Tax rates, bands and reliefs

The following tables show the tax rates, rate bands and tax reliefs for the tax year 2026 and the previous tax years. Calculating your Income Tax gives more information on how these work.

Tax rates and rate bands

Rates and bands for the years 2022 to 2026

Personal circumstances	2026 €	2025 €	2024 €	2023 €	2022 €
Single or widowed or surviving civil partner, without qualifying children	€44,000 @ 20%, balance @ 40%	€44,000 @ 20%, balance @ 40%	€42,000 @ 20%, balance @ 40%	€40,000 @ 20%, balance @ 40%	€36,800 @ 20%, balance @ 40%
Single or widowed or surviving civil partner, qualifying for Single Person Child Carer Credit	€48,000 @ 20%, balance @ 40%	€48,000 @ 20%, balance @ 40%	€46,000 @ 20%, balance @ 40%	€44,000 @ 20%, balance @ 40%	€40,800 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€53,000 @ 20%, balance @ 40%	€53,000 @ 20%, balance @ 40%	€51,000 @ 20%, balance @ 40%	€49,000 @ 20%, balance @ 40%	€45,800 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€53,000 @ 20% (with an increase of 35,000 max), balance @ 40%	€53,000 @ 20% (with an increase of 35,000 max), balance @ 40%	€51,000 @ 20% (with an increase of 33,000 max), balance @ 40%	€49,000 @ 20% (with an increase of €31,000 max), balance @ 40%	€45,800 @ 20% (with an increase of €27,800 max), balance @ 40%

Note: The increase in the rate band is capped at the lower of €35,000 or the income of the lower earner. This increase cannot be transferred between spouses or civil partners.

Tax credits, allowances and reliefs

Credits, allowances and reliefs for the years 2022 to 2026

Personal circumstances	2026 €	2025 €	2024 €	2023 €	2022 €
Single Person	2,000	2,000	1,875	1,775	1,700
Married Person or Civil Partner	4,000	4,000	3,750	3,550	3,400
Widowed Person or Surviving Civil Partner with dependent child(ren)	2,000	2,000	1,875	1,775	1,700
Widowed Person or Surviving Civil Partner without dependent child(ren)	2,540	2,540	2,415	2,315	2,240
Widowed Person or Surviving Civil Partner - bereavement year	4,000	4,000	3,750	3,550	3,400
Widowed Parent 1st year after death	3,600	3,600	3,600	3,600	3,600
Widowed Parent 2nd year after death of spouse or civil partner	3,150	3,150	3,150	3,150	3,150
Widowed Parent 3rd year after death of spouse or civil partner	2,700	2,700	2,700	2,700	2,700
Widowed Parent 4th year after death of spouse or civil partner	2,250	2,250	2,250	2,250	2,250
Widowed Parent 5th year after death of spouse or civil partner	1,800	1,800	1,800	1,800	1,800
Single Person Child Carer Credit	1,900	1,900	1,750	1,650	1,650
Age Tax Credit if single, widowed or surviving civil partner	245	245	245	245	245
Age Tax Credit if married or in a civil partnership	490	490	490	490	490
Home Carer's Tax Credit (max.)	1,950	1,950	1,800	1,700	1,600
Employed Person taking care of an incapacitated individual (max.)	75,000	75,000	75,000	75,000	75,000
Employee PAYE Tax Credit	2,000	2,000	1,875	1,775	1,700
Earned Income Tax Credit (max.)	2,000	2,000	1,875	1,775	1,700

Personal circumstances	2026 €	2025 €	2024 €	2023 €	2022 €
Incapacitated Child Tax Credit	3,800	3,800	3,500	3,300	3,300
Dependent Relative	305	305	245	245	245
Dependent Relative Income Limit	18,548	18,028	17,404	16,780	16,156
Blind Tax Credit - single person	1,950	1,950	1,650	1,650	1,650
Blind Tax Credit - one spouse or civil partner blind	1,950	1,950	1,650	1,650	1,650
Blind Tax Credit - both spouses or civil partners blind	3,900	3,900	3,300	3,300	3,300
Guide Dog - allowance	825	825	825	825	825
Rent Tax Credit - single person (max)	1,000	1,000	1,000	500	500
Rent Tax Credit - jointly assessed married couple or civil partners (max)	2,000	2,000	2,000	1,000	1,000
Mortgage Interest Tax Credit	1,250 (max)	1,250 (max)	1,250 (max)	0	0
Tax Rate: Schedule F (WH = Withholding Tax)	25% WH	25% WH	25% WH	25% WH	25% WH
Max. liability on deposit interest	33%	33%	33%	33%	33%