

TAX RATES 2019



INCOME TAX RATES	2018	2019
Standard	20%	20%
Higher	40%	40%

INCOME TAX BANDS	2018	2019
Single/widowed (not a principal child carer)	€ 34,550	€ 35,300
Single/widowed (principal child carer)	€ 38,550	€ 39,300
Married couple (one income)	€ 43,550	€ 44,300
Married couple (two incomes)	€ 69,100	€ 70,600

INCOME TAX CREDITS	2018	2019
Single person	€ 1,650	€ 1,650
Married couple	€ 3,300	€ 3,300
Employee Tax Credit	€ 1,650	€ 1,650
Earned Income Credit	€ 1,150	€ 1,350
Home Carer Tax Credit	€ 1,200	€ 1,500

UNIVERSAL SOCIAL CHARGE	2018	2019
Income Exemption Threshold	€ 13,000	€ 13,000
€0 to €12,012	0.5%	0.5%
€12,013 to €19,874	2%	2%
Please note: €12,013 to €19,372 for 2018		
€19,875 to €70,044	4.75%	4.5%
Please note: €19,373 to €70,044 for 2018		
Over €70,044	8%	8%
Over €100,000 (self assessed income only)	11%	11%

PRSI	2018	2019
Class A - most employed people		
Employer €386 per week or more	10.85%	10.95%
Employer less than €386 per week	8.6%	8.7%
Employee €352 per week or more (tapered relief on income up to €424 per week)		
	4%	4%
Class S1 - self employed and proprietary directors		
Employer	0%	0%
Employee	4%	4%

CORPORATE TAX RATES	2018	2019
Trading income (including certain dividends)	12.5%	12.5%
Other income (excluding capital gains)	25%	25%

CAPITAL GAINS TAX	2018	2019
Capital gains tax (CGT)	33%	33%
CGT Entrepreneur Relief (up to a limit of €1 million)	10%	10%

CAPITAL ACQUISITIONS TAX	2018	2019
Gifts and inheritances	33%	33%
Tax fee thresholds		
Group A (Parent to child)	€ 310,000	€ 320,000
Group B (Other blood relative)	€ 32,500	€ 32,500
Group C (Anybody else)	€ 16,250	€ 16,250

VALUE ADDED TAX	2018	2019
Standard	23%	23%
Reduced: land and buildings, building services, heating, electricity etc	13.5%	13.5%
Hospitality	9%	13.5%

STAMP DUTY	2018	2019
Certain stocks and shares	1%	1%
Private residential property: Up to €1,000,000	1%	1%
Private residential property: Any excess over €1,000,000	2%	2%
Non-residential property	6%	6%