| POST | Current | 30/06/2013 | 01/09/2008 | Current Shortfall | | 2016 Benefit | 2017 | 2018 | Remaining Shortfall | | Plus Remaining | |
|-------|------------------|------------|---------------------|------------------------------------------|------------|-----------------------|------------------|------------------------------|-----------------------------------|------------|--------------------------------|------------|
| 95 | Salary Scales | Salary | Salary | 01/07/13 on 01/09/08 [Excl. Pen Levy] | | Pension Levy | Partially | Partially Restored Salary | 2018 on 2008 [10 -Years later] | | Pension Levy on 2018 Salary | |
| | Post FEMPI* 2013 | Scales | Scales | | | Reduction | Restored Salary | | | | | |
| | [01/07/2013] | | [last pay increase] | € | Percentage | Gross Subject to tax | [50% FEMPI 2013] | [50% FEMPI 2013] | € | Percentage | € | Percentage |
| | | | | | | | | | | | | |
| | AP - Post 95 | | | V | + | | | | • | V | + | V |
| 1 | €65,000 | €65,185 | €69,659 | 4,659 | 6.69% | €733 | €65,185 | €65,185 | 4,474 | 6.42% | €3,669 | 5.63% |
| 2 | €65,000 | €67,541 | €72,268 | 7,268 | 10.06% | €733 | €66,271 | €67,541 | 4,727 | 6.54% | €3,917 | 5.80% |
| 3 | €66,040 | €69,884 | €74,871 | 8,831 | 11.79% | €733 | €67,962 | €69,884 | 4,987 | 6.66% | €4,163 | 5.96% |
| 4 | €68,262 | €72,235 | €77,483 | 9,221 | 11.90% | €733 | €70,248 | €72,235 | 5,248 | 6.77% | €4,410 | 6.10% |
| 5 | €70,479 | €74,581 | €80,090 | 9,611 | 12.00% | €733 | €72,530 | €74,581 | 5,509 | 6.88% | €4,656 | 6.24% |
| 6 | €71,758 | €75,934 | €81,593 | 9,835 | 12.05% | €733 | €73,846 | €75,934 | 5,659 | 6.94% | €4,798 | 6.32% |
| LSI 1 | €73,995 | €78,303 | €84,225 | 10,230 | 12.15% | €733 | €76,148 | €78,302 | 5,923 | 7.03% | €5,047 | 6.45% |
| LSI 2 | €76,224 | €80,679 | €86,865 | 10,641 | 12.25% | €733 | €78,451 | €80,678 | 6,187 | 7.12% | €5,296 | 6.56% |
| | AP(H) - Post 95 | | | | | | | | | | | |
| 1 | €67,434 | €71,369 | €76,510 | 9,076 | 11.86% | €733 | €69,397 | €71,359 | 5,151 | 6.73% | €4,318 | 6.05% |
| 2 | €69,910 | €73,979 | €79,421 | 9,511 | 11.98% | €733 | €71,944 | €73,979 | 5,442 | 6.85% | €4,593 | 6.21% |
| 3 | €72,391 | €76,604 | €82,338 | 9,947 | 12.08% | €733 | €74,498 | €76,604 | 5,734 | 6.96% | €4,868 | 6.36% |
| 4 | €74,870 | €79,228 | €85,253 | 10,383 | 12.18% | €733 | €77,049 | €79,228 | 6,025 | 7.07% | €5,144 | 6.49% |
| 5 | €77,304 | €81,852 | €88,169 | 10,865 | 12.32% | €733 | €79,578 | €81,852 | 6,317 | 7.16% | €5,419 | 6.62% |
| 6 | €78,714 | €83,385 | €89,872 | 11,158 | 12.42% | €733 | €81,049 | €83,385 | 6,487 | 7.22% | €5,580 | 6.69% |
| LSI 1 | €81,109 | €85,989 | €92,765 | 11,656 | 12.57% | €733 | €83,549 | €85,988 | 6,777 | 7.31% | €5,854 | 6.81% |
| LSI 2 | €83,510 | €88,599 | €95,665 | 12,155 | 12.71% | €733 | €86,054 | €88,598 | 7,067 | 7.39% | €6,128 | 6.92% |
| | PO - Post 95 | | | | | | | | | | | |
| 1 | €79,401 | €84,132 | €90,702 | 11,301 | 12.46% | €733 | €81,766 | €84,132 | 6,570 | 7.24% | €5,659 | 6.73% |
| 2 | €82,587 | €87,595 | €94,550 | 11,963 | 12.65% | €733 | €85,091 | €87,595 | 6,955 | 7.36% | €6,022 | 6.88% |
| 3 | €85,750 | €91,033 | €98,370 | 12,620 | 12.83% | €733 | €88,391 | €91,033 | 7,337 | 7.46% | €6,383 | 7.01% |
| 4 | €88,936 | €94,496 | €102,218 | 13,282 | 12.99% | €733 | €91,716 | €94,496 | 7,722 | 7.55% | €6,747 | 7.14% |
| 5 | €91,624 | €97,417 | €105,463 | 13,839 | 13.12% | €733 | €94,521 | €97,417 | 8,046 | 7.63% | €7,054 | 7.24% |
| LS1 1 | €94,410 | €100,446 | €108,829 | 14,419 | 13.25% | €733 | €97,428 | €100,446 | 8,383 | 7.70% | €7,372 | 7.34% |
| LSI 2 | €97,194 | €103,472 | €112,191 | 14,997 | 13.37% | €733 | €100,333 | €103,472 | 8,719 | 7.77% | €7,690 | 7.43% |
| | PO(H) - Post 95 | | | | | | | | | | | |
| 1 | €85,127 | €90,355 | €97,617 | 12,490 | 12.79% | €733 | €87,741 | €90,355 | 7,262 | 7.44% | €6,312 | 6.99% |
| 2 | €88,454 | €93,972 | €101,636 | 13,182 | 12.97% | €733 | €91,213 | €93,972 | 7,664 | 7.54% | €6,692 | 7.12% |
| 3 | €91,798 | €97,608 | €105,675 | 13,877 | 13.13% | €733 | €94,702 | €97,607 | 8,068 | 7.64% | €7,074 | 7.25% |
| 4 | €95,135 | €101,235 | €109,705 | 14,570 | 13.28% | €733 | €98,184 | €101,234 | 8,471 | 7.72% | €7,455 | 7.36% |
| 5 | €97,981 | €104,327 | €113,141 | 15,160 | 13.40% | €733 | €101,154 | €104,327 | 8,814 | 7.79% | €7,779 | 7.46% |
| LSI 1 | €100,977 | €107,584 | €116,760 | 15,783 | 13.52% | €733 | €104,280 | €107,584 | 9,176 | 7.86% | €8,121 | 7.55% |
| LSI 2 | €103,976 | €110,844 | €120,382 | 16,406 | 13.63% | €733 | €107,410 | €110,844 | 9,538 | 7.92% | €8,464 | 7.64% |
| | | | | | | vy 8.1% to 8.7% FEMPI | | | | | | |
| | | | | | | | | | | | | E&OE |

| PRE | Current | 30/06/2013 | 01/09/2008 | Current Shortfall | | 2016 Benefit | 2017 | 2017 | 2018 | Remaining Shortfall | | Plus Remaining | |
|-------|--------------------|----------------------|------------------------|------------------------------------------|------------------|------------------------|--------------------------|-----------------------|------------------------------|--------------------------------|----------------|--------------------------------|----------------|
| 95 | Salary Scales | Salary | Salary | 01/07/13 on 01/09/08 [Excl. Pen Levy] | | Pension Levy | Partially | Flat Rate Payment | Partially Restored Salary | 2018 on 2008 10-Years later | | Pension Levy on 2018 Salary | |
| | Post FEMPI* 2013 | Scales | Scales | | | Reduction | Restored Salary | on Salaries <€65k | | | | | |
| | [01/07/2013] | | [last pay increase] | . € | Percentage | Gross Subject to tax | [50% FEMPI 2013] | 01/09/2017 | [50% FEMPI 2013] | € | Percentage | € | Percentage |
| | | | | | | | | , , | _ | | | | |
| | AP - Pre 95 | | | + | + | | | | | + | V | V | . |
| 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 | 7.10% | €5,230 | 7.09% |
| 3 | €81,676 | €86,604 | 93,449 | 11,773 | 12.60% | €733 | €84,140 | nil | €86,604 | 6,845 | 7.32% | €5,573 | 7.05% |
| 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% |
| | DO(II) D 07 | | | | | | | | | | | | |
| _ | PO(H) - Pre 95 | £0E 0E7 | 02.720 | 11 (50 | 13.50% | 6722 | £02 F10 | p.tl | £0E 0E7 | 6 772 | 7.200/ | CE 050 | 7.22% |
| 1 | €81,080 | €85,957 | 92,730 | 11,650 | 12.56% | €733 | €83,518 | nil | €85,957 | 6,773 | 7.30% | €5,850 | |
| 3 | €84,247 €87,425 | €89,399 €92,853 | 96,555 100,392 | 12,308 | 12.75% 12.92% | €733 €733 | €86,823 €90,139 | nil nil | €89,399 €92,853 | 7,156 7,539 | 7.41% 7.51% | €6,212 €6,575 | 7.37% 7.52% |
| 4 | · · | | 100,392 | 12,967 | | €733 €733 | · | | · · | 7,539 | | €6,936 | |
| 5 | €90,591 €93,297 | €96,295 €99,236 | 104,217 | 13,626 | 13.07% 13.20% | €733 €733 | €93,443 €96,266 | nil nil | €96,295 €99,236 | 8,249 | 7.60% 7.67% | €6,936 €7,245 | 7.66% 7.77% |
| LSI 1 | €93,297 €96,148 | €99,236 €102,335 | 110,928 | 14,188 14,780 | 13.20% | €733 | €99,241 | nil | €99,236 €102,335 | 8,593 | 7.67% | €7,245 €7,570 | 7.77% |
| LSI 1 | €98,995 | €102,335 €105,429 | 110,928 | 15,371 | 13.32% | €733 €733 | €99,241 €102,212 | nil | €102,335 €105,429 | 8,593 8,937 | 7.75% | €7,570 €7,895 | 7.87% |
| L31 Z | | | | | | = Pension Levy 8.1% to | | | , | | | | 7.3070 |
| | FEIVIPI | - rinancial Em | lergency ivieasures in | The Public In | terest FEIVIPI I | - Pension Levy 8.1% to | 0 0.7 % FEIVIPI Z; 1/1/1 | to ray keduction 6.3/ | 70 LU 7.81% FEIVIPI 3; | 1/ // 13 Pay | Reduction 5.5 | % เ0 6.2% | F0.05 |
| 1 | 1 | | 1 | | 1 | H | 1 | | 1 | | | 1 | E&OE |