

Income Tax 2015

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	298,207	42.92	2,108.87	12.30	0.00	0.00	291,721	45.58	2,426.05	15.75	0.00	0.00	110,808	22.72	2,488.28	7.44	0.00	0.00
Marginal Relief	339	0.05	5.82	0.03	0.15	0.01	256	0.04	4.63	0.03	0.07	0.00	238	0.05	8.27	0.02	0.14	0.00
20%	297,009	42.75	7,910.15	46.13	710.45	27.81	261,673	40.88	7,269.83	47.20	626.11	30.99	241,115	49.44	13,441.07	40.21	1,426.01	24.54
41%	99,177	14.28	7,122.80	41.54	1843.63	72.18	86,377	13.50	5,701.82	37.02	1,394.46	69.01	135,497	27.79	17,488.95	52.32	4,384.39	75.46
Totals	694,732	100	17,147.64	100	2,554.23	100	640,027	100	15,402.32	100	2,020.63	100	487,658	100	33,426.57	100	5,810.54	100

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	160,301	41.12	1,567.96	9.65	0.00	0.00	7,922	31.20	53.91	6.46	0.00	0.00	24706.00	38.54	174.97	10.80	0.00	0.00
Marginal Relief	19,816	5.08	874.67	5.39	63.84	2.09	10	0.04	0.19	0.02	0.01	0.01	29.00	0.05	0.56	0.03	0.02	0.01
20%	140,089	35.93	5,214.28	32.10	540.07	17.70	11,876	46.77	342.16	41.02	28.40	20.38	31295.00	48.81	877.73	54.20	64.81	32.34
41%	69,672	17.87	8,585.23	52.86	2,447.66	80.21	5,583	21.99	437.89	52.50	110.97	79.62	8082.00	12.61	566.13	34.96	135.56	67.65
Totals	389,878	100.00	16,242	100.00	3,052	100.00	25,391	100.00	834	100.00	139	100.00	64,112	100.00	1,619	100.00	200	100.00

Income Tax Rates	TOTALS					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	893,665	38.82	8,820.05	10.42	0.00	0.00
Marginal Relief	20,688	0.90	894.14	1.06	64.23	0.47
20%	983,057	42.71	35,055.22	41.40	3,395.86	24.65
41%	404,388	17.57	39,902.81	47.13	10,316.66	74.88
Totals	2,301,798	100	84,672.23	100	13,776.76	100

the figures at the 20% income tax rate include taxpayers whose nominal liability at 40% is fully covered by their tax credits