

## Income Tax 2014

**Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band**

Income Tax Rates	Single Males						Single Females						Married Couples - Both Earning					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	280,706	42.68	1,924.73	12.39	0.00	0.00	278,034	45.25	2,343.23	16.32	0.00	0.00	101,699	21.29	2,069.66	6.63	0.00	0.00
Marginal Relief	814	0.12	16.69	0.11	0.67	0.03	513	0.08	10.17	0.07	0.31	0.02	1,259	0.26	54.12	0.17	2.93	0.05
20%	278,106	42.29	7,176.13	46.20	633.96	28.03	249,036	40.53	6,780.03	47.22	573.59	31.63	236,052	49.42	12,535.07	40.15	1,269.55	23.63
41%	98,002	14.90	6,415.97	41.30	1,627.10	71.94	86,899	14.14	5,225.04	36.39	1,239.51	68.35	138,593	29.02	16,561.15	53.05	4,101.01	76.32
<b>Totals</b>	<b>657,628</b>	<b>100</b>	<b>15,533.52</b>	<b>100</b>	<b>2,261.73</b>	<b>100</b>	<b>614,482</b>	<b>100</b>	<b>14,358.48</b>	<b>100</b>	<b>1,813.40</b>	<b>100</b>	<b>477,603</b>	<b>100</b>	<b>31,220.00</b>	<b>100</b>	<b>5,373.50</b>	<b>100</b>

**Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band**

Income Tax Rates	Married Couples - One Earning						Widowers						Widows					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	164,654	42.63	1,677.67	11.09	0.00	0.00	7,539	30.60	51.07	6.53	0.00	0.00	24762.00	39.02	177.77	11.39	0.00	0.00
Marginal Relief	21,716	5.62	980.08	6.48	76.63	2.78	178	0.72	3.47	0.44	0.06	0.05	316.00	0.50	6.28	0.40	0.10	0.05
20%	132,802	34.38	4,917.72	32.52	528.13	19.19	11,327	45.97	317.80	40.65	26.49	20.51	30096.00	47.42	828.11	53.05	62.02	32.15
41%	67,058	17.36	7,546.69	49.90	2,146.96	78.02	5,595	22.71	409.40	52.37	102.62	79.45	8292.00	13.07	548.78	35.16	130.78	67.80
<b>Totals</b>	<b>386,230</b>	<b>100</b>	<b>15,122.15</b>	<b>100</b>	<b>2,751.72</b>	<b>100</b>	<b>24,639</b>	<b>100</b>	<b>781.74</b>	<b>100</b>	<b>129.16</b>	<b>100</b>	<b>63466.00</b>	<b>100</b>	<b>1560.94</b>	<b>100</b>	<b>192.90</b>	<b>100</b>

Income Tax Rates	TOTALS					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	857,394	38.55	8,244.14	10.49	0.00	0.00
Marginal Relief	24,796	1.11	1,070.82	1.36	80.69	0.64
20%	937,419	42.15	32,554.85	41.43	3,093.74	24.71
41%	404,439	18.18	36,707.02	46.71	9,347.99	74.65
<b>Totals</b>	<b>2,224,048</b>	<b>100</b>	<b>78,576.83</b>	<b>100</b>	<b>12,522.42</b>	<b>100</b>

*The figures at the 20% income tax rate include taxpayers whose nominal liability at 41% is fully covered by their tax credits.*