

Personal tax tables

Rate bands	Budget 2010	Supplementary Budget 2009	Budget 2009
Standard tax rate	20 %	20 %	20 %
Single/Widowed	€36,400	€36,400	€36,400
Married	€45,400	€45,400	€45,400
Married (two incomes)	€72,800	€72,800	€72,800
One Parent	€40,400	€40,400	€40,400
Higher tax rate	41 %	41 %	41 %
In all Cases	Balance	Balance	Balance
Income levy			
Income €1 to €75,036	2%	2%	
Income €75,037 to €174,980	4%	4%	
Balance of Income	6%	6%	
Income €1 to €100,100			1%
Income €100,101 to €250,120			2%
Balance of Income			3%
Income tax credits	Budget 2010	Supplementary Budget 2009	Budget 2009
Personal credit	€	€	€
Single	1,830	1,830	1,830
Married	3,660	3,660	3,660
Widowed	1,830	1,830	1,830
PAYE credit	1,830	1,830	1,830
Widowed without dependent child	600	600	600
Widowed with dependent child			
1st Year following bereavement	4,000	4,000	4,000
2nd year following bereavement	3,500	3,500	3,500
3rd year following bereavement	3,000	3,000	3,000
4th year following bereavement	2,500	2,500	2,500
5th year following bereavement	2,000	2,000	2,000
One parent family	1,830	1,830	1,830
Dependent relative	80	80	80
Incapacitated child	3,660	3,660	3,660
Blind person			
Single	1,830	1,830	1,830
Married couple, both blind	3,660	3,660	3,660
Age credit			
Single/Widowed	325	325	325
Married	650	650	650
Carers credit	900	900	900
Income tax allowances	Budget 2010	Supplementary Budget 2009	Budget 2009
	€	€	€
Employed carer re Incapacitated individual (allowed at marginal rate)	50,000	50,000	50,000
Exemption limits	Budget 2010	Supplementary Budget 2009	Budget 2009
	€	€	€
Age exemption limits (65 years and over)			
Single/Widowed	20,000	20,000	20,000
Married	40,000	40,000	40,000

Budget 2010

PRSI and levies	Rate	Ceiling	
Employer	%	€	
PRSI	7.80	18,512	
PRSI	10.05	No limit	*
Training Fund Levy	0.70	No limit	**
Employee	4.00	75,036	***
Self employed and proprietary directors	3.00	No limit	
Health levy - Lower Rate	4.00	75,036	****
- Higher Rate	5.00	over 75,036	

Supplementary Budget 2009

PRSI and levies	Rate	Ceiling	
Employer	%	€	
PRSI	7.80	18,512	
PRSI	10.05	No limit	*
Training Fund Levy	0.70	No limit	**
Employee	4.00	75,036	***
Self employed and proprietary directors	3.00	No limit	
Health levy - Lower Rate	4.00	75,036	****
- Higher Rate	5.00	Balance	

Budget 2009

PRSI and levies	Rate	Ceiling	
Employer	%	€	
PRSI	7.80	18,512	
PRSI	10.05	No limit	*
Training Fund Levy	0.70	No limit	**
Employee	4.00	52,000	***
Self employed and proprietary directors	3.00	No limit	
Health levy - Lower Rate	2.00	100,100	****
- Higher Rate	2.50	Balance	

* applied to all income where earnings are in excess of €18,512

** applied irrespective of earnings

*** first €127 per week not liable to PRSI and not payable where income does not exceed €18,304 (2008 - €18,304)

**** not payable where income does not exceed €26,000 (2008 - €26,000)