



Universal Social Charge (USC)

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Standard rates and thresholds of USC

The standard rates and thresholds of USC are:

Standard rates and thresholds of USC for 2026

Threshold for 2026	Rate
First €12,012	0.5%
Next €16,688	2%
Next €41,344	3%
Balance	8%

Standard rates and thresholds of USC for 2025

Threshold for 2025	Rate
First €12,012	0.5%
Next €15,370	2%
Next €42,662	3%
Balance	8%

Standard rates and thresholds of USC for 2024

Threshold for 2024	Rate
First €12,012	0.5%
Next €13,748	2%
Next €44,284	4%
Balance	8%

Standard rates and thresholds of USC for 2023

Threshold for 2023	Rate
First €12,012	0.5%
Next €10,908	2%
Next €47,124	4.5%
Balance	8%

Standard rates and thresholds of USC for 2022

Threshold for 2022	Rate
First €12,012	0.5%
Next €9,283	2%
Next €48,749	4.5%
Balance	8%

