


Standard Rate Cut Off Points	Tax Rates	
Single/Widowed Person or Surviving Civil Partner	First €34,550	20%
	Balance	40%
Person qualifying for the Single Person Child Carer Tax Credit	First €38,550	20%
	Balance	40%
Married Couple or Civil Partnership - one income	First €43,550	20%
	Balance	40%
Married Couple or Civil Partnership - two incomes	First €43,550 with an increase up to €25,550	20%
	Balance	40%
Annual Tax Credits		
Single/Widowed Person or Surviving Civil Partner Tax Credit	€1,650	
Married Couple or Civil Partnership Tax Credit	€3,300	
Widowed Person or Surviving Civil Partner in year of bereavement	€3,300	
Widowed Person or Surviving Civil Partner - Additional relief for subsequent years after year of bereavement		
- With no Qualifying Child	€540	
- With a Qualifying Child		
- 1 <sup>st</sup> year after bereavement	€3,600	
- 2 <sup>nd</sup> year after bereavement	€3,150	
- 3 <sup>rd</sup> year after bereavement	€2,700	
- 4 <sup>th</sup> year after bereavement	€2,250	
- 5 <sup>th</sup> year after bereavement	€1,800	
Single Person Child Carer Tax Credit	€1,650	
PAYE Tax Credit	€1,650	
Home Carer Tax Credit	€1,200	
Age Tax Credit - Single/Widowed Person or Surviving Civil Partner	€245	
Age Tax Credit – Married Couple or Civil Partnership	€490	
Blind Person Tax Credit		
Single Person, or one Spouse or Civil Partner blind	€1,650	
Both Spouses or Civil Partners blind	€3,300	
Allowance for guide dog	€825	
Incapacitated Child Tax Credit	€3,300	
Dependent Relative Tax Credit	€70	
Earned Income Tax Credit	€1,150	
Fisher Tax Credit	€1,270	

Universal Social Charge Rates					
Standard Rates of USC					
Rate of USC		Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231	€462	€1,001	€12,012
USC Rate 2	2%	€372.54	€745.08	€1,614.34	€19,372
USC Rate 3	4.75%	€1,347	€2,694	€5,837	€70,044
USC Rate 4	8%	Balance	Balance	Balance	Balance
Self-employed income in excess of €100,000 will be subject to USC @ 11%					
Following rates apply to a full medical card holder or person aged 70 years or over, who does not have aggregate annual income in excess of €60,000					
Rate of USC		Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231	€462	€1,001	€12,012
USC Rate 2	2%	Balance	Balance	Balance	Balance
PRSI Summary					
PRSI Class	Employer Contribution Rate	Employee Contribution Rate	Weekly/Monthly Earnings Threshold	Higher Rate Weekly/Monthly Threshold	
A	8.6% / 10.85%*	4%**	€352 / €1,525	N/A	
B	2.01%	0.9% / 4%	€352 / €1,525	€1,443 / €6,253	
C	1.85%				
D	2.35%				
H	10.15%				3.9%
J	0.5%	N/A	N/A	N/A	
K	N/A	4%	€100 / €434	N/A	
S	N/A	4%	N/A	N/A	
M	N/A	N/A	N/A	N/A	
E	6.87%	3.33%	€352 / €1,525	N/A	
P	N/A	4%	€2,500	N/A	
* Weekly/Monthly threshold: €376/€1,629					
**A PRSI credit of up to €12 per week on income in excess of €352.01 up to €424					
Pension Related Deduction Rates and Thresholds					
	Annual	Weekly	Fortnightly	Monthly	%
First:	€28,750	€552.88	€1,105.77	€2,395.83	Exempt
Next:	€31,250	€600.96	€1,201.92	€2,604.17	10%
Balance:					10.5%

Tax Allowable Pension & PRSA Contribution Limits	
Age	Limits
Age up to 30 years	15% of relevant earnings
30 but less than 40	20% of relevant earnings
40 but less than 50	25% of relevant earnings
50 but less than 55	30% of relevant earnings
55 but less than 60	35% of relevant earnings
60 years and over	40% of relevant earnings
Subject to overall relevant earnings limit of €115,000	
 <b>Budget 2018 Fact Card</b>	
Medical Insurance	
Tax Relief at the standard rate available on:	
Adult premium	Capped at €1,000
Child premium up to the age of 21	Capped at €500
Preferential Loan Specified Rates	
Loans obtained to purchase, repair, develop or maintain an employee's principal private residence	
Specified Rate:	4%
All other loans	
Specified Rate:	13.5%
Illness Benefit	
Individual is not entitled to Illness Benefit for first 6 days of incapacity for work	

## Emergency Basis of Tax

Week/ Month Number	SRCOP	Tax Credit
Weeks 1-4 or Month 1	€665 or €2,880	€32 or €138
Weeks 5-8 or Month 2	€665 or €2,880	€0
Week 9 or Month 3 on	€0	€0

Where an employee does not provide a PPS number the higher rate of 40% applies to all earnings.

## Civil Service Motor Travel Rates

Rates per kilometre:	Engine up to 1200cc	1201cc to 1500cc	1501cc+
First 1,500 km	37.95 cent	39.86 cent	44.79 cent
1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
25,001 km and over	21.36 cent	22.23 cent	25.85 cent

## Motor Cycle Rates

Rates per kilometre:	Engine up to 150cc	151cc to 250cc	251cc to 600cc	600cc and over
First 6,437 km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438 km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

## Bicycle Rates

8 cent per kilometre

## Civil Service Subsistence Rates

24 Hour Allowance			Daily Allowances	
Normal Rate	Reduced Rate	Detention Rate	5 to 10 hours	Over 10 hours
€133.73	€120.36	€66.87	€14.01	€33.61
VA Rate: Dublin only		Cost of room up to a max of €133.73 plus €33.61		

## Benefit in Kind – Company Car

Business Kilometre Travel Lower Limit	Business Kilometre Travel Upper Limit	Percentage of Original Market Value
0	24,000	30%
24,001	32,000	24%
32,001	40,000	18%
40,001	48,000	12%
48,001+	-	6%

0% Rate of BIK for electric vehicles applies for tax year 2018

## National Minimum Wage

Category	Gross Rate Per Hour
Experienced Adult Worker*	€9.55
Workers Under 18 Years	€6.69
1 <sup>st</sup> Year of Employment over 18	€7.64
2 <sup>nd</sup> Year of Employment over 18	€8.60

\*An experienced adult worker is someone who is over 18 years and not in the first 2 years of employment

## Redundancy and Termination Reliefs

Type of Payment	Relief Available
Statutory Redundancy	2 weeks' pay per year of service plus 1 bonus week. Maximum earnings of €600 per week


## Termination Payments

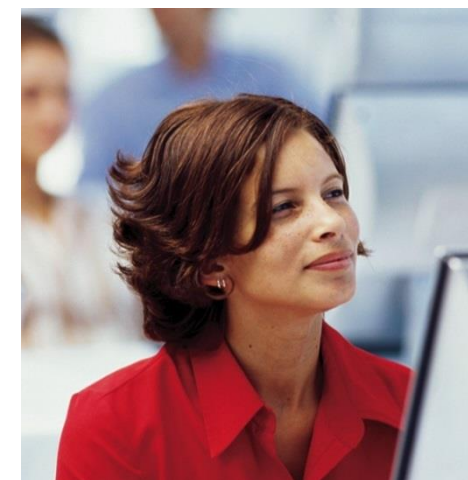
Basic Exemption	€10,160; plus €765 for each complete year of service.
Increased Exemption	Add €10,000 to the Basic Exemption, subject to conditions.
Standard Capital Superannuation Benefit (SCSB)	(A x B/15) - C

## Leave from Employment

Type of Leave	Maximum Length	Paid By DSP	Standard Amount (from March 2018)
Maternity Leave	26 weeks	Yes	€240
Adoptive Leave	24 weeks	Yes	€240
Additional Maternity or Adoptive Leave	16 weeks	No	€0.00
Carer's Leave	104 weeks	Yes	€215
Parental Leave	18 weeks	No	€0.00
Paternity Leave	2 weeks	Yes	€240

## Important Payroll Dates 2017

Description	Date
P30 Return	14 <sup>th</sup> of following month or 23 <sup>rd</sup> if filed and paid through ROS
P35 Return	15 <sup>th</sup> February or 23 <sup>rd</sup> if filed and paid through ROS
P60	To be issued to employees before 15 <sup>th</sup> February
Public Holidays 2018	1 <sup>st</sup> January
 <b>Budget 2018 Fact Card</b>	17 <sup>th</sup> March
	2 <sup>nd</sup> April
	7 <sup>th</sup> May
	4 <sup>th</sup> June
	6 <sup>th</sup> August
	29 <sup>th</sup> October
	25 <sup>th</sup> December
	26 <sup>th</sup> December



**IPASS Members Helpline**  
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