

Rates Set by Law

These figures are set by law where the business trades (Ireland), not by the business itself, and are the same for every business trading there. Every tax and levy in the statements is calculated from them. They are the 2026 figures.

VAT

Rate	In this plan	Source
Standard Rate most goods and services not covered by other rates, including electronics, adult clothing, professional services, and most retail goods	23%	Set by law.
Reduced Rate hotels and short-term accommodation, cinema and amusement park entrance fees, building services, certain fuels and utilities	13.5%	Set by law.
Reduced Rate Supply and construction of qualifying apartments and apartment blocks	9%	Set by law.
Second Reduced Rate restaurant and catering services, hairdressing services	9%	Set by law.
Second Reduced Rate certain printed materials such as brochures, maps and programmes	9%	Set by law.
Second Reduced Rate Gas and electricity	9%	Set by law.
Second Reduced Rate heat pump supply and installation	9%	Set by law.
Special Rate livestock (excluding chickens), greyhounds, and the hire of horses	4.8%	Set by law.
Zero Rate exports of goods outside the EU, most basic foodstuffs (bread, milk, meat, fruit, vegetables), children's clothing and footwear, books and e-books, oral medicines and certain medical devices	0%	Set by law.
Reduced Rate Livestock intended for food production	4.8%	Set by law.

Rate	In this plan	Source
Super-Reduced Rate livestock (excluding chickens) intended for food preparation, greyhounds, and the hire of horses	4.8%	Set by law.
Exempt from VAT / sales tax how many categories sit outside it	18 categories	Set by law.

INCOME TAX

Rate	In this plan	Source
Standard Rate	20%	Set by law.
Standard Rate income up to	€44,000	Set by law.
Higher Rate	40%	Set by law.
Personal credit / allowance	€2,000	Set by law.
Earned income credit	€2,000	Set by law.

EMPLOYER PRSI

Rate	In this plan	Source
Class A Most private sector employees and some public sector workers recruited after April 1995. (from 1 January 2026)	8.9%	Set by law.
Class A Most private sector employees and some public sector workers recruited after April 1995. (from 1 January 2026)	11.25%	Set by law.
Class A Most private sector employees and some public sector workers recruited after April 1995. (from 1 October 2026)	9.15%	Set by law.
Class A Most private sector employees and some public sector workers recruited after April 1995. (from 1 October 2026)	11.4%	Set by law.
Class S Self-employed individuals with an annual income of €5,000 or more. (from 1 January 2026)	0%	Set by law.

Rate	In this plan	Source
Class K Income from sources such as rental income, investment income, and dividends for individuals who already have a primary PRSI class. (from 1 October 2024)	0%	Set by law.
Class A1 Standard rate for most employed persons, including public servants recruited after April 1995. (from 1 October 2024)	9%	Set by law.
Class A1 Standard rate for most employed persons, including public servants recruited after April 1995. (from 1 October 2024)	11.25%	Set by law.
Class A1 Standard rate for most employed persons, including public servants recruited after April 1995. (from 1 October 2026)	9.15%	Set by law.
Class A1 Standard rate for most employed persons, including public servants recruited after April 1995. (from 1 October 2026)	11.4%	Set by law.
Class A1 The standard PRSI class for most employed persons, covering earnings from employment. (from 1 January 2026)	9%	Set by law.
Class A1 The standard PRSI class for most employed persons, covering earnings from employment. (from 1 October 2026)	9.15%	Set by law.
Class S1 PRSI contributions for proprietary and non-executive directors not insurable under Class A. (from 1 January 2026)	0%	Set by law.
Self-Employed Persons PRSI contributions for self-employed individuals. (from 1 January 2026)	0%	Set by law.
Class A - Most Employed Persons Employed persons on weekly earnings up to €552 (from Oct 1, 2026).	9.15%	Set by law.

Rate	In this plan	Source
Class A - Most Employed Persons Employed persons on weekly earnings above €552 (from Oct 1, 2026).	11.4%	Set by law.
Class A PRSI Contributions This class applies to most private-sector employees and public servants recruited since April 6, 1995, providing a wide range of social welfare benefits. (from 1 January 2026)	9%	Set by law.
Class A PRSI Contributions This class applies to most private-sector employees and public servants recruited since April 6, 1995, providing a wide range of social welfare benefits. (from 1 October 2026)	9.15%	Set by law.
Class A PRSI Contributions This class applies to most private-sector employees and public servants recruited since April 6, 1995, providing a wide range of social welfare benefits. (from 1 January 2026)	11.25%	Set by law.
Class A PRSI Contributions This class applies to most private-sector employees and public servants recruited since April 6, 1995, providing a wide range of social welfare benefits. (from 1 October 2026)	11.4%	Set by law.
Class A2 Employed persons on weekly earnings up to €441 (up to Sep 30, 2024).	8.8%	Set by law.
Class A2 Employed persons on weekly earnings up to €527 (Oct 1, 2025 to Dec 31, 2025).	9%	Set by law.
Class A0/AX Lower earnings for some employees (from 1 January 2026)	8.9%	Set by law.
Class H Public sector employment contributions.	11.1%	Set by law.
Headline employer rate paid by the business, on top of a person's pay	8.9%	Set by law.

Rate	In this plan	Source
Minimum pension contribution the least the business must pay in, once someone is enrolled	1.5%	Set by law.

PAY FLOOR

Rate	In this plan	Source
Minimum wage (adult) the least you may pay, an hour before tax	€14.15	Set by law.
Holiday-pay uplift added to pay, to cover statutory paid leave	0%	Set by law.
Sick & parental pay the employer's own share, added to your staff cost	0%	Set by law.
Sick pay, employer's share a day's pay, while the business carries the cost	70%	Set by law.
Maternity & paternity pay, employer's net cost after whatever the state reimburses	0%	Set by law.

TRAINING LEVY

Rate	In this plan	Source
Rate above the threshold charged on your total wage bill once it passes the threshold	1%	Set by law.

WORKING WEEK

Rate	In this plan	Source
Full-time hours what a normal working week is here	39 hrs	Set by law.
Full-time days how many days that week is normally worked over	5 days	Set by law.

CAPITAL ALLOWANCES

Rate	In this plan	Source
Plant and Machinery write-down rate	12.5%	Set by law.

Rate	In this plan	Source
Tools and Equipment write-down rate	12.5%	Set by law.
Computer Equipment write-down rate	12.5%	Set by law.
Office Equipment write-down rate	12.5%	Set by law.
Furniture and Fixtures write-down rate	12.5%	Set by law.
Leasehold Improvements write-down rate	12.5%	Set by law.
Special Rate Pool writing-down rate	6%	Set by law.
plant machinery first-year allowance	100%	Set by law.
computer equipment first-year allowance	100%	Set by law.
office equipment first-year allowance	100%	Set by law.
motor vehicles first-year allowance	100%	Set by law.

CAPITAL GAINS TAX

Rate	In this plan	Source
Headline rate charged when you sell something for more than you paid for it	33%	Set by law.
The lower rate you may be able to claim when you sell the business your plan charges the full rate	10%	Set by law.

These rates come from the government’s own pages, checked against other trusted sources, and are looked at again when a rate changes. Last checked 15 September 2026. A corrected figure is the owner’s own. These are projections, not accounts.

 An AI looked these rates up for you. Check any that matter to you before you use them.