

verFides group

IRELAND TAX TABLES 2018

Corporation Tax

Trading Rate	12.5%
Non-Trading Rate	25%
Capital Gains Rate	33%
Qualifying New Companies	0% *

*For 3 years on profits of up to €320,000 per year.
 Certain trading activities only and trade must commence before the end of 2015.
 The tax relief is linked to the amount of employers PRSI that the company has paid.
 The maximum credit that can be claimed is €5,000 per employee.

Personal Income Tax

	20% Band	40% Band
Single without dependents	€ 34,550	over €34,550
Single parent	€ 38,550	over €38,550
Married Couple (one income)	€ 43,550	over €43,550
Married Couple (two incomes)	€ 69,100	over €69,100

Universal Social Charge on all gross income

Up to €12,012	0.5%
€12,013 to €19,372	2.0%
€19,372 to €70,044	4.75%
Over €70,044	8%

PRSI Contributions

Employed and Self-Employed Earnings:

All income (no limit)	4% *
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Employer Contribution:

PSI On all earnings	10.75%
PSI where income <€376 pw	8.50%

*Where earnings less than €352 pw, exempt

Capital Gains Tax (individuals)

Rate	33%
Annual Exemption	€ 1,270

Value Added Tax (VAT)

Standard Rate	23%
Reduced Rate	13.50%

Thresholds:
 €37,500 for supplies of services
 €75,000 for supplies of goods

Capital Acquisitions Tax

Rate	33%
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Thresholds:
 Group A (Child) € 310,000
 Group B (Siblings etc) € 32,500
 Group C (Others) € 16,250

Stamp Duty

Residential Land & Property (Progressive rates):

Up to €1,000,000	1%
Over €1,000,000	2%

Non-Residential Land & Property:

Uniform rate	6%
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Shares and Securities: 1%

Withholding Rates (Non-Treaty)

Dividends	20%
Interest	20%
Royalties (Patents Only)	20%