

High Income Individuals' Restriction

Income chargeable to tax at the standard rate in joint assessment cases

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In joint assessment cases, section 15 Taxes Consolidation Act 1997 (TCA) provides for an increase in the amount of income chargeable to income tax at the standard rate where each spouse or civil partner is in receipt of income. The increase is set at the lower “specified income” of the spouses or civil partners, subject to a maximum of €26,300¹ for the years of assessment 2019 and subsequent years of assessment. Specified income is defined in section 15 by reference to total income after deductions attributable to specific income sources and relevant interest for the purposes of Chapter 4 of Part 8 TCA.

Where the high-income individuals’ restriction applies, the entitlement under section 15 TCA to the additional amount chargeable at the standard rate may be calculated by reference to the recalculated taxable income of the spouse or civil partner in question where this is more beneficial than calculation by reference to total income.

¹ The additional amount liable at the standard rate in earlier years in which the high-income individuals’ restriction applied are as follows.

2007: €25,000
2008: €26,400
2009 - 2010: €27,400
2011 - 2014: €23,800
2015-2017: €24,800
2018: €25,500

The high-income individuals’ restriction applies to civil partners from 2011, the year civil partnerships were introduced.