

O'Hanlon Tax Limited Tax Tables 2023

Income Tax Rates	Single/Widowed	Married One income	Married Two incomes	Single Person Child Carer**
2023 20% rate	€1-€40,000	€1-€49,000	€1-€80,000	€1-€44,000
2023 40% rate	Balance	Balance	Balance	Balance
2022 20% rate	€1 - €36,800	€1 - €45,800	€1 - €73,600*	€1 - €40,800
2022 40% rate	Balance	Balance	Balance	Balance

*An Increase of €31,000 max

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

Tax Credits	2023	2022
Single	€1,775	€1,700
Married	€3,550	€3,400
Widowed No Children*	€2,240	€2,240
Single Person Child Carer	€1,650	€1,650
Home Carer Credit	€1,700	€1,600
Age Credit Single/Married	€245 / €490	€245 / €490
Employee Credit	€1,775	€1,700
Earned Income Tax Credit	€1,775	€1,700
Dependant Relative	€245	€245
Rent Tax Credit	€500	

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



Standard USC Rates	2023	Lower USC Rates *	2023
€0 - €13,000	Exempt	€0 - €13,000	Exempt
€0 - €12,012*	0.5%	€0 - €12,012**	0.5%
€12,013 - €22,920	2.0%	€12,013 and over	2.0%
€22,921 - €70,044	4.5%		
€70,045 and over**	8%		
Over €100,000***	11%		

*Medical card holders & individuals over 70 with €60,000 income or less

**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	2023
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	
2023 < 65 & Single/Widow	-
2023 < 65 & Married	-
2023 65 & Over	€18,000
2023 65 & Over & Married	€36,000
2022 < 65 & Single/Widow	-
2022 < 65 & Married	-
2022 65 & Over	€18,000
2022 65 & Over & Married	€36,000



PRSI (Class A1 - Employee)		PRSI (Class S1 Self-Employed)	
01 Jan 23 - 31 Dec 23	From 01 Jan 23	2023	2023 PRSI
All Income	4%	All Income	4% *Min €500 p/year
01 Jan 22 - 31 Dec 22	From 01 Jan 22	2022	2022 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	2023	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	6.3%		

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	2018 to Date
Standard Rate	33%
Annual Exemption	€1,270
Withholding Tax	€500,000/ €1m
Std Retirement Relief	€500,000/€750,000***
Retirement Relief Child	€3m if 66 or over
CGT	10%
Entrepreneur Relief	€999,998
<i>*From 01 January 2015, Windfall tax provisions which apply an 80% rate of tax abolished</i>	
<i>**€1m if asset acquired is a house. Otherwise €500,000</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 23	15 December 2023	01 Dec - 31 Dec 2023	31 January 2023
01 Jan - 30 Nov 22	15 December 2022	01 Dec - 31 Dec 2022	31 January 2022

Stamp Duty Non-Res. 15 Oct 08-06 Dec 11	Stamp Duty Residential	Stamp Duty Non-Residential	09 Oct 19 to date	11 Oct 17 to date
Value	Value	Value	Rate	Rate
€1 to €10,000	First €1 million	All	7.5%	6%
€10,001 to €20,000	Excess over €1million			
€20,001 to €30,000				
€30,001 to €40,000				
€40,001 to €70,000				
€70,001 to €80,000				
€80,001 & Over				

**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	09 Oct 19 to date	10 Oct 18 to 08 Oct 19	12 Oct 16 to 09 Oct 18
CAT Rate	33%	33%	33%
Class (a) Child/Minor Grandchildren & Parents	€335,000	€320,000	€310,000
Class (b) Parent/Sibling/Niece/Nephew/Grandchil	€32,500	€32,500	€32,500
Class (c) Any Other Person	€16,250	€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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