

Income Earners, Income and Tax Paid by Income Tax Rate and Personal Status (2018)

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	% of Total	Tax €M	% of Total	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	310,788	38.86	2,250.28	10.55	0.00	0.00	307,960	43.50	2,535.30	14.38	0.00	0.00	76,306	15.43	1,593.60	4.17	0.00	0.00
Marginal Relief	1,383	0.17	22.39	0.11	0.34	0.01	1,223	0.17	22.19	0.13	0.31	0.01	1,249	0.25	42.34	0.11	0.61	0.01
20%	357,258	44.67	9,840.18	46.15	863.71	27.07	295,852	41.79	8,306.44	47.10	704.32	30.15	244,488	49.45	14,154.57	37.05	1,359.86	19.81
40%	130,415	16.31	9,207.16	43.19	2,326.70	72.92	102,852	14.53	6,772.60	38.40	1,631.20	69.83	172,408	34.87	22,408.54	58.66	5,505.16	80.18
Totals	799,844	100	21,320.00	100	3,190.74	100	707,887	100	17,636.53	100	2,335.83	100	494,451	100	38,199.04	100	6,865.63	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	162,950	36.90	1,737.67	8.67	0.00	0.00	7,465	26.78	39.27	4.02	0.00	0.00	21,603	32.14	112.15	6.24	0.00	0.00
Marginal Relief	24,568	5.56	1,079.45	5.38	80.78	2.13	5	0.02	0.08	0.01	0.01	0.00	19	0.03	0.29	0.02	0.01	0.01
20%	160,299	36.30	6,028.69	30.07	607.83	16.00	13,368	47.95	382.18	39.16	27.71	16.52	35,303	52.53	976.39	54.32	63.44	27.56
40%	93,745	21.23	11,203.21	55.88	3,110.72	81.88	7,040	25.25	554.47	56.81	139.99	83.47	10,284	15.30	708.52	39.42	166.74	72.44
Totals	441,562	100	20,049.01	100	3,799.32	100	27,878	100	975.99	100	167.71	100	67,209	100	1,797.35	100	230.19	100

Income Tax Rates	TOTALS					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	887,072	34.94	8,268.26	8.27	0.00	0.00
Marginal Relief	28,447	1.12	1,166.74	1.17	82.05	0.49
20%	1,106,568	43.59	39,688.44	39.70	3,626.87	21.86
40%	516,744	20.35	50,854.50	50.87	12,880.50	77.64
Totals	2,538,831	100	99,977.93	100	16,589.42	100

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