

TAX FACTS

1st January 2026
Republic of Ireland Rates
and Thresholds



PRSI Summary

PRSI class	Employer cont. rate	Employee cont. rate	Weekly / monthly threshold	Higher rate weekly / monthly threshold
A	9% / 11.25%*	4.2%**	€352 / €1,525	N/A
B	2.21%			
C	2.05%	1.1% / 4.2%	€352 / €1,525	€1,443 / €6,253
D	2.55%			
H	10.55%	4.1%	N/A	N/A
J	0.7%	N/A	N/A	N/A
K	N/A	4.2%	€100 / €433	N/A
S	N/A	4.2%	N/A	N/A
M	N/A	N/A	N/A	N/A
E	7.07%	3.53%	€352 / €1,525	N/A
P	N/A	4.2%	€2,500	N/A

* Weekly / Monthly threshold: €552 / €2,2392

** A PRSI credit of up to €12 per week applies to earnings between €352.01 and €424 per week or €1,525.01 and €1,837 per month

All PRSI rates will increase by 0.15% in October 2026

Universal Social Charge Rates

Rate of USC	Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231.00	€462.00	€1001.00
USC Rate 2	2%	€551.93	€1,103.85	€2,391.67
USC Rate 3	3%	€1,347.00	€2,694.00	€5,837.00
USC Rate 4	8%	Balance	Balance	Balance

Self-employed income in excess of €100,000 will be subject to USC at 11%

Reduced Rates of USC

Card holder or person aged 70 years or over, whose aggregate annual income does not exceed €60,000

Rate of USC	Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231.00	€462.00	€1001.00
USC Rate 2	2%	Balance	Balance	Balance

National Minimum Wage

1st January 2026	
Experienced adult worker – employee 20 years or over	€14.15
Employee under 18 years	€9.91
Employee aged 18 years	€11.32
Employee aged 19 years	€12.74

Statutory Redundancy

Qualifying conditions	
Two years continuous service attained over the age of 16 and insurable under PRSI Class A	2 weeks' pay per year of service plus 1 bonus week. Max earnings of €600 per week

Termination payments

Basic exemption	€10,160; plus €765 for each complete year of service
Increased exemption	Add €10,000 to the Basic Exemption, subject to conditions
SCSB formula	(A x B/15) - C

Emergency Basis of Tax with a PPSN

Weekly	SRCP	Tax credit
Weeks 1-4	€846.16	€0
Weeks 5 onwards	€0	€0
Monthly	SRCP	Tax credit
Month 1	€3,666.67	€0
Month 2 onwards	€0	€0

Emergency Basis of Tax without a PPSN

SRCP	Tax credit
All pay periods	€0

Emergency Basis of USC

Rate of USC	8%

Tax Allowable Pension & PRSA Contributions

Age	Limits
Age up to 30 years	15% of relevant earnings
30 but less than 40	20% of relevant earnings
40 but less than 50	25% of relevant earnings
50 but less than 55	30% of relevant earnings
55 but less than 60	35% of relevant earnings
60 years and over	40% of relevant earnings

Preferential Loans

Purpose of loan	Specified rate
Qualifying home loan	4%
All other loans	13.5%

Medical Insurance

Tax Relief available on	
Adult premium	First €1,000
Child premium up to age 21	First €500

Benefit in Kind Company Car

Vehicle categories – CO2 emissions (g per km)						
	A1	A	B	C	D	E
Annual business travel (km)	0g / km	1-59g / km	60-99g / km	100 - 139 / km	140 - 179g / km	180g / +
		% of Original Market Value *				
Up to 26,000	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 or over	6	9	10.5	12	13.5	15

* Reduce OMV of electric cars (Category A1) by €30,000 to calculate BIK

* Reduce OMV of Category A - D by €10,000 to calculate BIK

Benefit in Kind Company Van

8% of OMV – Reduce OMV by €10,000 (or by €30,000 for electric van) to calculate BIK

Motor Travel Rates

Rate per km	Up to 1200cc	1201 to 1500cc	1501cc+
First 1,500km	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500km	72.64 cent	79.18 cent	90.63 cent
5,501 - 25,000km	31.78 cent	31.79 cent	39.22 cent
25,001km and over	20.56 cent	23.85 cent	25.87 cent

Motorcycle Rates

Rate per km	Up to 150cc	151 to 250cc	251 to 600cc	600cc+
First 6,437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
Over 6,438km	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycle Rates

8 cent per kilometre

Subsistence Rates

24-hour allowance		Daily allowances		
Normal rate	Reduced rate	Detention rate	5-10 hours	Over 10 hours
€205.53	€184.98	€102.76	€19.25	€46.17

Va Rate: Dublin only – Cost of room up to a max of €205.53 plus €46.17

Remote Working Relief

30% of light, heat and broadband, or, €3.20 per day from employer

Small Benefit Exemption

Voucher or tangible asset up to 5 times a year and a maximum aggregate value of €1,500

ASC Rates and Thresholds

Member of pre-2013 Standard Accrual Pension Scheme

	Annual	Weekly	Fortnightly	Monthly	%
First:	€34,500	€663.46	€1,326.92	€2,875.00	Exempt
Next:	€25,500	€490.38	€980.77	€2,125.00	10%
Balance					10.5%

Member of the Single Public Service Pension Scheme

	Annual	Weekly	Fortnightly	Monthly	%
First:	€34,500	€663.46	€1,326.92	€2,875.00	Exempt
Next:	€25,500	€490.38	€980.77	€2,125.00	3.33%
Balance					3.5%

Member of pre-2013 Fast Accrual Pension Scheme

	Annual	Weekly	Fortnightly	Monthly	%
First:	€28,750	€552.88	€1,105.77	€2,395.83	Exempt
Next:	€31,250	€600.96	€1,201.92	€2,604.17	10%
Balance					10.5%

Leave from Employment

Type of Leave	Duration	Paid by DSP	Standard Amount
Maternity leave	26 weeks	Yes	€299
Adoptive leave	24 weeks	Yes	€299
Additional maternity leave or additional adoptive leave	16 weeks	No	€0
Carer's leave	104 weeks	Yes	€271
Parental leave	26 weeks	No	€0
Paternity leave	2 weeks	Yes	€299
Parent's leave	9 weeks	Yes	€299
Sick leave – illness benefit (not payable for any days of SSL)	Day 4 onwards	Yes	€254
Statutory Sick Leave (SSL)	Up to -5 days	70% of daily rate of pay up to a max of €110 – paid by employer	

Important Payroll Dates 2026

On or before payday	Payroll submission
On or before payday	ERR submission
On or before 18:30 on payday	AE contribution submission
14th of the following month	Return due date
14 days (23 for those who pay and file on ROS) following the end of the month, quarter or year depending on filing frequency	Payment due date
1st January	SEPA non-processing dates
3rd April	
6th April	
1st May	
25th December	
26th December	
1st January	Public holidays
2nd February	
17th March	
6th April	
4th May	
1st June	
3rd August	
26th October	
25th December	
26th December	