

## O'Hanlon Tax Limited Tax Tables 2017

Income Tax Rates	Single/ Widowed	Married One income	Married Two incomes	Single Person Child Carer**
2017 20% rate	€1 - €33,800	€1 - €42,800	€1 - €67,600*	€1- €37,800
2017 40% rate	Balance	Balance	Balance	Balance
2016 20% rate	€1 - €33,800	€1 - €42,800	€1 - €67,600*	€1- €37,800
2016 40% rate	Balance	Balance	Balance	Balance

\*2017 maximum transfer between spouses €42,800. 2016 maximum transfer between spouses €42,800

\*\*Single Person Child Carer band replaces the One Parent Family band from 01 Jan 14

Tax Credits	2017	2016
Single	€1,650	€1,650
Married	€3,300	€3,300
Widowed No Children*	€2,190	€2,190
Single Person Child Carer	€1,650	€1,650
Home Carer Credit	€1,100	€1,000
Age Credit Single/Married	€245 / €490	€245 / €490
Employee Credit	€1,650	€1,650
Earned Income Tax Credit	€950	€550

\*A surviving spouse with a dependent child has additional credits in the first 5 years



Standard USC Rates	2017	Lower USC Rates *	2017
€0 - €13,000	Exempt	€0 - €13,000	Exempt
€0 - €12,012*	0.5%	€0 - €12,012**	0.5%
€12,013 - €18,772	2.5%	€12,013 and over	2.5%
€18,773 - €70,044	5.0%		
€70,045 and over**	8%		
Over €100,000***	11%		

\*Applies once €13,000 threshold is exceeded

\*\*Except for non-employment income over €100,000

\*\*\*Applies to non-employment income only

\*Medical card holders & individuals over 70 with €60,000 income or less  
\*\*Applies once €13,000 threshold is exceeded

USC - Bank Remuneration Charge	2016 & 2017
Relevant Remuneration €20,000 or less	Exempt*
Relevant Remuneration exceeds €20,000	45%**

\*Subject to normal USC rates  
\*\*First €20,000 also subject to 45%

Income Tax Exemption Limits	
2017 < 65 & Single/Widowed	-
2017 < 65 & Married	-
2017 65 & Over Single/Widowed	€18,000
2017 65 & Over & Married	€36,000
2016 < 65 & Single/Widowed	-
2016 < 65 & Married	-
2016 65 & Over Single/Widowed	€18,000
2016 65 & Over & Married	€36,000



PRSI (Class A1 - Employee)		PRSI (Class S1 Self-Employed)	
<b>01 Jan 17 - 31 Dec 17</b>	<b>From 01 Jan 17</b>	<b>2017</b>	<b>2017 PRSI</b>
All Income	4%	All Income	4% *Min €500 p/year
<b>01 Jan 16 - 31 Dec 16</b>	<b>From 01 Jan 16</b>	<b>2016</b>	<b>2016 PRSI</b>
All Income	4%	All Income	4% *Min €500 p/year

\*2013 - 17 employee PRSI exemption < €352 per wk

\*\*2016 PRSI credit up to €12 - earnings €325.01 - €424

## O'Hanlon Tax Limited Tax Tables 2017

Corporation Tax	2009 to Date	CT Payment Date	2009 to date
General Trading Profit	12.5%	Preliminary	21st day: 11th mth (90%)
Inv./Foreign Income	25%	Balance	21st day: 9th mth (10%)
Residential Dev. Land	25%	<i>* CT preliminary tax should be at least 90% of the final liability</i>	
Dealing in Other Land	25%	<i>*Companies with CT of €200,000 or less can base prelim. tax on last ac period</i>	
Qualifying R&D Profits	6.25%		

CT Payment Large Companies 2010 to date			
Preliminary (1st Payment)	21st day: 6th month	50% CT for last period or 45% of CT for current period	
Preliminary (2nd Payment)	21st day: 11th month	Top up to 90% of final tax liability	
Balance: after a/c period	21st day: 9th month	10%, or balance of tax due if lower	
<i>*Large Companies (€200,000 or over in CT) payment dates apply to a/c periods starting on/after 14 Oct 08</i>			



CGT	2017	2016	01 Jan 14 to date
Standard Rate	33%	33%	33%
Annual Exemption	€1,270	€1,270	€1,270
Withholding Tax	€500,000	€500,000	€500,000
Retirement Relief	€500,000/€750,000**	€500,000/€750,000**	€500,000/€750,000**
CGT	10%	20%	-
Entrepreneur Relief	€1,000,000	€1,000,000	
<i>*From 01 January 2015, Windfall tax provisions which apply an 80% rate of tax abolished.</i>			
<i>**€500,000 for those 66 years of age and over. €750,000 for those aged between 55 and 66</i>			

CGT Disposal	Payment Date	CGT Disposal	Payment Date
01 Jan - 30 Nov 17	15 December 2017	1 Dec - 31 Dec 2017	31 January 2018
01 Jan - 30 Nov 16	15 December 2016	1 Dec - 31 Dec 2016	31 January 2017

Stamp Duty Non-residential 15 Oct 08 - 06 Dec 11		Stamp Duty Residential		08 Dec 10 to date
Value	Rate	Value	Rate	
€1 to €10,000	Exempt	First €1 million	1%	
€10,001 to €20,000	1%	Excess over €1million	2%	
€20,001 to €30,000	2%	<i>*First time purchaser abolished from 8 December 2010</i>		
€30,001 to €40,000	3%			
€40,001 to €70,000	4%	Stamp Duty Non-residential		07 Dec 11 to date
€70,001 to €80,000	5%	Value	Rate	
€80,001 & Over	6%	All	2%	

*\*Consanguinity relief was abolished on/after 08 Dec 2010 (residential property) and on/after 01 Jan 2015 (non-residential) except for certain agricultural transfers.*

*\*Agricultural leases between 5 and 35 years in duration to active farmers will be exempt from Stamp Duty from 01 January 2015.*

GAT Threshold & Rate	12 Oct 16 to date	14 Oct 15 to 11 Oct 16	06 Dec 12 to 13 Oct 15
CAT Rate	33%	33%	33%
Class (a) Child/ some Minor Grandchildren & Parents	€310,000	€280,000	€225,000
Class (b) Parent/ Sibling/ Niece & Nephew/ Grandchild	€32,500	€30,150	€30,150
Class (c) Any Other Person	€16,250	€15,075	€15,075

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*These tax tables give a general guide to tax rates and ancillary information. O'Hanlon Tax Ltd takes no responsibility for any damage that may be suffered due to relying on these tables and recommends formal tax advice in all cases.*

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