

Appendix C

Summary of costs/yields

	2009 (€)	Full Year (€)	Exempt	Standard Rate	Paying at Higher Rate
2008 (Current situation)			38.2%	42.3%	19.5%
Scenario 1 Pre-Budget 2009 (Do nothing)	0m	0m	36.1%	42.1%	21.8%
Scenario 2. Index Credits to CPI (3%)	150m	200m	37.1%	41.3%	21.5%
Index Bands and Credits to CPI (3%)	310m	425m	37.1%	42.4%	20.5%
Revenue Raising measures					
Scenario 3. Increase standard rate by 1%	465m (yield)	645m (yield)	34.4%	43.8%	21.8%
Increase standard rate by 1% and increase credits by €24	430m (yield)	600m (yield)	34.6%	43.6%	21.8%
Scenario 4. Increase top rate by 1%	200m (yield)	305m (yield)	36.1%	41.8%	22.1%
Scenario 5. Introduce 1% income levy	755m (yield)	1,085m (yield)			
Increase Health levy from 2% to 4%	1,175m (yield)	1,705m (yield)			
Increase higher health levy by 1%	100m (yield)				