

## Income Tax 2016

**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	299,138	40	2,111.93	11	0.00	0	297,466	44	2,442.14	15	0.00	0	87,274	18	1,850.17	5	0.00	0
Marginal Relief	1,305	0	20.36	0	0.35	0	1,114	0	20.27	0	0.29	0	1,054	0	36.00	0	0.53	0
20%	324,855	44	8,593.78	47	742.85	28	277,477	41	7,663.17	48	647.46	32	237,512	49	13,252.68	38	1,275.94	21
41%	114,622	15	7,714.07	42	1,928.30	72	94,111	14	5,932.57	37	1,405.62	68	156,508	32	19,585.79	56	4,791.27	79
<b>Totals</b>	<b>739,920</b>	<b>100</b>	<b>18,440.14</b>	<b>100</b>	<b>2,671.51</b>	<b>100</b>	<b>670,168</b>	<b>100</b>	<b>16,058.15</b>	<b>100</b>	<b>2,053.36</b>	<b>100</b>	<b>482,348</b>	<b>100</b>	<b>34,724.64</b>	<b>100</b>	<b>6,067.74</b>	<b>100</b>

**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	161,729	38.48	1,520.13	8.76	0.00	0.00	7,396	27.96	39.26	4.44	0.00	0.00	22,433	34.20	126.81	7.63	0.00	0.00
Marginal Relief	24,327	5.79	1,068.85	6.16	80.51	2.55	20	0.08	0.23	0.03	0.02	0.01	34	0.05	0.51	0.03	0.03	0.01
20%	152,540	36.29	5,476.39	31.56	519.13	16.43	12,582	47.56	350.05	39.62	25.37	16.97	33,871	51.64	916.40	55.13	59.13	29.08
41%	81,699	19.44	9,286.63	53.52	2,560.31	81.02	6,458	24.41	493.97	55.91	124.08	83.01	9,248	14.10	618.66	37.22	144.15	70.90
<b>Totals</b>	<b>420,295</b>	<b>100.00</b>	<b>17,351.99</b>	<b>100.00</b>	<b>3,159.95</b>	<b>100.00</b>	<b>26,456</b>	<b>100.00</b>	<b>883.52</b>	<b>100.00</b>	<b>149.47</b>	<b>100.00</b>	<b>65,586</b>	<b>100.00</b>	<b>1,662.37</b>	<b>100.00</b>	<b>203.30</b>	<b>100.00</b>

Income Tax Rates	TOTALS					
	Number of Cases	% of Total	Income €M	% of Total	Tax €M	% of Total
Exempt	875,436	36.40	8,090.44	9.08	0.00	0.00
Marginal Relief	27,854	1.16	1,146.22	1.29	81.73	0.57
20%	1,038,837	43.20	36,252.48	40.68	3,269.88	22.86
41%	462,646	19.24	43,631.68	48.96	10,953.73	76.57
<b>Totals</b>	<b>2,404,773</b>	<b>100</b>	<b>89,120.81</b>	<b>100</b>	<b>14,305.34</b>	<b>100</b>

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