



## Tax Tables 2025

### 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
2025	1-44,000	1-53,000	1-88,000 <sup>(1)</sup>	1-48,000	20%
	Balance	Balance	Balance	Balance	40%
2024	1-42,000	1-51,000	1-84,000 <sup>(2)</sup>	1-46,000	20%
	Balance	Balance	Balance	Balance	40%

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

<sup>(2)</sup> Maximum which may be utilised by one spouse/partner €51,000.

### Pay and File<sup>(3)</sup>

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

<sup>(3)</sup> For individuals who file their income tax return and submit their tax payment through ROS the 31 October deadline has in prior years been extended until mid-November.

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

### Universal Social Charge ("USC")<sup>(5)(6)(7)</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 €15,370	2%	2%
Next €42,662	3%	2% on balance
Balance	8%	n/a
Non-PAYE Income > €100,000	11%	n/a
Additional Charge <sup>(8)</sup>	5%	n/a

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

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

<sup>(7)</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>(8)</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>(9)</sup>	From 1 Oct 2025 <sup>(10)</sup>	Up to 30 Sept 2025 <sup>(10)</sup>
Employee Contribution <sup>(11)(12)</sup>	4.2%	4.1%
Employer Contribution		
Earnings of more than €527 per week	11.25%	11.15%
Earnings of €527 or less per week	9%	8.9%

<sup>(9)</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>(10)</sup> On 1 October 2024, each PRSI class increased by 0.10%. On 1 October 2025 each PRSI class is to increase by a further 0.10%.

<sup>(11)</sup> No employee PRSI on income of €352 per week or less.

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

### Self-employed (S1) Contributor

4.1% up to 30 September 2025 on all income subject to an annual minimum payment of €650<sup>(13)(14)</sup>  
 4.2% from 1 October 2025<sup>(13)(14)</sup>

<sup>(13)</sup> No PRSI where income does not exceed €5,000.

<sup>(14)</sup> In 2025, a blended rate of 4.125% or minimum payment of €650 will apply on self-employed annual income.

Income Tax<sup>(15)</sup>

Common Tax Credits	2025	2024
	€	€
Single	2,000	1,875
Married Persons/Civil Partners	4,000	3,750
Single Person Child Carer Credit (Given in addition to the single credit)	1,900	1,750
Employee PAYE Tax Credit	2,000	1,875
Age Tax Credit – if single or widowed	245	245
Age Tax Credit – if married/civil partnership	490	490
Dependent Relative Tax Credit	305	245
Home Carer Tax Credit	1,950	1,800
Earned Income Tax Credit <sup>(16)</sup>	2,000	1,875
Rent Tax Credit – if single person	1,000	1,000 <sup>(17)</sup>
Rent Tax Credit – if jointly assessed	2,000	2,000 <sup>(17)</sup>
Residential Premises Income Relief <sup>(18)</sup>	800	600
Mortgage Interest Tax Credit (Maximum interest increase €6,250*20%) <sup>(19)</sup>	-	1,250

<sup>(15)</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. Relief extended to 31 December 2027.

<sup>(16)</sup> Available to self-employed individuals and proprietary directors who are not entitled to the Employee PAYE Tax Credit.

<sup>(17)</sup> The 2024 rent credit was increased retrospectively in FA 2024 from €750 to €1,000 (€1,500 to €2,000 if jointly assessed).

<sup>(18)</sup> The relief is the lesser of €800, 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 2025. This will increase to €1,000 in 2026 and 2027. 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>(19)</sup> 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 2024 increased from 2022. The maximum tax credit available is €1,250.

Exemption Limits	2025	2024
	€	€
Aged 65 and over		
Single/Widowed	18,000	18,000
Married/Civil Partnership	36,000	36,000

Residential Zoned Land Tax ("RZLT")<sup>(20)(21)(22)(23)</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 2025, RZLT is only payable in respect of land which was serviced and zoned for residential use on 1 January 2022 or at any time during 2022. RZLT must be paid and a return filed by Friday, 23 May 2025.

<sup>(20)</sup> Each local authority will publish a map identifying land within the scope of RZLT. RZLT is not payable in respect of residential properties.

<sup>(21)</sup> However, if a residential property's garden/yard is greater than 0.4047 hectares (1 acre), a RZLT registration is required but no RZLT is payable. RZLT registration opened in January 2025.

<sup>(22)</sup> For the 2025 RZLT return, landowners need to value residential land in scope on 1 February 2025.

<sup>(23)</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.

Pensions<sup>(24)(25)(26)</sup>

## Tax Relief Contribution Limits

Age	2025	2024
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%

<sup>(24)</sup> Relief is available in respect of earnings up to €115,000.

<sup>(25)</sup> 30% limit applies below the age of 50 to certain categories of professional sports persons.

<sup>(26)</sup> Auto enrolment retirement savings system will commence from 30 September 2025 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 will be 1.5% of gross pay subject to an earnings cap of €80,000.

## Deposit Interest Retention Tax ("DIRT")

	2025	2024
Rate	33%	33%

**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.

	2025	2024
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 CO<sub>2</sub> emissions as follows:

Business Mileage (km)	Vehicle Category/ CO <sub>2</sub> 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 <sup>(27)</sup> and over	9%	10.5%	12%	13.5%	15%

From 1 January 2025, employer provided electric vehicle charging ports provided to an employee/director will be exempt from BIK. Subject to certain conditions, this exemption applies where the charging port is located at a qualifying private residence.

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 2025, 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 2025, a partial exemption to a BIK charge can be applied to reduce the original market value of the car or van by €45,000. Any balance is subject to BIK at the relevant rate.

<sup>(27)</sup> The upper limit in the highest mileage band was previously 52,001 km. The 48,001 km limit was extended for 2025.

**Enhanced Reporting Requirements (“ERR”)**

The following benefits 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:** From 1 January 2025, 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 Gains Tax (“CGT”)<sup>(28)</sup>**

General Rate <sup>(29)</sup>	33%
Revised Entrepreneur Relief Rate <sup>(30)</sup>	10%
Angel Investor Relief Rate <sup>(31)</sup>	16% / 18%
Exit Charge Rate <sup>(32)</sup>	12.5%
<b>Retirement Relief Limits</b>	<b>€</b>
<b>Third Party Disposals</b>	
Age 55 – 69	750,000
70 or over	500,000
<b>Disposals to a Child</b>	
Age 55 - 69 <sup>(33)</sup>	10,000,000
70 or over	3,000,000

<sup>(28)</sup> The first €1,270 of an individual’s annual chargeable gains, net of allowable losses, is exempt.

<sup>(29)</sup> There are other rates of CGT including for certain venture capital fund managers and certain offshore life assurance policies.

<sup>(30)</sup> Rate applies to gains up to a lifetime limit of €1 million on disposals of certain business assets and shares in certain trading companies.

<sup>(31)</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>(32)</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>(33)</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 2025	15 December 2025
Disposals between 1 December and 31 December 2025	31 January 2026

## Capital Acquisitions Tax ("CAT")<sup>(34)</sup>

Rate	2025		2024
		33%	33%
Thresholds <sup>(35)</sup>	2025	On or after 2 October 2024	Up to 1 October 2024
	€	€	€
(A) Son/Daughter/Minor Child of Deceased Child <sup>(36)</sup>	400,000	400,000	335,000
(B) Parent/Brother/Sister/Niece/Nephew/Grandchild	40,000	40,000	32,500
(C) Persons other than (A) and (B)	20,000	20,000	16,250

<sup>(34)</sup> FA 2024 made changes to the conditions to qualify for Agricultural Relief. These are subject to Commencement Order.

<sup>(35)</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>(36)</sup> 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 2025	31 October 2025 <sup>(37)</sup>
Gift/Inheritance in the year ended 31 August 2026	31 October 2026

<sup>(37)</sup> In prior years the 31 October deadline was extended until mid-November for individuals who filed their CAT return and submitted their tax payment through ROS.

## Corporation Tax<sup>(38)</sup>

### Rates

Trading income (excluding land dealing, working minerals and certain exploration rights)	12.5%
Companies with Global Annual Turnover $\geq$ €750m <sup>(39)</sup>	15%
Knowledge Development Box income <sup>(40)</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>(41)</sup>

<sup>(38)</sup> Subject to certain conditions, a corporation tax exemption has been introduced for foreign dividends received by a qualifying parent company. Will apply to distributions made on or after 1 January 2025.

<sup>(39)</sup> Corporation tax rate increases to 15% for businesses with global annual turnover of €750 million and above in at least two of the preceding four tax years.

This applies for both multinational and domestic businesses with accounting periods commencing on or after 31 December 2023.

<sup>(40)</sup> Rate will apply to accounting periods which commence before 1 January 2027.

<sup>(41)</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>(42)</sup>

Instalment	Payment Date <sup>(43)</sup>	Period end during	
		2025	2024
1 <sup>st</sup>	6 months into the accounting period	45% <sup>(44)</sup>	45% <sup>(44)</sup>
2 <sup>nd</sup>	31 days before the accounting period end	45% <sup>(45)</sup>	45% <sup>(45)</sup>
3 <sup>rd</sup>	9 months after the accounting period end	10%	10%

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

<sup>(42)</sup> Companies whose corporation tax liability exceeded €200,000 in the previous accounting period.

<sup>(43)</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>(44)</sup> Alternatively, 50% of the prior year tax liability, if lower.

<sup>(45)</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>(46)</sup>

Instalment	Payment Date <sup>(47)</sup>	Period ends during	
		2025	2024
1 <sup>st</sup>	31 days before the accounting period end	90% <sup>(48)</sup>	90% <sup>(48)</sup>
2 <sup>nd</sup>	9 months after the accounting period end	10%	10%

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

<sup>(46)</sup> Companies whose corporation tax liability did not exceed €200,000 in the previous accounting period.

<sup>(47)</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>(48)</sup> Alternatively, 100% of the prior year tax liability, if lower.

## 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 2024 to 31 October 2025 is 7 times the property's LPT liability.

Filing of the VHT return for the period 1 November 2024 to 31 October 2025, is due on or before 7 November 2025. For the period 1 November 2024 to 31 October 2025, VHT must be paid, or an agreed payment arrangement entered into, on or before 1 January 2026.

Local Property Tax ("LPT")<sup>(48)</sup>

## Rate

Property values are organised into value bands. LPT payable for 2025 is based on the valuation band you submit in your LPT return (applies for years 2022 to 2025)<sup>(49)</sup>. Property value at €1.75m or less:

Value of Property	LPT 2025 <sup>(51)</sup>	Local Authority <sup>(51)</sup> increased LPT Rate by					Local Authority <sup>(51)</sup> reduced LPT Rate by	
		5%	6%	10%	12%	15%	7.5%	15%
0 – 200,000	90	95	95	99	101	104	83	77
200,001 – 262,500	225	236	239	248	252	259	208	191
262,501 – 350,000	315	331	334	347	353	362	291	268
350,001 – 437,500	405	425	429	446	454	466	375	344
437,501 – 525,000	495	520	525	545	555	569	458	421
525,001 – 612,500	585	615	620	644	655	673	541	497
612,501 – 700,000	675	709	716	743	756	777	625	574
700,001 – 787,500	765	804	811	842	857	880	708	651
787,501 – 875,000	855	898	907	941	958	984	791	727
875,001 – 962,500	945	993	1,002	1,040	1,059	1,087	874	804
962,501 – 1,050,000	1,035	1,087	1,098	1,139	1,160	1,191	958	880
1,050,001 – 1,137,500	1,189	1,248	1,260	1,308	1,332	1,367	1,100	1,011
1,137,501 – 1,225,000	1,408	1,478	1,492	1,549	1,577	1,619	1,302	1,197
1,225,001 – 1,312,500	1,627	1,708	1,725	1,790	1,822	1,871	1,505	1,383
1,312,501 – 1,400,000	1,846	1,938	1,957	2,031	2,068	2,123	1,708	1,569
1,400,001 – 1,487,500	2,064	2,167	2,188	2,270	2,312	2,374	1,909	1,754
1,487,501 – 1,575,000	2,283	2,397	2,420	2,511	2,557	2,625	2,112	1,941
1,575,001 – 1,662,500	2,502	2,627	2,652	2,752	2,802	2,877	2,314	2,127
1,662,501 – 1,750,000	2,721	2,857	2,884	2,993	3,048	3,129	2,517	2,313

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

<sup>(49)</sup> Certain properties are exempt from LPT including properties certified as having pyritic damage or properties constructed using defective concrete blocks, properties fully subject to commercial rates, certain properties owned by charities or public bodies, 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.

<sup>(50)</sup> The next valuation date will be 1 November 2025 which will relate to the valuation period 2026-2029.

<sup>(51)</sup> Local authorities who charged reduced/increased LPT rates for 2025.

LPT Rate increased by	Local Authority
0%	Louth County Council/ Meath County Council
5%	Carlow County Council
6%	Wicklow County Council
10%	Cork County Council/ Kerry County Council/ Kildare County Council/ Mayo County Council
12%	Cork City Council
15%	Cavan County Council/ Clare County Council/ Donegal County Council/ Galway City Council/ Galway County Council/ Kilkenny County Council/ Laois 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/ Tipperary County Council/ Waterford City & County Council/ Westmeath County Council/ Wexford County Council
LPT Rate reduced by	Local Authority
7.5%	Fingal County Council
15%	Dublin City Council/ Dun Laoghaire Rathdown County Council/ South Dublin County Council

## Payment Date

LPT for 2025 must be paid on 21 March 2025 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 10 January 2025. Paying via monthly direct debit payments starts on 15 January 2025 and continues on the 15th day of each month in 2025. 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

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 in respect of tax year 2025. Your property will be liable for LPT for the first time in 2025 if it was newly built, or first became suitable for use as a dwelling, after 1 November 2023. In this case you should have valued your property and filed an LPT return by 2 December 2024.

A LPT return will be required to be filed on or before 7 November 2025 in respect of LPT due for 2026. This return will cover the valuation period 2026 – 2029 inclusive.

## Stamp Duty

## Non-Residential Property

	2025	2024
Rate <sup>(52),(53),(54)</sup>	7.5%	7.5%

<sup>(52)</sup> Rate applies to stamp conveyances or transfers of non-residential property and leases executed on or after 9 October 2019.

<sup>(53)</sup> 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. Scheme applies until 31 December 2025.

<sup>(54)</sup> Rate also applies to shares held in certain companies holding non-residential property.

Residential Property<sup>(55)</sup>

	2025 <sup>(56)</sup>	2024
First €1,000,000	1%	1%
€1,000,001 - €1,500,000	2%	2%
Over €1,500,000 <sup>(57)</sup>	6%	2%

<sup>(55)</sup> 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. The former 10% rate can apply to contracts in place prior to 2 October 2024 and the instrument must be executed prior to 1 January 2025.

<sup>(56)</sup> Rates apply from 2 October 2024.

<sup>(57)</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>(58),(59)</sup>

	2025	2024
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>(58)</sup> Residential lettings for less than 35 years with annual rents not exceeding €50,000 are exempt from stamp duty.

<sup>(59)</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

	2025	2024
	€	€
Goods	85,000	80,000
Services only	42,500	40,000

## VAT Rates

	2025	2024
Standard Rate <sup>(60)</sup>	23%	23%
Reduced Rate	13.5%	13.5%
Second Reduced Rate for certain goods and services <sup>(61),(62)</sup>	9%	9%
Livestock Rate	4.8%	4.8%
Flat Rate for unregistered farmers	5.1%	4.8%
Zero Rate <sup>(63)</sup>	0%	0%

<sup>(60)</sup> The standard rate of VAT will apply to juice extracted from, or drinkable products derived from plants, grains, seeds or pulses with effect from 1 January 2025. Zero rate of VAT will apply to the supply of alternative milks (oat, coconut, almond etc.).

<sup>(61)</sup> Applies to periodicals (including certain electronic versions) and the provision of certain sporting facilities and the supply & installation of low emissions heat pump heating systems.

<sup>(62)</sup> Applies to supplies of electricity and gas for domestic or industrial heating or lighting from 1 May 2022 to 30 April 2025. Excludes vehicle gas, liquefied petroleum gas for use as a propellant, gas used for welding or cutting metal and gas sold as lighter fuel.



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Tax Tables 2025 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.