

PRE 95	Current	30/06/2013	01/09/2008	Current Shortfall		2016 Benefit Pension Levy Reduction Gross Subject to tax	2017	2017	2018	Remaining Shortfall		Plus Remaining	
	Salary Scales	Salary	Salary	01/07/13 on 01/09/08			Partially	Flat Rate Payment	Partially	2018 on 2008		Pension Levy	
	Post FEMPI* 2013 [01/07/2013]	Scales	Scales	[Excl. Pen Levy]			Restored Salary	on Salaries <€65k	Restored Salary	10-Years later		on 2018 Salary	
			[last pay increase]	€	Percentage		[50% FEMPI 2013]	01/09/2017	[50% FEMPI 2013]	€	Percentage	€	Percentage
	AP - Pre 95												
1	€61,966	€61,966	66,179	4,213	6.37%	€733	Same	€1,000	€62,966	3,213	4.86%	€3,436	5.55%
2	€64,257	€64,257	68,656	4,399	6.41%	€733	Same	€1,000	€65,257	3,399	4.95%	€3,677	5.72%
3	€65,000	€66,519	71,132	6,132	8.62%	€733	€65,760	nil	€66,519	4,613	6.49%	€3,809	5.86%
4	€65,000	€68,748	73,609	8,609	11.70%	€733	€66,874	nil	€68,748	4,861	6.60%	€4,044	6.22%
5	€67,074	€70,978	76,087	9,013	11.85%	€733	€69,026	nil	€70,978	5,109	6.71%	€4,278	6.38%
6	€68,293	€72,268	77,520	9,227	11.90%	€733	€70,280	nil	€72,268	5,252	6.78%	€4,413	6.46%
LS1	€70,416	€74,514	80,016	9,600	12.00%	€733	€72,465	nil	€74,514	5,502	6.88%	€4,649	6.60%
LSI 2	€72,546	€76,768	82,520	9,974	12.09%	€733	€74,657	nil	€76,768	5,752	6.97%	€4,886	6.73%
	AP(H) - Pre 95												
1	€65,000	€67,913	72,681	7,681	10.57%	€733	€65,760	nil	€67,913	7,681	6.56%	€3,956	6.09%
2	€66,531	€70,404	75,448	8,917	11.82%	€733	€68,467	nil	€70,403	5,045	6.69%	€4,217	6.34%
3	€68,893	€72,903	78,226	9,333	11.93%	€733	€70,898	nil	€72,903	5,323	6.81%	€4,480	6.50%
4	€71,244	€75,390	80,989	9,745	12.03%	€733	€73,317	nil	€75,390	5,599	6.91%	€4,741	6.65%
5	€73,600	€77,884	83,760	10,160	12.13%	€733	€75,742	nil	€77,884	5,876	7.02%	€5,003	6.80%
6	€74,973	€79,337	85,375	10,402	12.18%	€733	€77,155	nil	€79,337	6,038	7.07%	€5,155	6.88%
LSI 1	€77,275	€81,821	88,135	10,860	12.32%	€733	€79,548	nil	€81,821	6,314	7.16%	€5,416	7.01%
LSI 2	€79,552	€84,296	90,884	11,332	12.47%	€733	€81,924	nil	€84,296	6,588	7.25%	€5,676	7.14%
	PO - Pre 95												
1	€75,647	€80,051	86,168	10,521	12.21%	€733	€77,849	nil	€80,051	6,117	7.10%	€5,230	6.91%
2	€78,670	€83,337	89,819	11,149	12.41%	€733	€81,003	nil	€83,337	6,482	7.22%	€5,575	7.09%
3	€81,676	€86,604	93,449	11,773	12.60%	€733	€84,140	nil	€86,604	6,845	7.32%	€5,918	7.25%
4	€84,706	€89,898	97,109	12,403	12.77%	€733	€87,302	nil	€89,898	7,211	7.43%	€6,264	7.40%
5	€87,258	€92,672	100,191	12,933	12.91%	€733	€89,965	nil	€92,672	7,519	7.50%	€6,556	7.51%
LSI 1	€89,906	€95,550	103,389	13,483	13.04%	€733	€92,728	nil	€95,550	7,839	7.58%	€6,858	7.63%
LSI 2	€92,550	€98,424	106,582	14,032	13.17%	€733	€95,487	nil	€98,424	8,158	7.65%	€7,160	7.74%
	PO(H) - Pre 95												
1	€81,080	€85,957	92,730	11,650	12.56%	€733	€83,518	nil	€85,957	6,773	7.30%	€5,850	7.22%
2	€84,247	€89,399	96,555	12,308	12.75%	€733	€86,823	nil	€89,399	7,156	7.41%	€6,212	7.37%
3	€87,425	€92,853	100,392	12,967	12.92%	€733	€90,139	nil	€92,853	7,539	7.51%	€6,575	7.52%
4	€90,591	€96,295	104,217	13,626	13.07%	€733	€93,443	nil	€96,295	7,922	7.60%	€6,936	7.66%
5	€93,297	€99,236	107,485	14,188	13.20%	€733	€96,266	nil	€99,236	8,249	7.67%	€7,245	7.77%
LSI 1	€96,148	€102,335	110,928	14,780	13.32%	€733	€99,241	nil	€102,335	8,593	7.75%	€7,570	7.87%
LSI 2	€98,995	€105,429	114,366	15,371	13.44%	€733	€102,212	nil	€105,429	8,937	7.81%	€7,895	7.98%

*FEMPI = 'Financial Emergency Measures in the Public Interest' FEMPI 1 = Pension Levy 8.1% to 8.7% FEMPI 2; 1/1/10 Pay Reduction 6.37% to 7.81% FEMPI 3; 1/7/13 Pay Reduction 5.5% to 6.2%

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