

TAX Rates	2013	2014
Income Tax Rates		
Standard	20%	20%
Higher	41%	41%
Income Tax Bands		
Income @ 20%	%	%
Single/Widowed	€32,800	€32,800
Single/Widowed (principal child carer)	€36,800	€36,800
Married Couple (one income)	€41,800	€41,800
Married Couple (two incomes)	€65,600	€65,600
Balance at 41%	%	%
Income Tax Credits		
Single Person	€1,650	€1,650
Single Person (principal child carer)	€3,300	€3,300
Married	€3,300	€3,300
Employee Tax Credit	€1,650	€1,650
Universal Social Charge		
Income Exemption Threshold	€10,036	€10,036
First €10,036	2%	2%
€10,037 to €16,016	4%	4%
Over €16,016	7%	7%
Over €100,000 (self-assessed income only)	10%	10%
PRSI		
Class A1 - most employed person: (€356 per week or more)	%	%
Employer	10.75%	10.75%
Employee - employment income	4%	4%
Class S1 - proprietary and non-executive directors, not insurable under Class A	-	-
Employer	nil	nil
Employee	4%	4%
Capital Tax Rates		
Capital Gains (CGT)	33%	33%
Gifts and Inheritance (CAT)	33%	33%
Corporation Tax Rates		
Trading Income (including certain dividends)	12/5%	12/5%
Other Income (excluding capital gains)	25%	25%
R&D Tax Credit	25%	25%
R&D Volume Threshold	€200,000	€300,000
Deposit Interest Retention Tax (DIRT)	33%	41%
Stamp Duty		
Certain Stocks and Shares	1%	1%
Private Residential Property:		
Up to €1,000,000	1%	1%
Any excess over €1,000,000	2%	2%
Non-residential property	2%	2%
Value added Tax		
Standard	23%	23%
Reduced	13.50%	13.50%
Hospitality	9%	9%
Exports	0%	0%
Local Property Tax		
2013	2014	
0.18% of market value up to €1m	0.18% of market value up to €1m	
0.25% of any excess over €1m	0.25% of any excess over €1m	