

RATES/CREDITS 2011

Personal Tax Credits	2010 €	2011 €	
Single persons	1,830	1,650	
Married persons	3,660	3,300	
Additional one-parent family	1,830	1,650	
PAYE	1,830	1,650	
Age credit – Single	325	245	
Age credit – Married	650	490	
Home carer	900	810	
Dependent relative tax credit	80	70	
Rent relief			
Under age 55 single persons	400	320	
Under age 55 married persons	800	640	
Over age 55 single persons	800	640	
Over age 55 married persons	1,600	1,280	
Incapacitated child	3,660	3,300	
Blind persons:			
Single	1,830	1,650	
Married (both blind)	3,660	3,300	
Widowed additional credit	600	540	
Widowed person bereaved in year of assessment	3,660	3,300	
Widowed parent:			
1st year after year of bereavement	4,000	3,600	
2nd year after year of bereavement	3,500	3,150	
3rd year after year of bereavement	3,000	2,700	
4th year after year of bereavement	2,500	2,250	
5th year after year of bereavement	2,000	1,800	
Exemption limits – 65 – years and over			
Single/widowed	20,000	18,000	
Married	40,000	36,000	
Standard rate bands			
Single/widowed persons	36,400	32,800	
Married couples, one income	45,400	41,800	
Married couples, two incomes	72,800	65,600	
One parent/widowed parent	40,400	36,800	
Tax rates			
Standard rate	20%	20%	
Top rate	41%	41%	
PRSI			
Employee ceiling	75,036	No Limit	
Employee PRSI rate	4%	4%	
Employer PRSI rate	10.75%	10.75%	
Health levy			
Threshold (annual)	26,000	N/A	
Income up to €75,036 (up to €1,443 pw)	4%	N/A	
Excess over €75,036 (over €1,443 pw)	5%	N/A	
Income levy			
Income up to €75,036 (up to €1,443 pw)	2%	N/A	
Income between €75,036 and €174,980	4%	N/A	
Excess over €174,980 (over €3,365 pw)	6%	N/A	
Universal Social Charge (USC)			Over 70's
< €4,004	N/A	0%	0%
€0 - €10,036	N/A	2%	2%
€10,037 - €16,016	N/A	4%	4%
> €16,016	N/A	7%	4%