

O'Hanlon Tax Limited Tax Tables 2027

Income Tax Rates	Single/ Widowed	Married One income*	Married Two incomes
2027 20% rate	€1-€46,500	€1-€55,500	€1-€93,000
2027 40% rate	Balance	Balance	Balance
2026 20% rate	€1-€44,000	€1-€53,000	€1-€88,000
2026 40% rate	Balance	Balance	Balance

*An Increase of €37,500 max

**Single Person Child Carer replaced One Parent Family band from 01 Jan 14 and is €48,000 for 26 and €50,500 for 27.

Tax Credits	2027	2026
Single	€2,125	€2,000
Married	€4,250	€4,000
Widowed No Children*	€2,665	€2,540
Single Person Child Carer	€1,900	€1,900
Home Carer Credit	€2,050	€1,950
Age Credit Single/Married	€245 / €490	€245 / €490
Employee Credit	€2,125	€2,000
Earned Income Tax Credit	€2,125	€2,000
Dependant Relative	€305	€305
Rent Tax Credit	€1,150	€1,000

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

Standard USC Rates	2027	Lower USC Rates *	2027
€0 - €13,000.00	Exempt	€0 - €13,000	Exempt
€0 - €12,012.00*	0.5%	€0 - €12,012**	0.5%
€12,012.01 - €30,300	2.0%	€12,013 and over	2.0%
€30,300.01 - €70,044	3.0%		
€70,044.01 and over**	8%	*Medical Cards & Individuals over 70 on €60,000 or less.	
Over €100,000.01***	11%	**Applies once €13,000	

*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	2027
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%	

IT Age Exemption Limits	2026	2027
2026 < 65 & Single/Widow	-	2027 < 65 & Single/Widow
2026 < 65 & Married	-	2027 < 65 & Married
2026 65 & Over	€18,000	2027 65 & Over
2026 65 & Over & Married	€36,000	2027 65 & Over & Married

PRSI (Class A1 - Employee)		PRSI (Class S1 Self-Employed)	
01 Oct 26 to 30 Sep 27	From 01 Oct 27	01 Oct 26 to 30 Sep 27	From 01 Oct 27
All Income	4.5%	All Income (min €500 p/year)	4.5%
01 Jan 26 - 30 Sep 26	From 01 Oct 26	01 Jan 26 - 30 Sep 26	From 01 Oct 26
All Income	4.35%	All Income (min €500 p/year)	4.35%

*Employee PRSI exemption < €352 per wk

*From 2016 PRSI credit up to €12 - earnings €352.01 - €424

Corporation Tax	2027
General Trading Profit	12.5%
Large Companies	15%
Inv./Foreign Income	25%
Residential Dev. Land	25%
Dealing in Other Land	25%

CT Payment Date		2009 to Date
Preliminary	21st day: 11th mth (90%)	
Balance	21st day: 9th mth (10%)	
<i>*CT preliminary tax should be at least 90% of the final liability</i>		
<i>*Companies with CT of €200,000 or less can base prelim. tax on last ac period</i>		

CT Payment Large Companies 2010 to date		
Preliminary (1st Payment)	21st day: 6th mo.	50% CT for last period or 45% of CT for current period
Preliminary (2nd Payment)	21st day: 11th mo.	Top up to 90% of final tax liability
Balance: after a/c period	21st day: 9th mo.	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>		
<i>*Budget 2027 announced that there will be amendments to the corporation tax regime. These are expected to be finalised in the Finance Act 2026.</i>		

CGT		07 Oct 2026 to date	2018 to 06 Oct 2026
Standard Rate		31%***	33%
Annual Exemption		€1,270	€1,270
Withholding Tax Threshold		€500,000/ €1m	€500,000/ €1m
Std Retirement Relief		€500,000/€750,000****	€500,000/€750,000****
Retirement Relief Child		€3m if 70 or over*****	€3m if 70 or over*****
CGT Entrepreneur Relief	Rate	10%	10%
	10%	€1,500,000	€1,500,000

**From 01 January 2015, Windfall tax provisions which apply an 80% rate of tax abolished*

***€1m if asset acquired is a residence - otherwise €500,000*

****There will be no change to the 33% rate which applies to the disposal of development land in Section 649A of the TCA 1997.*

*****€500,000 for those 70 years of age and over. €750,000 for those aged between 55 and 69.*

******Up to €10m between ages 55 -69*

CGT Disposal	Payment Date	CGT Disposal	Payment Date
01 Jan - 30 Nov 27	15 December 2027	01 Dec - 31 Dec 2027	31 January 2028
01 Jan - 30 Nov 26	15 December 2026	01 Dec - 31 Dec 2026	31 January 2027

Stamp Duty Non-Res. 15 Oct 08-06 Dec 11		Stamp Duty Residential		08 Dec 10 to date
Value	Rate	Value		Rate
€1 to €10,000	Exempt	First €1 million		1%
€10,001 to €20,000	1%	€1million-€1.5million		2%
€20,001 to €30,000	2%	€1.5million+		6%
€30,001 to €40,000	3%			
€40,001 to €70,000	4%			
€70,001 to €80,000	5%			
€80,001 & Over	6%			
		Stamp Duty Non-Residential		09 Oct 19 to date
		Value		Rate
		All		7.5%

**First time purchaser relief abolished from 8 December 2010*

**Consanguinity relief was abolished on/after 08 Dec 2010 (residential property) and on/after 01 Jan 2015 (non-residential) apart from certain agricultural transfers (up to end 2028).*

**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	07 Oct 26 to date	02 Oct 24 to 06 Oct 26	09 Oct 19 to 01 Oct 24
CAT Rate	33%	33%	33%
Class (a) Child & some Minor Grandchildren & Parents	€420,000	€400,000	€335,000
Class (b) Parent/ Sibling/ Niece/ Nephew/ Grandchild	€44,000	€40,000	€32,500
Class (c) Any Other Person	€22,000	€20,000	€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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