

Income Tax Rates	2015	2016
Standard	20%	X%
Higher	40%	X%
Income Tax Bands	2015	2016
Income @	20%	X%
Single/Widowed (not a principal child carer)	€33,800	€X
Single/Widowed (principal child carer)	€37,800	€X
Married Couple (one income)	€42,800	€X
Married Couple (two incomes)	€67,600	€X
Balance @	40%	X%
Income Tax Credit	2015	2016
Single Person (not a principal child carer)	€1,650	€X
Single Person (principal child carer)	€3,300	€X
Married	€3,300	€X
Employee Tax Credit	€1,650	€X
Home Carer Credit	€810	€X
PRSI	2015	2016
Class A1 – Most Employed Persons: (€356 per week or more)	%	%
Employer	10.75%	X%
Employee – employment income	4%	X%
Class S1 – propriety and non-executive directors, not insurable under Class A	%	%
Employer	Nil	X
Employee	4%	X%
Universal Social Charge	2015	2016
Income Exemption Threshold	€12,012	€X
First €X [2015: €12,012]	1.5%	X%
€X to €X [2015: 12,012 to €17,577]	3.5%	X%
€X to €X [2015: Over €X]	7%	X%
Over €X	8%	X%
Over €x	11%	X%

Corporation Tax	2015	2016
Trading Income (including certain dividends)	12.5%	X%
Other Income (excluding Capital Gains)	25%	X%
Research & Development (R&D) Tax Credit	25%	X%
Deposit Interest Retention Tax (DIRT)	41%	X%
Capital Tax Rates	2015	2016
Capital Gains (CGT)	33%	X%
Gifts & Inheritance (CAT)	33%	X%
Value Added Tax (VAT)	2015	2016
Standard	23%	X%
Reduced: land and buildings, building services, heating and electricity, waste disposal, car hire	13.5%	X%
Hospitality	9%	X%
Exports	0%	X%
Stamp Duty	2015	2016
Certain Stocks and Shares	1%	X%
Private Residential Property: Up to €1,000,000	1%	X%
Any excess over €1,000,000	2%	X%
Non-Residential Property	2%	X%
Local Property Tax	2015	2016
0.18% of market value up to €1m		
0.25% of any excess over €1m		
Will operate over 12 month period		
Some local councils have exercised their ability to reduce the tax due by up to 15%		