

## Appendix C

### Summary of costs/yields

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