

Income Tax		
Exempt	€18,000 (individual 65 or over) €36,000 (married couple 65 or over) Plus €75 each for first and second child and €30 each subsequent child	
20%	First €2,800 (individual) €3,800 (single parent) €4,800 (married one income) €5,600 (married two income)	
41%	Balance	
PRSI		
4%	Self-employed Minimum contribution €253	
Exempt	Employee Earnings up to €52 per week	
4%	Earnings up to €52 per week	
8.50%	Employer Earnings up to €56 per week	
10.75%	Earnings above €56 per week	
Universal Social Charge		
	Aged under 70	Aged 70 or over
First €10,036*	2%	2%
Next €5,980	4%	4%
Next €3,984	7%	4%
Remainder	10%	7%
*Exempt where total income does not exceed €1,004		

Corporation Tax	
12.5%	Standard rate
25%	Rental and investment income
Value-Added Tax	
Thresholds	€75,000 (goods) €37,500 (services)
Exempt	Financial, educational, medical, dental
0%	Exports, food, books, children's clothes
13.5%	Building and personal services
21%	Activities not taxed at 0% or 13.5%
Capital Gains Tax	
Exempt	First €1,270 of chargeable gains
25%	Balance
Capital Acquisitions Tax	
Exempt	First €32,084 (child) First €3,208 (relative) First €1,604 (cousin or stranger)
25%	Balance
Stamp Duties	
	Residential Property
1%	First €1,000,000
2%	Remainder
	Non-Residential Property
Exempt	Not exceeding €10,000
1%	€10,001 to €20,000
2%	€20,001 to €30,000
3%	€30,001 to €40,000
4%	€40,001 to €70,000
5%	€70,001 to €80,000
6%	Over €80,000
	Shares
1%	Share transfers