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## Introduction

This booklet is an update to the Final Settlement System (FSS) Reference Guide. This update also includes some additional notes as well as the DSS Social Security Contribution rates, applicable to employees, from 1st January 2016. The remainder of the FSS Reference Guide remains relevant.

The FSS Reference Guide, explains your obligations, as an Employer, under the FSS system.

## New measures affecting the Final Settlement System in 2016

The following are the main changes affecting the final settlement system as from 1st January 2016:

- New Tax Rates. Please refer to page 7.
- For 2016, employees whose tax is computed by using the 'single' tax rates, and who throughout this year will only be receiving employment income not exceeding €9,300 will not be taxed.
- Maternity Leave Fund

As from last July a Maternity Leave Fund has been launched.

By means of this fund, employers in the private sector are entitled to a reimbursement of the salary of the 14 weeks maternity leave paid to their employees. For this purpose, private sector employers are obliged to pay a contribution for each employee to the maternity fund as shown in the table in Appendix H. With regards to the 2015 contribution rates, please refer to our website: [www.ird.gov.mt](http://www.ird.gov.mt).

This contribution is to be paid every month to the Inland Revenue Department through the FS5 form. Consequently a new line has been added in the FS5 form, indicating the amount paid by the employer towards this fund. Please note that the end-of-year forms, the FS3 and FS7, together with the FS5 payment form have been updated to incorporate the Maternity Leave contributions. These new forms may be downloaded from our website.

For more information on this fund you may access the following link:

<https://socialdialogue.gov.mt/en/Pages/FAQs/Maternity-Leave-Trust-FAQ.aspx>

If you have any questions about this fund or regarding the application of this contribution you may send an email to [socialdialogue@gov.mt](mailto:socialdialogue@gov.mt) with the subject referenced as "maternity leave trust".

## How to Contact Us

Enquiry	Section	Telephone Number
General Enquiries	IRD Call Centre	• 2296 2296

## Additional Notes

### Part-time Deduction

Part-time work which qualifies under the Part-time Work Rules of 1996 may be taxed at a fixed rate of 15%. The maximum remuneration eligible for the 15% deduction is €10,000. Any remuneration from part-time work in excess of the €10,000 is also to have tax deducted at 15% BUT it is to be shown separately on the FS3 as it will be added to the taxpayer's other income to be taxed at the graduated rates.

On the FS3 form, the amount taxed at the fixed rate of 15%, up to a maximum of €10,000, is to be shown in box C2 (tax to be shown in D2). The excess over €10,000 is to be shown in box C1 (tax to be shown in D1).

### Income derived from part-time employment

As from 1st January 2005, there was a major change in the part-time rules (Legal Notice 105/2005). This change affects those married persons where one of the spouses has a full time employment income, and the other is employed on a part time basis. In order for part-time employees to benefit from the new rules, the 15% withholding tax should be deducted from the total yearly emoluments. These payments should reach the Department through the employer by the end of January 2016 (attached to the December 2015 monthly remittance). If the employer fails to effect the payment, the employee is still eligible for this benefit by paying the 15% withholding tax by not later than 21st December 2016 using the prescribed Form TA23.

### Eligibility

To qualify for the part-time tax deduction rate the employee cannot have a full-time job within the same organisation, enterprise, company or group or companies. However, the government should no longer be considered as the "same employer", i.e. individuals having a part-time employment with a government entity and being employed full-time with another government entity, will benefit from the 15% tax rate in respect of the income derived from the part-time employment, subject to satisfying certain statutory conditions.

The 15% tax rate is also applicable in respect of remuneration from part-time work paid to pensioners who take up employment with or provide services in any capacity to government. Therefore pensioners will be able to opt for the 15% tax rate in respect of part-time employment or part-time self-employment with the government.

Self-employed persons on a full-time basis do not qualify for the part-time tax deduction rate. Employers are to ensure that this rule is enforced to avoid legal action against them.

### Fringe Benefits: Childcare Services

The payment or reimbursement of the cost of childcare facilities for the benefit of the employees is not considered as fringe benefits so long as the employees receiving the benefit do not claim a deduction against their income. If an employee elects to claim the deduction for childcare services under Article 14C of the Income Tax Act, then the payment or reimbursement by the employer constitutes a taxable fringe benefit and must be reported on the FS3 Form.

### Rounding

When working out the 15% part-time tax deduction the employer must ensure that the amount of part-time tax deducted to date is not less than 15% of the total amount of part-time income received in the tax year to date. It is only after such consideration that the tax deducted may be rounded and cents dropped. The practice of eliminating cents during every pay period is against the law.

### Remuneration paid to Directors

Remuneration paid to Directors, whether defined as Director's fee or Director's salary, is taxable under Article 4(1)(b) as "gains or profits from employment or office" and as such is regulated by the Final Settlement System (FSS) Rules, 1998 (L.N. 88 of 1998).

All companies that pay remuneration to Directors under one form or another are legally obliged to conform to the requirements of the FSS regulations. This requires that all such companies must be registered with the Inland Revenue as employers as stipulated in the Regulations.

Companies that do not conform become subject to the penalties prescribed in the FSS Rules.

## Overseas Employment

Employees who satisfy the conditions stipulated in article 56(17) of the Income Tax Act may opt to have their income from overseas employment taxed at a flat rate of 15%.

However, notwithstanding the 15% flat rate, such emoluments should be reported on the FS3 as main employment and not as part-time.

## Separated Couples

As from 2009, when a couple separates, one FS3 is to be issued to each individual that covers the year as from 1<sup>st</sup> January up to 31<sup>st</sup> December.

Single rates are to be used. Married rates will apply only if the individual qualifies as a single parent.

## Share Options - As from Basis 2006

When an employee exercises the option to acquire shares in the company in which he/she is employed the taxable value of the fringe benefit is calculated at 42.85% of the excess, if any, of the market value of the shares on the date of the exercise of the option over the option price of the same shares.

## Timely Payment of FSS/SSC and Submission of accompanying FS5 Forms

The Final Settlement System Rules 1998 require every payer (Employer) to remit to the Department of Inland Revenue the total amount of tax deductible from the emoluments paid to employees. Such remittance should be made by the last working day of the month following that during which he has made payment of emoluments, using the appropriate Form FS5.

Similarly, Social Security contributions deductible from emoluments together with that part of the contribution payable by the employer should also be remitted to the Department of Inland Revenue at the same time also using the same Form FS5.

In the case that payment of FSS tax and Social Security contributions are not remitted in time, the Rules empower the Commissioner to estimate, according to the best of his judgement, the total remittance that should have been made both for FSS tax and Social Security contributions and start enforcement proceedings for the timely collection of such dues. The Rules also empower the Commissioner to impose additional tax. Relative excerpts from the Final Settlement System Rules are printed below.

The Inland Revenue will be continuing on the systematic FSS/SSC enforcement drive whereby those employers who do not remit their monthly payment and relative FS5 in time will be served with an FSS default notice and impose statutory penalties thereon. If a default notice is ignored, a demand notice will be issued after which judicial proceedings for the collection of such dues may be initiated.

It is in the interest of employers to abide strictly by the provisions of the FSS Rules so as not to incur penalties and unnecessary enforcement procedures.

Rule 15 of the Final Settlement System Rules, 1998 stipulates that:

15(1) Every payer shall, by the last working day of the month following that during which he has made payments of emoluments, remit to the Commissioner the total amount of tax deducted or which should have been deducted therefrom in accordance with these rules;

15(3) If the remittance required by paragraph (1) hereof is not received by the Commissioner by the due date, or if the amount received is less than that which should have been remitted, the Commissioner shall determine to the best of his judgement the total amount of the deduction of tax which should have been remitted by the payer and serve a default notice upon him in accordance with rule 24 of these rules requiring him to pay, in addition to any additional tax imposed thereby, the amount or the difference, as the case may be, within the time to be limited by such notice.

## On-Line Foms FS5 and Payments

The Inland Revenue receives payments over the Internet for the FSS and SSC due by employers. These payments may be effected on-line from home (or office) over the Internet.

Further information is available at [www.ird.gov.mt](http://www.ird.gov.mt)

## Submission of FS7 and FS3

Employers are reminded that FS7 and FS3 documents are to reach the FSS Section of the Inland Revenue Department by not later than the 15th February following the end of the year. The Department will impose penalties for late submission and if necessary will also take legal action against defaulters.

## Electronic Lodgement

(mandatory for employers who have employed more than 29 persons in a single year)

The Department will not accept manual documents in excess of 29 FS3s. Therefore employers who employ more than 29 employees must submit the data electronically through the web. The Department has introduced a *spreadsheet* to facilitate the submission process. This spreadsheet can be downloaded from: <http://ird.gov.mt/services/fss/fsonline.asp>

On-line users, have to apply for an Electronic ID (e-ID). The e-ID enables efficient and secure access to various services provided by the Public Service. One can register for an e-ID at the Identity Management Office, (e-ID Section), Evans Buildings, Merchants Street, Valletta or at the Passports Office, Ministry for Gozo, St Francis Square, Victoria.

## Incorrect FS3 Data

Employers are to submit the FS3s with a valid Identity Card number (or IT Reference Number). Employers are reminded that this information should be available on the FS4 which every employee must complete.

The Department will not be accepting replacement of FS3s (i.e. new FS3s replacing ones already sent) except in exceptional circumstances approved by the Director General (Inland Revenue). It is a criminal offence to submit false or incorrect documents to the Director General (Inland Revenue). Failure to comply with the legal obligations will result in the imposition of penalties and/or legal action against offenders.

## Submission of FS4

If an employee fails to complete an FS4, or submits incomplete information, the employer is obliged to deduct tax at 35%. The Department is enforcing the FSS Rules and will demand the 35% of declared emoluments from the Employer in those cases where the employer fails to make the deductions as prescribed.

## Use of Incorrect FS3 and FS7 Forms

It is obligatory for employers to use the new format FS3 and FS7 as amended following the introduction of the Maternity Leave Fund. Submitted FS3s and FS7s which are not in the new format will not be accepted. Such forms will be referred back to the employer and deemed not to have been submitted.

Copies of forms FS3 and FS7 may be obtained from the Taxpayer Service Block 4 at the Department of Inland Revenue.

## FSS e-Filing Sheet

The FSS e-Filing Sheet offers the employer an alternative channel through which one can submit the FSS files. This spreadsheet is an innovative interface to view the feedback (acknowledgements, errors and warnings) received after submitting the FSS Files to the Inland Revenue Secure Site. It also provides a set of format validations for those employers who usually fill in the forms themselves and do not have the facility to produce the FSS files electronically through payroll.

The spreadsheet uses the same authentication method as used in the IR On-line services, that is, the user needs to provide a valid username, password and a digital certificate. Once authenticated, data is exchanged between the Excel sheet and the IR On-Line web services.

The Inland Revenue plans to provide access to these web services directly to payroll software to improve the information exchange process. More information about this new service will be published in due course. A web service running on the IR On-Line services website captures the incoming data and passes it to the IRD system. This data is in turn validated and feedback is sent back to the spreadsheet. All communication between the sheet and web service is done through a secure transport layer (SSL)

The following is a list of software components required in this exchange of information.

- e-ID Digital Certificate
- MS Office 2007 and later
- Windows XP, Windows 7, Windows Vista and Windows 8 with the latest security updates
- Internet Explorer 7 and later versions
- The personalised and submission functionalities within the excel sheet need additional components to be installed on the computer. These support files are grouped into one package and made available for download and installation through this link. The components involved are MS SOAP 2.0 and MS CAPICOM 2.0
- Microsoft Installer (MSI) functionality (which allows you to run the Support Files Installer) - this comes standard with Window 2000 and later versions so users of these systems will not need to do anything.

## Tax Bands for Calculation Purposes

MARRIED RATES	INCOME	TAX RATE	SUBTRACT
	0 - 12,700	NIL	NIL
	12,701 - 21,200	0.15	1,905
	21,201 - 28,700	0.25	4,025
	28,701 - 60,000	0.25	3,905
	60,001 and over	0.35	9,905

SINGLE RATES	INCOME	TAX RATE	SUBTRACT
	0 - 9,100	NIL	NIL
	9,101 - 14,500	0.15	1,365
	14,501 - 19,500	0.25	2,815
	19,501 - 60,000	0.25	2,725
	60,001 and over	0.35	8,725

PARENT RATES	INCOME	TAX RATE	SUBTRACT
	0 - 10,500	NIL	NIL
	10,501 - 15,800	0.15	1,575
	15,801 - 21,200	0.25	3,155
	21,201 - 60,000	0.25	3,050
	60,001 and over	0.35	9,050

## Appendix F: FSS Main Tax Tables

The following pages contain the single, joint and parent FSS Main Tax Tables for taxpayers who are paid on a weekly, fortnightly, 4 weekly or monthly basis

Page	Table
9-11	Weekly Single
12-13	Weekly Parent
14-15	Weekly Married
16-17	Fortnightly Single
18-19	Fortnightly Parent
20-21	Fortnightly Married
22-23	4 - Weekly Single
24-25	4 - Weekly Parent
26-27	4 - Weekly Married
28-29	Monthly Single
30-31	Monthly Parent
32-33	Monthly Married



Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
166	0	316	25	466	64	616	102	766	139	916	177	1066	214
167	0	317	25	467	64	617	102	767	139	917	177	1067	214
168	0	318	25	468	65	618	102	768	140	918	177	1068	215
169	0	319	26	469	65	619	102	769	140	919	177	1069	215
170	0	320	26	470	65	620	103	770	140	920	178	1070	215
171	0	321	26	471	65	621	103	771	140	921	178	1071	215
172	0	322	26	472	66	622	103	772	141	922	178	1072	216
173	0	323	27	473	66	623	103	773	141	923	178	1073	216
174	0	324	27	474	66	624	104	774	141	924	179	1074	216
175	0	325	27	475	66	625	104	775	141	925	179	1075	216
176	0	326	27	476	67	626	104	776	142	926	179	1076	217
177	0	327	28	477	67	627	104	777	142	927	179	1077	217
178	0	328	28	478	67	628	105	778	142	928	180	1078	217
179	1	329	28	479	67	629	105	779	142	929	180	1079	217
180	1	330	28	480	68	630	105	780	143	930	180	1080	218
181	1	331	29	481	68	631	105	781	143	931	180	1081	218
182	1	332	29	482	68	632	106	782	143	932	181	1082	218
183	1	333	29	483	68	633	106	783	143	933	181	1083	218
184	1	334	29	484	69	634	106	784	144	934	181	1084	219
185	1	335	30	485	69	635	106	785	144	935	181	1085	219
186	2	336	30	486	69	636	107	786	144	936	182	1086	219
187	2	337	30	487	69	637	107	787	144	937	182	1087	219
188	2	338	30	488	70	638	107	788	145	938	182	1088	220
189	2	339	31	489	70	639	107	789	145	939	182	1089	220
190	2	340	31	490	70	640	108	790	145	940	183	1090	220
191	2	341	31	491	70	641	108	791	145	941	183	1091	220
192	3	342	31	492	71	642	108	792	146	942	183	1092	221
193	3	343	32	493	71	643	108	793	146	943	183	1093	221
194	3	344	32	494	71	644	109	794	146	944	184	1094	221
195	3	345	32	495	71	645	109	795	146	945	184	1095	221
196	3	346	32	496	72	646	109	796	147	946	184	1096	222
197	3	347	33	497	72	647	109	797	147	947	184	1097	222
198	3	348	33	498	72	648	110	798	147	948	185	1098	222
199	4	349	33	499	72	649	110	799	147	949	185	1099	222
200	4	350	33	500	73	650	110	800	148	950	185	1100	223
201	4	351	34	501	73	651	110	801	148	951	185	1101	223
202	4	352	34	502	73	652	111	802	148	952	186	1102	223
203	4	353	34	503	73	653	111	803	148	953	186	1103	223
204	4	354	34	504	74	654	111	804	149	954	186	1104	224
205	4	355	35	505	74	655	111	805	149	955	186	1105	224
206	5	356	35	506	74	656	112	806	149	956	187	1106	224
207	5	357	35	507	74	657	112	807	149	957	187	1107	224
208	5	358	35	508	75	658	112	808	150	958	187	1108	225
209	5	359	36	509	75	659	112	809	150	959	187	1109	225
210	5	360	36	510	75	660	113	810	150	960	188	1110	225
211	5	361	36	511	75	661	113	811	150	961	188	1111	225
212	6	362	36	512	76	662	113	812	151	962	188	1112	226
213	6	363	37	513	76	663	113	813	151	963	188	1113	226
214	6	364	37	514	76	664	114	814	151	964	189	1114	226
215	6	365	37	515	76	665	114	815	151	965	189	1115	226
216	6	366	37	516	77	666	114	816	152	966	189	1116	227
217	6	367	38	517	77	667	114	817	152	967	189	1117	227
218	6	368	38	518	77	668	115	818	152	968	190	1118	227
219	7	369	38	519	77	669	115	819	152	969	190	1119	227
220	7	370	38	520	78	670	115	820	153	970	190	1120	228
221	7	371	39	521	78	671	115	821	153	971	190	1121	228
222	7	372	39	522	78	672	116	822	153	972	191	1122	228
223	7	373	39	523	78	673	116	823	153	973	191	1123	228
224	7	374	39	524	79	674	116	824	154	974	191	1124	229
225	7	375	40	525	79	675	116	825	154	975	191	1125	229
226	8	376	42	526	79	676	117	826	154	976	192	1126	229
227	8	377	42	527	79	677	117	827	154	977	192	1127	229
228	8	378	42	528	80	678	117	828	155	978	192	1128	230
229	8	379	42	529	80	679	117	829	155	979	192	1129	230
230	8	380	43	530	80	680	118	830	155	980	193	1130	230
231	8	381	43	531	80	681	118	831	155	981	193	1131	230
232	9	382	43	532	81	682	118	832	156	982	193	1132	231
233	9	383	43	533	81	683	118	833	156	983	193	1133	231
234	9	384	44	534	81	684	119	834	156	984	194	1134	231

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
235	9	385	44	535	81	685	119	835	156	985	194	1135	231
236	9	386	44	536	82	686	119	836	157	986	194	1136	232
237	9	387	44	537	82	687	119	837	157	987	194	1137	232
238	9	388	45	538	82	688	120	838	157	988	195	1138	232
239	10	389	45	539	82	689	120	839	157	989	195	1139	232
240	10	390	45	540	83	690	120	840	158	990	195	1140	233
241	10	391	45	541	83	691	120	841	158	991	195	1141	233
242	10	392	46	542	83	692	121	842	158	992	196	1142	233
243	10	393	46	543	83	693	121	843	158	993	196	1143	233
244	10	394	46	544	84	694	121	844	159	994	196	1144	234
245	10	395	46	545	84	695	121	845	159	995	196	1145	234
246	11	396	47	546	84	696	122	846	159	996	197	1146	234
247	11	397	47	547	84	697	122	847	159	997	197	1147	234
248	11	398	47	548	85	698	122	848	160	998	197	1148	235
249	11	399	47	549	85	699	122	849	160	999	197	1149	235
250	11	400	48	550	85	700	123	850	160	1000	198	1150	235
251	11	401	48	551	85	701	123	851	160	1001	198	1151	235
252	12	402	48	552	86	702	123	852	161	1002	198	1152	236
253	12	403	48	553	86	703	123	853	161	1003	198	1153	236
254	12	404	49	554	86	704	124	854	161	1004	199	1154	236
255	12	405	49	555	86	705	124	855	161	1005	199	1155	236
256	12	406	49	556	87	706	124	856	162	1006	199	1156	237
257	12	407	49	557	87	707	124	857	162	1007	199	1157	237
258	12	408	50	558	87	708	125	858	162	1008	200	1158	238
259	13	409	50	559	87	709	125	859	162	1009	200	1159	238
260	13	410	50	560	88	710	125	860	163	1010	200	1160	238
261	13	411	50	561	88	711	125	861	163	1011	200	1161	239
262	13	412	51	562	88	712	126	862	163	1012	201	1162	239
263	13	413	51	563	88	713	126	863	163	1013	201	1163	239
264	13	414	51	564	89	714	126	864	164	1014	201	1164	240
265	13	415	51	565	89	715	126	865	164	1015	201	1165	240
266	14	416	52	566	89	716	127	866	164	1016	202	1166	240
267	14	417	52	567	89	717	127	867	164	1017	202	1167	241
268	14	418	52	568	90	718	127	868	165	1018	202	1168	241
269	14	419	52	569	90	719	127	869	165	1019	202	1169	241
270	14	420	53	570	90	720	128	870	165	1020	203	1170	242
271	14	421	53	571	90	721	128	871	165	1021	203	1171	242
272	15	422	53	572	91	722	128	872	166	1022	203	1172	242
273	15	423	53	573	91	723	128	873	166	1023	203	1173	243
274	15	424	54	574	91	724	129	874	166	1024	204	1174	243
275	15	425	54	575	91	725	129	875	166	1025	204	1175	243
276	15	426	54	576	92	726	129	876	167	1026	204	1176	244
277	15	427	54	577	92	727	129	877	167	1027	204	1177	244
278	15	428	55	578	92	728	130	878	167	1028	205	1178	245
279	16	429	55	579	92	729	130	879	167	1029	205	1179	245
280	16	430	55	580	93	730	130	880	168	1030	205	1180	245
281	16	431	55	581	93	731	130	881	168	1031	205	1181	246
282	16	432	56	582	93	732	131	882	168	1032	206	1182	246
283	17	433	56	583	93	733	131	883	168	1033	206	1183	246
284	17	434	56	584	94	734	131	884	169	1034	206	1184	247
285	17	435	56	585	94	735	131	885	169	1035	206	1185	247
286	17	436	57	586	94	736	132	886	169	1036	207	1186	247
287	18	437	57	587	94	737	132	887	169	1037	207	1187	248
288	18	438	57	588	95	738	132	888	170	1038	207	1188	248
289	18	439	57	589	95	739	132	889	170	1039	207	1189	248
290	18	440	58	590	95	740	133	890	170	1040	208	1190	249
291	19	441	58	591	95	741	133	891	170	1041	208	1191	249
292	19	442	58	592	96	742	133	892	171	1042	208	1192	249
293	19	443	58	593	96	743	133	893	171	1043	208	1193	250
294	19	444	59	594	96	744	134	894	171	1044	209	1194	250
295	20	445	59	595	96	745	134	895	171	1045	209	1195	250
296	20	446	59	596	97	746	134	896	172	1046	209	1196	251
297	20	447	59	597	97	747	134	897	172	1047	209	1197	251
298	20	448	60	598	97	748	135	898	172	1048	210	1198	252
299	21	449	60	599	97	749	135	899	172	1049	210	1199	252
300	21	450	60	600	98	750	135	900	173	1050	210	1200	252
301	21	451	60	601	98	751	135	901	173	1051	210	1201	253
302	21	452	61	602	98	752	136	902	173	1052	211	1202	253
303	22	453	61	603	98	753	136	903	173	1053	211	1203	253

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
304	22	454	61	604	99	754	136	904	174	1054	211	1204	254
305	22	455	61	605	99	755	136	905	174	1055	211	1205	254
306	22	456	62	606	99	756	137	906	174	1056	212	1206	254
307	23	457	62	607	99	757	137	907	174	1057	212	1207	255
308	23	458	62	608	100	758	137	908	175	1058	212	1208	255
309	23	459	62	609	100	759	137	909	175	1059	212	1209	255
310	23	460	63	610	100	760	138	910	175	1060	213	1210	256
311	24	461	63	611	100	761	138	911	175	1061	213	1211	256
312	24	462	63	612	101	762	138	912	176	1062	213	1212	256
313	24	463	63	613	101	763	138	913	176	1063	213	1213	257
314	24	464	64	614	101	764	139	914	176	1064	214	1214	257
315	25	465	64	615	101	765	139	915	176	1065	214	1215	257

FSS Main Tax Deduction Tables

2016: 52 Weekly - Parent Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
182	0	307	16	432	49	557	81	682	112	807	143	932	174	1057	206
183	0	308	16	433	50	558	81	683	112	808	143	933	175	1058	206
184	0	309	17	434	50	559	81	684	112	809	144	934	175	1059	206
185	0	310	17	435	50	560	81	685	113	810	144	935	175	1060	206
186	0	311	17	436	50	561	82	686	113	811	144	936	175	1061	207
187	0	312	17	437	51	562	82	687	113	812	144	937	176	1062	207
188	0	313	18	438	51	563	82	688	113	813	145	938	176	1063	207
189	0	314	18	439	51	564	82	689	114	814	145	939	176	1064	207
190	0	315	18	440	51	565	83	690	114	815	145	940	176	1065	208
191	0	316	18	441	52	566	83	691	114	816	145	941	177	1066	208
192	0	317	19	442	52	567	83	692	114	817	146	942	177	1067	208
193	0	318	19	443	52	568	83	693	115	818	146	943	177	1068	208
194	0	319	19	444	52	569	84	694	115	819	146	944	177	1069	209
195	0	320	19	445	53	570	84	695	115	820	146	945	178	1070	209
196	0	321	20	446	53	571	84	696	115	821	147	946	178	1071	209
197	0	322	20	447	53	572	84	697	116	822	147	947	178	1072	209
198	0	323	20	448	53	573	85	698	116	823	147	948	178	1073	210
199	0	324	20	449	54	574	85	699	116	824	147	949	179	1074	210
200	0	325	21	450	54	575	85	700	116	825	148	950	179	1075	210
201	0	326	21	451	54	576	85	701	117	826	148	951	179	1076	210
202	0	327	21	452	54	577	86	702	117	827	148	952	179	1077	211
203	0	328	21	453	55	578	86	703	117	828	148	953	180	1078	211
204	0	329	22	454	55	579	86	704	117	829	149	954	180	1079	211
205	0	330	22	455	55	580	86	705	118	830	149	955	180	1080	211
206	1	331	22	456	55	581	87	706	118	831	149	956	180	1081	212
207	1	332	22	457	56	582	87	707	118	832	149	957	181	1082	212
208	1	333	23	458	56	583	87	708	118	833	150	958	181	1083	212
209	1	334	23	459	56	584	87	709	119	834	150	959	181	1084	212
210	1	335	23	460	56	585	88	710	119	835	150	960	181	1085	213
211	1	336	23	461	57	586	88	711	119	836	150	961	182	1086	213
212	2	337	24	462	57	587	88	712	119	837	151	962	182	1087	213
213	2	338	24	463	57	588	88	713	120	838	151	963	182	1088	213
214	2	339	24	464	57	589	89	714	120	839	151	964	182	1089	214
215	2	340	24	465	58	590	89	715	120	840	151	965	183	1090	214
216	2	341	25	466	58	591	89	716	120	841	152	966	183	1091	214
217	2	342	25	467	58	592	89	717	121	842	152	967	183	1092	214
218	2	343	25	468	58	593	90	718	121	843	152	968	183	1093	215
219	3	344	25	469	59	594	90	719	121	844	152	969	184	1094	215
220	3	345	26	470	59	595	90	720	121	845	153	970	184	1095	215
221	3	346	26	471	59	596	90	721	122	846	153	971	184	1096	215
222	3	347	26	472	59	597	91	722	122	847	153	972	184	1097	216
223	3	348	26	473	60	598	91	723	122	848	153	973	185	1098	216
224	3	349	27	474	60	599	91	724	122	849	154	974	185	1099	216
225	3	350	27	475	60	600	91	725	123	850	154	975	185	1100	216
226	4	351	27	476	60	601	92	726	123	851	154	976	185	1101	217
227	4	352	27	477	61	602	92	727	123	852	154	977	186	1102	217
228	4	353	28	478	61	603	92	728	123	853	155	978	186	1103	217
229	4	354	28	479	61	604	92	729	124	854	155	979	186	1104	217
230	4	355	28	480	61	605	93	730	124	855	155	980	186	1105	218
231	4	356	28	481	62	606	93	731	124	856	155	981	187	1106	218
232	5	357	29	482	62	607	93	732	124	857	156	982	187	1107	218
233	5	358	29	483	62	608	93	733	125	858	156	983	187	1108	218
234	5	359	29	484	62	609	94	734	125	859	156	984	187	1109	219
235	5	360	29	485	63	610	94	735	125	860	156	985	188	1110	219
236	5	361	30	486	63	611	94	736	125	861	157	986	188	1111	219
237	5	362	30	487	63	612	94	737	126	862	157	987	188	1112	219
238	5	363	30	488	63	613	95	738	126	863	157	988	188	1113	220
239	6	364	30	489	64	614	95	739	126	864	157	989	189	1114	220
240	6	365	31	490	64	615	95	740	126	865	158	990	189	1115	220
241	6	366	31	491	64	616	95	741	127	866	158	991	189	1116	220
242	6	367	31	492	64	617	96	742	127	867	158	992	189	1117	221
243	6	368	31	493	65	618	96	743	127	868	158	993	190	1118	221
244	6	369	32	494	65	619	96	744	127	869	159	994	190	1119	221
245	6	370	32	495	65	620	96	745	128	870	159	995	190	1120	221
246	7	371	32	496	65	621	97	746	128	871	159	996	190	1121	222
247	7	372	32	497	66	622	97	747	128	872	159	997	191	1122	222
248	7	373	33	498	66	623	97	748	128	873	160	998	191	1123	222
249	7	374	33	499	66	624	97	749	129	874	160	999	191	1124	222
250	7	375	33	500	66	625	98	750	129	875	160	1000	191	1125	223

52 Weekly - Parent Rates... continues

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
251	7	376	33	501	67	626	98	751	129	876	160	1001	192	1126	223
252	8	377	34	502	67	627	98	752	129	877	161	1002	192	1127	223
253	8	378	34	503	67	628	98	753	130	878	161	1003	192	1128	223
254	8	379	34	504	67	629	99	754	130	879	161	1004	192	1129	224
255	8	380	34	505	68	630	99	755	130	880	161	1005	193	1130	224
256	8	381	35	506	68	631	99	756	130	881	162	1006	193	1131	224
257	8	382	35	507	68	632	99	757	131	882	162	1007	193	1132	224
258	8	383	35	508	68	633	100	758	131	883	162	1008	193	1133	225
259	9	384	35	509	69	634	100	759	131	884	162	1009	194	1134	225
260	9	385	36	510	69	635	100	760	131	885	163	1010	194	1135	225
261	9	386	36	511	69	636	100	761	132	886	163	1011	194	1136	225
262	9	387	36	512	69	637	101	762	132	887	163	1012	194	1137	226
263	9	388	36	513	70	638	101	763	132	888	163	1013	195	1138	226
264	9	389	37	514	70	639	101	764	132	889	164	1014	195	1139	226
265	9	390	37	515	70	640	101	765	133	890	164	1015	195	1140	226
266	10	391	37	516	70	641	102	766	133	891	164	1016	195	1141	227
267	10	392	37	517	71	642	102	767	133	892	164	1017	196	1142	227
268	10	393	38	518	71	643	102	768	133	893	165	1018	196	1143	227
269	10	394	38	519	71	644	102	769	134	894	165	1019	196	1144	227
270	10	395	38	520	71	645	103	770	134	895	165	1020	196	1145	228
271	10	396	38	521	72	646	103	771	134	896	165	1021	197	1146	228
272	11	397	39	522	72	647	103	772	134	897	166	1022	197	1147	228
273	11	398	39	523	72	648	103	773	135	898	166	1023	197	1148	228
274	11	399	39	524	72	649	104	774	135	899	166	1024	197	1149	229
275	11	400	39	525	73	650	104	775	135	900	166	1025	198	1150	229
276	11	401	40	526	73	651	104	776	135	901	167	1026	198	1151	229
277	11	402	40	527	73	652	104	777	136	902	167	1027	198	1152	229
278	11	403	40	528	73	653	105	778	136	903	167	1028	198	1153	230
279	12	404	40	529	74	654	105	779	136	904	167	1029	199	1154	230
280	12	405	41	530	74	655	105	780	136	905	168	1030	199	1155	230
281	12	406	41	531	74	656	105	781	137	906	168	1031	199	1156	231
282	12	407	41	532	74	657	106	782	137	907	168	1032	199	1157	231
283	12	408	43	533	75	658	106	783	137	908	168	1033	200	1158	231
284	12	409	44	534	75	659	106	784	137	909	169	1034	200	1159	232
285	12	410	44	535	75	660	106	785	138	910	169	1035	200	1160	232
286	13	411	44	536	75	661	107	786	138	911	169	1036	200	1161	232
287	13	412	44	537	76	662	107	787	138	912	169	1037	201	1162	233
288	13	413	45	538	76	663	107	788	138	913	170	1038	201	1163	233
289	13	414	45	539	76	664	107	789	139	914	170	1039	201	1164	233
290	13	415	45	540	76	665	108	790	139	915	170	1040	201	1165	234
291	13	416	45	541	77	666	108	791	139	916	170	1041	202	1166	234
292	14	417	46	542	77	667	108	792	139	917	171	1042	202	1167	234
293	14	418	46	543	77	668	108	793	140	918	171	1043	202	1168	235
294	14	419	46	544	77	669	109	794	140	919	171	1044	202	1169	235
295	14	420	46	545	78	670	109	795	140	920	171	1045	203	1170	235
296	14	421	47	546	78	671	109	796	140	921	172	1046	203	1171	236
297	14	422	47	547	78	672	109	797	141	922	172	1047	203	1172	236
298	14	423	47	548	78	673	110	798	141	923	172	1048	203	1173	237
299	15	424	47	549	79	674	110	799	141	924	172	1049	204	1174	237
300	15	425	48	550	79	675	110	800	141	925	173	1050	204	1175	237
301	15	426	48	551	79	676	110	801	142	926	173	1051	204	1176	238
302	15	427	48	552	79	677	111	802	142	927	173	1052	204	1177	238
303	15	428	48	553	80	678	111	803	142	928	173	1053	205	1178	238
304	15	429	49	554	80	679	111	804	142	929	174	1054	205	1179	239
305	16	430	49	555	80	680	111	805	143	930	174	1055	205	1180	239
306	16	431	49	556	80	681	112	806	143	931	174	1056	205	1181	239

For emoluments in excess of €1,181 weekly, multiply the excess (i.e. the amount over €1,181) by .35 and add €239.  
 Eg: The FSS main tax deduction on emoluments of €1,300 weekly would be  $(119 \times 0.35) + 239 = 281$

FSS Main Tax Deduction Tables

2016: 52 Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
232	0	367	18	502	48	637	84	772	118	907	152	1042	185
233	0	368	19	503	48	638	84	773	118	908	152	1043	186
234	0	369	19	504	49	639	85	774	118	909	152	1044	186
235	0	370	19	505	49	640	85	775	119	910	152	1045	186
236	0	371	19	506	49	641	85	776	119	911	153	1046	186
237	0	372	19	507	49	642	85	777	119	912	153	1047	187
238	0	373	19	508	50	643	86	778	119	913	153	1048	187
239	0	374	19	509	50	644	86	779	120	914	153	1049	187
240	0	375	20	510	50	645	86	780	120	915	154	1050	187
241	0	376	20	511	50	646	86	781	120	916	154	1051	188
242	0	377	20	512	51	647	87	782	120	917	154	1052	188
243	0	378	20	513	51	648	87	783	121	918	154	1053	188
244	0	379	20	514	51	649	87	784	121	919	155	1054	188
245	0	380	20	515	51	650	87	785	121	920	155	1055	189
246	0	381	21	516	52	651	88	786	121	921	155	1056	189
247	0	382	21	517	52	652	88	787	122	922	155	1057	189
248	1	383	21	518	52	653	88	788	122	923	156	1058	189
249	1	384	21	519	52	654	88	789	122	924	156	1059	190
250	1	385	21	520	53	655	89	790	122	925	156	1060	190
251	1	386	21	521	53	656	89	791	123	926	156	1061	190
252	1	387	21	522	53	657	89	792	123	927	157	1062	190
253	1	388	22	523	53	658	89	793	123	928	157	1063	191
254	1	389	22	524	54	659	90	794	123	929	157	1064	191
255	2	390	22	525	54	660	90	795	124	930	157	1065	191
256	2	391	22	526	54	661	90	796	124	931	158	1066	191
257	2	392	22	527	54	662	90	797	124	932	158	1067	192
258	2	393	22	528	55	663	91	798	124	933	158	1068	192
259	2	394	22	529	55	664	91	799	125	934	158	1069	192
260	2	395	23	530	55	665	91	800	125	935	159	1070	192
261	3	396	23	531	55	666	91	801	125	936	159	1071	193
262	3	397	23	532	56	667	92	802	125	937	159	1072	193
263	3	398	23	533	56	668	92	803	126	938	159	1073	193
264	3	399	23	534	56	669	92	804	126	939	160	1074	193
265	3	400	23	535	56	670	92	805	126	940	160	1075	194
266	3	401	24	536	57	671	93	806	126	941	160	1076	194
267	3	402	24	537	57	672	93	807	127	942	160	1077	194
268	4	403	24	538	57	673	93	808	127	943	161	1078	194
269	4	404	24	539	57	674	93	809	127	944	161	1079	195
270	4	405	24	540	58	675	94	810	127	945	161	1080	195
271	4	406	24	541	58	676	94	811	128	946	161	1081	195
272	4	407	24	542	58	677	94	812	128	947	162	1082	195
273	4	408	25	543	58	678	94	813	128	948	162	1083	196
274	4	409	25	544	59	679	95	814	128	949	162	1084	196
275	5	410	25	545	59	680	95	815	129	950	162	1085	196
276	5	411	25	546	59	681	95	816	129	951	163	1086	196
277	5	412	26	547	59	682	95	817	129	952	163	1087	197
278	5	413	26	548	60	683	96	818	129	953	163	1088	197
279	5	414	26	549	60	684	96	819	130	954	163	1089	197
280	5	415	26	550	60	685	96	820	130	955	164	1090	197
281	6	416	27	551	60	686	96	821	130	956	164	1091	198
282	6	417	27	552	63	687	97	822	130	957	164	1092	198
283	6	418	27	553	63	688	97	823	131	958	164	1093	198
284	6	419	27	554	63	689	97	824	131	959	165	1094	198
285	6	420	28	555	64	690	97	825	131	960	165	1095	199
286	6	421	28	556	64	691	98	826	131	961	165	1096	199
287	6	422	28	557	64	692	98	827	132	962	165	1097	199
288	7	423	28	558	64	693	98	828	132	963	166	1098	199
289	7	424	29	559	65	694	98	829	132	964	166	1099	200
290	7	425	29	560	65	695	99	830	132	965	166	1100	200
291	7	426	29	561	65	696	99	831	133	966	166	1101	200
292	7	427	29	562	65	697	99	832	133	967	167	1102	200
293	7	428	30	563	66	698	99	833	133	968	167	1103	201
294	7	429	30	564	66	699	100	834	133	969	167	1104	201
295	8	430	30	565	66	700	100	835	134	970	167	1105	201
296	8	431	30	566	66	701	100	836	134	971	168	1106	201
297	8	432	31	567	67	702	100	837	134	972	168	1107	202
298	8	433	31	568	67	703	101	838	134	973	168	1108	202
299	8	434	31	569	67	704	101	839	135	974	168	1109	202
300	8	435	31	570	67	705	101	840	135	975	169	1110	202

52 Weekly - Married Rates... continues

## FSS Main Tax Deduction Tables

2016: 52 Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
301	9	436	32	571	68	706	101	841	135	976	169	1111	203
302	9	437	32	572	68	707	102	842	135	977	169	1112	203
303	9	438	32	573	68	708	102	843	136	978	169	1113	203
304	9	439	32	574	68	709	102	844	136	979	170	1114	203
305	9	440	33	575	69	710	102	845	136	980	170	1115	204
306	9	441	33	576	69	711	103	846	136	981	170	1116	204
307	9	442	33	577	69	712	103	847	137	982	170	1117	204
308	10	443	33	578	69	713	103	848	137	983	171	1118	204
309	10	444	34	579	70	714	103	849	137	984	171	1119	205
310	10	445	34	580	70	715	104	850	137	985	171	1120	205
311	10	446	34	581	70	716	104	851	138	986	171	1121	205
312	10	447	34	582	70	717	104	852	138	987	172	1122	205
313	10	448	35	583	71	718	104	853	138	988	172	1123	206
314	10	449	35	584	71	719	105	854	138	989	172	1124	206
315	11	450	35	585	71	720	105	855	139	990	172	1125	206
316	11	451	35	586	71	721	105	856	139	991	173	1126	206
317	11	452	36	587	72	722	105	857	139	992	173	1127	207
318	11	453	36	588	72	723	106	858	139	993	173	1128	207
319	11	454	36	589	72	724	106	859	140	994	173	1129	207
320	11	455	36	590	72	725	106	860	140	995	174	1130	207
321	12	456	37	591	73	726	106	861	140	996	174	1131	208
322	12	457	37	592	73	727	107	862	140	997	174	1132	208
323	12	458	37	593	73	728	107	863	141	998	174	1133	208
324	12	459	37	594	73	729	107	864	141	999	175	1134	208
325	12	460	38	595	74	730	107	865	141	1000	175	1135	209
326	12	461	38	596	74	731	108	866	141	1001	175	1136	209
327	12	462	38	597	74	732	108	867	142	1002	175	1137	209
328	13	463	38	598	74	733	108	868	142	1003	176	1138	209
329	13	464	39	599	75	734	108	869	142	1004	176	1139	210
330	13	465	39	600	75	735	109	870	142	1005	176	1140	210
331	13	466	39	601	75	736	109	871	143	1006	176	1141	210
332	13	467	39	602	75	737	109	872	143	1007	177	1142	210
333	13	468	40	603	76	738	109	873	143	1008	177	1143	211
334	13	469	40	604	76	739	110	874	143	1009	177	1144	211
335	14	470	40	605	76	740	110	875	144	1010	177	1145	211
336	14	471	40	606	76	741	110	876	144	1011	178	1146	211
337	14	472	41	607	77	742	110	877	144	1012	178	1147	212
338	14	473	41	608	77	743	111	878	144	1013	178	1148	212
339	14	474	41	609	77	744	111	879	145	1014	178	1149	212
340	14	475	41	610	77	745	111	880	145	1015	179	1150	212
341	15	476	42	611	78	746	111	881	145	1016	179	1151	213
342	15	477	42	612	78	747	112	882	145	1017	179	1152	213
343	15	478	42	613	78	748	112	883	146	1018	179	1153	213
344	15	479	42	614	78	749	112	884	146	1019	180	1154	213
345	15	480	43	615	79	750	112	885	146	1020	180	1155	214
346	15	481	43	616	79	751	113	886	146	1021	180	1156	214
347	15	482	43	617	79	752	113	887	147	1022	180	1157	214
348	16	483	43	618	79	753	113	888	147	1023	181	1158	215
349	16	484	44	619	80	754	113	889	147	1024	181	1159	215
350	16	485	44	620	80	755	114	890	147	1025	181	1160	216
351	16	486	44	621	80	756	114	891	148	1026	181	1161	216
352	16	487	44	622	80	757	114	892	148	1027	182	1162	216
353	16	488	45	623	81	758	114	893	148	1028	182	1163	217
354	16	489	45	624	81	759	115	894	148	1029	182	1164	217
355	17	490	45	625	81	760	115	895	149	1030	182	1165	217
356	17	491	45	626	81	761	115	896	149	1031	183	1166	218
357	17	492	46	627	82	762	115	897	149	1032	183	1167	218
358	17	493	46	628	82	763	116	898	149	1033	183	1168	218
359	17	494	46	629	82	764	116	899	150	1034	183	1169	219
360	17	495	46	630	82	765	116	900	150	1035	184	1170	219
361	18	496	47	631	83	766	116	901	150	1036	184	1171	219
362	18	497	47	632	83	767	117	902	150	1037	184	1172	220
363	18	498	47	633	83	768	117	903	151	1038	184	1173	220
364	18	499	47	634	83	769	117	904	151	1039	185	1174	220
365	18	500	48	635	84	770	117	905	151	1040	185	1175	221
366	18	501	48	636	84	771	118	906	151	1041	185	1176	221

For emoluments in excess of €1,176 weekly, multiply the excess (i.e the amount over €1,176) by .35 and add €221.  
 Eg: The FSS main tax deduction on emoluments of €1,590 weekly would be  $(414 \times 0.35) + 221 = 366$

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
330	0	596	41	862	111	1128	177	1394	244	1660	310	1926	377	2192	443
332	0	598	41	864	111	1130	178	1396	244	1662	311	1928	377	2194	444
334	0	600	42	866	112	1132	178	1398	245	1664	311	1930	378	2196	444
336	0	602	42	868	112	1134	179	1400	245	1666	312	1932	378	2198	445
338	0	604	43	870	113	1136	179	1402	246	1668	312	1934	379	2200	445
340	0	606	43	872	113	1138	180	1404	246	1670	313	1936	379	2202	446
342	0	608	44	874	114	1140	180	1406	247	1672	313	1938	380	2204	446
344	0	610	44	876	114	1142	181	1408	247	1674	314	1940	380	2206	447
346	0	612	45	878	115	1144	181	1410	248	1676	314	1942	381	2208	447
348	0	614	45	880	115	1146	182	1412	248	1678	315	1944	381	2210	448
350	0	616	46	882	116	1148	182	1414	249	1680	315	1946	382	2212	448
352	0	618	46	884	116	1150	183	1416	249	1682	316	1948	382	2214	449
354	1	620	47	886	117	1152	183	1418	250	1684	316	1950	383	2216	449
356	1	622	47	888	117	1154	184	1420	250	1686	317	1952	383	2218	450
358	1	624	48	890	118	1156	184	1422	251	1688	317	1954	384	2220	450
360	1	626	48	892	118	1158	185	1424	251	1690	318	1956	384	2222	451
362	2	628	49	894	119	1160	185	1426	252	1692	318	1958	385	2224	451
364	2	630	49	896	119	1162	186	1428	252	1694	319	1960	385	2226	452
366	2	632	50	898	120	1164	186	1430	253	1696	319	1962	386	2228	452
368	3	634	50	900	120	1166	187	1432	253	1698	320	1964	386	2230	453
370	3	636	51	902	121	1168	187	1434	254	1700	320	1966	387	2232	453
372	3	638	51	904	121	1170	188	1436	254	1702	321	1968	387	2234	454
374	4	640	52	906	122	1172	188	1438	255	1704	321	1970	388	2236	454
376	4	642	52	908	122	1174	189	1440	255	1706	322	1972	388	2238	455
378	4	644	53	910	123	1176	189	1442	256	1708	322	1974	389	2240	455
380	4	646	53	912	123	1178	190	1444	256	1710	323	1976	389	2242	456
382	5	648	54	914	124	1180	190	1446	257	1712	323	1978	390	2244	456
384	5	650	54	916	124	1182	191	1448	257	1714	324	1980	390	2246	457
386	5	652	55	918	125	1184	191	1450	258	1716	324	1982	391	2248	457
388	6	654	55	920	125	1186	192	1452	258	1718	325	1984	391	2250	458
390	6	656	56	922	126	1188	192	1454	259	1720	325	1986	392	2252	458
392	6	658	56	924	126	1190	193	1456	259	1722	326	1988	392	2254	459
394	7	660	57	926	127	1192	193	1458	260	1724	326	1990	393	2256	459
396	7	662	57	928	127	1194	194	1460	260	1726	327	1992	393	2258	460
398	7	664	58	930	128	1196	194	1462	261	1728	327	1994	394	2260	460
400	7	666	58	932	128	1198	195	1464	261	1730	328	1996	394	2262	461
402	8	668	59	934	129	1200	195	1466	262	1732	328	1998	395	2264	461
404	8	670	59	936	129	1202	196	1468	262	1734	329	2000	395	2266	462
406	8	672	60	938	130	1204	196	1470	263	1736	329	2002	396	2268	462
408	9	674	60	940	130	1206	197	1472	263	1738	330	2004	396	2270	463
410	9	676	61	942	131	1208	197	1474	264	1740	330	2006	397	2272	463
412	9	678	61	944	131	1210	198	1476	264	1742	331	2008	397	2274	464
414	10	680	62	946	132	1212	198	1478	265	1744	331	2010	398	2276	464
416	10	682	62	948	132	1214	199	1480	265	1746	332	2012	398	2278	465
418	10	684	63	950	133	1216	199	1482	266	1748	332	2014	399	2280	465
420	10	686	63	952	133	1218	200	1484	266	1750	333	2016	399	2282	466
422	11	688	64	954	134	1220	200	1486	267	1752	333	2018	400	2284	466
424	11	690	64	956	134	1222	201	1488	267	1754	334	2020	400	2286	467
426	11	692	65	958	135	1224	201	1490	268	1756	334	2022	401	2288	467
428	12	694	65	960	135	1226	202	1492	268	1758	335	2024	401	2290	468
430	12	696	66	962	136	1228	202	1494	269	1760	335	2026	402	2292	468
432	12	698	66	964	136	1230	203	1496	269	1762	336	2028	402	2294	469
434	13	700	67	966	137	1232	203	1498	270	1764	336	2030	403	2296	469
436	13	702	67	968	137	1234	204	1500	270	1766	337	2032	403	2298	470
438	13	704	68	970	138	1236	204	1502	271	1768	337	2034	404	2300	470
440	13	706	68	972	138	1238	205	1504	271	1770	338	2036	404	2302	471
442	14	708	69	974	139	1240	205	1506	272	1772	338	2038	405	2304	471
444	14	710	69	976	139	1242	206	1508	272	1774	339	2040	405	2306	472
446	14	712	70	978	140	1244	206	1510	273	1776	339	2042	406	2308	472
448	15	714	70	980	140	1246	207	1512	273	1778	340	2044	406	2310	473
450	15	716	71	982	141	1248	207	1514	274	1780	340	2046	407	2312	474
452	15	718	71	984	141	1250	208	1516	274	1782	341	2048	407	2314	474
454	16	720	72	986	142	1252	208	1518	275	1784	341	2050	408	2316	475
456	16	722	72	988	142	1254	209	1520	275	1786	342	2052	408	2318	476
458	16	724	73	990	143	1256	209	1522	276	1788	342	2054	409	2320	476
460	16	726	73	992	143	1258	210	1524	276	1790	343	2056	409	2322	477
462	17	728	74	994	144	1260	210	1526	277	1792	343	2058	410	2324	478
464	17	730	74	996	144	1262	211	1528	277	1794	344	2060	410	2326	479
466	17	732	75	998	145	1264	211	1530	278	1796	344	2062	411	2328	479



## FSS Main Tax Deduction Tables

2016: Fortnightly - Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
468	18	734	75	1000	145	1266	212	1532	278	1798	345	2064	411
470	18	736	76	1002	146	1268	212	1534	279	1800	345	2066	412
472	18	738	76	1004	146	1270	213	1536	279	1802	346	2068	412
474	19	740	77	1006	147	1272	213	1538	280	1804	346	2070	413
476	19	742	77	1008	147	1274	214	1540	280	1806	347	2072	413
478	19	744	78	1010	148	1276	214	1542	281	1808	347	2074	414
480	19	746	78	1012	148	1278	215	1544	281	1810	348	2076	414
482	20	748	79	1014	149	1280	215	1546	282	1812	348	2078	415
484	20	750	79	1016	149	1282	216	1548	282	1814	349	2080	415
486	20	752	83	1018	150	1284	216	1550	283	1816	349	2082	416
488	21	754	84	1020	150	1286	217	1552	283	1818	350	2084	416
490	21	756	84	1022	151	1288	217	1554	284	1820	350	2086	417
492	21	758	85	1024	151	1290	218	1556	284	1822	351	2088	417
494	22	760	85	1026	152	1292	218	1558	285	1824	351	2090	418
496	22	762	86	1028	152	1294	219	1560	285	1826	352	2092	418
498	22	764	86	1030	153	1296	219	1562	286	1828	352	2094	419
500	22	766	87	1032	153	1298	220	1564	286	1830	353	2096	419
502	23	768	87	1034	154	1300	220	1566	287	1832	353	2098	420
504	23	770	88	1036	154	1302	221	1568	287	1834	354	2100	420
506	23	772	88	1038	155	1304	221	1570	288	1836	354	2102	421
508	24	774	89	1040	155	1306	222	1572	288	1838	355	2104	421
510	24	776	89	1042	156	1308	222	1574	289	1840	355	2106	422
512	24	778	90	1044	156	1310	223	1576	289	1842	356	2108	422
514	25	780	90	1046	157	1312	223	1578	290	1844	356	2110	423
516	25	782	91	1048	157	1314	224	1580	290	1846	357	2112	423
518	25	784	91	1050	158	1316	224	1582	291	1848	357	2114	424
520	25	786	92	1052	158	1318	225	1584	291	1850	358	2116	424
522	26	788	92	1054	159	1320	225	1586	292	1852	358	2118	425
524	26	790	93	1056	159	1322	226	1588	292	1854	359	2120	425
526	26	792	93	1058	160	1324	226	1590	293	1856	359	2122	426
528	27	794	94	1060	160	1326	227	1592	293	1858	360	2124	426
530	27	796	94	1062	161	1328	227	1594	294	1860	360	2126	427
532	27	798	95	1064	161	1330	228	1596	294	1862	361	2128	427
534	28	800	95	1066	162	1332	228	1598	295	1864	361	2130	428
536	28	802	96	1068	162	1334	229	1600	295	1866	362	2132	428
538	28	804	96	1070	163	1336	229	1602	296	1868	362	2134	429
540	28	806	97	1072	163	1338	230	1604	296	1870	363	2136	429
542	29	808	97	1074	164	1340	230	1606	297	1872	363	2138	430
544	29	810	98	1076	164	1342	231	1608	297	1874	364	2140	430
546	29	812	98	1078	165	1344	231	1610	298	1876	364	2142	431
548	30	814	99	1080	165	1346	232	1612	298	1878	365	2144	431
550	30	816	99	1082	166	1348	232	1614	299	1880	365	2146	432
552	30	818	100	1084	166	1350	233	1616	299	1882	366	2148	432
554	31	820	100	1086	167	1352	233	1618	300	1884	366	2150	433
556	31	822	101	1088	167	1354	234	1620	300	1886	367	2152	433
558	31	824	101	1090	168	1356	234	1622	301	1888	367	2154	434
560	32	826	102	1092	168	1358	235	1624	301	1890	368	2156	434
562	32	828	102	1094	169	1360	235	1626	302	1892	368	2158	435
564	33	830	103	1096	169	1362	236	1628	302	1894	369	2160	435
566	33	832	103	1098	170	1364	236	1630	303	1896	369	2162	436
568	34	834	104	1100	170	1366	237	1632	303	1898	370	2164	436
570	34	836	104	1102	171	1368	237	1634	304	1900	370	2166	437
572	35	838	105	1104	171	1370	238	1636	304	1902	371	2168	437
574	35	840	105	1106	172	1372	238	1638	305	1904	371	2170	438
576	36	842	106	1108	172	1374	239	1640	305	1906	372	2172	438
578	36	844	106	1110	173	1376	239	1642	306	1908	372	2174	439
580	37	846	107	1112	173	1378	240	1644	306	1910	373	2176	439
582	37	848	107	1114	174	1380	240	1646	307	1912	373	2178	440
584	38	850	108	1116	174	1382	241	1648	307	1914	374	2180	440
586	38	852	108	1118	175	1384	241	1650	308	1916	374	2182	441
588	39	854	109	1120	175	1386	242	1652	308	1918	375	2184	441
590	39	856	109	1122	176	1388	242	1654	309	1920	375	2186	442
592	40	858	110	1124	176	1390	243	1656	309	1922	376	2188	442
594	40	860	110	1126	177	1392	243	1658	310	1924	376	2190	443

For emoluments in excess of €2,456 fortnightly, multiply the excess (i.e. the amount over €2,456) by .35 and add €524.  
 Eg: The FSS main tax deduction on emoluments of €2,600 fortnightly would be  $(144 \times 0.35) + 524 = 574$

FSS Main Tax Deduction Tables

2016: Fortnightly - Parent Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
360	0	614	32	868	100	1122	163	1376	227	1630	290	1884	354	2138	417
362	0	616	33	870	100	1124	164	1378	227	1632	291	1886	354	2140	418
364	0	618	33	872	101	1126	164	1380	228	1634	291	1888	355	2142	418
366	0	620	34	874	101	1128	165	1382	228	1636	292	1890	355	2144	419
368	0	622	34	876	102	1130	165	1384	229	1638	292	1892	356	2146	419
370	0	624	35	878	102	1132	166	1386	229	1640	293	1894	356	2148	420
372	0	626	35	880	103	1134	166	1388	230	1642	293	1896	357	2150	420
374	0	628	36	882	103	1136	167	1390	230	1644	294	1898	357	2152	421
376	0	630	36	884	104	1138	167	1392	231	1646	294	1900	358	2154	421
378	0	632	37	886	104	1140	168	1394	231	1648	295	1902	358	2156	422
380	0	634	37	888	105	1142	168	1396	232	1650	295	1904	359	2158	422
382	0	636	38	890	105	1144	169	1398	232	1652	296	1906	359	2160	423
384	0	638	38	892	106	1146	169	1400	233	1654	296	1908	360	2162	423
386	0	640	39	894	106	1148	170	1402	233	1656	297	1910	360	2164	424
388	0	642	39	896	107	1150	170	1404	234	1658	297	1912	361	2166	424
390	0	644	40	898	107	1152	171	1406	234	1660	298	1914	361	2168	425
392	0	646	40	900	108	1154	171	1408	235	1662	298	1916	362	2170	425
394	0	648	41	902	108	1156	172	1410	235	1664	299	1918	362	2172	426
396	0	650	41	904	109	1158	172	1412	236	1666	299	1920	363	2174	426
398	0	652	42	906	109	1160	173	1414	236	1668	300	1922	363	2176	427
400	0	654	42	908	110	1162	173	1416	237	1670	300	1924	364	2178	427
402	0	656	43	910	110	1164	174	1418	237	1672	301	1926	364	2180	428
404	0	658	43	912	111	1166	174	1420	238	1674	301	1928	365	2182	428
406	0	660	44	914	111	1168	175	1422	238	1676	302	1930	365	2184	429
408	1	662	44	916	112	1170	175	1424	239	1678	302	1932	366	2186	429
410	1	664	45	918	112	1172	176	1426	239	1680	303	1934	366	2188	430
412	1	666	45	920	113	1174	176	1428	240	1682	303	1936	367	2190	430
414	2	668	46	922	113	1176	177	1430	240	1684	304	1938	367	2192	431
416	2	670	46	924	114	1178	177	1432	241	1686	304	1940	368	2194	431
418	2	672	47	926	114	1180	178	1434	241	1688	305	1942	368	2196	432
420	2	674	47	928	115	1182	178	1436	242	1690	305	1944	369	2198	432
422	3	676	48	930	115	1184	179	1438	242	1692	306	1946	369	2200	433
424	3	678	48	932	116	1186	179	1440	243	1694	306	1948	370	2202	433
426	3	680	49	934	116	1188	180	1442	243	1696	307	1950	370	2204	434
428	4	682	49	936	117	1190	180	1444	244	1698	307	1952	371	2206	434
430	4	684	50	938	117	1192	181	1446	244	1700	308	1954	371	2208	435
432	4	686	50	940	118	1194	181	1448	245	1702	308	1956	372	2210	435
434	5	688	51	942	118	1196	182	1450	245	1704	309	1958	372	2212	436
436	5	690	51	944	119	1198	182	1452	246	1706	309	1960	373	2214	436
438	5	692	52	946	119	1200	183	1454	246	1708	310	1962	373	2216	437
440	5	694	52	948	120	1202	183	1456	247	1710	310	1964	374	2218	437
442	6	696	53	950	120	1204	184	1458	247	1712	311	1966	374	2220	438
444	6	698	53	952	121	1206	184	1460	248	1714	311	1968	375	2222	438
446	6	700	54	954	121	1208	185	1462	248	1716	312	1970	375	2224	439
448	7	702	54	956	122	1210	185	1464	249	1718	312	1972	376	2226	439
450	7	704	55	958	122	1212	186	1466	249	1720	313	1974	376	2228	440
452	7	706	55	960	123	1214	186	1468	250	1722	313	1976	377	2230	440
454	8	708	56	962	123	1216	187	1470	250	1724	314	1978	377	2232	441
456	8	710	56	964	124	1218	187	1472	251	1726	314	1980	378	2234	441
458	8	712	57	966	124	1220	188	1474	251	1728	315	1982	378	2236	442
460	8	714	57	968	125	1222	188	1476	252	1730	315	1984	379	2238	442
462	9	716	58	970	125	1224	189	1478	252	1732	316	1986	379	2240	443
464	9	718	58	972	126	1226	189	1480	253	1734	316	1988	380	2242	443
466	9	720	59	974	126	1228	190	1482	253	1736	317	1990	380	2244	444
468	10	722	59	976	127	1230	190	1484	254	1738	317	1992	381	2246	444
470	10	724	60	978	127	1232	191	1486	254	1740	318	1994	381	2248	445
472	10	726	60	980	128	1234	191	1488	255	1742	318	1996	382	2250	445
474	11	728	61	982	128	1236	192	1490	255	1744	319	1998	382	2252	446
476	11	730	61	984	129	1238	192	1492	256	1746	319	2000	383	2254	446
478	11	732	62	986	129	1240	193	1494	256	1748	320	2002	383	2256	447
480	11	734	62	988	130	1242	193	1496	257	1750	320	2004	384	2258	447
482	12	736	63	990	130	1244	194	1498	257	1752	321	2006	384	2260	448
484	12	738	63	992	131	1246	194	1500	258	1754	321	2008	385	2262	448
486	12	740	64	994	131	1248	195	1502	258	1756	322	2010	385	2264	449
488	13	742	64	996	132	1250	195	1504	259	1758	322	2012	386	2266	449
490	13	744	65	998	132	1252	196	1506	259	1760	323	2014	386	2268	450
492	13	746	65	1000	133	1254	196	1508	260	1762	323	2016	387	2270	450
494	14	748	66	1002	133	1256	197	1510	260	1764	324	2018	387	2272	451
496	14	750	66	1004	134	1258	197	1512	261	1766	324	2020	388	2274	451

Forthnightly - Parent Rates... continues

## FSS Main Tax Deduction Tables

2016: Fortnightly - Parent Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
498	14	752	67	1006	134	1260	198	1514	261	1768	325	2022	388	2276	452
500	14	754	67	1008	135	1262	198	1516	262	1770	325	2024	389	2278	452
502	15	756	68	1010	135	1264	199	1518	262	1772	326	2026	389	2280	453
504	15	758	68	1012	136	1266	199	1520	263	1774	326	2028	390	2282	453
506	15	760	69	1014	136	1268	200	1522	263	1776	327	2030	390	2284	454
508	16	762	69	1016	137	1270	200	1524	264	1778	327	2032	391	2286	454
510	16	764	70	1018	137	1272	201	1526	264	1780	328	2034	391	2288	455
512	16	766	70	1020	138	1274	201	1528	265	1782	328	2036	392	2290	455
514	17	768	71	1022	138	1276	202	1530	265	1784	329	2038	392	2292	456
516	17	770	71	1024	139	1278	202	1532	266	1786	329	2040	393	2294	456
518	17	772	72	1026	139	1280	203	1534	266	1788	330	2042	393	2296	457
520	17	774	72	1028	140	1282	203	1536	267	1790	330	2044	394	2298	457
522	18	776	73	1030	140	1284	204	1538	267	1792	331	2046	394	2300	458
524	18	778	73	1032	141	1286	204	1540	268	1794	331	2048	395	2302	458
526	18	780	74	1034	141	1288	205	1542	268	1796	332	2050	395	2304	459
528	19	782	74	1036	142	1290	205	1544	269	1798	332	2052	396	2306	459
530	19	784	75	1038	142	1292	206	1546	269	1800	333	2054	396	2308	460
532	19	786	75	1040	143	1294	206	1548	270	1802	333	2056	397	2310	460
534	20	788	76	1042	143	1296	207	1550	270	1804	334	2058	397	2312	461
536	20	790	76	1044	144	1298	207	1552	271	1806	334	2060	398	2314	462
538	20	792	77	1046	144	1300	208	1554	271	1808	335	2062	398	2316	463
540	20	794	77	1048	145	1302	208	1556	272	1810	335	2064	399	2318	463
542	21	796	78	1050	145	1304	209	1558	272	1812	336	2066	399	2320	464
544	21	798	78	1052	146	1306	209	1560	273	1814	336	2068	400	2322	465
546	21	800	79	1054	146	1308	210	1562	273	1816	337	2070	400	2324	465
548	22	802	79	1056	147	1310	210	1564	274	1818	337	2072	401	2326	466
550	22	804	80	1058	147	1312	211	1566	274	1820	338	2074	401	2328	467
552	22	806	80	1060	148	1314	211	1568	275	1822	338	2076	402	2330	467
554	23	808	81	1062	148	1316	212	1570	275	1824	339	2078	402	2332	468
556	23	810	81	1064	149	1318	212	1572	276	1826	339	2080	403	2334	469
558	23	812	82	1066	149	1320	213	1574	276	1828	340	2082	403	2336	470
560	23	814	82	1068	150	1322	213	1576	277	1830	340	2084	404	2338	470
562	24	816	83	1070	150	1324	214	1578	277	1832	341	2086	404	2340	471
564	24	818	83	1072	151	1326	214	1580	278	1834	341	2088	405	2342	472
566	24	820	84	1074	151	1328	215	1582	278	1836	342	2090	405	2344	472
568	25	822	84	1076	152	1330	215	1584	279	1838	342	2092	406	2346	473
570	25	824	85	1078	152	1332	216	1586	279	1840	343	2094	406	2348	474
572	25	826	85	1080	153	1334	216	1588	280	1842	343	2096	407	2350	474
574	26	828	86	1082	153	1336	217	1590	280	1844	344	2098	407	2352	475
576	26	830	86	1084	154	1338	217	1592	281	1846	344	2100	408	2354	476
578	26	832	87	1086	154	1340	218	1594	281	1848	345	2102	408	2356	477
580	26	834	87	1088	155	1342	218	1596	282	1850	345	2104	409	2358	477
582	27	836	88	1090	155	1344	219	1598	282	1852	346	2106	409	2360	478
584	27	838	88	1092	156	1346	219	1600	283	1854	346	2108	410	2362	479
586	27	840	89	1094	156	1348	220	1602	283	1856	347	2110	410	2364	479
588	28	842	89	1096	157	1350	220	1604	284	1858	347	2112	411	2366	480
590	28	844	90	1098	157	1352	221	1606	284	1860	348	2114	411	2368	481
592	28	846	90	1100	158	1354	221	1608	285	1862	348	2116	412	2370	481
594	29	848	91	1102	158	1356	222	1610	285	1864	349	2118	412	2372	482
596	29	850	91	1104	159	1358	222	1612	286	1866	349	2120	413	2374	483
598	29	852	92	1106	159	1360	223	1614	286	1868	350	2122	413	2376	484
600	29	854	92	1108	160	1362	223	1616	287	1870	350	2124	414	2378	484
602	30	856	93	1110	160	1364	224	1618	287	1872	351	2126	414	2380	485
604	30	858	93	1112	161	1366	224	1620	288	1874	351	2128	415	2382	486
606	30	860	94	1114	161	1368	225	1622	288	1876	352	2130	415	2384	486
608	31	862	94	1116	162	1370	225	1624	289	1878	352	2132	416	2386	487
610	31	864	95	1118	162	1372	226	1626	289	1880	353	2134	416	2388	488
612	32	866	95	1120	163	1374	226	1628	290	1882	353	2136	417	2390	488

For emoluments in excess of €2,390 fortnightly, multiply the excess (i.e. the amount over €2,390) by .35 and add €488.  
 Eg: The FSS main tax deduction on emoluments of €2,500 fortnightly would be  $(110 \times 0.35) + 488 = 527$

FSS Main Tax Deduction Tables

2016: Fortnightly - Married Rates

Fortnightly - Joint Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
460	0	698	31	936	79	1174	143	1412	203	1650	262	1888	322	2126	381
462	0	700	32	938	80	1176	144	1414	203	1652	263	1890	322	2128	382
464	0	702	32	940	80	1178	144	1416	204	1654	263	1892	323	2130	382
466	0	704	32	942	81	1180	145	1418	204	1656	264	1894	323	2132	383
468	0	706	33	944	81	1182	145	1420	205	1658	264	1896	324	2134	383
470	0	708	33	946	82	1184	146	1422	205	1660	265	1898	324	2136	384
472	0	710	33	948	82	1186	146	1424	206	1662	265	1900	325	2138	384
474	0	712	34	950	83	1188	147	1426	206	1664	266	1902	325	2140	385
476	0	714	34	952	83	1190	147	1428	207	1666	266	1904	326	2142	385
478	0	716	34	954	84	1192	148	1430	207	1668	267	1906	326	2144	386
480	0	718	34	956	84	1194	148	1432	208	1670	267	1908	327	2146	386
482	0	720	35	958	85	1196	149	1434	208	1672	268	1910	327	2148	387
484	0	722	35	960	85	1198	149	1436	209	1674	268	1912	328	2150	387
486	0	724	35	962	86	1200	150	1438	209	1676	269	1914	328	2152	388
488	0	726	36	964	86	1202	150	1440	210	1678	269	1916	329	2154	388
490	0	728	36	966	87	1204	151	1442	210	1680	270	1918	329	2156	389
492	1	730	36	968	87	1206	151	1444	211	1682	270	1920	330	2158	389
494	1	732	37	970	88	1208	152	1446	211	1684	271	1922	330	2160	390
496	1	734	37	972	88	1210	152	1448	212	1686	271	1924	331	2162	390
498	1	736	37	974	89	1212	153	1450	212	1688	272	1926	331	2164	391
500	2	738	37	976	89	1214	153	1452	213	1690	272	1928	332	2166	391
502	2	740	38	978	90	1216	154	1454	213	1692	273	1930	332	2168	392
504	2	742	38	980	90	1218	154	1456	214	1694	273	1932	333	2170	392
506	3	744	38	982	91	1220	155	1458	214	1696	274	1934	333	2172	393
508	3	746	39	984	91	1222	155	1460	215	1698	274	1936	334	2174	393
510	3	748	39	986	92	1224	156	1462	215	1700	275	1938	334	2176	394
512	4	750	39	988	92	1226	156	1464	216	1702	275	1940	335	2178	394
514	4	752	40	990	93	1228	157	1466	216	1704	276	1942	335	2180	395
516	4	754	40	992	93	1230	157	1468	217	1706	276	1944	336	2182	395
518	4	756	40	994	94	1232	158	1470	217	1708	277	1946	336	2184	396
520	5	758	40	996	94	1234	158	1472	218	1710	277	1948	337	2186	396
522	5	760	41	998	95	1236	159	1474	218	1712	278	1950	337	2188	397
524	5	762	41	1000	95	1238	159	1476	219	1714	278	1952	338	2190	397
526	6	764	41	1002	96	1240	160	1478	219	1716	279	1954	338	2192	398
528	6	766	42	1004	96	1242	160	1480	220	1718	279	1956	339	2194	398
530	6	768	42	1006	97	1244	161	1482	220	1720	280	1958	339	2196	399
532	7	770	42	1008	97	1246	161	1484	221	1722	280	1960	340	2198	399
534	7	772	43	1010	98	1248	162	1486	221	1724	281	1962	340	2200	400
536	7	774	43	1012	98	1250	162	1488	222	1726	281	1964	341	2202	400
538	7	776	43	1014	99	1252	163	1490	222	1728	282	1966	341	2204	401
540	8	778	43	1016	99	1254	163	1492	223	1730	282	1968	342	2206	401
542	8	780	44	1018	100	1256	164	1494	223	1732	283	1970	342	2208	402
544	8	782	44	1020	100	1258	164	1496	224	1734	283	1972	343	2210	402
546	9	784	44	1022	101	1260	165	1498	224	1736	284	1974	343	2212	403
548	9	786	45	1024	101	1262	165	1500	225	1738	284	1976	344	2214	403
550	9	788	45	1026	102	1264	166	1502	225	1740	285	1978	344	2216	404
552	10	790	45	1028	102	1266	166	1504	226	1742	285	1980	345	2218	404
554	10	792	46	1030	103	1268	167	1506	226	1744	286	1982	345	2220	405
556	10	794	46	1032	103	1270	167	1508	227	1746	286	1984	346	2222	405
558	10	796	46	1034	104	1272	168	1510	227	1748	287	1986	346	2224	406
560	11	798	46	1036	104	1274	168	1512	228	1750	287	1988	347	2226	406
562	11	800	47	1038	105	1276	169	1514	228	1752	288	1990	347	2228	407
564	11	802	47	1040	105	1278	169	1516	229	1754	288	1992	348	2230	407
566	12	804	47	1042	106	1280	170	1518	229	1756	289	1994	348	2232	408
568	12	806	48	1044	106	1282	170	1520	230	1758	289	1996	349	2234	408
570	12	808	48	1046	107	1284	171	1522	230	1760	290	1998	349	2236	409
572	13	810	48	1048	107	1286	171	1524	231	1762	290	2000	350	2238	409
574	13	812	49	1050	108	1288	172	1526	231	1764	291	2002	350	2240	410
576	13	814	49	1052	108	1290	172	1528	232	1766	291	2004	351	2242	410
578	13	816	49	1054	109	1292	173	1530	232	1768	292	2006	351	2244	411
580	14	818	50	1056	109	1294	173	1532	233	1770	292	2008	352	2246	411
582	14	820	50	1058	110	1296	174	1534	233	1772	293	2010	352	2248	412
584	14	822	51	1060	110	1298	174	1536	234	1774	293	2012	353	2250	412
586	15	824	51	1062	111	1300	175	1538	234	1776	294	2014	353	2252	413
588	15	826	52	1064	111	1302	175	1540	235	1778	294	2016	354	2254	413
590	15	828	52	1066	112	1304	176	1542	235	1780	295	2018	354	2256	414
592	16	830	53	1068	112	1306	176	1544	236	1782	295	2020	355	2258	414
594	16	832	53	1070	113	1308	177	1546	236	1784	296	2022	355	2260	415

## FSS Main Tax Deduction Tables

2016: Fortnightly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
596	16	834	54	1072	113	1310	177	1548	237	1786	296	2024	356	2262	415
598	16	836	54	1074	114	1312	178	1550	237	1788	297	2026	356	2264	416
600	17	838	55	1076	114	1314	178	1552	238	1790	297	2028	357	2266	416
602	17	840	55	1078	115	1316	179	1554	238	1792	298	2030	357	2268	417
604	17	842	56	1080	115	1318	179	1556	239	1794	298	2032	358	2270	417
606	18	844	56	1082	116	1320	180	1558	239	1796	299	2034	358	2272	418
608	18	846	57	1084	116	1322	180	1560	240	1798	299	2036	359	2274	418
610	18	848	57	1086	117	1324	181	1562	240	1800	300	2038	359	2276	419
612	19	850	58	1088	117	1326	181	1564	241	1802	300	2040	360	2278	419
614	19	852	58	1090	118	1328	182	1566	241	1804	301	2042	360	2280	420
616	19	854	59	1092	118	1330	182	1568	242	1806	301	2044	361	2282	420
618	19	856	59	1094	119	1332	183	1570	242	1808	302	2046	361	2284	421
620	20	858	60	1096	119	1334	183	1572	243	1810	302	2048	362	2286	421
622	20	860	60	1098	120	1336	184	1574	243	1812	303	2050	362	2288	422
624	20	862	61	1100	120	1338	184	1576	244	1814	303	2052	363	2290	422
626	21	864	61	1102	121	1340	185	1578	244	1816	304	2054	363	2292	423
628	21	866	62	1104	126	1342	185	1580	245	1818	304	2056	364	2294	423
630	21	868	62	1106	126	1344	186	1582	245	1820	305	2058	364	2296	424
632	22	870	63	1108	127	1346	186	1584	246	1822	305	2060	365	2298	424
634	22	872	63	1110	127	1348	187	1586	246	1824	306	2062	365	2300	425
636	22	874	64	1112	128	1350	187	1588	247	1826	306	2064	366	2302	425
638	22	876	64	1114	128	1352	188	1590	247	1828	307	2066	366	2304	426
640	23	878	65	1116	129	1354	188	1592	248	1830	307	2068	367	2306	426
642	23	880	65	1118	129	1356	189	1594	248	1832	308	2070	367	2308	427
644	23	882	66	1120	130	1358	189	1596	249	1834	308	2072	368	2310	428
646	24	884	66	1122	130	1360	190	1598	249	1836	309	2074	368	2312	428
648	24	886	67	1124	131	1362	190	1600	250	1838	309	2076	369	2314	429
650	24	888	67	1126	131	1364	191	1602	250	1840	310	2078	369	2316	430
652	25	890	68	1128	132	1366	191	1604	251	1842	310	2080	370	2318	430
654	25	892	68	1130	132	1368	192	1606	251	1844	311	2082	370	2320	431
656	25	894	69	1132	133	1370	192	1608	252	1846	311	2084	371	2322	432
658	25	896	69	1134	133	1372	193	1610	252	1848	312	2086	371	2324	432
660	26	898	70	1136	134	1374	193	1612	253	1850	312	2088	372	2326	433
662	26	900	70	1138	134	1376	194	1614	253	1852	313	2090	372	2328	434
664	26	902	71	1140	135	1378	194	1616	254	1854	313	2092	373	2330	435
666	27	904	71	1142	135	1380	195	1618	254	1856	314	2094	373	2332	435
668	27	906	72	1144	136	1382	195	1620	255	1858	314	2096	374	2334	436
670	27	908	72	1146	136	1384	196	1622	255	1860	315	2098	374	2336	437
672	28	910	73	1148	137	1386	196	1624	256	1862	315	2100	375	2338	437
674	28	912	73	1150	137	1388	197	1626	256	1864	316	2102	375	2340	438
676	28	914	74	1152	138	1390	197	1628	257	1866	316	2104	376	2342	439
678	28	916	74	1154	138	1392	198	1630	257	1868	317	2106	376	2344	439
680	29	918	75	1156	139	1394	198	1632	258	1870	317	2108	377	2346	440
682	29	920	75	1158	139	1396	199	1634	258	1872	318	2110	377	2348	441
684	29	922	76	1160	140	1398	199	1636	259	1874	318	2112	378	2350	442
686	30	924	76	1162	140	1400	200	1638	259	1876	319	2114	378	2352	442
688	30	926	77	1164	141	1402	200	1640	260	1878	319	2116	379	2354	443
690	30	928	77	1166	141	1404	201	1642	260	1880	320	2118	379	2356	444
692	31	930	78	1168	142	1406	201	1644	261	1882	320	2120	380	2358	444
694	31	932	78	1170	142	1408	202	1646	261	1884	321	2122	380	2360	445
696	31	934	79	1172	143	1410	202	1648	262	1886	321	2124	381	2362	446

FSS Main Tax Deduction Tables

2016: 4 Weekly - Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
655	0	1235	92	1815	244	2395	389	2975	534	3555	679	4135	824
660	0	1240	93	1820	245	2400	390	2980	535	3560	680	4140	825
665	0	1245	95	1825	247	2405	392	2985	537	3565	682	4145	827
670	0	1250	96	1830	248	2410	393	2990	538	3570	683	4150	828
675	0	1255	97	1835	249	2415	394	2995	539	3575	684	4155	829
680	0	1260	98	1840	250	2420	395	3000	540	3580	685	4160	830
685	0	1265	100	1845	252	2425	397	3005	542	3585	687	4165	832
690	0	1270	101	1850	253	2430	398	3010	543	3590	688	4170	833
695	0	1275	102	1855	254	2435	399	3015	544	3595	689	4175	834
700	0	1280	103	1860	255	2440	400	3020	545	3600	690	4180	835
705	1	1285	105	1865	257	2445	402	3025	547	3605	692	4185	837
710	1	1290	106	1870	258	2450	403	3030	548	3610	693	4190	838
715	2	1295	107	1875	259	2455	404	3035	549	3615	694	4195	839
720	3	1300	108	1880	260	2460	405	3040	550	3620	695	4200	840
725	4	1305	110	1885	262	2465	407	3045	552	3625	697	4205	842
730	4	1310	111	1890	263	2470	408	3050	553	3630	698	4210	843
735	5	1315	112	1895	264	2475	409	3055	554	3635	699	4215	844
740	6	1320	113	1900	265	2480	410	3060	555	3640	700	4220	845
745	7	1325	115	1905	267	2485	412	3065	557	3645	702	4225	847
750	7	1330	116	1910	268	2490	413	3070	558	3650	703	4230	848
755	8	1335	117	1915	269	2495	414	3075	559	3655	704	4235	849
760	9	1340	118	1920	270	2500	415	3080	560	3660	705	4240	850
765	10	1345	120	1925	272	2505	417	3085	562	3665	707	4245	852
770	10	1350	121	1930	273	2510	418	3090	563	3670	708	4250	853
775	11	1355	122	1935	274	2515	419	3095	564	3675	709	4255	854
780	12	1360	123	1940	275	2520	420	3100	565	3680	710	4260	855
785	13	1365	125	1945	277	2525	422	3105	567	3685	712	4265	857
790	13	1370	126	1950	278	2530	423	3110	568	3690	713	4270	858
795	14	1375	127	1955	279	2535	424	3115	569	3695	714	4275	859
800	15	1380	128	1960	280	2540	425	3120	570	3700	715	4280	860
805	16	1385	130	1965	282	2545	427	3125	572	3705	717	4285	862
810	16	1390	131	1970	283	2550	428	3130	573	3710	718	4290	863
815	17	1395	132	1975	284	2555	429	3135	574	3715	719	4295	864
820	18	1400	133	1980	285	2560	430	3140	575	3720	720	4300	865
825	19	1405	135	1985	287	2565	432	3145	577	3725	722	4305	867
830	19	1410	136	1990	288	2570	433	3150	578	3730	723	4310	868
835	20	1415	137	1995	289	2575	434	3155	579	3735	724	4315	869
840	21	1420	138	2000	290	2580	435	3160	580	3740	725	4320	870
845	22	1425	140	2005	292	2585	437	3165	582	3745	727	4325	872
850	22	1430	141	2010	293	2590	438	3170	583	3750	728	4330	873
855	23	1435	142	2015	294	2595	439	3175	584	3755	729	4335	874
860	24	1440	143	2020	295	2600	440	3180	585	3760	730	4340	875
865	25	1445	145	2025	297	2605	442	3185	587	3765	732	4345	877
870	25	1450	146	2030	298	2610	443	3190	588	3770	733	4350	878
875	26	1455	147	2035	299	2615	444	3195	589	3775	734	4355	879
880	27	1460	148	2040	300	2620	445	3200	590	3780	735	4360	880
885	28	1465	150	2045	302	2625	447	3205	592	3785	737	4365	882
890	28	1470	151	2050	303	2630	448	3210	593	3790	738	4370	883
895	29	1475	152	2055	304	2635	449	3215	594	3795	739	4375	884
900	30	1480	153	2060	305	2640	450	3220	595	3800	740	4380	885
905	31	1485	155	2065	307	2645	452	3225	597	3805	742	4385	887
910	31	1490	156	2070	308	2650	453	3230	598	3810	743	4390	888
915	32	1495	157	2075	309	2655	454	3235	599	3815	744	4395	889
920	33	1500	158	2080	310	2660	455	3240	600	3820	745	4400	890
925	34	1505	167	2085	312	2665	457	3245	602	3825	747	4405	892
930	34	1510	168	2090	313	2670	458	3250	603	3830	748	4410	893
935	35	1515	169	2095	314	2675	459	3255	604	3835	749	4415	894
940	36	1520	170	2100	315	2680	460	3260	605	3840	750	4420	895
945	37	1525	172	2105	317	2685	462	3265	607	3845	752	4425	897
950	37	1530	173	2110	318	2690	463	3270	608	3850	753	4430	898
955	38	1535	174	2115	319	2695	464	3275	609	3855	754	4435	899
960	39	1540	175	2120	320	2700	465	3280	610	3860	755	4440	900
965	40	1545	177	2125	322	2705	467	3285	612	3865	757	4445	902
970	40	1550	178	2130	323	2710	468	3290	613	3870	758	4450	903
975	41	1555	179	2135	324	2715	469	3295	614	3875	759	4455	904
980	42	1560	180	2140	325	2720	470	3300	615	3880	760	4460	905
985	43	1565	182	2145	327	2725	472	3305	617	3885	762	4465	907
990	43	1570	183	2150	328	2730	473	3310	618	3890	763	4470	908
995	44	1575	184	2155	329	2735	474	3315	619	3895	764	4475	909

4 Weekly - Single Rates... continues

## FSS Main Tax Deduction Tables

2016: 4 Weekly - Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1000	45	1580	185	2160	330	2740	475	3320	620	3900	765	4480	910
1005	46	1585	187	2165	332	2745	477	3325	622	3905	767	4485	912
1010	46	1590	188	2170	333	2750	478	3330	623	3910	768	4490	913
1015	47	1595	189	2175	334	2755	479	3335	624	3915	769	4495	914
1020	48	1600	190	2180	335	2760	480	3340	625	3920	770	4500	915
1025	49	1605	192	2185	337	2765	482	3345	627	3925	772	4505	917
1030	49	1610	193	2190	338	2770	483	3350	628	3930	773	4510	918
1035	50	1615	194	2195	339	2775	484	3355	629	3935	774	4515	919
1040	51	1620	195	2200	340	2780	485	3360	630	3940	775	4520	920
1045	52	1625	197	2205	342	2785	487	3365	632	3945	777	4525	922
1050	52	1630	198	2210	343	2790	488	3370	633	3950	778	4530	923
1055	53	1635	199	2215	344	2795	489	3375	634	3955	779	4535	924
1060	54	1640	200	2220	345	2800	490	3380	635	3960	780	4540	925
1065	55	1645	202	2225	347	2805	492	3385	637	3965	782	4545	927
1070	55	1650	203	2230	348	2810	493	3390	638	3970	783	4550	928
1075	56	1655	204	2235	349	2815	494	3395	639	3975	784	4555	929
1080	57	1660	205	2240	350	2820	495	3400	640	3980	785	4560	930
1085	58	1665	207	2245	352	2825	497	3405	642	3985	787	4565	932
1090	58	1670	208	2250	353	2830	498	3410	643	3990	788	4570	933
1095	59	1675	209	2255	354	2835	499	3415	644	3995	789	4575	934
1100	60	1680	210	2260	355	2840	500	3420	645	4000	790	4580	935
1105	61	1685	212	2265	357	2845	502	3425	647	4005	792	4585	937
1110	61	1690	213	2270	358	2850	503	3430	648	4010	793	4590	938
1115	62	1695	214	2275	359	2855	504	3435	649	4015	794	4595	939
1120	63	1700	215	2280	360	2860	505	3440	650	4020	795	4600	940
1125	65	1705	217	2285	362	2865	507	3445	652	4025	797	4605	942
1130	66	1710	218	2290	363	2870	508	3450	653	4030	798	4610	943
1135	67	1715	219	2295	364	2875	509	3455	654	4035	799	4615	944
1140	68	1720	220	2300	365	2880	510	3460	655	4040	800	4620	946
1145	70	1725	222	2305	367	2885	512	3465	657	4045	802	4625	948
1150	71	1730	223	2310	368	2890	513	3470	658	4050	803	4630	949
1155	72	1735	224	2315	369	2895	514	3475	659	4055	804	4635	951
1160	73	1740	225	2320	370	2900	515	3480	660	4060	805	4640	953
1165	75	1745	227	2325	372	2905	517	3485	662	4065	807	4645	955
1170	76	1750	228	2330	373	2910	518	3490	663	4070	808	4650	956
1175	77	1755	229	2335	374	2915	519	3495	664	4075	809	4655	958
1180	78	1760	230	2340	375	2920	520	3500	665	4080	810	4660	960
1185	80	1765	232	2345	377	2925	522	3505	667	4085	812	4665	962
1190	81	1770	233	2350	378	2930	523	3510	668	4090	813	4670	963
1195	82	1775	234	2355	379	2935	524	3515	669	4095	814	4675	965
1200	83	1780	235	2360	380	2940	525	3520	670	4100	815	4680	967
1205	85	1785	237	2365	382	2945	527	3525	672	4105	817	4685	969
1210	86	1790	238	2370	383	2950	528	3530	673	4110	818	4690	970
1215	87	1795	239	2375	384	2955	529	3535	674	4115	819	4695	972
1220	88	1800	240	2380	385	2960	530	3540	675	4120	820	4700	974
1225	90	1805	242	2385	387	2965	532	3545	677	4125	822	4705	976
1230	91	1810	243	2390	388	2970	533	3550	678	4130	823	4710	977

For emoluments in excess of €4,710, 4-weekly: Multiply the excess (i.e the amount over €4,710) by 0.35 and add €977.

Example: The FSS main tax deduction on emoluments of €5,000 4-weekly would be  $(290 \times 0.35) + 977 = 1079$ .

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €2,333 = €373 +€1

FSS Main Tax Deduction Tables

2016: 4 Weekly - Parent Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
715	0	1210	60	1705	192	2200	315	2695	439	3190	563	3685	687	4180	810
720	0	1215	61	1710	193	2205	317	2700	440	3195	564	3690	688	4185	812
725	0	1220	62	1715	194	2210	318	2705	442	3200	565	3695	689	4190	813
730	0	1225	64	1720	195	2215	319	2710	443	3205	567	3700	690	4195	814
735	0	1230	65	1725	197	2220	320	2715	444	3210	568	3705	692	4200	815
740	0	1235	66	1730	198	2225	322	2720	445	3215	569	3710	693	4205	817
745	0	1240	67	1735	199	2230	323	2725	447	3220	570	3715	694	4210	818
750	0	1245	69	1740	200	2235	324	2730	448	3225	572	3720	695	4215	819
755	0	1250	70	1745	202	2240	325	2735	449	3230	573	3725	697	4220	820
760	0	1255	71	1750	203	2245	327	2740	450	3235	574	3730	698	4225	822
765	0	1260	72	1755	204	2250	328	2745	452	3240	575	3735	699	4230	823
770	0	1265	74	1760	205	2255	329	2750	453	3245	577	3740	700	4235	824
775	0	1270	75	1765	207	2260	330	2755	454	3250	578	3745	702	4240	825
780	0	1275	76	1770	208	2265	332	2760	455	3255	579	3750	703	4245	827
785	0	1280	77	1775	209	2270	333	2765	457	3260	580	3755	704	4250	828
790	0	1285	79	1780	210	2275	334	2770	458	3265	582	3760	705	4255	829
795	0	1290	80	1785	212	2280	335	2775	459	3270	583	3765	707	4260	830
800	0	1295	81	1790	213	2285	337	2780	460	3275	584	3770	708	4265	832
805	0	1300	82	1795	214	2290	338	2785	462	3280	585	3775	709	4270	833
810	0	1305	84	1800	215	2295	339	2790	463	3285	587	3780	710	4275	834
815	1	1310	85	1805	217	2300	340	2795	464	3290	588	3785	712	4280	835
820	2	1315	86	1810	218	2305	342	2800	465	3295	589	3790	713	4285	837
825	3	1320	87	1815	219	2310	343	2805	467	3300	590	3795	714	4290	838
830	3	1325	89	1820	220	2315	344	2810	468	3305	592	3800	715	4295	839
835	4	1330	90	1825	222	2320	345	2815	469	3310	593	3805	717	4300	840
840	5	1335	91	1830	223	2325	347	2820	470	3315	594	3810	718	4305	842
845	6	1340	92	1835	224	2330	348	2825	472	3320	595	3815	719	4310	843
850	6	1345	94	1840	225	2335	349	2830	473	3325	597	3820	720	4315	844
855	7	1350	95	1845	227	2340	350	2835	474	3330	598	3825	722	4320	845
860	8	1355	96	1850	228	2345	352	2840	475	3335	599	3830	723	4325	847
865	9	1360	97	1855	229	2350	353	2845	477	3340	600	3835	724	4330	848
870	9	1365	99	1860	230	2355	354	2850	478	3345	602	3840	725	4335	849
875	10	1370	100	1865	232	2360	355	2855	479	3350	603	3845	727	4340	850
880	11	1375	101	1870	233	2365	357	2860	480	3355	604	3850	728	4345	852
885	12	1380	102	1875	234	2370	358	2865	482	3360	605	3855	729	4350	853
890	12	1385	104	1880	235	2375	359	2870	483	3365	607	3860	730	4355	854
895	13	1390	105	1885	237	2380	360	2875	484	3370	608	3865	732	4360	855
900	14	1395	106	1890	238	2385	362	2880	485	3375	609	3870	733	4365	857
905	15	1400	107	1895	239	2390	363	2885	487	3380	610	3875	734	4370	858
910	15	1405	109	1900	240	2395	364	2890	488	3385	612	3880	735	4375	859
915	16	1410	110	1905	242	2400	365	2895	489	3390	613	3885	737	4380	860
920	17	1415	111	1910	243	2405	367	2900	490	3395	614	3890	738	4385	862
925	18	1420	112	1915	244	2410	368	2905	492	3400	615	3895	739	4390	863
930	18	1425	114	1920	245	2415	369	2910	493	3405	617	3900	740	4395	864
935	19	1430	115	1925	247	2420	370	2915	494	3410	618	3905	742	4400	865
940	20	1435	116	1930	248	2425	372	2920	495	3415	619	3910	743	4405	867
945	21	1440	117	1935	249	2430	373	2925	497	3420	620	3915	744	4410	868
950	21	1445	119	1940	250	2435	374	2930	498	3425	622	3920	745	4415	869
955	22	1450	120	1945	252	2440	375	2935	499	3430	623	3925	747	4420	870
960	23	1455	121	1950	253	2445	377	2940	500	3435	624	3930	748	4425	872
965	24	1460	122	1955	254	2450	378	2945	502	3440	625	3935	749	4430	873
970	24	1465	124	1960	255	2455	379	2950	503	3445	627	3940	750	4435	874
975	25	1470	125	1965	257	2460	380	2955	504	3450	628	3945	752	4440	875
980	26	1475	126	1970	258	2465	382	2960	505	3455	629	3950	753	4445	877
985	27	1480	127	1975	259	2470	383	2965	507	3460	630	3955	754	4450	878
990	27	1485	129	1980	260	2475	384	2970	508	3465	632	3960	755	4455	879
995	28	1490	130	1985	262	2480	385	2975	509	3470	633	3965	757	4460	880
1000	29	1495	131	1990	263	2485	387	2980	510	3475	634	3970	758	4465	882
1005	30	1500	132	1995	264	2490	388	2985	512	3480	635	3975	759	4470	883
1010	30	1505	134	2000	265	2495	389	2990	513	3485	637	3980	760	4475	884
1015	31	1510	135	2005	267	2500	390	2995	514	3490	638	3985	762	4480	885
1020	32	1515	136	2010	268	2505	392	3000	515	3495	639	3990	763	4485	887
1025	33	1520	137	2015	269	2510	393	3005	517	3500	640	3995	764	4490	888
1030	33	1525	139	2020	270	2515	394	3010	518	3505	642	4000	765	4495	889
1035	34	1530	140	2025	272	2520	395	3015	519	3510	643	4005	767	4500	890
1040	35	1535	141	2030	273	2525	397	3020	520	3515	644	4010	768	4505	892
1045	36	1540	142	2035	274	2530	398	3025	522	3520	645	4015	769	4510	893
1050	36	1545	144	2040	275	2535	399	3030	523	3525	647	4020	770	4515	894
1055	37	1550	145	2045	277	2540	400	3035	524	3530	648	4025	772	4520	895

4 Weekly - Parent Rates... continues



## FSS Main Tax Deduction Tables

2016: 4 Weekly - Parent Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1060	38	1555	146	2050	278	2545	402	3040	525	3535	649	4030	773	4525	897
1065	39	1560	147	2055	279	2550	403	3045	527	3540	650	4035	774	4530	898
1070	39	1565	149	2060	280	2555	404	3050	528	3545	652	4040	775	4535	899
1075	40	1570	150	2065	282	2560	405	3055	529	3550	653	4045	777	4540	900
1080	41	1575	151	2070	283	2565	407	3060	530	3555	654	4050	778	4545	902
1085	42	1580	152	2075	284	2570	408	3065	532	3560	655	4055	779	4550	903
1090	42	1585	154	2080	285	2575	409	3070	533	3565	657	4060	780	4555	904
1095	43	1590	155	2085	287	2580	410	3075	534	3570	658	4065	782	4560	905
1100	44	1595	156	2090	288	2585	412	3080	535	3575	659	4070	783	4565	907
1105	45	1600	157	2095	289	2590	413	3085	537	3580	660	4075	784	4570	908
1110	45	1605	159	2100	290	2595	414	3090	538	3585	662	4080	785	4575	909
1115	46	1610	160	2105	292	2600	415	3095	539	3590	663	4085	787	4580	910
1120	47	1615	161	2110	293	2605	417	3100	540	3595	664	4090	788	4585	912
1125	48	1620	162	2115	294	2610	418	3105	542	3600	665	4095	789	4590	913
1130	48	1625	164	2120	295	2615	419	3110	543	3605	667	4100	790	4595	914
1135	49	1630	165	2125	297	2620	420	3115	544	3610	668	4105	792	4600	915
1140	50	1635	174	2130	298	2625	422	3120	545	3615	669	4110	793	4605	917
1145	51	1640	175	2135	299	2630	423	3125	547	3620	670	4115	794	4610	918
1150	51	1645	177	2140	300	2635	424	3130	548	3625	672	4120	795	4615	919
1155	52	1650	178	2145	302	2640	425	3135	549	3630	673	4125	797	4620	921
1160	53	1655	179	2150	303	2645	427	3140	550	3635	674	4130	798	4625	923
1165	54	1660	180	2155	304	2650	428	3145	552	3640	675	4135	799	4630	924
1170	54	1665	182	2160	305	2655	429	3150	553	3645	677	4140	800	4635	926
1175	55	1670	183	2165	307	2660	430	3155	554	3650	678	4145	802	4640	928
1180	56	1675	184	2170	308	2665	432	3160	555	3655	679	4150	803	4645	930
1185	57	1680	185	2175	309	2670	433	3165	557	3660	680	4155	804	4650	931
1190	57	1685	187	2180	310	2675	434	3170	558	3665	682	4160	805	4655	933
1195	58	1690	188	2185	312	2680	435	3175	559	3670	683	4165	807	4660	935
1200	59	1695	189	2190	313	2685	437	3180	560	3675	684	4170	808	4665	937
1205	60	1700	190	2195	314	2690	438	3185	562	3680	685	4175	809	4670	938

For emoluments in excess of €4,670, 4-weekly: Multiply the excess (i.e the amount over €4,670) by 0.35 and add €938.

Example: The FSS main tax deduction on emoluments of €4,800 4-weekly would be  $(130 \times 0.35) + 938 = 984$ .

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €2,222 = €320 + €1

FSS Main Tax Deduction Tables

2016: 4 Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
915	0	1485	76	2055	204	2625	356	3195	498	3765	641	4335	783
920	0	1490	77	2060	205	2630	357	3200	500	3770	642	4340	785
925	0	1495	78	2065	207	2635	358	3205	501	3775	643	4345	786
930	0	1500	78	2070	208	2640	360	3210	502	3780	645	4350	787
935	0	1505	79	2075	209	2645	361	3215	503	3785	646	4355	788
940	0	1510	80	2080	210	2650	362	3220	505	3790	647	4360	790
945	0	1515	81	2085	212	2655	363	3225	506	3795	648	4365	791
950	0	1520	81	2090	213	2660	365	3230	507	3800	650	4370	792
955	0	1525	82	2095	214	2665	366	3235	508	3805	651	4375	793
960	0	1530	83	2100	215	2670	367	3240	510	3810	652	4380	795
965	0	1535	84	2105	217	2675	368	3245	511	3815	653	4385	796
970	0	1540	84	2110	218	2680	370	3250	512	3820	655	4390	797
975	0	1545	85	2115	219	2685	371	3255	513	3825	656	4395	798
980	0	1550	86	2120	220	2690	372	3260	515	3830	657	4400	800
985	1	1555	87	2125	222	2695	373	3265	516	3835	658	4405	801
990	2	1560	87	2130	223	2700	375	3270	517	3840	660	4410	802
995	3	1565	88	2135	224	2705	376	3275	518	3845	661	4415	803
1000	3	1570	89	2140	225	2710	377	3280	520	3850	662	4420	805
1005	4	1575	90	2145	227	2715	378	3285	521	3855	663	4425	806
1010	5	1580	90	2150	228	2720	380	3290	522	3860	665	4430	807
1015	6	1585	91	2155	229	2725	381	3295	523	3865	666	4435	808
1020	6	1590	92	2160	230	2730	382	3300	525	3870	667	4440	810
1025	7	1595	93	2165	232	2735	383	3305	526	3875	668	4445	811
1030	8	1600	93	2170	233	2740	385	3310	527	3880	670	4450	812
1035	9	1605	94	2175	234	2745	386	3315	528	3885	671	4455	813
1040	9	1610	95	2180	235	2750	387	3320	530	3890	672	4460	815
1045	10	1615	96	2185	237	2755	388	3325	531	3895	673	4465	816
1050	11	1620	96	2190	238	2760	390	3330	532	3900	675	4470	817
1055	12	1625	97	2195	239	2765	391	3335	533	3905	676	4475	818
1060	12	1630	98	2200	240	2770	392	3340	535	3910	677	4480	820
1065	13	1635	99	2205	242	2775	393	3345	536	3915	678	4485	821
1070	14	1640	100	2210	252	2780	395	3350	537	3920	680	4490	822
1075	15	1645	102	2215	253	2785	396	3355	538	3925	681	4495	823
1080	15	1650	103	2220	255	2790	397	3360	540	3930	682	4500	825
1085	16	1655	104	2225	256	2795	398	3365	541	3935	683	4505	826
1090	17	1660	105	2230	257	2800	400	3370	542	3940	685	4510	827
1095	18	1665	107	2235	258	2805	401	3375	543	3945	686	4515	828
1100	18	1670	108	2240	260	2810	402	3380	545	3950	687	4520	830
1105	19	1675	109	2245	261	2815	403	3385	546	3955	688	4525	831
1110	20	1680	110	2250	262	2820	405	3390	547	3960	690	4530	832
1115	21	1685	112	2255	263	2825	406	3395	548	3965	691	4535	833
1120	21	1690	113	2260	265	2830	407	3400	550	3970	692	4540	835
1125	22	1695	114	2265	266	2835	408	3405	551	3975	693	4545	836
1130	23	1700	115	2270	267	2840	410	3410	552	3980	695	4550	837
1135	24	1705	117	2275	268	2845	411	3415	553	3985	696	4555	838
1140	24	1710	118	2280	270	2850	412	3420	555	3990	697	4560	840
1145	25	1715	119	2285	271	2855	413	3425	556	3995	698	4565	841
1150	26	1720	120	2290	272	2860	415	3430	557	4000	700	4570	842
1155	27	1725	122	2295	273	2865	416	3435	558	4005	701	4575	843
1160	27	1730	123	2300	275	2870	417	3440	560	4010	702	4580	845
1165	28	1735	124	2305	276	2875	418	3445	561	4015	703	4585	846
1170	29	1740	125	2310	277	2880	420	3450	562	4020	705	4590	847
1175	30	1745	127	2315	278	2885	421	3455	563	4025	706	4595	848
1180	30	1750	128	2320	280	2890	422	3460	565	4030	707	4600	850
1185	31	1755	129	2325	281	2895	423	3465	566	4035	708	4605	851
1190	32	1760	130	2330	282	2900	425	3470	567	4040	710	4610	852
1195	33	1765	132	2335	283	2905	426	3475	568	4045	711	4615	853
1200	33	1770	133	2340	285	2910	427	3480	570	4050	712	4620	855
1205	34	1775	134	2345	286	2915	428	3485	571	4055	713	4625	857
1210	35	1780	135	2350	287	2920	430	3490	572	4060	715	4630	859
1215	36	1785	137	2355	288	2925	431	3495	573	4065	716	4635	860
1220	36	1790	138	2360	290	2930	432	3500	575	4070	717	4640	862
1225	37	1795	139	2365	291	2935	433	3505	576	4075	718	4645	864
1230	38	1800	140	2370	292	2940	435	3510	577	4080	720	4650	866
1235	39	1805	142	2375	293	2945	436	3515	578	4085	721	4655	867
1240	39	1810	143	2380	295	2950	437	3520	580	4090	722	4660	869
1245	40	1815	144	2385	296	2955	438	3525	581	4095	723	4665	871
1250	41	1820	145	2390	297	2960	440	3530	582	4100	725	4670	873
1255	42	1825	147	2395	298	2965	441	3535	583	4105	726	4675	874

Monthly - Joint rates... continues

## FSS Main Tax Deduction Tables

2016: 4 Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1260	42	1830	148	2400	300	2970	442	3540	585	4110	727	4680	876
1265	43	1835	149	2405	301	2975	443	3545	586	4115	728	4685	878
1270	44	1840	150	2410	302	2980	445	3550	587	4120	730	4690	880
1275	45	1845	152	2415	303	2985	446	3555	588	4125	731	4695	881
1280	45	1850	153	2420	305	2990	447	3560	590	4130	732	4700	883
1285	46	1855	154	2425	306	2995	448	3565	591	4135	733	4705	885
1290	47	1860	155	2430	307	3000	450	3570	592	4140	735	4710	887
1295	48	1865	157	2435	308	3005	451	3575	593	4145	736	4715	888
1300	48	1870	158	2440	310	3010	452	3580	595	4150	737	4720	890
1305	49	1875	159	2445	311	3015	453	3585	596	4155	738	4725	892
1310	50	1880	160	2450	312	3020	455	3590	597	4160	740	4730	894
1315	51	1885	162	2455	313	3025	456	3595	598	4165	741	4735	895
1320	51	1890	163	2460	315	3030	457	3600	600	4170	742	4740	897
1325	52	1895	164	2465	316	3035	458	3605	601	4175	743	4745	899
1330	53	1900	165	2470	317	3040	460	3610	602	4180	745	4750	901
1335	54	1905	167	2475	318	3045	461	3615	603	4185	746	4755	902
1340	54	1910	168	2480	320	3050	462	3620	605	4190	747	4760	904
1345	55	1915	169	2485	321	3055	463	3625	606	4195	748	4765	906
1350	56	1920	170	2490	322	3060	465	3630	607	4200	750	4770	908
1355	57	1925	172	2495	323	3065	466	3635	608	4205	751	4775	909
1360	57	1930	173	2500	325	3070	467	3640	610	4210	752	4780	911
1365	58	1935	174	2505	326	3075	468	3645	611	4215	753	4785	913
1370	59	1940	175	2510	327	3080	470	3650	612	4220	755	4790	915
1375	60	1945	177	2515	328	3085	471	3655	613	4225	756	4795	916
1380	60	1950	178	2520	330	3090	472	3660	615	4230	757	4800	918
1385	61	1955	179	2525	331	3095	473	3665	616	4235	758	4805	920
1390	62	1960	180	2530	332	3100	475	3670	617	4240	760	4810	922
1395	63	1965	182	2535	333	3105	476	3675	618	4245	761	4815	923
1400	63	1970	183	2540	335	3110	477	3680	620	4250	762	4820	925
1405	64	1975	184	2545	336	3115	478	3685	621	4255	763	4825	927
1410	65	1980	185	2550	337	3120	480	3690	622	4260	765	4830	929
1415	66	1985	187	2555	338	3125	481	3695	623	4265	766	4835	930
1420	66	1990	188	2560	340	3130	482	3700	625	4270	767	4840	932
1425	67	1995	189	2565	341	3135	483	3705	626	4275	768	4845	934
1430	68	2000	190	2570	342	3140	485	3710	627	4280	770	4850	936
1435	69	2005	192	2575	343	3145	486	3715	628	4285	771	4855	937
1440	69	2010	193	2580	345	3150	487	3720	630	4290	772	4860	939
1445	70	2015	194	2585	346	3155	488	3725	631	4295	773	4865	941
1450	71	2020	195	2590	347	3160	490	3730	632	4300	775	4870	943
1455	72	2025	197	2595	348	3165	491	3735	633	4305	776	4875	944
1460	72	2030	198	2600	350	3170	492	3740	635	4310	777	4880	946
1465	73	2035	199	2605	351	3175	493	3745	636	4315	778	4885	948
1470	74	2040	200	2610	352	3180	495	3750	637	4320	780	4890	950
1475	75	2045	202	2615	353	3185	496	3755	638	4325	781	4895	951
1480	75	2050	203	2620	355	3190	497	3760	640	4330	782	4900	953

For emoluments in excess of €4,900, 4-weekly: Multiply the excess (i.e the amount over €4,900) by 0.35 and add €953.

Example: The FSS main tax deduction on emoluments of €5,500 4-weekly would be  $(600 \times 0.35) + 953 = 1,163$ .

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €4,293 = €772 + €1

FSS Main Tax Deduction Tables

2016: Monthly - Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
705	0	1290	88	1875	242	2460	388	3045	534	3630	680	4215	827
710	0	1295	89	1880	243	2465	389	3050	535	3635	682	4220	828
715	0	1300	90	1885	244	2470	390	3055	537	3640	683	4225	829
720	0	1305	92	1890	245	2475	392	3060	538	3645	684	4230	830
725	0	1310	93	1895	247	2480	393	3065	539	3650	685	4235	832
730	0	1315	94	1900	248	2485	394	3070	540	3655	687	4240	833
735	0	1320	95	1905	249	2490	395	3075	542	3660	688	4245	834
740	0	1325	97	1910	250	2495	397	3080	543	3665	689	4250	835
745	0	1330	98	1915	252	2500	398	3085	544	3670	690	4255	837
750	0	1335	99	1920	253	2505	399	3090	545	3675	692	4260	838
755	0	1340	100	1925	254	2510	400	3095	547	3680	693	4265	839
760	0	1345	102	1930	255	2515	402	3100	548	3685	694	4270	840
765	1	1350	103	1935	257	2520	403	3105	549	3690	695	4275	842
770	2	1355	104	1940	258	2525	404	3110	550	3695	697	4280	843
775	2	1360	105	1945	259	2530	405	3115	552	3700	698	4285	844
780	3	1365	107	1950	260	2535	407	3120	553	3705	699	4290	845
785	4	1370	108	1955	262	2540	408	3125	554	3710	700	4295	847
790	5	1375	109	1960	263	2545	409	3130	555	3715	702	4300	848
795	5	1380	110	1965	264	2550	410	3135	557	3720	703	4305	849
800	6	1385	112	1970	265	2555	412	3140	558	3725	704	4310	850
805	7	1390	113	1975	267	2560	413	3145	559	3730	705	4315	852
810	8	1395	114	1980	268	2565	414	3150	560	3735	707	4320	853
815	8	1400	115	1985	269	2570	415	3155	562	3740	708	4325	854
820	9	1405	117	1990	270	2575	417	3160	563	3745	709	4330	855
825	10	1410	118	1995	272	2580	418	3165	564	3750	710	4335	857
830	11	1415	119	2000	273	2585	419	3170	565	3755	712	4340	858
835	11	1420	120	2005	274	2590	420	3175	567	3760	713	4345	859
840	12	1425	122	2010	275	2595	422	3180	568	3765	714	4350	860
845	13	1430	123	2015	277	2600	423	3185	569	3770	715	4355	862
850	14	1435	124	2020	278	2605	424	3190	570	3775	717	4360	863
855	14	1440	125	2025	279	2610	425	3195	572	3780	718	4365	864
860	15	1445	127	2030	280	2615	427	3200	573	3785	719	4370	865
865	16	1450	128	2035	282	2620	428	3205	574	3790	720	4375	867
870	17	1455	129	2040	283	2625	429	3210	575	3795	722	4380	868
875	17	1460	130	2045	284	2630	430	3215	577	3800	723	4385	869
880	18	1465	132	2050	285	2635	432	3220	578	3805	724	4390	870
885	19	1470	133	2055	287	2640	433	3225	579	3810	725	4395	872
890	20	1475	134	2060	288	2645	434	3230	580	3815	727	4400	873
895	20	1480	135	2065	289	2650	435	3235	582	3820	728	4405	874
900	21	1485	137	2070	290	2655	437	3240	583	3825	729	4410	875
905	22	1490	138	2075	292	2660	438	3245	584	3830	730	4415	877
910	23	1495	139	2080	293	2665	439	3250	585	3835	732	4420	878
915	23	1500	140	2085	294	2670	440	3255	587	3840	733	4425	879
920	24	1505	142	2090	295	2675	442	3260	588	3845	734	4430	880
925	25	1510	143	2095	297	2680	443	3265	589	3850	735	4435	882
930	26	1515	144	2100	298	2685	444	3270	590	3855	737	4440	883
935	26	1520	145	2105	299	2690	445	3275	592	3860	738	4445	884
940	27	1525	147	2110	300	2695	447	3280	593	3865	739	4450	885
945	28	1530	148	2115	302	2700	448	3285	594	3870	740	4455	887
950	29	1535	149	2120	303	2705	449	3290	595	3875	742	4460	888
955	29	1540	150	2125	304	2710	450	3295	597	3880	743	4465	889
960	30	1545	152	2130	305	2715	452	3300	598	3885	744	4470	890
965	31	1550	153	2135	307	2720	453	3305	599	3890	745	4475	892
970	32	1555	154	2140	308	2725	454	3310	600	3895	747	4480	893
975	32	1560	155	2145	309	2730	455	3315	602	3900	748	4485	894
980	33	1565	157	2150	310	2735	457	3320	603	3905	749	4490	895
985	34	1570	158	2155	312	2740	458	3325	604	3910	750	4495	897
990	35	1575	159	2160	313	2745	459	3330	605	3915	752	4500	898
995	35	1580	160	2165	314	2750	460	3335	607	3920	753	4505	899
1000	36	1585	162	2170	315	2755	462	3340	608	3925	754	4510	900
1005	37	1590	163	2175	317	2760	463	3345	609	3930	755	4515	902
1010	38	1595	164	2180	318	2765	464	3350	610	3935	757	4520	903
1015	38	1600	165	2185	319	2770	465	3355	612	3940	758	4525	904
1020	39	1605	167	2190	320	2775	467	3360	613	3945	759	4530	905
1025	40	1610	168	2195	322	2780	468	3365	614	3950	760	4535	907
1030	41	1615	169	2200	323	2785	469	3370	615	3955	762	4540	908
1035	41	1620	170	2205	324	2790	470	3375	617	3960	763	4545	909
1040	42	1625	172	2210	325	2795	472	3380	618	3965	764	4550	910
1045	43	1630	180	2215	327	2800	473	3385	619	3970	765	4555	912
1050	44	1635	182	2220	328	2805	474	3390	620	3975	767	4560	913
1055	44	1640	183	2225	329	2810	475	3395	622	3980	768	4565	914
1060	45	1645	184	2230	330	2815	477	3400	623	3985	769	4570	915

Monthly - Single rates... continues

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1065	46	1650	185	2235	332	2820	478	3405	624	3990	770	4575	917	5160	1079
1070	47	1655	187	2240	333	2825	479	3410	625	3995	772	4580	918	5165	1081
1075	47	1660	188	2245	334	2830	480	3415	627	4000	773	4585	919	5170	1082
1080	48	1665	189	2250	335	2835	482	3420	628	4005	774	4590	920	5175	1084
1085	49	1670	190	2255	337	2840	483	3425	629	4010	775	4595	922	5180	1086
1090	50	1675	192	2260	338	2845	484	3430	630	4015	777	4600	923	5185	1088
1095	50	1680	193	2265	339	2850	485	3435	632	4020	778	4605	924	5190	1089
1100	51	1685	194	2270	340	2855	487	3440	633	4025	779	4610	925	5195	1091
1105	52	1690	195	2275	342	2860	488	3445	634	4030	780	4615	927	5200	1093
1110	53	1695	197	2280	343	2865	489	3450	635	4035	782	4620	928	5205	1095
1115	53	1700	198	2285	344	2870	490	3455	637	4040	783	4625	929	5210	1096
1120	54	1705	199	2290	345	2875	492	3460	638	4045	784	4630	930	5215	1098
1125	55	1710	200	2295	347	2880	493	3465	639	4050	785	4635	932	5220	1100
1130	56	1715	202	2300	348	2885	494	3470	640	4055	787	4640	933	5225	1102
1135	56	1720	203	2305	349	2890	495	3475	642	4060	788	4645	934	5230	1103
1140	57	1725	204	2310	350	2895	497	3480	643	4065	789	4650	935	5235	1105
1145	58	1730	205	2315	352	2900	498	3485	644	4070	790	4655	937	5240	1107
1150	59	1735	207	2320	353	2905	499	3490	645	4075	792	4660	938	5245	1109
1155	59	1740	208	2325	354	2910	500	3495	647	4080	793	4665	939	5250	1110
1160	60	1745	209	2330	355	2915	502	3500	648	4085	794	4670	940	5255	1112
1165	61	1750	210	2335	357	2920	503	3505	649	4090	795	4675	942	5260	1114
1170	62	1755	212	2340	358	2925	504	3510	650	4095	797	4680	943	5265	1116
1175	62	1760	213	2345	359	2930	505	3515	652	4100	798	4685	944	5270	1117
1180	63	1765	214	2350	360	2935	507	3520	653	4105	799	4690	945	5275	1119
1185	64	1770	215	2355	362	2940	508	3525	654	4110	800	4695	947	5280	1121
1190	65	1775	217	2360	363	2945	509	3530	655	4115	802	4700	948	5285	1123
1195	65	1780	218	2365	364	2950	510	3535	657	4120	803	4705	949	5290	1124
1200	66	1785	219	2370	365	2955	512	3540	658	4125	804	4710	950	5295	1126
1205	67	1790	220	2375	367	2960	513	3545	659	4130	805	4715	952	5300	1128
1210	68	1795	222	2380	368	2965	514	3550	660	4135	807	4720	953	5305	1130
1215	69	1800	223	2385	369	2970	515	3555	662	4140	808	4725	954	5310	1131
1220	70	1805	224	2390	370	2975	517	3560	663	4145	809	4730	955	5315	1133
1225	72	1810	225	2395	372	2980	518	3565	664	4150	810	4735	957	5320	1135
1230	73	1815	227	2400	373	2985	519	3570	665	4155	812	4740	958	5325	1137
1235	74	1820	228	2405	374	2990	520	3575	667	4160	813	4745	959	5330	1138
1240	75	1825	229	2410	375	2995	522	3580	668	4165	814	4750	960	5335	1140
1245	77	1830	230	2415	377	3000	523	3585	669	4170	815	4755	962	5340	1142
1250	78	1835	232	2420	378	3005	524	3590	670	4175	817	4760	963	5345	1144
1255	79	1840	233	2425	379	3010	525	3595	672	4180	818	4765	964	5350	1145
1260	80	1845	234	2430	380	3015	527	3600	673	4185	819	4770	965	5355	1147
1265	82	1850	235	2435	382	3020	528	3605	674	4190	820	4775	967	5360	1149
1270	83	1855	237	2440	383	3025	529	3610	675	4195	822	4780	968	5365	1151
1275	84	1860	238	2445	384	3030	530	3615	677	4200	823	4785	969	5370	1152
1280	85	1865	239	2450	385	3035	532	3620	678	4205	824	4790	970	5375	1154
1285	87	1870	240	2455	387	3040	533	3625	679	4210	825	4795	972	5380	1156

For emoluments in excess of €5,380, Monthly: Multiply the excess (i.e the amount over €5,380) by 0.35 and add €1,156.  
 Example: The FSS main tax deduction on emoluments of €5,500 Monthly would be (120x 0.35) + 1,156 =1,198.

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
775	0	1320	67	1865	212	2410	348	2955	485	3500	621	4045	757	4590	893
780	0	1325	68	1870	213	2415	350	2960	486	3505	622	4050	758	4595	895
785	0	1330	70	1875	215	2420	351	2965	487	3510	623	4055	760	4600	896
790	0	1335	71	1880	216	2425	352	2970	488	3515	625	4060	761	4605	897
795	0	1340	72	1885	217	2430	353	2975	490	3520	626	4065	762	4610	898
800	0	1345	73	1890	218	2435	355	2980	491	3525	627	4070	763	4615	900
805	0	1350	75	1895	220	2440	356	2985	492	3530	628	4075	765	4620	901
810	0	1355	76	1900	221	2445	357	2990	493	3535	630	4080	766	4625	902
815	0	1360	77	1905	222	2450	358	2995	495	3540	631	4085	767	4630	903
820	0	1365	78	1910	223	2455	360	3000	496	3545	632	4090	768	4635	905
825	0	1370	80	1915	225	2460	361	3005	497	3550	633	4095	770	4640	906
830	0	1375	81	1920	226	2465	362	3010	498	3555	635	4100	771	4645	907
835	0	1380	82	1925	227	2470	363	3015	500	3560	636	4105	772	4650	908
840	0	1385	83	1930	228	2475	365	3020	501	3565	637	4110	773	4655	910
845	0	1390	85	1935	230	2480	366	3025	502	3570	638	4115	775	4660	911
850	0	1395	86	1940	231	2485	367	3030	503	3575	640	4120	776	4665	912
855	0	1400	87	1945	232	2490	368	3035	505	3580	641	4125	777	4670	913
860	0	1405	88	1950	233	2495	370	3040	506	3585	642	4130	778	4675	915
865	0	1410	90	1955	235	2500	371	3045	507	3590	643	4135	780	4680	916
870	0	1415	91	1960	236	2505	372	3050	508	3595	645	4140	781	4685	917
875	0	1420	92	1965	237	2510	373	3055	510	3600	646	4145	782	4690	918
880	1	1425	93	1970	238	2515	375	3060	511	3605	647	4150	783	4695	920
885	1	1430	95	1975	240	2520	376	3065	512	3610	648	4155	785	4700	921
890	2	1435	96	1980	241	2525	377	3070	513	3615	650	4160	786	4705	922
895	3	1440	97	1985	242	2530	378	3075	515	3620	651	4165	787	4710	923
900	4	1445	98	1990	243	2535	380	3080	516	3625	652	4170	788	4715	925
905	4	1450	100	1995	245	2540	381	3085	517	3630	653	4175	790	4720	926
910	5	1455	101	2000	246	2545	382	3090	518	3635	655	4180	791	4725	927
915	6	1460	102	2005	247	2550	383	3095	520	3640	656	4185	792	4730	928
920	7	1465	103	2010	248	2555	385	3100	521	3645	657	4190	793	4735	930
925	7	1470	105	2015	250	2560	386	3105	522	3650	658	4195	795	4740	931
930	8	1475	106	2020	251	2565	387	3110	523	3655	660	4200	796	4745	932
935	9	1480	107	2025	252	2570	388	3115	525	3660	661	4205	797	4750	933
940	10	1485	108	2030	253	2575	390	3120	526	3665	662	4210	798	4755	935
945	10	1490	110	2035	255	2580	391	3125	527	3670	663	4215	800	4760	936
950	11	1495	111	2040	256	2585	392	3130	528	3675	665	4220	801	4765	937
955	12	1500	112	2045	257	2590	393	3135	530	3680	666	4225	802	4770	938
960	13	1505	113	2050	258	2595	395	3140	531	3685	667	4230	803	4775	940
965	13	1510	115	2055	260	2600	396	3145	532	3690	668	4235	805	4780	941
970	14	1515	116	2060	261	2605	397	3150	533	3695	670	4240	806	4785	942
975	15	1520	117	2065	262	2610	398	3155	535	3700	671	4245	807	4790	943
980	16	1525	118	2070	263	2615	400	3160	536	3705	672	4250	808	4795	945
985	16	1530	120	2075	265	2620	401	3165	537	3710	673	4255	810	4800	946
990	17	1535	121	2080	266	2625	402	3170	538	3715	675	4260	811	4805	947
995	18	1540	122	2085	267	2630	403	3175	540	3720	676	4265	812	4810	948
1000	19	1545	123	2090	268	2635	405	3180	541	3725	677	4270	813	4815	950
1005	19	1550	125	2095	270	2640	406	3185	542	3730	678	4275	815	4820	951
1010	20	1555	126	2100	271	2645	407	3190	543	3735	680	4280	816	4825	952
1015	21	1560	127	2105	272	2650	408	3195	545	3740	681	4285	817	4830	953
1020	22	1565	128	2110	273	2655	410	3200	546	3745	682	4290	818	4835	955
1025	22	1570	130	2115	275	2660	411	3205	547	3750	683	4295	820	4840	956
1030	23	1575	131	2120	276	2665	412	3210	548	3755	685	4300	821	4845	957
1035	24	1580	132	2125	277	2670	413	3215	550	3760	686	4305	822	4850	958
1040	25	1585	133	2130	278	2675	415	3220	551	3765	687	4310	823	4855	960
1045	25	1590	135	2135	280	2680	416	3225	552	3770	688	4315	825	4860	961
1050	26	1595	136	2140	281	2685	417	3230	553	3775	690	4320	826	4865	962
1055	27	1600	137	2145	282	2690	418	3235	555	3780	691	4325	827	4870	963
1060	28	1605	138	2150	283	2695	420	3240	556	3785	692	4330	828	4875	965
1065	28	1610	140	2155	285	2700	421	3245	557	3790	693	4335	830	4880	966
1070	29	1615	141	2160	286	2705	422	3250	558	3795	695	4340	831	4885	967
1075	30	1620	142	2165	287	2710	423	3255	560	3800	696	4345	832	4890	968
1080	31	1625	143	2170	288	2715	425	3260	561	3805	697	4350	833	4895	970
1085	31	1630	145	2175	290	2720	426	3265	562	3810	698	4355	835	4900	971
1090	32	1635	146	2180	291	2725	427	3270	563	3815	700	4360	836	4905	972
1095	33	1640	147	2185	292	2730	428	3275	565	3820	701	4365	837	4910	973
1100	34	1645	148	2190	293	2735	430	3280	566	3825	702	4370	838	4915	975
1105	34	1650	150	2195	295	2740	431	3285	567	3830	703	4375	840	4920	976
1110	35	1655	151	2200	296	2745	432	3290	568	3835	705	4380	841	4925	977

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1115	36	1660	152	2205	297	2750	433	3295	570	3840	706	4385	842	4930	978
1120	37	1665	153	2210	298	2755	435	3300	571	3845	707	4390	843	4935	980
1125	37	1670	155	2215	300	2760	436	3305	572	3850	708	4395	845	4940	981
1130	38	1675	156	2220	301	2765	437	3310	573	3855	710	4400	846	4945	982
1135	39	1680	157	2225	302	2770	438	3315	575	3860	711	4405	847	4950	983
1140	40	1685	158	2230	303	2775	440	3320	576	3865	712	4410	848	4955	985
1145	40	1690	160	2235	305	2780	441	3325	577	3870	713	4415	850	4960	986
1150	41	1695	161	2240	306	2785	442	3330	578	3875	715	4420	851	4965	987
1155	42	1700	162	2245	307	2790	443	3335	580	3880	716	4425	852	4970	988
1160	43	1705	163	2250	308	2795	445	3340	581	3885	717	4430	853	4975	990
1165	43	1710	165	2255	310	2800	446	3345	582	3890	718	4435	855	4980	991
1170	44	1715	166	2260	311	2805	447	3350	583	3895	720	4440	856	4985	992
1175	45	1720	167	2265	312	2810	448	3355	585	3900	721	4445	857	4990	993
1180	46	1725	168	2270	313	2815	450	3360	586	3905	722	4450	858	4995	995
1185	46	1730	170	2275	315	2820	451	3365	587	3910	723	4455	860	5000	996
1190	47	1735	171	2280	316	2825	452	3370	588	3915	725	4460	861	5005	998
1195	48	1740	172	2285	317	2830	453	3375	590	3920	726	4465	862	5010	999
1200	49	1745	173	2290	318	2835	455	3380	591	3925	727	4470	863	5015	1001
1205	49	1750	175	2295	320	2840	456	3385	592	3930	728	4475	865	5020	1003
1210	50	1755	176	2300	321	2845	457	3390	593	3935	730	4480	866	5025	1005
1215	51	1760	177	2305	322	2850	458	3395	595	3940	731	4485	867	5030	1006
1220	52	1765	178	2310	323	2855	460	3400	596	3945	732	4490	868	5035	1008
1225	52	1770	188	2315	325	2860	461	3405	597	3950	733	4495	870	5040	1010
1230	53	1775	190	2320	326	2865	462	3410	598	3955	735	4500	871	5045	1012
1235	54	1780	191	2325	327	2870	463	3415	600	3960	736	4505	872	5050	1013
1240	55	1785	192	2330	328	2875	465	3420	601	3965	737	4510	873	5055	1015
1245	55	1790	193	2335	330	2880	466	3425	602	3970	738	4515	875	5060	1017
1250	56	1795	195	2340	331	2885	467	3430	603	3975	740	4520	876	5065	1019
1255	57	1800	196	2345	332	2890	468	3435	605	3980	741	4525	877	5070	1020
1260	58	1805	197	2350	333	2895	470	3440	606	3985	742	4530	878	5075	1022
1265	58	1810	198	2355	335	2900	471	3445	607	3990	743	4535	880	5080	1024
1270	59	1815	200	2360	336	2905	472	3450	608	3995	745	4540	881	5085	1026
1275	60	1820	201	2365	337	2910	473	3455	610	4000	746	4545	882	5090	1027
1280	61	1825	202	2370	338	2915	475	3460	611	4005	747	4550	883	5095	1029
1285	61	1830	203	2375	340	2920	476	3465	612	4010	748	4555	885	5100	1031
1290	62	1835	205	2380	341	2925	477	3470	613	4015	750	4560	886	5105	1033
1295	63	1840	206	2385	342	2930	478	3475	615	4020	751	4565	887	5110	1034
1300	64	1845	207	2390	343	2935	480	3480	616	4025	752	4570	888	5115	1036
1305	64	1850	208	2395	345	2940	481	3485	617	4030	753	4575	890	5120	1038
1310	65	1855	210	2400	346	2945	482	3490	618	4035	755	4580	891	5125	1040
1315	66	1860	211	2405	347	2950	483	3495	620	4040	756	4585	892	5130	1041

For emoluments in excess of €5,130 Monthly: Multiply the excess (i.e the amount over €5,130) by .35 and add €1,041.  
 Eg: The FSS main tax deduction on emoluments of €5,500 Monthly would be (370x 0.35)+1041=1171  
 For emoluments in between shown income figures add €1 to the lower corresponding figure of tax, e.x the tax on €3492= €618+1

FSS Main Tax Deduction Tables

2016: Monthly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
995	0	1505	67	2015	168	2525	306	3035	433	3545	561	4055	688	4565	816
1000	0	1510	68	2020	170	2530	307	3040	435	3550	562	4060	690	4570	817
1005	0	1515	68	2025	171	2535	308	3045	436	3555	563	4065	691	4575	818
1010	0	1520	69	2030	172	2540	310	3050	437	3560	565	4070	692	4580	820
1015	0	1525	70	2035	173	2545	311	3055	438	3565	566	4075	693	4585	821
1020	0	1530	71	2040	175	2550	312	3060	440	3570	567	4080	695	4590	822
1025	0	1535	71	2045	176	2555	313	3065	441	3575	568	4085	696	4595	823
1030	0	1540	72	2050	177	2560	315	3070	442	3580	570	4090	697	4600	825
1035	0	1545	73	2055	178	2565	316	3075	443	3585	571	4095	698	4605	826
1040	0	1550	74	2060	180	2570	317	3080	445	3590	572	4100	700	4610	827
1045	0	1555	74	2065	181	2575	318	3085	446	3595	573	4105	701	4615	828
1050	0	1560	75	2070	182	2580	320	3090	447	3600	575	4110	702	4620	830
1055	0	1565	76	2075	183	2585	321	3095	448	3605	576	4115	703	4625	831
1060	0	1570	77	2080	185	2590	322	3100	450	3610	577	4120	705	4630	832
1065	1	1575	77	2085	186	2595	323	3105	451	3615	578	4125	706	4635	833
1070	2	1580	78	2090	187	2600	325	3110	452	3620	580	4130	707	4640	835
1075	2	1585	79	2095	188	2605	326	3115	453	3625	581	4135	708	4645	836
1080	3	1590	80	2100	190	2610	327	3120	455	3630	582	4140	710	4650	837
1085	4	1595	80	2105	191	2615	328	3125	456	3635	583	4145	711	4655	838
1090	5	1600	81	2110	192	2620	330	3130	457	3640	585	4150	712	4660	840
1095	5	1605	82	2115	193	2625	331	3135	458	3645	586	4155	713	4665	841
1100	6	1610	83	2120	195	2630	332	3140	460	3650	587	4160	715	4670	842
1105	7	1615	83	2125	196	2635	333	3145	461	3655	588	4165	716	4675	843
1110	8	1620	84	2130	197	2640	335	3150	462	3660	590	4170	717	4680	845
1115	8	1625	85	2135	198	2645	336	3155	463	3665	591	4175	718	4685	846
1120	9	1630	86	2140	200	2650	337	3160	465	3670	592	4180	720	4690	847
1125	10	1635	86	2145	201	2655	338	3165	466	3675	593	4185	721	4695	848
1130	11	1640	87	2150	202	2660	340	3170	467	3680	595	4190	722	4700	850
1135	11	1645	88	2155	203	2665	341	3175	468	3685	596	4195	723	4705	851
1140	12	1650	89	2160	205	2670	342	3180	470	3690	597	4200	725	4710	852
1145	13	1655	89	2165	206	2675	343	3185	471	3695	598	4205	726	4715	853
1150	14	1660	90	2170	207	2680	345	3190	472	3700	600	4210	727	4720	855
1155	14	1665	91	2175	208	2685	346	3195	473	3705	601	4215	728	4725	856
1160	15	1670	92	2180	210	2690	347	3200	475	3710	602	4220	730	4730	857
1165	16	1675	92	2185	211	2695	348	3205	476	3715	603	4225	731	4735	858
1170	17	1680	93	2190	212	2700	350	3210	477	3720	605	4230	732	4740	860
1175	17	1685	94	2195	213	2705	351	3215	478	3725	606	4235	733	4745	861
1180	18	1690	95	2200	215	2710	352	3220	480	3730	607	4240	735	4750	862
1185	19	1695	95	2205	216	2715	353	3225	481	3735	608	4245	736	4755	863
1190	20	1700	96	2210	217	2720	355	3230	482	3740	610	4250	737	4760	865
1195	20	1705	97	2215	218	2725	356	3235	483	3745	611	4255	738	4765	866
1200	21	1710	98	2220	220	2730	357	3240	485	3750	612	4260	740	4770	867
1205	22	1715	98	2225	221	2735	358	3245	486	3755	613	4265	741	4775	868
1210	23	1720	99	2230	222	2740	360	3250	487	3760	615	4270	742	4780	870
1215	23	1725	100	2235	223	2745	361	3255	488	3765	616	4275	743	4785	871
1220	24	1730	101	2240	225	2750	362	3260	490	3770	617	4280	745	4790	872
1225	25	1735	101	2245	226	2755	363	3265	491	3775	618	4285	746	4795	873
1230	26	1740	102	2250	227	2760	365	3270	492	3780	620	4290	747	4800	875
1235	26	1745	103	2255	228	2765	366	3275	493	3785	621	4295	748	4805	876
1240	27	1750	104	2260	230	2770	367	3280	495	3790	622	4300	750	4810	877
1245	28	1755	104	2265	231	2775	368	3285	496	3795	623	4305	751	4815	878
1250	29	1760	105	2270	232	2780	370	3290	497	3800	625	4310	752	4820	880
1255	29	1765	106	2275	233	2785	371	3295	498	3805	626	4315	753	4825	881
1260	30	1770	107	2280	235	2790	372	3300	500	3810	627	4320	755	4830	882
1265	31	1775	108	2285	236	2795	373	3305	501	3815	628	4325	756	4835	883
1270	32	1780	110	2290	237	2800	375	3310	502	3820	630	4330	757	4840	885
1275	32	1785	111	2295	238	2805	376	3315	503	3825	631	4335	758	4845	886
1280	33	1790	112	2300	240	2810	377	3320	505	3830	632	4340	760	4850	887
1285	34	1795	113	2305	241	2815	378	3325	506	3835	633	4345	761	4855	888
1290	35	1800	115	2310	242	2820	380	3330	507	3840	635	4350	762	4860	890
1295	35	1805	116	2315	243	2825	381	3335	508	3845	636	4355	763	4865	891
1300	36	1810	117	2320	245	2830	382	3340	510	3850	637	4360	765	4870	892
1305	37	1815	118	2325	246	2835	383	3345	511	3855	638	4365	766	4875	893
1310	38	1820	120	2330	247	2840	385	3350	512	3860	640	4370	767	4880	895
1315	38	1825	121	2335	248	2845	386	3355	513	3865	641	4375	768	4885	896
1320	39	1830	122	2340	250	2850	387	3360	515	3870	642	4380	770	4890	897
1325	40	1835	123	2345	251	2855	388	3365	516	3875	643	4385	771	4895	898
1330	41	1840	125	2350	252	2860	390	3370	517	3880	645	4390	772	4900	900
1335	41	1845	126	2355	253	2865	391	3375	518	3885	646	4395	773	4905	901

Monthly - Joint Rates... continues



Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
1340	42	1850	127	2360	255	2870	392	3380	520	3890	647	4400	775	4910	902
1345	43	1855	128	2365	256	2875	393	3385	521	3895	648	4405	776	4915	903
1350	44	1860	130	2370	257	2880	395	3390	522	3900	650	4410	777	4920	905
1355	44	1865	131	2375	258	2885	396	3395	523	3905	651	4415	778	4925	906
1360	45	1870	132	2380	260	2890	397	3400	525	3910	652	4420	780	4930	907
1365	46	1875	133	2385	261	2895	398	3405	526	3915	653	4425	781	4935	908
1370	47	1880	135	2390	262	2900	400	3410	527	3920	655	4430	782	4940	910
1375	47	1885	136	2395	273	2905	401	3415	528	3925	656	4435	783	4945	911
1380	48	1890	137	2400	275	2910	402	3420	530	3930	657	4440	785	4950	912
1385	49	1895	138	2405	276	2915	403	3425	531	3935	658	4445	786	4955	913
1390	50	1900	140	2410	277	2920	405	3430	532	3940	660	4450	787	4960	915
1395	50	1905	141	2415	278	2925	406	3435	533	3945	661	4455	788	4965	916
1400	51	1910	142	2420	280	2930	407	3440	535	3950	662	4460	790	4970	917
1405	52	1915	143	2425	281	2935	408	3445	536	3955	663	4465	791	4975	918
1410	53	1920	145	2430	282	2940	410	3450	537	3960	665	4470	792	4980	920
1415	53	1925	146	2435	283	2945	411	3455	538	3965	666	4475	793	4985	921
1420	54	1930	147	2440	285	2950	412	3460	540	3970	667	4480	795	4990	922
1425	55	1935	148	2445	286	2955	413	3465	541	3975	668	4485	796	4995	923
1430	56	1940	150	2450	287	2960	415	3470	542	3980	670	4490	797	5000	925
1435	56	1945	151	2455	288	2965	416	3475	543	3985	671	4495	798	5005	926
1440	57	1950	152	2460	290	2970	417	3480	545	3990	672	4500	800	5010	928
1445	58	1955	153	2465	291	2975	418	3485	546	3995	673	4505	801	5015	930
1450	59	1960	155	2470	292	2980	420	3490	547	4000	675	4510	802	5020	932
1455	59	1965	156	2475	293	2985	421	3495	548	4005	676	4515	803	5025	933
1460	60	1970	157	2480	295	2990	422	3500	550	4010	677	4520	805	5030	935
1465	61	1975	158	2485	296	2995	423	3505	551	4015	678	4525	806	5035	937
1470	62	1980	160	2490	297	3000	425	3510	552	4020	680	4530	807	5040	939
1475	62	1985	161	2495	298	3005	426	3515	553	4025	681	4535	808	5045	940
1480	63	1990	162	2500	300	3010	427	3520	555	4030	682	4540	810	5050	942
1485	64	1995	163	2505	301	3015	428	3525	556	4035	683	4545	811	5055	944
1490	65	2000	165	2510	302	3020	430	3530	557	4040	685	4550	812	5060	946
1495	65	2005	166	2515	303	3025	431	3535	558	4045	686	4555	813	5065	947
1500	66	2010	167	2520	305	3030	432	3540	560	4050	687	4560	815	5070	949

For emoluments in excess of €5,070 Monthly: Multiply the excess (i.e the amount over €5,070) by .35 and add €949.

Eg: The FSS main tax deduction on emoluments of €5,500 Monthly would be (430x 0.35)+949=1100

For emoluments in between shown income figures add €1 to the lower corresponding figure of tax, e.x the tax on €4518= €803+1

## Appendix G: Social Security Contributions

From 1st January 2016, Class 1 Social Security Contributions are to be deducted in accordance with the following schedule:

Category	Type of Employed Persons	Weekly Rate of Contribution Payable by Employed Person	Weekly Rate of Contribution Payable by the Employer
A	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €168.01	€6.62	€6.62
B	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €168.01	<b>€16.80, or if the insured person elects, 10% calculated to the nearest cent of such person's basic weekly wage or the weekly equivalent of such person's basic monthly salary (see note 1 below)</b>	€16.80
C	<b>Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €168.01 but does not exceed €344.86</b>	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary
	<b>Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €168.01 but does not exceed €425.73 (see note 2 below)</b>		
D	Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €344.86	€34.49	€34.49
	Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €425.73 (see note 2 below)	€42.57	€42.57
E	Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 4.38	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 4.38
F	Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 7.94	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 7.94

NOTE 1: If the insured person elects to pay a contribution of 10% of a basic wage or salary less than the weekly equivalent of the National Minimum Wage, such contribution may, if the person qualifies for a contributory benefit or a contributory pension, result in the payment of a reduced contributory benefit or contributory pension.

NOTE 2: As a result of the pension reform enacted by virtue of Act XIX of 2006 and Legal Notice 336 of 2006, the increase in the highest contribution rate payable with effect from January 2016, is related to a guaranteed maximum pensionable income of €22,137.96 for persons born on or after 1st January 1962.

## Appendix H: Maternity Leave Fund Contributions

Category	Type of Employed Persons	Weekly Rate of Contribution Payable by the Employer
A	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €168.01	€0.20
B	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €168.01	€0.50
C	<b>Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €168.01 but does not exceed €344.86</b>	0.3% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary
	<b>Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €168.01 but does not exceed €425.73</b>	
D	Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €344.86	€1.03
	Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €425.73	€1.28
E	Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.13
F	Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.24