


O'Hanlon Tax Limited Tax Tables 2011

Income Tax Rates	Single/ Widowed	Married One income	Married Two incomes	One Parent Family
2011 20% rate	€1 - €32,800	€1 - €41,800	€1 - €65,600*	€1- €36,800
2011 41% rate	Balance	Balance	Balance	Balance
2010 20% rate	€1 - €36,400	€1 - €45,400	€1 - €72,800*	€1- €40,400
2010 41% rate	Balance	Balance	Balance	Balance
2009 20% rate	€1 - €36,400	€1 - €45,400	€1 - €72,800*	€1- €40,400
2009 41% rate	Balance	Balance	Balance	Balance

* 2011 maximum transfer between spouses €41,800 (€45,400 in 2010, €45,400 in 2009)



Tax Credits	2011	2010	2009
Single	€1,650	€1,830	€1,830
Married	€3,300	€3,660	€3,660
Widowed no Children*	€2,190	€2,430	€2,430
One-parent Family	€1,650	€1,830	€1,830
Home Carer Credit	€810	€900	€900
Age Credit Single/Married	€245 / €490	€325 / €650	€325 / €650
Employee Credit	€1,650	€1,830	€1,830

*A surviving spouse with dependent children has additional credits for 5 years after year of death

Exemption Limits	2011	2010	2009	2008
Under 65 & Single/Widowed	-	-	-	-
Under 65 & Married	-	-	-	-
65 & Over & Single/Widowed	€18,000	€20,000	€20,000	€20,000
65 & Over & Married	€36,000	€40,000	€40,000	€40,000

A1 PRSI and Health Levy (Employee)

1 Jan 11 - 31 Dec 11	PRSI from 1 Jan 11	
Up to €75,036	4%	
€75,037 & Over	4%	
1 Jan 10 - 31 Dec 10	PRSI from 1 Jan 10	Hlth Levy from 1 Jan 10
Up to €75,036	4%	4%
€75,037 & Over	0%	5%




*Employees are exempt from PRSI on the first €127 per week (2009, 2010 & 2011)

*Employees earning less than €352 per week are exempt from PRSI (2009, 2010 & 2011)

*Employees earning €500 or less per week are exempt from Health Levy (2009 & 2010)

* Health Levy abolished for 2011

* PRSI ceiling of €75,036 abolished for 2011



S1 PRSI and Health Levy (Self-employed)		
2011	2011 PRSI	
Up to €75,036	4%	
€75,037 & Over	4%	
2010	2010 PRSI	2010 Hlth Levy
Up to €75,036	3%	4%
€75,037 & Over	3%	5%



2009	2009 PRSI	2009 Hlth Levy
Up to €75,036	3%	3.33%
€75,037 - €100,100	3%	4%
€100,101 & Over	3%	4.167%
<i>*Minimum Contribution of €253 per annum (2009 & 2010)</i>		
<i>*Self Employed persons with annual income under €26,000 are exempt from Health Levy</i>		
<i>* Health Levy abolished for 2011</i>		

USC (Under 70s)	2011
€0 - €4,004	Exempt
€0 - €10,036	2%
€10,036 - €16,016*	4%
€16,016 - €100,000	7%
Over €100,000**	10%
<i>*Capped at 4% for medical card holders</i>	
<i>**Does not apply to employment income</i>	

USC (70 & Over)	2011
€0 - €4,004	Exempt
€0 - €10,036	2%
€10,036 - €100,00	4%
Over €100,000*	7%
<i>*Does not apply to employment income</i>	

Corporation Tax	From 2009	2003 - 2008
General trading profit	12.5%	12.5%
Inv./foreign income	25%	25%
Residential develop land	25%	20%
Dealing in other land	25%	25%



CT Payment Date	Payment	2011	2010	2009
1st payment: in a/c period	21st day: 11th month	90%	90%	90%
Balance: after a/c period	21st day: 9th month	10%	10%	10%

CT Payment Large Companies 2010		
1st payment: in a/c period	21st day: 6th month	50% CT for last period or 45% of CT for current period
2nd payment: in a/c period	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>		

Capital Gains Tax Rates	From 8 Apr 09	15 Oct 08 - 07 Apr 09
Standard Rate	25%	22%
Annual Exemption	€1,270	€1,270
Withholding Tax Threshold	€500,000	€500,000
Retirement Relief Threshold	€750,000	€750,000
<i>*An 80% Rate applies to NAMA 'Windfall Gains'</i>		



CGT Payment	Due Date	Disposal	Due Date
1 Jan - 30 Nov 2011	15 December 2011	1 Dec - 31 Dec 2011	31 January 2012
1 Jan - 30 Nov 2010	15 December 2010	1 Dec - 31 Dec 2010	31 January 2011

Stamp Duty Non-residential	From 15 Oct 08
Value	Rate
€1 to €10,000	0%
€10,001 to €20,000	1%
€20,001 to €30,000	2%
€30,001 to €40,000	3%
€40,001 to €70,000	4%
€70,001 to €80,000	5%
€80,001 & Over	6%

Stamp Duty Residential	From 8 Dec 10
Value	Rate
Up to €1million	1%
Excess over €1million	2%
<i>* First time purchaser abolished from 8 December 2010</i>	



CAT Threshold & Rate	From 8 Dec 10	From 1 Jan 10	From 8 Apr 09	20 Nov 08 - 7 Apr 09
CAT Rate	25%	25%	25%	22%
Class (a) Child/ Minor Child of decs'd Child/Some Parents	€332,084	€414,799	€434,000	€542,544
Class (b) Parent/ Sibling/ Niece & Nephew/ Grandchild	€33,208	€41,481	€43,400	€54,254
Class (c) Any Other Person	€16,604	€20,740	€21,700	€27,127

This tax table gives a general guide to tax rates and ancillary information. O'Hanlon Tax Limited takes no responsibility for damage suffered as a result of relying on the tables above, and recommends that formal tax advice be obtained in all cases.