

# Tax Rates

## 2026



Income Tax Rates	2025	2026
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Standard / Higher	20% / 40%	20% / 40%
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Income Tax Bands	2025	2026
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Single/Widowed/Surviving Civil Partner (without qualifying children)	€44,000	€44,000
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Single/Widowed/Surviving Civil Partner (qualifying for SPCCC)	€48,000	€48,000
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Married couple/Civil partnership (one income)	€53,000	€53,000
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Married couple/Civil partnership (two incomes)	€88,000*	€88,000*
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Income Tax Credits	2025	2026
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Single Person	€2,000	€2,000
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Married Person or Civil Partner	€4,000	€4,000
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Employee Tax Credit	€2,000	€2,000
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Earned Income Credit	€2,000	€2,000
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Universal Social Charge
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Standard rates and thresholds of USC for 2025:

Threshold:	Rate:
First €12,012	0.5%
Next €15,370	2%
Next €42,662	3%
Balance	8%

Standard rates and thresholds of USC for 2026:

Threshold:	Rate:
First €12,012	0.5%
Next €16,688	2%
Next €41,344	3%
Balance	8%

PRSI	2025	2026
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Employee PRSI (Class A1)	4.1% / 4.2%	4.2% / 4.35%**
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Employer PRSI (Class A1)	11.15% / 11.25%	11.25% / 11.40%**
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Self-employed PRSI	4.1% / 4.2%	4.2% / 4.35%**
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\* €53,000 plus the lower of €35,000 or the income of the lower earner. This increase cannot be transferred between spouses or civil partners.

\*\* PRSI rates are due to increase on 01 Oct 2026.

Corporate Tax Rates	2025	2026
Trading income	12.5%	12.5%
Other income	25%	25%

Capital Gains Tax Rates	2025	2026
Capital Gains Tax (CGT)	33%	33%
Revised Entrepreneur Relief (Lifetime limit on gains increased to €1.5m, effective 1 Jan 2026)	10%	10%

Capital Acquisitions Tax	2025	2026
Gifts & inheritances	33%	33%
Tax free thresholds		
Group A (to include parent to child)	€400,000	€400,000
Group B (to include other blood relative)	€40,000	€40,000
Group C (to include staggers in blood)	€20,000	€20,000

Value Added Tax	2025	2026
Main Registration Thresholds		
Goods	€85,000	€85,000
Services	€42,500	€42,500

Main VAT Rates: 0% | 9% | 13.5% | 23%

Main Stamp Duty Rates	2025	2026
Certain stocks & shares	1%	1%
Private residential property:		
Up to €1m	1%	1%
Excess between €1m & €1.5m	2%	2%
Any excess over €1.5m	6%	6%
Non-residential property	7.5%	7.5%