

INCOME TAX TABLES 2009, 2010

Tax Credits

Tax Credit	2010 €
Single Person	1,830
Married Person	3,660
PAYE Credit	1,830
Widowed Person (without dependant children)	2,430
One Parent Family Credit	1,830
Incapacitated Child Credit Max	3,660
Blind Tax Credit	
Single Person	1,830
One Spouse Blind	1,830
Both Spouses Blind	3,660
Widowed Parent Bereaved in 2009	-
2008	4,000
2007	3,500
2006	3,000
2005	2,500
2004	2,000
Age Tax Credit	
Single/Widowed	325
Married	650
Dependent Relative	80
Home Carer	900

Marginal Rate-Reliefs

Relief (Allowed at the taxpayer's top rate of tax)	2010 € Max
Employing a Carer	50,000

Standard Rated Reliefs

(Allowed at 20% rate band)

Rent Tax Relief	2010 € Max
Single - under 55	2,000
Married/Widowed - under 55	4,000
Single - 55 & over	4,000
Married/Widowed - 55 & over	8,000

Trade Union Subscriptions	350
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Service Charges

Relief on service charges remains unchanged. A maximum of €400 tax relief is granted (at 20% tax rate) in 2010 for service charges paid in the year 2009.

Rent-a-Room Scheme

The limit of the exemption from income tax, which applies to rent, received, where a person rents out a room or rooms in his or her principal private residence, remains unchanged at €10,000.

Tax Rates and Tax Bands

The tax rates remain unchanged at 20% (standard rate) and 41% (higher rate).

The table below sets out the tax rates and bands.

Personal Circumstances	2010 €
Single/Widowed without dependant children	36,400 @ 20% Balance 0 @ 41%
Single/Widowed qualifying for One Parent Family Tax Credit	40,400 @ 20% Balance @ 41%
Married Couple one spouse with Income	45,400 @ 20% Balance @ 41%
Married Couple both spouses with Income	45,400 @ 20% with increase of 27,400 max. Balance @ 41%

Exemption Limits

There is no change to the exemption limits for persons aged 65 years and over:

Personal Circumstances	2010 €
Single/Widowed 65 years of age & over	20,000
Married Couple 65 years of age & over	40,000

Marginal Relief will continue to apply where income does not greatly exceed the relevant exemption limit.

The above exemption limits are increased by €575 for each of the first two dependent children and by €830 for the third and subsequent children.

Health Expenses Relief

Health expenses relief is granted at the standard rate for expenses incurred from 1 January 2009 with the exception of nursing home expenses, which continue to be relieved at the marginal rate.

INCOME LEVY

The rates and thresholds of the Income Levy remain unchanged.

Applicable from 1 January 2010

Income Levy Thresholds	
	Rate
Income up to €75,036	2%
Income from €75,037 to €174,980	4%
Income above €174,980	6%

Relief from Income Levy for certain Farm expenditure

Relief from the income levy will be allowed in respect of certain expenditure incurred by farmers to comply with the requirements of the EU Nitrates Directive 91/676/EEC.