

## Income Tax Calculation

Income Tax					
	2015 €m	2014 €m	2013 €m	2012 €m	2011 €m
Schedule E/PAYE	71,770.0	67,624.8	64,805.6	63,554.7	61,605.5
Schedule E/Non-PAYE	5,849.4	5,819.7	5,669.2	5,506.2	4,976.6
<b>Total Schedule E</b>	<b>77,619.4</b>	<b>73,444.5</b>	<b>70,474.9</b>	<b>69,060.9</b>	<b>66,582.1</b>
Schedule D etc	11,183.7	10,384.7	10,069.7	9,889.1	9,959.1
Schedule F	1,236.7	255.9	318.0	419.4	261.6
<b>(A) TOTAL GROSS INCOME</b>	<b>90,039.7</b>	<b>84,085.1</b>	<b>80,862.6</b>	<b>79,369.4</b>	<b>76,802.7</b>
<b>(B) Allowances, deductions and reliefs</b>					
Capital Allowances etc.	1,709.1	1,787.5	1,781.3	1,865.9	1,967.7
Other	1,170.6	1,261.8	1,285.9	1,375.7	1,449.4
<b>(B) TOTAL REDUCTIONS</b>	<b>2,879.7</b>	<b>3,049.3</b>	<b>3,067.2</b>	<b>3,241.6</b>	<b>3,417.1</b>
<b>(C) Exempted under exemption limits or tax credits (from 2010)</b>	<b>2,487.8</b>	<b>2,459.0</b>	<b>2,363.2</b>	<b>2,277.9</b>	<b>2,127.1</b>
<b>(D) TAXABLE INCOME (A)-(B)-(C)</b>	<b>84,672.2</b>	<b>78,576.8</b>	<b>75,432.2</b>	<b>73,850.0</b>	<b>71,258.5</b>
<b>(E) Tax due (pre-standard rate reliefs)</b>	<b>21,738.9</b>	<b>20,222.5</b>	<b>19,308.7</b>	<b>18,862.4</b>	<b>18,106.2</b>
<b>(F) Tax Credits</b>					
Personal :					
Married persons	2,300.7	2,261.9	2,215.5	2,192.4	2,123.1
Single/widowed	2,008.4	1,908.2	1,832.2	1,801.3	1,759.4
Lone parent	85.7	89.7	134.5	139.8	136.9
Dependant relative	1.9	1.8	1.7	1.7	1.6
Age	59.6	55.5	52.0	49.1	44.8
PAYE	3,004.1	2,886.4	2,785.1	2,743.8	2,657.8
Other	433.9	439.8	486.2	477.4	503.7
Double taxation relief	67.9	56.8	54.2	56.6	48.3
<b>(F) Total</b>	<b>7,962.2</b>	<b>7,700.1</b>	<b>7,561.4</b>	<b>7,462.1</b>	<b>7,275.6</b>
<b>(G) NET TAX DUE (E)-(F)</b>	<b>13,776.8</b>	<b>12,522.4</b>	<b>11,747.3</b>	<b>11,400.3</b>	<b>10,830.6</b>
(H) Average effective rate of tax levied on each euro of gross income	15.30%	14.89%	14.53%	14.36%	14.10%
(I) Average effective rate of tax levied on each euro of taxable income	16.27%	15.94%	15.44%	15.44%	15.20%