

O'Hanlon Tax Limited Tax Tables 2013

Income Tax Rates	Single/ Widowed	Married One income	Married Two incomes	One Parent Family
2013 20% rate	€1 - €32,800	€1 - €41,800	€1 - €65,600*	€1- €36,800
2013 41% rate	Balance	Balance	Balance	Balance
2012 20% rate	€1 - €32,800	€1 - €41,800	€1 - €65,600*	€1- €36,800
2012 41% rate	Balance	Balance	Balance	Balance
2011 20% rate	€1 - €32,800	€1 - €41,800	€1 - €65,600*	€1- €36,800
2011 41% rate	Balance	Balance	Balance	Balance

* 2011 to 2013 maximum transfer between spouses €41,800 (€45,400 in 2010)

Tax Credits	2013	2012
Single	€1,650	€1,650
Married	€3,300	€3,300
Widowed no Children*	€2,190	€2,190
One-parent Family	€1,650	€1,650
Home Carer Credit	€810	€810
Age Credit Single/Married	€245 / €490	€245 / €490
Employee Credit	€1,650	€1,650



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

USC - Under 70s no Med. Card	2013	USC - 70+ / Med. Card holders < €60,000 *	2013
€0 - €10,036	Exempt	€0 - €10,036	Exempt
€0 - €10,036*	2%	€0 - €10,036**	2%
€10,037 - €16,016	4%	€10,037 and over ***	4%
€16,017 and over **	7%	Over €100,000****	10%
Over €100,000***	10%		

*Applies once €10,036 threshold is exceeded

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

***Applies to non-employment income

*Those earning over €60,000 per annum are charged to USC at

the standard USC rates for those under 70 with no medical card

**Applies once €10,036 threshold is exceeded

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

****Applies to non-employment income

USC - Under 70s no Med. Card	2012	USC - 70+ / Med. Card holders	2012
€0 - €10,036	Exempt	€0 - €10,036	Exempt
€0 - €10,036*	2%	€0 - €10,036*	2%
€10,037 - €16,016	4%	€10,037 and over **	4%
€16,017 and over **	7%	Over €100,000***	7%
Over €100,000***	10%		

*Applies once €10,036 threshold is exceeded

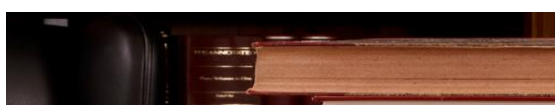
**Except for non-employment income over €100,000

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*Applies once €10,036 threshold is exceeded

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

***Applies to non-employment income



USC - Excess Bank Remuneration Charge 2012 & 2013

Relevant remuneration below €20,000	Exempt*
Relevant Remuneration exceeds €20,000	45%**

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

PRSI (Class A1 - Employee)

1 Jan 13 - 31 Dec 13	PRSI from 1 Jan 13
All Income	4% * €127 exemption abolished

1 Jan 12 - 31 Dec 12	PRSI from 1 Jan 12
All Income	4% * First €127 p/week exempt

*Employees are exempt from PRSI on the first €127 per week in 2012 only

*Employees earning less than €352 per week are exempt from PRSI (2012 & 2013)

*Health Levy abolished in 2011

*PRSI ceiling of €75,036 abolished in 2011



PRSI (Class S1 Self-Employed)

2013	2013 PRSI
All Income	4% * Min €500 p/year

2012	2012 PRSI
All Income	4% * Min €253 p/year



Exemption Limits	2013	2012
Under 65 & Single/Widowed	-	-
Under 65 & Married	-	-
65 & Over & Single/Widowed	€18,000	€18,000
65 & Over & Married	€36,000	€36,000

Corporation Tax	2009 to Date
General trading profit	12.5%
Inv./foreign income	25%
Residential dev. land	25%
Dealing in other land	25%

CT Payment Date	2009 to date
Preliminary	21st day: 11th mth (90%)
Balance	21st day: 9th mth (10%)

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

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



Capital Gains Tax Rates	From 6 Dec 12 to date	7 Dec 11 to 5 Dec 12
Standard Rate	33%	30%
Annual Exemption	€1,270	€1,270
Withholding Tax Threshold	€500,000	€500,000
Retirement Relief Threshold	€750,000**	€750,000

**An 80% Rate applies to NAMA 'Windfall Gains'*
***From 1 January 2014 the threshold limit is to change to €500,000 for those over 66 years of age*

CGT Disposal	Payment Date	CGT Disposal	Payment Date
1 Jan - 30 Nov 2013	15 December 2013	1 Dec - 31 Dec 2013	31 January 2014
1 Jan - 30 Nov 2012	15 December 2012	1 Dec - 31 Dec 2012	31 January 2013



Stamp Duty Non-residential	From 15 Oct 08 to 6 Dec 11
Value	Rate
€1 to €10,000	Exempt
€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 to date
Value	Rate
First €1 million	1%
Excess over €1 million	2%

** First time purchaser abolished from 8 December 2010*

Stamp Duty Non-residential	From 7 Dec 11 to date
Value	Rate
All	2%

**Consanguinity relief was removed from transfers of residential property in Finance Act 2011*



CAT Threshold & Rate	From 6 Dec 12 to date	From 7 Dec 11 to 5 Dec 12	From 8 Dec 10 to 6 Dec 11
CAT Rate	33%	30%	25%
decs'd Child/Some Parents	€225,000	€250,000	€332,084
Class (b) Parent/ Sibling/	€30,150	€33,500	€33,208
Class (c) Any Other Person	€15,075	€16,750	€16,604

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.