

UHY Farrelly Dawe White Limited

Registered Auditors & Accountants, Financial & Business Advisors

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A member of UHY International, a network of independent accounting and consulting firms.



Personal Tax Facts

UNIVERSAL SOCIAL CHARGE

EMPLOYEES & SELF-EMPLOYED

	2023	2022
PAYE INCOME SELF-EMPLOYED	0.00% on total earnings <€13,000	0.00% on total earnings <€13,000
	0.50% on €0 to €12,012	0.50% on €0 to €12,012
	2.00% on €12,013 to €22,920	2.00% on €12,013 to €21,295
	4.50% on €22,921 to €70,044	4.50% on €21,296 to €70,044
	8.00% on €70,045 to €100,000	8.00% on €70,045 to €100,000
	8.00% on excess over €100,000	8.00% on excess over €100,000
	11.00% on excess over €100,000	11.00% on excess over €100,000

PRSI

	2023	2022
EMPLOYER		
Contribution for Class A PRSI	10.05%	10.05%
Training Levy	<u>1.00%</u>	<u>1.00%</u>
Total for Employer	11.05% on all income 8.8% on earnings less than €410 p.w.	11.05% on all income 8.8% on earnings less than €410 p.w.
EMPLOYEE		
PRSI	*4.00% on all income	*4.00% on all income
SELF-EMPLOYED / DIRECTORS CONTRIBUTIONS		
PRSI	**4.00% on all income	**4.00% on all income

* Not applicable if earnings less than €18,300 p.a. (€352 p.w.)

**4.00% subject to minimum payment of €500.

As this release is intended as a general guide to the subject matter, it should not be used as a basis for decisions. For this purpose advice should be obtained which takes into account all the client's circumstances. Every effort has been made to ensure the accuracy of the information in the release. In view of its purpose the reader will appreciate that we are unable to accept liability for any errors or omissions which may arise.