

O'Hanlon Tax Limited Tax Tables 2025

Income Tax Rates	Single/ Widowed	Married One income*	Married Two incomes	Single Person Child Carer**
2025 20% rate	€1-€44,000	€1-€53,000	€1-€88,000	€1-€48,000
2025 40% rate	Balance	Balance	Balance	Balance
2024 20% rate	€1-€42,000	€1-€51,000	€1-€84,000	€1-€46,000
2024 40% rate	Balance	Balance	Balance	Balance

*An Increase of €35,000 max

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

Tax Credits	2025	2024
Single	€2,000	€1,875
Married	€4,000	€3,750
Widowed No Children*	€2,540	€2,415
Single Person Child Carer	€1,900	€1,750
Home Carer Credit	€1,950	€1,800
Age Credit Single/Married	€245 / €490	€245 / €490
Employee Credit	€2,000	€1,875
Earned Income Tax Credit	€2,000	€1,875
Dependant Relative	€305	€245
Rent Tax Credit	€1,000	€750



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

Standard USC Rates	2025	Lower USC Rates *	2024
€0 - €13,000.00	Exempt	€0 - €13,000	Exempt
€0 - €12,012.00*	0.5%	€0 - €12,012**	0.5%
€12,012.01 - €27,382	2.0%	€12,013 and over	2.0%
€27,382.01 - €70,044.00	3.0%		
€70,044.01 and over**	8%	*Medical card holders & individuals over 70 with €60,000 income or less	
Over €100,000.01***	11%	**Applies once €13,000 threshold is exceeded	

*Applies once €13,000 threshold is exceeded

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

***Applies to non-employment income only

USC - Bank Remuneration Charge	2025
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 Age Exemption Limits	
2025 < 65 & Single/Widow	-
2025 < 65 & Married	-
2025 65 & Over	€18,000
2025 65 & Over & Married	€36,000
2024 < 65 & Single/Widow	-
2024 < 65 & Married	-
2024 65 & Over	€18,000
2024 65 & Over & Married	€36,000



PRSI (Class A1 - Employee)		PRSI (Class S1 Self-Employed)		
01 Jan 25 - 31 Dec 25	From 01 Jan 25	2025	2025 PRSI	
All Income	4%	All Income	4%	*Min €500 p/year
01 Jan 24 - 31 Dec 24	From 01 Jan 24	2024	2024 PRSI	
All Income	4%	All Income	4%	*Min €500 p/year

*2013 - 2023 employee PRSI exemption < €352 per wk

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

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Corporation Tax	2025	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%	*CT preliminary tax should be at least 90% of the final liability	
Dealing in Other Land	25%	*Companies with CT of €200,000 or less can base prelim. tax on last ac period	
Qualifying R&D Profits	6.3%		

*15% rate will apply for large companies from 01 January 2025.

CT Payment Large Companies 2010 to date			
Preliminary (1st Payment)	21st day: 6th mo.	50% CT for last period or 45% of CT for current period	
Preliminary (2nd Payment)	21st day: 11th mo.	Top up to 90% of final tax liability	
Balance: after a/c period	21st day: 9th mo.	10%, or balance of tax due if lower	

*Large Companies (€200,000 or over in CT) payment dates apply to a/c periods starting on/after 14 Oct 08

CGT	2018 to Date	
Standard Rate	33%	
Annual Exemption	€1,270	
Withholding Tax Threshold	€500,000/ €1m	
Std Retirement Relief	€500,000/€750,000***	
Retirement Relief Child	€3m if 70 or over	
CGT	10%	
Entrepreneur Relief	€999,998	
*From 01 January 2015, Windfall tax provisions which apply an 80% rate of tax abolished		
**€1m if asset acquired is a house. Otherwise €500,000		
***€500,000 for those 66 years of age and over. €750,000 for those aged between 55 and 66		
CGT Disposal	CGT Disposal	Payment Date
01 Jan - 30 Nov 25	15 December 2025	01 Dec - 31 Dec 2025
01 Jan - 30 Nov 24	15 December 2024	01 Dec - 31 Dec 2024
		31 January 2025
		31 January 2024

Stamp Duty Non-Res. 15 Oct 08-06 Dec 11		Stamp Duty Residential		08 Dec 10 to date
Value	Rate	Value	Rate	Rate
€1 to €10,000	Exempt	First €1 million		1%
€10,001 to €20,000	1%	€1million-€1.5million		2%
€20,001 to €30,000	2%	€1.5million+		6%
€30,001 to €40,000	3%	*First time purchaser abolished from 8 December 2010		
€40,001 to €70,000	4%	Stamp Duty Non-Residenti: 09 Oct 19 to date		
€70,001 to €80,000	5%	Value	Rate	11 Oct 17 to date
€80,001 & Over	6%	All	7.5%	6%

*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

CAT Threshold & Rate	02 Oct 24 to date	09 Oct 19 to 01 Oct 24	10 Oct 18 to 08 Oct 19
CAT Rate	33%	33%	33%
Class (a) Child/Minor Grandchildren & Parents	€400,000	€335,000	€320,000
Class (b) Parent/Sibling/Niece/Nephew/Grandchi	€40,000	€32,500	€32,500
Class (c) Any Other Person	€20,000	€16,250	€16,250

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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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