


Standard Rate Cut Off Points		Tax Rates		Universal Social Charge Rates						Tax Allowable Pension & PRSA Contribution Limits		
Single/Widowed Person or Surviving Civil Partner	First €33,800	20%		Standard Rates of USC						Age	Limits	
	Balance	40%								Rate of USC	Weekly COP	Fortnightly COP
Person qualifying for the Single Person Child Carer Tax Credit	First €37,800	20%		USC Rate 1	1%	€231	€462	€1,001	€12,012	30 but less than 40	20% of relevant earnings	
	Balance	40%		USC Rate 2	3%	€359	€718	€1,555.67	€18,668	40 but less than 50	25% of relevant earnings	
Married Couple or Civil Partnership - one income	First €42,800	20%		USC Rate 3	5.5%	€1,347	€2,694	€5,837	€70,044	50 but less than 55	30% of relevant earnings	
	Balance	40%		USC Rate 4	8%	Balance	Balance	Balance	Balance	55 but less than 60	35% of relevant earnings	
Married Couple or Civil Partnership - two incomes	First €42,800 with an increase up to €24,800	20%		Self-employed income in excess of €100,000 will be subject to USC @ 11%						 Budget 2016 Fact Card	Subject to overall relevant earnings limit of €115,000	
	Balance	40%		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								
Annual Tax Credits				Rate of USC	Weekly COP	Fortnightly COP	Monthly COP	Annual COP	Medical Insurance			
Single/Widowed Person or Surviving Civil Partner Tax Credit	€1,650			USC Rate 1	1%	€231	€462	€1,001	€12,012		Tax Relief at the standard rate available on:	
Married Couple or Civil Partnership Tax Credit	€3,300			USC Rate 2	3%	Balance	Balance	Balance	Balance	Adult premium	Capped at €1,000	
Widowed Person or Surviving Civil Partner in year of bereavement	€3,300			PRSI Summary						Child premium up to the age of 21	Capped at €500	
Widowed Person or Surviving Civil Partner - Additional relief for subsequent years after year of bereavement				PRSI Class	Employer Contribution Rate	Employee Contribution Rate	Weekly/Monthly Earnings Threshold	Higher Rate Weekly/Monthly Threshold	Preferential Loan Specified Rates			
- With no Qualifying Child	€540			A	8.5% / 10.75%*	4%**	€352 / €1,525	N/A	Loans obtained to purchase, repair, develop or maintain an employee's principal private residence			
- With a Qualifying Child				B	2.01%	0.9% / 4%	€352 / €1,525	€1,443 / €6,253	Specified Rate: 4%			
- 1 st year after bereavement	€3,600			C	1.85%				All other loans			
- 2 nd year after bereavement	€3,150			D	2.35%				Specified Rate: 13.5%			
- 3 rd year after bereavement	€2,700			H	10.05%	3.9%	N/A	N/A				
- 4 th year after bereavement	€2,250			J	0.5%	N/A	N/A	N/A				
- 5 th year after bereavement	€1,800			K	N/A	4%	€100 / €434	N/A				
Single Person Child Carer Tax Credit	€1,650			S	N/A	4%	N/A	N/A				
PAYE Tax Credit	€1,650			M	N/A	N/A	N/A	N/A				
Home Carer Tax Credit	€1,000			E	6.87%	3.33%	€352 / €1,525	N/A	Illness Benefit			
Age Tax Credit - Single/Widowed Person or Surviving Civil Partner	€245			P	N/A	4%	€2,500	N/A	Individual is not entitled to Illness Benefit for first 6 days of incapacity for work			
Age Tax Credit - Married Couple or Civil Partnership	€490			* Weekly/Monthly threshold: €376/€1,629								
Blind Person Tax Credit				**A PRSI credit of up to €12 per week on income in excess of €352.01 up to €424								
Single Person, or one Spouse or Civil Partner blind	€1,650			Pension Related Deduction Rates and Thresholds								
Both Spouses or Civil Partners blind	€3,300				Annual	Weekly	Fortnightly	Monthly	%			
Allowance for guide dog	€825			First:	€26,083	€501.60	€1,003.19	€2,173.58	Exempt			
Incapacitated Child Tax Credit	€3,300			Next:	€33,917	€652.25	€1,304.50	€2,826.42	10%			
Dependent Relative Tax Credit	€70			Balance:					10.5%			
Earned Income Tax Credit	€550											

Emergency Basis of Tax

Week/ Month Number	SRCOP	Tax Credit
Weeks 1-4 or Month 1	€650 or €2,817	€32 or €138
Weeks 5-8 or Month 2	€650 or €2,817	€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 6,437 km	39.12 cent	46.25 cent	59.07 cent
6,438 km and over	21.22 cent	23.62 cent	28.46 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
€125.00	€112.50	€62.50	€14.01	€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%

National Minimum Wage

Category	Gross Rate Per Hour
Experienced Adult Worker*	€9.15
Workers Under 18 Years	€6.41
1 st Year of Employment over 18	€7.32
2 nd Year of Employment over 18	€8.24

*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 Amt
Maternity Leave	26 weeks	Yes	€230
Adoptive Leave	24 weeks	Yes	€230
Additional Maternity or Adoptive Leave	16 weeks	No	€0.00
Carer's Leave	104 weeks	Yes	€205.00
Parental Leave	18 weeks	No	€0.00
Paternity Leave (from September 2016)	2 weeks	Yes	€230

Important Payroll Dates 2016

Description	Date
P30 Return	14 th of following month or 23 rd if filed and paid through ROS
P35 Return	15 th February or 23 rd if filed and paid through ROS
P60	To be issued to employees before 15 th February
Public Holidays 2016	1 st January
 Budget 2016 Fact Card	17 th March
	28 th March
	2 nd May
	6 th June
	1 st August
	31 st October
	25 th December
	26 th December



IPASS Members Helpline
(01) 408 9100