

## Tax Tables 2026


**Purcell McQuillan**  
 TAX PARTNERS

## Income Tax Rates

	Single/ Widowed	Married/ Civil Partnership One Income	Married/ Civil Partnership Two Incomes <sup>(1)</sup>	Individual Qualifying For Single Person Child Carer Tax Credit	Rate
	€	€	€	€	
2026	1-44,000	1-53,000	1-88,000	1-48,000	20%
	Balance	Balance	Balance	Balance	40%
2025	1-44,000	1-53,000	1-88,000	1-48,000	20%
	Balance	Balance	Balance	Balance	40%

<sup>(1)</sup> Maximum which may be utilised by one spouse/partner is €53,000.

Pay and File<sup>(2)</sup>

Submission date of income tax return and payment date for balance of tax	31 October after the end of the tax year
Payment date for preliminary tax <sup>(3)</sup>	31 October during the tax year

<sup>(2)</sup> The 31 October deadline has been extended until mid-November in prior years for individuals who file income tax returns and submit tax payments on ROS.

<sup>(3)</sup> Preliminary tax should equal 90% of the tax liability for the current year or 100% of the liability for the previous year.

Income Tax<sup>(4)</sup>

Common Tax Credits	2026	2025
	€	€
Single Person	2,000	2,000
Married Persons/Civil Partners	4,000	4,000
Single Person Child Carer Credit (Given in addition to the single credit)	1,900	1,900
Employee PAYE Tax Credit	2,000	2,000
Age Tax Credit – if single or widowed	245	245
Age Tax Credit – if married/civil partnership	490	490
Dependent Relative Tax Credit	305	305
Home Carer Tax Credit	1,950	1,950
Earned Income Tax Credit <sup>(5)</sup>	2,000	2,000
Rent Tax Credit – if single person	1,000	1,000
Rent Tax Credit – if jointly assessed	2,000	2,000
Residential Premises Rental Income Relief ("RPRIR") <sup>(6)</sup>	1,000	800
Mortgage Interest Tax Credit <sup>(7)</sup>	625	1,250

<sup>(4)</sup> Pre letting expenses incurred in the 12-month period prior to the residential property being let are allowed as a deduction up to a maximum of €10,000 per residential property. The relief will be clawed back if the property is removed from the rental market within four years.

<sup>(5)</sup> Available to self-employed individuals and proprietary directors who are not entitled to the Employee PAYE Tax Credit.

<sup>(6)</sup> The relief is the lesser of €1,000, 20% of the total rental profit after capital allowances and rental losses forward or 20% of the rental profit from all qualifying residential premises after capital allowances and rental losses forward for 2026. To claim, you must be fully LPT compliant, and a valid tax clearance certificate must be in place on 31 December in the relevant tax year.

<sup>(7)</sup> The relief is available to homeowners with an outstanding mortgage balance between €80,000 and €500,000 at 31 December 2022. For 2026, the value of the credit is calculated based on 50% of the increase in interest paid in 2026 over interest paid in 2022, subject to a maximum credit of €625.

Exemption Limits	2026	2025
	€	€
Aged 65 and over		
Single/Widowed	18,000	18,000
Married/Civil Partnership	36,000	36,000

Pensions<sup>(8)(9)(10)</sup>

## Tax Relief Contribution Limits

Age	Under 30	30 – <40	40 – <50	50 – <55	55 – <60	60 and over
2026 Percentage of Earnings	15%	20%	25%	30%	35%	40%
2025 Percentage of Earnings	15%	20%	25%	30%	35%	40%

<sup>(8)</sup> Relief is available in respect of earnings up to €115,000.

<sup>(9)</sup> 30% limit applies below the age of 50 to certain categories of professional sports persons.

<sup>(10)</sup> Auto enrolment retirement savings system commenced on 1 January 2026 for employees aged between 23-60 earning €20,000 or more per annum across all employments and who do not have an existing supplementary pension coverage. Contribution rate for both employers and employees for years 1-3 (2026, 2027 and 2028) will be 1.5% of gross pay subject to an earnings cap of €80,000.

Universal Social Charge (“USC”)<sup>(11)(12)(13)(14)</sup>

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 €16,688	2%	2%
Next €41,344	3%	2% on balance
Balance	8%	n/a
Non-PAYE Income > €100,000	11%	n/a
Additional Charge <sup>(15)</sup>	5%	n/a

<sup>(11)</sup> Individuals with income not exceeding €13,000 are not liable to USC.

<sup>(12)</sup> Exemption applies to all Department of Employment Affairs & Social Protection (“DEASP”) payments and deposit interest income.

<sup>(13)</sup> A GP visit card is not considered a full medical card.

<sup>(14)</sup> 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.

<sup>(15)</sup> An additional 5% USC charge applies to investors who avail of property reliefs and have aggregate income of at least €100,000. The additional 5% charge is payable on property reliefs claimed.

## Pay Related Social Insurance (“PRSI”)

Employed (A1) Contributor <sup>(16)</sup>	From 1 Oct 2026	Up to 30 Sept 2026
Employee Contribution <sup>(17)(18)</sup>	4.35%	4.2%
Employer Contribution		
Earnings of more than €552 per week	11.40%	11.25%
Earnings of €552 or less per week	9.15%	9%
Self-employed (S1) Contributor <sup>(19)</sup>	4.35%	4.2%

<sup>(16)</sup> 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 (Contributory), they will remain subject to PRSI at the relevant rate until they turn 70.

<sup>(17)</sup> No employee PRSI on income of €352 per week or less.

<sup>(18)</sup> Employees who earn between €352.01 and €424 a week receive a PRSI credit up to a maximum of €12 per week.

<sup>(19)</sup> A blended rate of 4.2375% or a minimum payment of €650 will apply on all self-employed annual income. No PRSI where income does not exceed €5,000.

Deposit Interest Retention Tax (“DIRT”)<sup>(20)</sup>

Rate	2026	2025
	33%	33%

<sup>(20)</sup> Individuals over 65 and who earn less than €18,000 (€36,000 if married or in a civil partnership) are exempt from DIRT.

Exit Tax on Investment Products<sup>(21)</sup>

Rate	2026	2025
	38%	41%

<sup>(21)</sup> Exit tax applies to life assurance policies and investment funds such as domestic life assurance policies, certain foreign life assurance policies, Irish domiciled investment funds and equivalent offshore investment funds in other EU Member States, EEA States and OECD countries with which Ireland has a double taxation agreement.

## Capital Gains Tax (“CGT”)<sup>(22)</sup>

General Rate <sup>(23)</sup>	33%
Revised Entrepreneur Relief Rate <sup>(24)</sup>	10%
Angel Investor Relief Rate <sup>(25)</sup>	16% / 18%
Exit Charge Rate <sup>(26)</sup>	12.5%

Retirement Relief Limits	Third Party Disposals	Disposals to a Child
	€	€
Age 55 – 69	750,000	10,000,000 <sup>(27)</sup>
70 or over	500,000	3,000,000

<sup>(22)</sup> The first €1,270 of an individual’s annual chargeable gains, net of allowable losses, is exempt.

<sup>(23)</sup> There are other rates of CGT including for certain venture capital fund managers and certain offshore life assurance policies.

<sup>(24)</sup> Rate applies to gains up to a lifetime limit of €1.5 million (previously €1 million up to 31 December 2025) on disposals of certain business assets and shares in certain trading companies.

<sup>(25)</sup> Rate applies to gains on disposals of certain shareholdings in innovative start-up companies held for at least 3 years up to a lifetime limit of €10 million.

<sup>(26)</sup> Rate applies to unrealised gains where a company migrates or transfers the relevant assets offshore, such that they leave the scope of Irish taxation.

<sup>(27)</sup> Where the €10 million limit is exceeded, any CGT liability arising may be deferred by the individual making the transfer to their child and abated in full if the child retains the qualifying assets for a minimum period of 12 years. The deferral must be claimed in the relevant tax return.

### Payment dates

Disposals between 1 January and 30 November 2026	15 December 2026
Disposals between 1 December and 31 December 2026	31 January 2027

## 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:

	2026	2025
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 (“OMV”). This percentage is based on the annual business kilometres travelled by the employee and the vehicle’s CO<sub>2</sub> emissions as follows:

Business Mileage (km)	Vehicle Category/ CO <sub>2</sub> Emissions					
	A1 0g/km <sup>(28)</sup>	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	15%	22.5%	26.25%	30%	33.75%	37.5%
26,001 – 39,000	12%	18%	21%	24%	27%	30%
39,001 – 48,000	9%	13.5%	15.75%	18%	20.25%	22.5%
48,001 and over	6%	9%	10.5%	12%	13.5%	15%

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 OMV of the van.

For 2026, where an electric vehicle is made available to an employee during the year, a partial exemption to a BIK charge can be applied to reduce the OMV of the car or van by €20,000. In addition, the OMV of company cars and vans in categories A1 to D will be reduced by €10,000 for the purposes of the BIK calculation, any balance is subject to BIK at the relevant rate.<sup>(29)</sup>

<sup>(28)</sup> From 1 January 2026 an additional vehicle category A1 has been introduced to account for cars with zero CO<sub>2</sub> emissions.

<sup>(29)</sup> The reduction in 2027 will be €5,000 and in 2028 it will be €2,500.

## Enhanced Reporting Requirements (“ERR”)

The following benefits/ expenses provided to an employee or director must be reported to Revenue including the date and the amount paid on or before the benefit is provided.

**Small Benefit Exemption:** For 2026, an employer can grant an employee up to five non-cash benefits that cumulatively do not exceed €1,500 in the tax year.

**Remote Working Daily Allowance:** Payment of not more than €3.20 per day to employees who work remotely.

**Travel and Subsistence Payments:** Vouched/Unvouched travel and subsistence payments, advance payments, eating on site etc.

## Capital Acquisitions Tax (“CAT”)

	2026	2025
Rate	33%	33%
Thresholds <sup>(30)</sup>	2026	2025
	€	€
(A) Son/Daughter/Minor Child of Deceased Child <sup>(31)</sup>	400,000	400,000
(B) Parent/Brother/Sister/Niece/Nephew/Grandchild	40,000	40,000
(C) Persons other than (A) and (B)	20,000	20,000

<sup>(30)</sup> You can receive a gift up to the value of €3,000 from any person in a calendar year. Such gifts are ignored when computing CAT thresholds.

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

### Payment/Return filing dates<sup>(32)</sup>

Gift/Inheritance in the year ended 31 August 2026	31 October 2026
Gift/Inheritance in the year ended 31 August 2027	31 October 2027

<sup>(32)</sup> The 31 October deadline has been extended until mid-November in prior years for individuals who file income tax returns and submit tax payments on ROS.

## Local Property Tax (“LPT”)

### Payment Date

LPT for 2026 must be paid on 20 March 2026 if paying by Annual Debit Instruction. If you are paying in full through an approved Payment Service Provider (PSP) or by debit or credit card, the due date is 9 January 2026. Paying via monthly direct debit payments starts on 15 January 2026 and continues on the 15th day of each month in 2026. Phased payments throughout the year can also be remitted through deduction at source from a salary, wages, occupational pension, Department of Social Protection payment, Department of Agriculture, Food and the Marine payment or weekly or monthly cash payments through a PSP.

### Return Filing Date

A LPT return should have been filed on or before 7 November 2025 in respect of LPT due for 2026. This return will cover the valuation period 2026 - 2030 inclusive. Your property will be liable for LPT for the first time in 2026 if it was newly built, or first became suitable for use as a dwelling, after 1 November 2024 and on, or before, 1 November 2025.

## Residential Zoned Land Tax (“RZLT”)<sup>(33)(34)(35)(36)</sup>

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. For 2026, RZLT is payable in respect of land which was serviced and zoned for residential use on 1 January 2023 or at any time during 2023. RZLT must be paid and a return filed by 23 May 2026.

<sup>(33)</sup> Each local authority published maps identifying land within the scope of RZLT. These maps are updated annually. The annual revised map is published by 31 January each year. Landowners whose land is included in the revised map for 2026 may request a change from their Local Authority in the zoning of their land before 1 April 2026. This could result in an exemption for landowners in 2026.

<sup>(34)</sup> RZLT is not payable in respect of residential properties. However, if a residential property’s garden/yards are greater than 0.4047 hectares (1 acre), a RZLT registration is required but no RZLT is payable.

<sup>(35)</sup> For the 2026 RZLT return, landowners need to value residential land in scope on 1 February 2026 if 2026 is the first year in which the land is within the scope of RZLT. For land which was liable to RZLT in 2025, RZLT payable for 2026 is based on the value of the land on 1 February 2025.

<sup>(36)</sup> Landowners may qualify for various exclusions, exemptions or a deferral from RZLT. This will be fact dependent with such exemptions or deferrals to be claimed in the relevant RZLT return.

## Vacant Homes Tax (“VHT”)

VHT is a self-assessed tax applying to residential properties in use 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 2025 to 31 October 2026 is 7 times the property’s LPT liability (before any Local Adjustment Factor). Filing of the VHT return for the period 1 November 2025 to 31 October 2026, is due on or before 7 November 2026. For the period 1 November 2025 to 31 October 2026, VHT must be paid, or an agreed payment arrangement entered into, on or before 1 January 2027.

## Stamp Duty

### Non-Residential Property<sup>(37)</sup>

	2026	2025
Rate <sup>(38)(39)(40)</sup>	7.5%	7.5%

<sup>(37)</sup> FA 2025 introduced an exemption to stamp duty from 1 January 2026 to 31 December 2030 where certain stocks or marketable securities are admitted to trading on a regulated market or multilateral trading facility and the market capitalisation of the company that issued the stocks or marketable securities is less than €1 billion on 1 December of the previous year. A valid notification should be submitted to Revenue.

<sup>(38)</sup> Rate applies to stamp conveyances or transfers of non-residential property and leases executed on or after 9 October 2019.

<sup>(39)</sup> The Residential Development Stamp Duty Refund Scheme provides a refund of up to 11/15ths of stamp duty paid on land subsequently developed for residential purposes, where certain conditions are met. FA 2025 extended the scheme until 31 December 2030 and announced that a full stamp duty refund can be claimed for a multi-phase development once the first phase has commenced.

<sup>(40)</sup> Rate also applies to shares held in certain companies holding non-residential property.

### Residential Property<sup>(41)</sup>

	2026	2025
First €1,000,000	1%	1%
€1,000,001 - €1,500,000	2%	2%
Over €1,500,000 <sup>(42)</sup>	6%	6%

<sup>(41)</sup> For acquisitions that take place on or after 2 October 2024 a 15% rate of stamp duty can apply to purchases of 10 or more residential units in a 12-month period subject to certain exceptions.

<sup>(42)</sup> The 6% rate will not apply to purchases of 3 or more residential units in an apartment block in purchase transactions exceeding €1.5 million.

### Leases<sup>(43)(44)</sup>

	2026	2025
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

<sup>(43)</sup> Residential lettings for less than 35 years with annual rents not exceeding €50,000 are exempt from stamp duty.

<sup>(44)</sup> 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%/6%/15% for residential property and 7.5% for non-residential property.

## Value Added Tax ("VAT")

Registration Thresholds	2026	2025
Goods	€85,000	€85,000
Services only	€42,500	€42,500

### VAT Rates

	2026	2025
Standard Rate	23%	23%
Reduced Rate	13.5%	13.5%
Second Reduced Rate for certain goods and services <sup>(45)(46)</sup>	9%	9%
Livestock Rate	4.8%	4.8%
Flat Rate for unregistered farmers	4.5%	5.1%
Zero Rate <sup>(47)</sup>	0%	0%

<sup>(45)</sup> From 1 July 2026, the second reduced rate will also apply to hairdressing and to food and drink when supplied as part of a restaurant, catering or hot takeaway service.

<sup>(46)</sup> Applies to the supply of certain apartments, as part of social housing from 8 October 2025 to 31 December 2030, and to the supply of qualifying student accommodation and the construction until completed of qualifying apartments and apartment blocks from 26 November 2025 to 31 December 2030.

<sup>(47)</sup> Applies to supplies of electricity and gas for domestic or industrial heating or lighting from 1 May 2022 to 31 December 2030. Excludes vehicle gas, liquefied petroleum gas for use as a propellant, gas used for welding or cutting metal and gas sold as lighter fuel.

## Corporation Tax<sup>(48)</sup>

### Rates

Trading income (excluding land dealing, working minerals and certain exploration rights)	12.5%
Companies with Global Annual Turnover $\geq$ €750m <sup>(49)</sup>	15%
Knowledge Development Box income <sup>(50)</sup>	10%
Investment income	25%
Dealing in development land (other than fully developed land)	25%
Certain start-up companies	Exempt for first five years <sup>(51)</sup>

<sup>(48)</sup> An enhanced deduction for eligible construction costs was introduced in Finance Act 2025 ("FA 2025") for costs incurred on the construction of apartment developments and for the conversion of non-residential buildings into apartments. The measure will allow an additional deduction of 25% of eligible expenditure, up to a maximum additional deduction of €50,000 per apartment unit. The deduction may only be claimed by property developers, i.e. a company which develops the property in the course of carrying on a trade consisting wholly or mainly of constructing or refurbishing buildings with a view to their sale and who is the beneficial owner of the property when it is completed, or by relevant contractors i.e. a company carrying on a trade consisting wholly or mainly of constructing buildings. The enhanced deduction is available for projects comprising of 10 or more apartments where the development is commenced on or after 8 October 2025 and on or before 31 December 2030. It must be claimed within 12 months of the accounting period to which the claim relates.

<sup>(49)</sup> The effective Corporation tax rate increases to 15% for companies with global annual revenue of not less than €750 million, or who are part of a multinational group whose annual revenue is not less than this amount, in at least two of the preceding four tax years. This applies for accounting periods commencing on or after 31 December 2023.

<sup>(50)</sup> Rate will apply to accounting periods which commence on or after 1 January 2016 and before 1 January 2027.

<sup>(51)</sup> Exemption is contingent on the company's corporation tax liability not exceeding €40,000 and is linked to Employers' PRSI contributions as well as Class S PRSI paid by a director of the company subject to certain limits for accounting periods commencing on or after 1 January 2025.

### Payment Dates for Large Companies<sup>(52)(53)</sup>

Instalment	Payment Date <sup>(54)</sup>	Period end during	
		2026	2025
1 <sup>st</sup>	6 months into the accounting period	45% <sup>(55)</sup>	45% <sup>(56)</sup>
2 <sup>nd</sup>	31 days before the accounting period end	45% <sup>(56)</sup>	45% <sup>(56)</sup>
3 <sup>rd</sup>	9 months after the accounting period end	10%	10%

<sup>(52)</sup> These payment dates also apply to corporation tax on chargeable gains.

<sup>(53)</sup> Companies whose corporation tax liability exceeded €200,000 in the previous accounting period.

<sup>(54)</sup> Where the last day of the accounting period is later than the 21<sup>st</sup> of the month, payment is due by the 21<sup>st</sup> or the 23<sup>rd</sup> if paying & filing electronically.

<sup>(55)</sup> Alternatively, 50% of the prior year tax liability, if lower.

<sup>(56)</sup> 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<sup>(52)(57)</sup>

Instalment	Payment Date <sup>(54)</sup>	Period ends during	
		2026	2025
1 <sup>st</sup>	31 days before the accounting period end	90% <sup>(58)</sup>	90% <sup>(58)</sup>
2 <sup>nd</sup>	9 months after the accounting period end	10%	10%

<sup>(57)</sup> Companies whose corporation tax liability did not exceed €200,000 in the previous accounting period.

<sup>(58)</sup> Alternatively, 100% of the prior year tax liability, if lower.



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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.