

INCOME TAX STATISTICS										
YEAR	1975/76	1976/77	1977/78	1978/79	1979/80	1980/81	1981/82	YEAR	1982/83	1983/84
MINISTER	R RYAN	R RYAN	R RYAN	G COLLEY	G COLLEY	M O'KENNEDY	G FITZGERALD	MINISTER	R McSHARRY	A DUKES
PERSONAL ALLOWANCES								PERSONAL ALLOWANCES		
SINGLE	575	620	665	865	1115	1115	1115	SINGLE	1450	1450
WIDOWED	635	685	735	935	1185	1185	1185	WIDOWED	1950	1950
MARRIED	920	1010	1100	1730	2230	2230	2230	MARRIED	2900	2900
HOME CARERS ALLOWANCE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	HOME CARERS ALLOWANCE	N/A	N/A
WIFE HAS INCOME - ALLOWANCE	230	230	230	230	230	0	0	HAS INCOME - ALLOWANCE	0	0
PAYE	0	0	0	0	175	400	600	PAYE	600	600
CHILD ALLOWANCE [per child]	230	240	240	240	218	195	195	CHILD ALLOWANCE [per child]	100	100
PRSI	0	0	0	0	0	0	0	PRSI	312	286
RATES AND BANDS								RATES AND BANDS		
BAND 1	26% -1550	26% -1550	20% -500	20% -500	25% -1100	25% -1000/2000	25% -1000/2000	BAND 1	25% -1000/2000	25% -1000/2000
BAND 2	38.5% -2800	38.5% -2800	25% -1000	25% -1000	35% -3000	35% -4000/8000	35% -4500/9000	BAND 2	35% -3000/6000	35% -3000/6000
BAND 3	49.5% -2000	49.5% -2000	35% -3000	35% -3000	45% -1500	45% -2000/4000	45% -2000/4000	BAND 3	45% -2000/4000	45% -2000/4000
BAND 4	60.5% -2000	60.5% -2000	45% -1500	45% -1500	50% -1000	55% -2000/4000	55% -2000/4000	BAND 4	55% -2000/4000	55% -2000/4000
BAND 5	71.5% -2000	71.5% -2000	50% -1000	50% -1000	60% -BALANCE	60% -BALANCE	60% -BALANCE	BAND 5	60% -BALANCE	60% -2000/4000
BAND 6	77% -BALANCE	77% -BALANCE	60% -BALANCE	60% -BALANCE				BAND 6	65% -BALANCE	
EXEMPTION LIMITS								EXEMPTION LIMITS		
GENERAL LIMIT	N/A	N/A	N/A	N/A	N/A	1700/3400	2000/4000	GENERAL LIMIT	2200/4400	2400/4800
65-74	N/A	N/A	1000/1800	1000/1800	1000/1800	2000/4000	2300/4600	65-74	2500/5000	2500/5000
75 OR OVER	N/A	N/A	1000/1800	1000/1800	1000/1800	2500/5000	2800/5600	75 OR OVER	3000/6000	3000/6000
CHILD ADDITIONS								CHILD ADDITIONS		
1ST CHILD	0	0	0	0	0	0	0	1ST CHILD	0	0
2ND CHILD	0	0	0	0	0	0	0	2ND CHILD	0	0
3RD AND AFTER	0	0	0	0	0	0	0	3RD AND AFTER	0	0
MARGINAL RELIEF								MARGINAL RELIEF		
RATE	N/A	N/A	N/A	N/A	N/A	60%	60%	RATE	60%	60%
SECONDARY RELIEFS	1975/76	1976/77	1977/78	1978/79	1979/80	1980/81	1981/82	SECONDARY RELIEFS	1982/83	1983/84
BLIND ALLOWANCE								BLIND ALLOWANCE		
SINGLE	165	165	165	165	165	330	400	SINGLE	500	500
MARRIED	330	330	330	330	330	660	1000	MARRIED	1200	1200
INCAPACITATED CHILD	310	320	320	320	320	390	500	INCAPACITATED CHILD	500	500
AGE ALLOWANCE								AGE ALLOWANCE		
SINGLE	45	45	45	80	80	80	80	SINGLE	100	100
MARRIED	145	145	145	180	180	180	180	MARRIED	200	200
DEPENDENT RELATIVE	95	95	95	95	95	95	95	DEPENDENT RELATIVE	110	110
RENT RELIEF 55+								RENT RELIEF 55+		
SINGLE	0	0	0	0	0	0	0	SINGLE	0	500
WIDOWED	0	0	0	0	0	0	0	WIDOWED	0	500
MARRIED	0	0	0	0	0	0	0	MARRIED	0	1000
Under 55 @Std Rate								Under 55 @Std Rate		
SINGLE	0	0	0	0	0	0	0	SINGLE	0	0
WIDOWED	0	0	0	0	0	0	0	WIDOWED	0	0
MARRIED	0	0	0	0	0	0	0	MARRIED	0	0
EMPLOYMENT OF A CARER	165	165	165	165	165	330	500	EMPLOYMENT OF A CARER	700	700
LONE PARENTS								LONE PARENTS		
SINGLE	0	0	0	0	250	500	650	SINGLE	1450	1450
WIDOWED	0	0	0	0	250	500	650	WIDOWED	950	950
PRSI RATES (EMPLOYEES)								PRSI RATES (EMPLOYEES)		
FULL RATE (Class A)					3.40%	3.5%	3.75%	FULL RATE (Class A)	5.5%	5.5%
PRSI FREE ALLOWANCE (Class A)					N/A	N/A	N/A	FREE ALLOWANCE (Class A)	N/A	N/A
PRSI EXEMPTION					N/A	N/A	N/A	PRSI EXEMPTION	N/A	N/A
MODIFIED RATE (Class B)					0.50%	0.55%	0.6%	MODIFIED RATE (Class B)	0.9%	0.9%
PRSI FREE ALLOWANCE (Class B)					N/A	N/A	N/A	FREE ALLOWANCE (Class B)	N/A	N/A
SELF-EMPLOYED RATE					N/A	N/A	N/A	SELF-EMPLOYED RATE	N/A	N/A
SELF-EMPLOYED MIN PAYMENT					N/A	N/A	N/A	SELF-EMPLOYED MIN PAYMENT	N/A	N/A
PRSI FREE ALLOWANCE (S/Empl.)					N/A	N/A	N/A	FREE ALLOWANCE (S/Empl.)	N/A	N/A
EARNINGS CEILING (Annual)					£5,500	£7,000	£8,500	EARNINGS CEILING (Annual)	£9,500	£13,000
LEVIES								LEVIES		
HEALTH CONTRIBUTION					1%	1%	1%	HEALTH CONTRIBUTION	1%	1%
Higher Earner Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Higher Earner Threshold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HEALTH CONT. CEILING					0	7000	8500	HEALTH CONT. CEILING	8500	11000
EMPL. & TRAINING LEVY					N/A	N/A	N/A	EMPL. & TRAINING LEVY	1%	1%
HLTH & E&T LEVIES THRESHOLD					N/A	N/A	N/A	HLTH & E&T LEVIES THRESHOLD	N/A	N/A
INCOME LEVY								INCOME LEVY		
Exemption Threshold					N/A	N/A	N/A	INCOME LEVY THRESHOLD	N/A	1%
Age Exemption Threshold								AGE LEVY THRESHOLD	N/A	£0
Middle Rate Threshold										
Higher Rate Threshold										
Lower Rate										
Middle Rate										
Higher Rate										

INCOME TAX STATISTICS									
YEAR	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94
MINISTER	A DUKES	A DUKES	R McSHARRY	R McSHARRY	A REYNOLDS	A REYNOLDS	A REYNOLDS	B AHERN	B AHERN
PERSONAL ALLOWANCES									
SINGLE	1900	2000	2000	2050	2050	2050	2100	2100	2175
WIDOWED	2400	2500	2500	2550	2550	2550	2600	2600	2675
MARRIED	3800	4000	4000	4100	4100	4100	4200	4200	4350
HOME CARERS ALLOWANCE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WIFE HAS INCOME - ALLOWANCE	0	0	0	0	0	0	0	0	0
PAYE	600	700	700	800	800	800	800	800	800
CHILD ALLOWANCE [per child]	100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PRSI	286	286	286	286	286	286	286	286	286
RATES AND BANDS									
BAND 1	35% -4500/9000	35% -4700/9400	35% -4700/9400	35% -5700/11400	32% -6100/12200	30% -6500/13000	29% -6700/13400	27% -7475/14950	27% -7675/15350
BAND 2	48% -2800/5600	48% -2800/5600	48% -2800/5600	48% -2900/5800	48% -3100/6200	48% -3100/6200	48% -3100/6200	48% -BALANCE	48% -BALANCE
BAND 3	60% -BALANCE	58% -BALANCE	58% -BALANCE	58% -BALANCE	56% -BALANCE	53% -BALANCE	52% -BALANCE		
BAND 4									
BAND 5									
BAND 6									
EXEMPTION LIMITS									
GENERAL LIMIT	2650/5300	2650/5300	2650/5300	2750/5500	3000/6000	3250/6500	3400/6800	3500/7000	3600/7200
65-74	3000/6000	3150/6300	3150/6300	3250/6500	3400/6800	3750/7500	3900/7800	4000/8000	4100/8200
75 OR OVER	3500/7000	3675/7350	3675/7350	3800/7600	4000/8000	4350/8700	4500/9000	4600/9200	4700/9400
CHILD ADDITIONS									
1ST CHILD	0	0	0	0	200	300	300	300	350
2ND CHILD	0	0	0	0	200	300	300	300	350
3RD AND AFTER	0	0	0	0	200	300	500	500	550
MARGINAL RELIEF									
RATE	60%	60%	60%	60%	60%	53%	52%	48%	48%
SECONDARY RELIEFS	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94
BLIND ALLOWANCE									
SINGLE	600	600	600	600	600	600	600	600	600
MARRIED	1400	1400	1400	1400	1400	1400	1400	1400	1400
INCAPACITATED CHILD	600	600	600	600	600	600	600	600	600
AGE ALLOWANCE									
SINGLE	100	200	200	200	200	200	200	200	200
MARRIED	200	400	400	400	400	400	400	400	400
DEPENDENT RELATIVE	110	110	110	110	110	110	110	110	110
RENT RELIEF 55+									
SINGLE	750	750	750	750	750	750	1000	1000	1000
WIDOWED	750	750	750	750	750	750	1500	1500	1500
MARRIED	1500	1500	1500	1500	1500	1500	2000	2000	2000
Under 55 @Std Rate									
SINGLE	0	0	0	0	0	0	0	0	0
WIDOWED	0	0	0	0	0	0	0	0	0
MARRIED	0	0	0	0	0	0	0	0	0
EMPLOYMENT OF A CARER	2500	2500	2500	2500	2500	5000	5000	5000	5000
LONE PARENTS									
SINGLE	1900	2000	2000	2050	2050	2050	2100	2100	2175
WIDOWED	1400	1500	1500	1550	1550	1550	1600	1600	1675
PRSI RATES (EMPLOYEES)									
FULL RATE (Class A)	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
PRSI FREE ALLOWANCE (Class A)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PRSI EXEMPTION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MODIFIED RATE (Class B)	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
PRSI FREE ALLOWANCE (Class B)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SELF-EMPLOYED RATE	N/A	N/A	N/A	3%	4%	5%	5%	5%	5%
SELF-EMPLOYED MIN PAYMENT	N/A	N/A	N/A	215	215	215	215	215	215
PRSI FREE ALLOWANCE (Self-empl.)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EARNINGS CEILING (Annual)	£13,800	£14,700	£15,500	£16,200	£16,700	£17,300	£18,000	£19,000	£20,000
LEVIES									
HEALTH CONTRIBUTION	1%	1%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Higher Earner Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Higher earner Threshold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HEALTH CONT. CEILING	13000	14000	15000	15500	16000	16700	N/A	N/A	N/A
EMPL. & TRAINING LEVY	1%	1%	1%	1%	1%	1%	1%	1%	1%
HLTH & E&T LEVIES THRESHOLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
INCOME LEVY	1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1%
INCOME LEVY THRESHOLD	£5,300	N/A	N/A	N/A	N/A	N/A	N/A	N/A	£9,000

		INCOME TAX STATISTICS						
YEAR	1995/96	YEAR	1996/97	1997/98	1998/99	1999/2000	2000/01	2001 [12 mths]
MINISTER	R QUINN	MINISTER	R QUINN	R QUINN	C McCREEVY	C McCREEVY	C McCREEVY	C McCREEVY
PERSONAL ALLOWANCES		PERSONAL ALLOWANCES						
SINGLE	2500	SINGLE	2650	2900	3150	4200 st	4700 st	5500 st
WIDOWED	3000	WIDOWED	3150	3400	3650	4200 st + 500 mr	5700 st	6500 st
MARRIED	5000	MARRIED	5300	5800	6300	8400 st	9400 st	11000 st
HOME CARERS ALLOWANCE	N/A	DME CARERS ALLOWANCE	N/A	N/A	N/A	N/A	3000 st	3000 st
WIFE HAS INCOME - ALLOWANCE	0	HAS INCOME - ALLOWANCE	0	0	0	0	0	0
PAYE	800	PAYE	800	800	800	1000 st	1000 st	2000 st
CHILD ALLOWANCE [per child]	N/A	CHILD ALLOWANCE [per child]	N/A	N/A	N/A	N/A	N/A	N/A
PRSI	140	PRSI	0	0	0	0	0	0
RATES AND BANDS		RATES AND BANDS						
BAND 1	27% -8900/17800	BAND 1	27% -9400/18800	26% -9900/19800	24% -10000/20000	24% -14000/28000	22% -17000/28000/34000	20% -20000/29000/40000
BAND 2	48% -BALANCE	BAND 2	48% -BALANCE	48% -BALANCE	46% BALANCE	46% BALANCE	44% BALANCE	42% BALANCE
BAND 3		BAND 3						
BAND 4		BAND 4						
BAND 5		BAND 5						
BAND 6		BAND 6						
EXEMPTION LIMITS		EXEMPTION LIMITS						
GENERAL LIMIT	3700/7400	GENERAL LIMIT	3900/7800	4000/8000	4100/8200	4100/8200	4100/8200	4100/8200
65-74	4300/8600	65-74	4500/9000	4600/9200	5000/10000	6500/13000	7500/15000	8500/17000
75 OR OVER	4900/9800	75 OR OVER	5100/10200	5200/10400	5500/11000	6500/13000	7500/15000	8500/17000
CHILD ADDITIONS		CHILD ADDITIONS						
1ST CHILD	450	1ST CHILD	450	450	450	450	450	450
2ND CHILD	450	2ND CHILD	450	450	450	450	450	450
3RD AND AFTER	650	3RD AND AFTER	650	650	650	650	650	650
MARGINAL RELIEF		MARGINAL RELIEF						
RATE	40%	RATE	40%	40%	40%	40%	40%	40%
SECONDARY RELIEFS	1995/96	SECONDARY RELIEFS	1996/97	1997/98	1998/99	1999/2000	2000/01	2001 [12 mths]
BLIND ALLOWANCE		BLIND ALLOWANCE						
SINGLE	600	SINGLE	700	700	1000	1500	3000 st	3000 st
MARRIED	1400	MARRIED	1600	1600	2000	3000	6000 st	6000 st
INCAPACITATED CHILD	600	INCAPACITATED CHILD	700	700	800	800	1600 st	1600 st
AGE ALLOWANCE		AGE ALLOWANCE						
SINGLE	200	SINGLE	200	400	400	400	800 st	800 st
MARRIED	400	MARRIED	400	800	800	800	1600 st	1600 st
DEPENDENT RELATIVE	110	DEPENDENT RELATIVE	110	110	110	110	220 st	220 st
RENT RELIEF 55+		RENT RELIEF 55+						
SINGLE	1000	SINGLE	1000	1000	1000	1000	2000 st	2000 st
WIDOWED	1500	WIDOWED	1500	1500	1500	1500	3000 st	4000 st
MARRIED	2000	MARRIED	2000	2000	2000	2000	4000 st	4000 st
Under 55 @Std Rate		Under 55 @Std Rate						
SINGLE	500	SINGLE	500	500	500	500	750	1000 st
WIDOWED	750	WIDOWED	750	750	750	750	1125	2000 st
MARRIED	1000	MARRIED	1000	1000	1000	1000	1500	2000 st
EMPLOYMENT OF A CARER	5000	EMPLOYMENT OF A CARE	7500	7500	8500	8500	8500	10000
LONE PARENTS		LONE PARENTS						
SINGLE	2500	SINGLE	2650	2900	3150	3150 mr + 1050 st	4700 st	5500 st
WIDOWED	2000	WIDOWED	2150	2400	2650	2650 mr + 1050 st	3700 st	4500 st
PRSI RATES (EMPLOYEES)		PRSI RATES (EMPLOYEES)						
FULL RATE (Class A)	5.5%	FULL RATE (Class A)	5.5%	4.5%	4.5%	4.5%	4.5%	4.0%
PRSI FREE ALLOWANCE (Class A)	€50 p.w.	PRSI FREE ALLOWANCE (Class A)	€80 p.w.	€80 p.w.	€100 p.w.	€100 p.w.	€100 p.w.	€100 p.w.
PRSI EXEMPTION	N/A	PRSI EXEMPTION	N/A	N/A	N/A	N/A	€11,750	€11,750
MODIFIED RATE (Class B)	0.9%	MODIFIED RATE (Class B)	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
PRSI FREE ALLOWANCE (Class B)	€10 p.w.	PRSI FREE ALLOWANCE (Class B)	€20 p.w.	€20 p.w.	€20 p.w.	€20 p.w.	€20 p.w.	€20 p.w.
SELF-EMPLOYED RATE	5%	SELF-EMPLOYED RATE	5%	5%	5%	5%	5%	3% - No Ceiling
SELF-EMPLOYED MIN PAYMENT	215	SELF-EMPLOYED MIN PAYMENT	215	215	215	215	215	200
PRSI FREE ALLOWANCE (S/Emp)	€520 p.a.	PRSI FREE ALLOWANCE (S/Emp)	€1,040 p.a.	€1,040 p.a.	€1,040 p.a.	€1,040 p.a.	€1,040 p.a.	0%
EARNINGS CEILING (Annual)	€21,500	EARNINGS CEILING (Annual)	€22,300	€23,200	€24,200	€25,400	€26,500	€28,250 [9 mths]
LEVIES		LEVIES						
HEALTH CONTRIBUTION	1.25%	HEALTH CONTRIBUTION	1.25%	1.25%	1.25%	2.00%	2.00%	2.00%
Higher Earner Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Higher earner Threshold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HEALTH CONT. CEILING	N/A	HEALTH CONT. CEILING	N/A	N/A	N/A	N/A	N/A	N/A
EMPL. & TRAINING LEVY	1%	EMPL. & TRAINING LEVY	1%	1%	1%	N/A	N/A	N/A
HLTH & E&T LEVIES THRESHOLD	€9,250	H & E&T LEVIES THRESHOLD	€9,750	€10,250	€10,750	€11,250	€14,560	€14,560
INCOME LEVY	N/A	INCOME LEVY	N/A	N/A	N/A	N/A	N/A	N/A
INCOME LEVY THRESHOLD	N/A	INCOME LEVY THRESHOLD	N/A	N/A	N/A	N/A	N/A	N/A

INCOME TAX STATISTICS										
YEAR	2002(Pounds)	2002(Euros)	2003	2004	2005	2006	2007	2008	2009	Supplementary Budget 2009
MINISTER	C MCCREEVY	MCCREEVY	MCCREEVY	MCCREEVY	B COWEN	B COWEN	B COWEN	B COWEN	B LENIHAN	B LENIHAN
PERSONAL CREDIT										
SINGLE	1197	1520	1520	1520	1580	1630	1760	1830	1830	1830
WIDOWED	1434	1820	1820	1820	1980	2130	2310	2430	2430	2430
MARRIED	2394	3040	3040	3040	3160	3260	3520	3660	3660	3660
HOME CARERS CREDIT	606	770	770	770	770	770	770	900	900	900
WIFE HAS INCOME - CREDIT	0	0	0	0	0	0	0	0	0	0
PAYE	520	660	800	1040	1270	1490	1760	1830	1830	1830
CHILD ALLOWANCE [per child]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PRSI	0	0	0	0	0	0	0	0	0	0
RATES AND BANDS										
BAND 1	20%-22052/29140/44104	20%-28000/37000/56000	20%-28000/37000/56000	20%-28000/37000/56000	20%-29400/38400/58800	20%-32000/41000/64000	20%-34000/43000/68000	20%-35400/44400/70800	20%-36400/45400/72800	20%-36400/45400/72800
BAND 2	42% BALANCE	42% BALANCE	42% BALANCE	42% BALANCE	42% BALANCE	42% BALANCE	41% BALANCE	41% BALANCE	41% BALANCE	41% BALANCE
BAND 3										
BAND 4										
BAND 5										
BAND 6										
EXEMPTION LIMITS										
GENERAL LIMIT	4100/8200	5210/10420	5210/10420	5210/10420	5210/10420	5210/10420	5210/10420	5210/10420	Abolished in Finance Bill 2008	Abolished in Finance Bill 2008
65-74	10,238/20,476	13000/26000	15000/30000	15500/31000	16500/33000	17000/34000	19000/38000	20000/40000	20000/40000	20000/40000
75 OR OVER	10,238/20,476	13000/26000	15000/30000	15500/31000	16500/33000	17000/34000	19000/38000	20000/40000	20000/40000	20000/40000
CHILD ADDITIONS										
1ST CHILD	450	575	575	575	575	575	575	575	n/a	n/a
2ND CHILD	450	575	575	575	575	575	575	575	n/a	n/a
3RD AND AFTER	650	830	830	830	830	830	830	830	n/a	n/a
MARGINAL RELIEF										
RATE	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
SECONDARY RELIEFS										
BLIND CREDIT										
SINGLE	630	800	800	800	1000	1500	1760	1830	1830	1830
MARRIED (both blind)	1260	1600	1600	1600	2000	3000	3520	3660	3660	3660
INCAPACITATED CHILD	394	500	500	500	1000	1500	3000	3660	3660	3660
AGE CREDIT										
SINGLE	161	205	205	205	205	205	275	325	325	325
MARRIED	322	410	410	410	410	500	550	650	650	650
DEPENDENT RELATIVE	48	60	60	60	60	80	80	80	80	80
RENT RELIEF 55+										
SINGLE	2000 std	2540std	2540std	2540std	3000std	3300std	3300std	4000	4000	4000
WIDOWED	4000 std	5080std	5080std	5080std	6000std	6600std	6600std	8000	8000	8000
MARRIED	4000 std	5080std	5080std	5080std	6000std	6600std	6600std	8000	8000	8000
Under 55 @Std Rate										
SINGLE	1000std	1270std	1270std	1270std	1500std	1650std	1650std	2000	2000	2000
WIDOWED	2000std	2540std	2540std	2540std	3000std	3300std	3300std	4000	4000	4000
MARRIED	2000std	2540std	2540std	2540std	3000std	3300std	3300std	4000	4000	4000
EMPLOYMENT OF A CARER	23627std	30000	30000	30000	30000	50000	50000	50000	50000	50000
LONE PARENTS										
SINGLE	2934	3040	3040	3040	3160	3260	3520	3660	3660	3660
WIDOWED	2934	3040	3040	3040	3160	3260	3520	3660	3660	3660
PRSI RATES (EMPLOYEES)										
FULL RATE (Class A)	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
PRSI FREE ALLOWANCE (Class A)	100p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.	127 p.w.
PRSI EXEMPTION	11750	14924	14924	14924	14924	15600	17628	18304	18304	18304
MODIFIED RATE (Class B)	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
PRSI FREE ALLOWANCE (Class B)	20 p.w.	26	26	26	26	26	26	26	26	26
SELF-EMPLOYED RATE	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling	3% no ceiling
SELF-EMPLOYED MIN PAYMENT	200	253	253	253	253	253	253	253	253	253
PRSI FREE ALLOWANCE (S/Empl.)	0	0	0	0	0	0	0	0	0	0
EARNINGS CEILING (Annual)	30510	38740	40420	42160	44180	46600	48800	50700	52000	75036
LEVIES										
HEALTH CONTRIBUTION	2%	2%	2%	2%	2%	2%	2%	2%	2%	4%
Higher Earner Rate	N/A	N/A	N/A	N/A	N/A	N/A	2.5%	2.5%	2.5%	5.0%
Higher earner Threshold	N/A	N/A	N/A	N/A	N/A	N/A	€100,100%	€100,100	€100,100	€75,036
HEALTH CONT. CEILING	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EMPL. & TRAINING LEVY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HLTH & E&T LEVIES THRESHOLD	14560	18512	18512	18512	20800	22880	24960	26000	26000	26000
INCOME LEVY										
Exemption Threshold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	€18,304	€15,028
Age exemption threshold (over 65's)									20000/40000	20000/40000
MIDDLE LEVEL THRESHOLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	€100,100	€75,036
HIGHER EARNER THRESHOLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	€250,120	€174,980
Income Levy Rates										
Lower Rate									1%	2%
Middle Rate									2%	4%
Higher Rate									3%	6%
Universal Social Charge										
USC RATES										
USC THRESHOLDS										

Budget 2010 <i>B LENIHAN</i>	Budget 2011 <i>B LENIHAN</i>	Budget 2012 <i>M Noonan</i>
1830	1650	1650
2430	2190	2190
3660	3300	3300
900	810	810
0	0	0
1830	1650	1650
N/A	N/A	N/A
0	0	0
20% -36400/45400/72800	20% -32800/41800/65600	20% -32800/41800/65600
41% BALANCE	41% BALANCE	41% BALANCE
Abolished in Finance Bill 2008	Abolished in Finance Bill 2008	Abolished in Finance Bill 2008
20000/40000	18000/36000	18000/36000
20000/40000	18000/36000	18000/36000
n/a	n/a	n/a
n/a	n/a	n/a
n/a	n/a	n/a
40%	40%	40%
1830	1650	1650
3660	3300	3300
3660	3300	3300
325	245	245
650	490	490
80	70	70
4000	3200	2400
8000	6400	4800
8000	6400	4800
2000	1600	1200
4000	3200	2400
4000	3200	2400
50000	50000	50000
3660	3300	3300
3660	3300	3300
4%	4% no ceiling	4% no ceiling
127 p.w.	127 p.w.	127 p.w.
18304	18304	18304
0.9%	0.9% UP TO €75,036 AND 4% on the Balance	0.9% UP TO €75,036 AND 4% on the Balance
26	26	26
3% no ceiling	4% no ceiling	4% no ceiling
253	253	253
0	0	0
75036	ceiling abolished Budget 2011	ceiling abolished Budget 2011
	Health Levy abolished in Budget 2011	Health Levy abolished in Budget 2011
4%	n/a	n/a
5.0%	n/a	n/a
€75,036	n/a	n/a
N/A	n/a	n/a
N/A	n/a	n/a
26000	n/a	n/a
	Income levy abolished in Budget 2011	Income levy abolished in Budget 2011
€15,028	n/a	n/a
20000/40000	n/a	n/a
€75,036	n/a	n/a
€174,980	n/a	n/a
2%	n/a	n/a
4%	n/a	n/a
6%	n/a	n/a
	USC	USC
	2%	2%
	4%	4%
	7%	7%
	10% (for self-employed income in excess of €100,000) Finance Act 2011	10% (for self-employed income in excess of €100,000)
	€1,004 (Exemption threshold)	€10,036 (Exemption threshold)
	€10,036	€16,016
	€16,016	