

**(i) DETAILS OF MAIN INCOME TAX CHANGES
(Including Health Levy and PRSI changes)**

	Existing	Proposed	Increase
Tax Credits	€	€	€
Single Persons	1,760	1,830	70
Married Persons	3,520	3,660	140
Employee Credit	1,760	1,830	70
Additional One-Parent Family Credit	1,760	1,830	70
Home Carer credit	770	900	130

	Existing	Proposed	Increase
Standard Rate Tax Bands(1)	€	€	€
Single/Widowed Persons	34,000	35,400	1,400
Married Couples One Income	43,000	44,400	1,400
Married Couples Two Income	68,000	70,800	2,800
One Parent/Widowed Parent	38,000	39,400	1,400

(1) The tax band of €70,800 available to married couples with two incomes in 2008 is transferable between spouses up to a maximum of €44,400 per spouse.

	Existing	Proposed	Increase
Exemption Limits	€	€	€
65 years and over			
Single/Widowed	19,000	20,000	1,000
Married	38,000	40,000	2,000

	Existing	Proposed	Increase
Other credits	€	€	€
Incapacitated child tax credit	3,000	3,660	660
Blind persons tax credit:			
Single	1,760	1,830	70
Married (both blind)	3,520	3,660	140
Additional credit for widowed persons	550	600	50
Widowed parent tax credit:			
Year 1	3,750	4,000	250
Year 2	3,250	3,500	250
Year 3	2,750	3,000	250
Year 4	2,250	2,500	250
Year 5	1,750	2,000	250
Age Credit:			
Single	275	325	50
Married	550	650	100

	Existing	Proposed	Increase
Health Levy	€	€	€
Health Levy threshold			
-Weekly	480	500	20
-Annual	24,960	26,000	1,040

	Existing	Proposed	Increase
PRSI	€	€	€
PRSI Threshold (weekly)	339	352	13
PRSI Ceiling	48,800	50,700	1,900