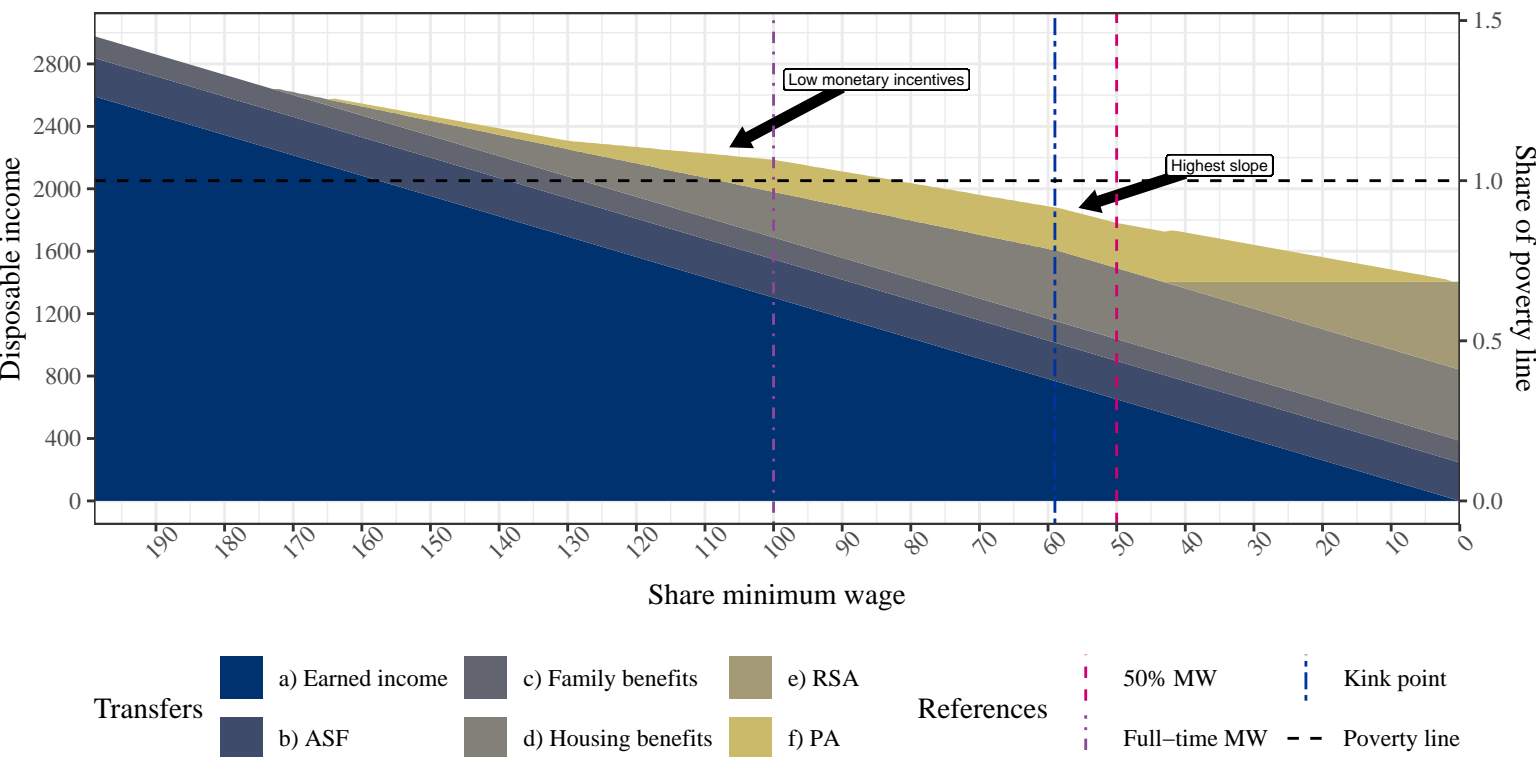


# Social transfers by earned incomes, single parent with 2 children

Simulation using the 2022 legislation



Sources: DREES, EDIFIS.

Case study for single parent with two children reiving RSA, no temporary supplement.

Arrows and labels indicate pieces where the implicit marginal tax rate is locally highest or lowest.

a) Earned income as a share of the full-time minimum wage (MW, 1302.67 euros in 2022).

b) ASF is the public child support paid quarterly when the other parent doesn't. Lump-sum payment by number of children.

c) Family benefits are open for parents with 2 or more children, depend on taxable incomes (Year - 2).

d) Housing benefits, baseline amount depends on number of dependent children, rent price and their due payment.

Decreases with earned incomes over the past 11 months, from the previous month.

e) RSA is the French minimum income scheme, f) PA is an in-work benefit, both are mean-tested and depend on family composition and household's income.

Poverty line is 1140 euros per Consumption unit (CU) times 1.8 CU (1 for the parent, .3 per child between 3 and 14 and .2 as a single parent).