



Tax Tables 2024

Income Tax Rates

	Single/ Widowed €	Married/ Civil Partnership One Income €	Married/ Civil Partnership Two Incomes €	Individual Qualifying For Single Person Child Carer Tax Credit €	Rate
2024	1-42,000	1-51,000	1-84,000 ⁽¹⁾	1-46,000	20%
	Balance	Balance	Balance	Balance	40%
2023	1-40,000	1-49,000	1-80,000 ⁽²⁾	1-44,000	20%
	Balance	Balance	Balance	Balance	40%

⁽¹⁾ Maximum which may be utilised by one spouse/partner €51,000.

⁽²⁾ Maximum which may be utilised by one spouse/partner €49,000.

Pay and File⁽³⁾

Due date for submission of income tax return	31 October after the end of the tax year
Payment date for preliminary tax ⁽⁴⁾	31 October during the tax year
Payment date for balance of tax	31 October after the end of the tax year

⁽³⁾ In prior years the 31 October deadline was extended to mid-November for individuals who file their income tax return and submit their tax payment through ROS.

⁽⁴⁾ Preliminary tax should equal 90% of the tax liability for the current year or 100% of the liability for the previous year.

Deposit Interest Retention Tax ("DIRT")

	2024	2023
Rate	33%	33%

Universal Social Charge ("USC")^{(5) (6) (7)}

Income	Aged under 70 / Aged 70 and over with income > €60,000 / Full medical card holder with income > €60,000	Aged 70 and over with income ≤ €60,000 / Full medical card holder with income ≤ €60,000
	Rate	Rate
Up to €12,012	0.5%	0.5%
Next €13,748	2%	2%
Next €44,284	4%	2% on balance
Balance	8%	n/a
Non-PAYE Income > €100,000	11%	n/a
Additional Charge ⁽⁸⁾	5%	n/a

⁽⁵⁾ Individuals with income not exceeding €13,000 are not liable to USC.

⁽⁶⁾ Exemption applies to all Department of Employment Affairs & Social Protection ("DEASP") payments and deposit interest income.

⁽⁷⁾ Bonuses in excess of €20,000 per annum payable to certain bankers are liable to USC at a flat rate of 45% instead of at the rates outlined above.

⁽⁸⁾ An additional 5% USC charge applies to investors who avail of property reliefs and have gross income of at least €100,000. The additional 5% charge is payable on property reliefs claimed.

Residential Zoned Land Tax ("RZLT")^{(9) (10) (11)}

The RZLT is an annual tax which is calculated at 3% of the market value of land that, on or after 1 January 2022, is zoned as being suitable for residential development and is serviced. **The first liability date is 1 February 2025 with an RZLT return due to be filed by 23 May 2025.**

⁽⁹⁾ Each local authority will publish a map identifying land within the scope of the RZLT. RZLT is not payable in respect of residential properties.

⁽¹⁰⁾ However, if a residential property's garden/yard is greater than 0.4047 hectares (1 acre), a RZLT registration will be required but no RZLT will be payable. RZLT registration will open in December 2024.

⁽¹¹⁾ The valuation date of the relevant site is 1 February every three years following the first valuation.

Pay Related Social Insurance (“PRSI”)

Employed (A1) Contributor ⁽¹³⁾	From 1 Oct 2024 ⁽¹³⁾	Up to 30 Sept 2024	2023
Employee Contribution ⁽¹⁴⁾⁽¹⁵⁾	4.1%	4%	4%
Employer Contribution			
Earnings of €441 per week or more	11.15%	11.05%	11.05%
Earnings less than €441 per week	8.9%	8.8%	8.8%

⁽¹³⁾ From 1 January 2024, the upper age limit for PRSI exemption changed from 66 years to 70 years, meaning unless the individual reached 66 years before 1 January 2024 or they are in receipt of the State Pension, they will remain subject to PRSI at the relevant rate until they turn 70.

⁽¹⁴⁾ **Rate increase from 1 October 2024 for all PRSI contribution rates - remains subject to regulative approval.**

⁽¹⁴⁾ No employee PRSI on income of €352 per week or less.

⁽¹⁵⁾ Employees who earn between €352 and €424 a week receive a PRSI credit up to a maximum of €12 per week.

Self-employed (S1) Contributor

4% up to 30 September 2024 on all income subject to an annual minimum payment of €500⁽¹⁵⁾⁽¹⁶⁾

4.1% from 1 October 2024⁽¹³⁾

⁽¹⁶⁾ No PRSI where income does not exceed €5,000.

Income Tax

Common Tax Credits	2024	2023
	€	€
Single	1,875	1,775
Married Persons/Civil Partners	3,750	3,550
Single Person Child Carer Credit (Given in addition to the single credit)	1,750	1,650
Employee PAYE Tax Credit	1,875	1,775
Age Tax Credit – if single or widowed	245	245
Age Tax Credit – if married/civil partnership	490	490
Dependant Relative Tax Credit	245	245
Home Carer Tax Credit	1,800	1,700
Earned Income Tax Credit ⁽¹⁷⁾	1,875	1,775
Rent Tax Credit – if single person	750	500
Rent Tax Credit – if jointly assessed	1,500	1,000
Residential Premises Income Relief ⁽¹⁸⁾	600	-
Mortgage Interest Tax Credit (Maximum interest increase €6,250*20%) ⁽¹⁹⁾	-	1,250 ⁽²⁰⁾

⁽¹⁷⁾ Available to self-employed individuals and proprietary directors who are not entitled to the Employee PAYE Tax Credit.

⁽¹⁸⁾ Introduced under Finance Bill 2023 for individual landlords renting residential properties. The relief is the lesser of €600 or 20% of the total rental profit for 2024. This will increase to €800 in 2025 and €1,000 in 2026 and 2027.

⁽¹⁹⁾ Introduced under Finance Bill 2023 for taxpayers who have made mortgage payments in respect of a qualifying loan for a principal private residence. The relief is available to homeowners with an outstanding mortgage balance between €80,000 and €500,000 at 31 December 2022 and whose interest payments in 2023 increased from 2022. The maximum tax credit available is €1,250.

Exemption Limits	2024	2023
	€	€
Aged 65 and over		
Single/Widowed	18,000	18,000
Married/Civil Partnership	36,000	36,000

Pensions⁽²¹⁾⁽²²⁾

Tax Relief Contribution Limits

Age	2024	2023
Under 30	15%	15%
30 – Under 40	20%	20%
40 – Under 50	25%	25%
50 – Under 55	30%	30%
55 – Under 60	35%	35%
60 and over	40%	40%

⁽²¹⁾ 30% limit applies below the age of 50 to certain categories of professional sports persons.

⁽²²⁾ Relief is available in respect of earnings up to €115,000.

Benefit-In-Kind (“BIK”)

Preferential Loans

The BIK amount is the difference between the interest paid (if any) and notional interest charged at the following specified rates:

	2024	2023
Home loans	4%	4%
Other loans	13.5%	13.5%

Company Cars

Where a company car is provided to an employee the BIK is determined by reference to a percentage of the original market value. This percentage is based on the annual business kilometres travelled by the employee and the vehicle’s CO₂ emissions as follows:

Business Mileage (km)	Vehicle Category/ CO ₂ Emissions				
	A 0g/km up to and including 59g/km	B >59g/km up to and including 99g/km	C >99g/km up to and including 139g/km	D >139g/km up to and including 179g/km	E >179g/km
26,000 or less	22.5%	26.25%	30%	33.75%	37.5%
26,001 – 39,000	18%	21%	24%	27%	30%
39,001 – 48,000	13.5%	15.75%	18%	20.25%	22.5%
48,001 ⁽²²⁾ and over	9%	10.5%	12%	13.5%	15%

Subject to certain conditions, an employee who spends 70% or more of their working time away from their employer’s premises/ place of business and whose annual business kilometres exceed 8,000 is entitled to a 20% reduction in the BIK charge.

The provision of a company van to an employee which is available for private use by the employee is generally taxable as BIK at 8% of the original market value of the van.

For 2024, the original market value of company cars and vans in categories A to D will be reduced by €10,000 for the purposes of the BIK calculation.

Where an electric vehicle is made available to an employee during 2024, a partial exemption to a BIK charge can be applied to reduce the original market value of the car or van by €45,000⁽²³⁾. Any balance is subject to BIK at the relevant rate.

⁽²²⁾ The upper limit in the highest mileage band was previously 52,001 km.

⁽²³⁾ The reduction was previously €35,000 for electric vehicles.

Capital Gains Tax (“CGT”)⁽²⁴⁾

General Rate ⁽²⁵⁾	33%
Revised Entrepreneur Relief Rate ⁽²⁶⁾	10%
Angel Investor Relief Rate ⁽²⁷⁾	16% / 18%
Exit Charge Rate ⁽²⁸⁾	12.5%

Retirement Relief Limits	€
Third Party Disposals	
Age 55 – 65	750,000
66 or over	500,000
Disposals to a Child ⁽²⁹⁾	
Age 55 – 65	None
66 or over	3,000,000

⁽²⁴⁾ The first €1,270 of an individual’s annual chargeable gains, net of allowable losses, is exempt.

⁽²⁵⁾ There are other rates of CGT including for certain venture capital fund managers and certain offshore life assurance policies.

⁽²⁶⁾ Rate applies to gains up to a lifetime limit of €1 million on disposals of certain business assets and shares in certain trading companies.

⁽²⁷⁾ Rate applies to gains on disposals of minority shareholdings in innovative start-up companies held for at least 3 years up to a lifetime limit of €3 million.

⁽²⁸⁾ Rate applies to unrealised gains where a company migrates or transfers the relevant assets offshore, such that they leave the scope of Irish taxation.

⁽²⁹⁾ From 1 January 2025, the upper age limit will increase from 66 years to 70 years, with a new threshold limit of €10 million or less for an individual aged 55 – 69 years.

Payment dates

Disposals between 1 January and 30 November 2024	15 December 2024
Disposals between 1 December and 31 December 2024	31 January 2025

Capital Acquisitions Tax ("CAT")

	2024	2023
Rate	33%	33%
Thresholds ⁽³⁰⁾	2024	2023
	€	€
(A) Son/Daughter/Minor Child of Deceased Child ⁽³¹⁾	335,000	335,000
(B) Parent/Brother/Sister/Niece/Nephew/Grandchild	32,500	32,500
(C) Persons other than (A) and (B)	16,250	16,250

⁽³⁰⁾ Applies to gifts or inheritances received on or after 9 October 2019.

⁽³¹⁾ Also applies to an inheritance received by a parent from a child in certain circumstances.

Payment/Return filing dates

Gift/Inheritance in the year ended 31 August 2024	31 October 2024 ⁽³²⁾
Gift/Inheritance in the year ended 31 August 2025	31 October 2025

⁽³²⁾ This is extended to 14 November 2024 for individuals who filed their CAT return and submitted their tax payment through ROS.

Corporation Tax

Rates

Trading income (excluding land dealing, working minerals and certain exploration rights)	12.5%
Companies with Global Annual Turnover \geq €750m ⁽³³⁾	15%
Knowledge Development Box income ⁽³⁴⁾	10%
Investment income	25%
Dealing in development land (other than fully developed land)	25%
Certain start-up companies	Exempt for first three years ⁽³⁵⁾

⁽³³⁾ Corporation tax rate increases to 15% for businesses with global annual turnover of €750 million and above in at least two of the preceding tax years. This applies for both multinational and domestic businesses effective from 1 January 2024.

⁽³⁴⁾ Rate will apply up to 1 January 2027. Effective rate increased from 6.25% to 10% from 1 October 2023.

⁽³⁵⁾ Exemption is contingent on the company's corporation tax liability not exceeding €40,000 and is linked to Employers' PRSI payments. It applies to companies which commence to trade in the period 1 January 2009 to 31 December 2026.

Payment Dates for Large Companies⁽³⁶⁾

Instalment	Payment Date ⁽³⁷⁾	Period end during	
		2024	2023
1 st	6 months into the accounting period	45% ⁽³⁸⁾	45% ⁽³⁸⁾
2 nd	31 days before the accounting period end	45% ⁽³⁹⁾	45% ⁽³⁹⁾
3 rd	9 months after the accounting period end	10%	10%

These payment dates also apply to corporation tax on chargeable gains.

⁽³⁶⁾ Companies whose corporation tax liability exceeded €200,000 in the previous accounting period.

⁽³⁷⁾ Where the last day of the accounting period is later than the 21st of the month, payment is due by the 21st or the 23rd if paying & filing electronically.

⁽³⁸⁾ Alternatively, 50% of the prior year tax liability, if lower.

⁽³⁹⁾ The second instalment must bring the total preliminary tax paid to at least 90% of the tax liability for the current accounting period.

Payment Dates for Small Companies⁽⁴⁰⁾

Instalment	Payment Date ⁽⁴¹⁾	Period ends during	
		2024	2023
1 st	31 days before the accounting period end	90% ⁽⁴²⁾	90% ⁽⁴²⁾
2 nd	9 months after the accounting period end	10%	10%

These payment dates also apply to corporation tax on chargeable gains.

⁽⁴⁰⁾ Companies whose corporation tax liability did not exceed €200,000 in the previous accounting period.

⁽⁴¹⁾ Where the last day of the accounting period is later than the 21st of the month, payment is due by the 21st or the 23rd if paying & filing electronically.

⁽⁴²⁾ Alternatively, 100% of the prior year tax liability, if lower.

Local Property Tax ("LPT")⁽⁴³⁾

Rate

Property values are organised into value bands. LPT payable for 2024 is based on the valuation band you submit in your LPT return (applies for years 2022 to 2025). Property valued at €1.75m or less:

Value of Property	LPT 2024 ⁽⁴⁴⁾		Local Authority ⁽⁴⁴⁾ increased LPT Rate by					Local Authority ⁽⁴⁴⁾ reduced LPT Rate by	
	5%	6%	7.5%	9%	10%	15%	7.5%	15%	
0 – 200,000	90	95	97	98	99	104	83	77	
200,001 – 262,500	225	236	239	242	245	248	259	208	
262,501 – 350,000	315	331	334	339	343	347	362	291	
350,001 – 437,500	405	425	429	435	441	446	466	375	
437,501 – 525,000	495	520	525	532	540	545	569	458	
525,001 – 612,500	585	614	620	629	638	644	673	541	
612,501 – 700,000	675	709	716	726	736	743	777	625	
700,001 – 787,500	765	803	811	822	834	842	880	708	
787,501 – 875,000	855	898	906	919	932	941	984	791	
875,001 – 962,500	945	992	1,002	1,016	1,030	1,040	1,087	874	
962,501 – 1,050,000	1,035	1,087	1,097	1,113	1,128	1,139	1,191	958	
1,050,001 – 1,137,500	1,189	1,248	1,260	1,278	1,296	1,308	1,367	1,100	
1,137,501 – 1,225,000	1,408	1,478	1,492	1,514	1,535	1,549	1,619	1,302	
1,225,001 – 1,312,500	1,627	1,708	1,725	1,749	1,773	1,790	1,871	1,505	
1,312,501 – 1,400,000	1,846	1,938	1,957	1,984	2,012	2,031	2,123	1,708	
1,400,001 – 1,487,500	2,064	2,167	2,188	2,219	2,250	2,270	2,374	1,909	
1,487,501 – 1,575,000	2,283	2,397	2,420	2,454	2,488	2,511	2,625	2,112	
1,575,001 – 1,662,500	2,502	2,627	2,652	2,690	2,727	2,752	2,877	2,314	
1,662,501 – 1,750,000	2,721	2,857	2,884	2,925	2,966	2,993	3,129	2,517	

Property valued at greater than €1.75m:

- 0.1029% of first €1.05m of market value
- 0.25% of portion of market value between €1.05m - €1.75m
- 0.3% of portion of market value above €1.75m

⁽⁴³⁾ Certain properties are exempt from LPT including properties certified as having pyritic damage, properties fully subject to commercial rates, properties owned by charities for recreational activities or for providing special needs accommodation, registered nursing homes, properties unoccupied for an extended period of time due to illness of the owner and properties bought, adapted, or built for use by incapacitated persons.

⁽⁴⁴⁾ Local authorities who charged reduced/increased LPT rates for 2024.

LPT Rate increased by	Local Authority
5%	Carlow County Council
6%	Wicklow County Council
7.5%	Cork County Council
9%	Cork City Council
10%	Kerry County Council/ Kildare County Council/ Laois County Council/ Mayo County Council/ Tipperary County Council/ Waterford City and County Council
15%	Cavan County Council/ Clare County Council/ Donegal County Council/ Kilkenny County Council/ Leitrim County Council/ Limerick City and County Council/ Longford County Council/ Monaghan County Council/ Offaly County Council/ Roscommon County Council/ Sligo County Council/ Westford County Council
LPT Rate reduced by	Local Authority
7.5%	Fingal County Council
15%	Dun Laoghaire Rathdown County Council/ Dublin City Council/ South Dublin County Council

Payment Date

LPT for 2024 must be paid on 21 March 2024 if paying by single debit authority otherwise the due date is 10 January 2024 or by weekly/monthly instalments between 15 January and 31 December 2024.

Return Filing Date

If you submitted your LPT return by 10 November 2021 in respect of the years 2022 to 2025 then no LPT return is due to be filed for 2024. If your property has subsequently become liable to LPT from 1 November 2023 then you should have valued your property and filed your LPT return by 1 December 2023.

Vacant Homes Tax ("VHT")

VHT is a self-assessed tax applying to residential properties that are used as a dwelling for less than 30 days in the 12-month period from 1 November to 31 October in the following year. The VHT rate from 1 November 2023 onwards is 5 times the property's LPT liability.

Stamp Duty

Non-Residential Property

	2024	2023
Rate ^{(45) (46) (47)}	7.5%	7.5%

⁽⁴⁵⁾ Rate applies to stamp conveyances or transfers of non-residential property and leases executed on or after 9 October 2019.

⁽⁴⁶⁾ A refund of up to 11/15ths of stamp duty paid on land subsequently developed for residential purposes may be available where certain conditions are met.

⁽⁴⁷⁾ Rate also applies to shares held in certain companies holding non-residential property.

Residential Property⁽⁴⁸⁾

	2024	2023
First €1,000,000	1%	1%
Balance	2%	2%

⁽⁴⁸⁾ A 10% rate of stamp duty can apply to purchases of more than 10 residential units in a 12-month period subject to certain exceptions.

Leases⁽⁴⁹⁾⁽⁵⁰⁾

	2024	2023
Term not exceeding 35 years or indefinite	1% of annual rent	1% of annual rent
Term exceeding 35 years but not exceeding 100 years	6% of annual rent	6% of annual rent
Term in excess of 100 years	12% of annual rent	12% of annual rent

⁽⁴⁹⁾ Residential lettings for less than 35 years with annual rents not exceeding €40,000 are exempt from stamp duty.

⁽⁵⁰⁾ Stamp duty is payable on a premium charged on the grant of a lease at the rates applicable to conveyances of property i.e., 1%/2%/10% for residential property and 7.5% for non-residential property.

Value Added Tax ("VAT") Registration Thresholds

	2024	2023
	€	€
Goods	80,000	75,000
Services only	40,000	37,500

VAT Rates

	2024	2023
Standard Rate	23%	23%
Reduced Rate	13.5%	13.5%
Second Reduced Rate for certain goods and services ⁽⁵¹⁾⁽⁵²⁾	9%	9%
Livestock Rate	4.8%	4.8%
Flat Rate for unregistered farmers	4.8%	5%
Zero Rate ⁽⁵³⁾	0%	0%

⁽⁵¹⁾ Applies to periodicals (including certain electronic versions) and the provision of certain sporting facilities.

⁽⁵²⁾ Applies to supplies of electricity and gas for domestic or industrial heating or lighting from 1 May 2022 to 31 October 2024. Excludes vehicle gas, Liquefied Petroleum Gas (LPG) for use as a propellant, welding gas or cutting metal and gas sold as lighter fuel.

⁽⁵³⁾ Applies to supplies of electronic books and audio books and the supply and installation of solar panels on school buildings.

PMQ

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Tax Tables 2024 is a general guide to tax rates and other tax information.

It is not intended to be a comprehensive guide to Irish tax rates or tax law.

Professional advice should be obtained before acting on any matter dealt with herein.

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