

Income Tax Rates	2017
Standard	20%
Higher	40%

Income Tax Bands	2017
Income @	20%
Single/Widowed (not a principal child carer)	€33,800
Single/Widowed (principal child carer)	€37,800
Married Couple (one income)	€42,800
Married Couple (two incomes)	€67,600
Balance @	40%

Income Tax Credit	2017
Single Person (not a principal child carer)	€1,650
Single Person (principal child carer)	€3,300
Married	€3,300
Employee Tax Credit	€1,650
Earned Income Credit	€950
Home Carer Credit	€1,100
Fishers Tax Credit	€1,270

PRSI	2017
Class A1: Employer <sup>1</sup> Threshold	10.75% €376.01
Class A1: Employee	4%
Class S1: Employer <sup>2</sup>	Nil
Class S1: Employee	4%

Universal Social Charge	2017
Income Exemption Threshold	€13,000
First €12,012	0.5%
Next €6,760	2.5%
Next €51,272	5%
Over €70,044	8%
Over €100,000 (self-employed income only)	11%

Corporation Tax Rates	2017
Trading Income (including certain dividends)	12.5%
Other Income (excluding Capital Gains)	25%
Knowledge Development Box	6.25%

Research and Development Tax Credit	2017
Research and Development Tax Credit	25%

Deposit Interest Retention Tax Rates	2017
Deposit Interest Retention Tax (DIRT)	39%

Capital Tax Rates	2017
Capital Gains	33%
CGT Entrepreneurs Relief <sup>3</sup>	10%
Gifts and Inheritance (CAT)	33%

Value Added Tax Rates	2017
Standard	23%
Reduced (land and buildings, building services, heating and electricity, waste disposal, car hire)	13.5%
Tourism and Hospitality	9%
Exports to Certain Businesses	0%
Farmer's Flat Rate Addition	5.4%

Stamp Duty Rates	2017
Certain Stocks and Shares	1%
Private Residential Property:	
- Market value up to €1m	1%
- Market value in excess of €1m	2%
Non-Residential Property	2%

Local Property Tax Rates	2017
Market value up to €1m	0.18%
Market value in excess of €1m:	
- Market value up to €1m	0.18%
- Market value on the balance in excess of €1m	0.25%

1. Class A1 is the relevant PRSI category for most employed persons.
2. Class S1 is the relevant PRSI category for self-employed persons and certain company directors (including proprietary and non-executive directors).
3. Subject to conditions and life time limit on gains up to €1m.