

Income Tax & USC		
Tax Rates	2021	2022
Standard Tax Rate	20%	20%
Higher Tax Rate	40%	40%
Standard Rate Bands		
Single/Widowed	€35,300	€36,800
Married couple/civil partnership one income	€44,300	€45,800
Married couple/civil partnership two incomes	€70,600	€73,600
One parent family	€39,300	€40,800
Tax Credits		
Single Person	€1,650	€1,700
Married couple/civil partnership	€3,300	€3,400
Single person child carer	€1,650	€1,650
PAYE	€1,650	€1,700
Earned Income	€1,650	€1,700
Home carer (maximum)	€1,600	€1,600
Universal Social Charge	2021	2022
	First €12,012 0.5%	First €12,012 0.5%
	Next €8,675 2%	Next €9,283 2%
	Next €49,357 4.5%	Next €48,749 4.5%
	Balance over €70,044 8%	Balance over €70,044 8%
	Relevant income > €100,000 11%	Relevant income > €100,000 11%
PRSI	2021	2022
Class A Employee PRSI	4%	4%
Employee PRSI on weekly income	8.8% (not exceeding €398)	8.8% (not exceeding €410)

Employee PRSI on weekly income	11.05% (over €398)	11.05% (over €410)
Self-employed PRSI	4%	4%
Corporation Tax	Capital Gains Tax	Stamp Duty
Standard Rate 12.5%	General rate 33%	Residential Units up to €1m 1%
Knowledge Development Box 6.25%	Entrepreneur relief (reduced rate) 10%	Residential Units over €1m 2%
Non-trading income rate 25%	Annual exemption €1,270	Bulk purchased residential units 10%
		Commercial property 7.5%
		Shares (subject to some exceptions) 1%
Capital Acquisition Tax	Dirt	DWT
General Rate 33%	33%	25%
Group A Threshold €335,000		
Group B Threshold €32,500		
Group C Threshold €16,250		
VAT		
Standard Rate 23%		
Reduced Rate 13.5%		
Reduced Rate for hospitality sector 9% until 31.08.2022		