

Revised Pension Levy Tables 5 February 2009					
	Towards 2016 Final Phase 2.50% 01/09/2008	*Pension Levy Gross	Percentage Levy on Gross	Tax Rate 41%* plus PRSI Contribution	*Pension Levy Net Changes
Assistant Principal Officer Standard - Modified PRSI (2.9%)					
	€66,179	€5,368	8.1%	43.9%	€3,059
	€68,656	€5,616	8.2%	43.9%	€3,200
	€71,132	€5,863	8.2%	43.9%	€3,341
	€73,609	€6,111	8.3%	43.9%	€3,482
	€76,087	€6,359	8.4%	43.9%	€3,624
	€77,520	€6,502	8.4%	43.9%	€3,705
LS1	€80,016	€6,752	8.4%	43.9%	€3,848
LS2	€82,520	€7,002	8.5%	43.9%	€3,990
Assistant Principal Officer Standard - Full PRSI (6.5%)					
	€69,659	€5,716	8.2%	47.5%	€3,238
	€72,268	€5,977	8.3%	47.5%	€3,388
	€74,871	€6,237	8.3%	47.5%	€3,536
	€77,483	€6,498	8.4%	47.5%	€3,686
	€80,090	€6,759	8.4%	47.5%	€3,835
	€81,593	€6,909	8.5%	47.5%	€3,921
LS1	€84,225	€7,173	8.5%	47.5%	€4,071
LS2	€86,865	€7,437	8.6%	47.5%	€4,222
Assistant Principal Officer Higher - Modified PRSI (2.9%)					
	€72,681	€6,018	8.3%	43.9%	€3,430
	€75,448	€6,295	8.3%	43.9%	€3,587
	€78,226	€6,573	8.4%	43.9%	€3,746
	€80,989	€6,849	8.5%	43.9%	€3,903
	€83,760	€7,126	8.5%	43.9%	€4,061
	€85,375	€7,288	8.5%	43.9%	€4,153
LS1	€88,135	€7,564	8.6%	43.9%	€4,310
LS2	€90,884	€7,838	8.6%	43.9%	€4,467
Assistant Principal Officer Higher - Full PRSI (6.5%)					
	€76,510	€6,401	8.4%	47.5%	€3,630
	€79,421	€6,692	8.4%	47.5%	€3,797
	€82,338	€6,984	8.5%	47.5%	€3,963
	€85,253	€7,275	8.5%	47.5%	€4,130
	€88,169	€7,567	8.6%	47.5%	€4,297
	€89,872	€7,737	8.6%	47.5%	€4,394
LS1	€92,765	€8,027	8.7%	47.5%	€4,559
LS2	€95,665	€8,317	8.7%	47.5%	€4,725
*Levy of 3% on the first €15,000 of salary, 6% on the next €5,000 and 10% on the balance. The pension levy is tax deductible. There is also relief in respect of PRSI contributions which is included in column 5. Please note that PRSI rates drop to 2% for earnings over €52,000. In addition, those on full PRSI already pay a personal pension contribution of 5% which is not included in the above figures.					

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	Towards 2016 Final Phase 2.50% 01/09/2008	Pension Levy* Gross	Percentage Levy	Tax Rate 41%* plus PRSI Contribution	*Pension Levy Net
Principal Officer Standard - Modified PRSI (2.9%)					
	€86,168	€7,367	8.5%	43.9%	€4,198
	€89,819	€7,732	8.6%	43.9%	€4,406
	€93,449	€8,095	8.7%	43.9%	€4,613
	€97,109	€8,461	8.7%	43.9%	€4,822
	€100,191	€8,769	8.8%	43.9%	€4,998
LS1	€103,389	€9,089	8.8%	43.9%	€5,171
LS2	€106,582	€9,408	8.8%	43.9%	€5,338
Principal Officer Standard - Full PRSI (6.5%)					
	€90,702	€7,820	8.6%	47.5%	€4,441
	€94,550	€8,205	8.7%	47.5%	€4,661
	€98,370	€8,587	8.7%	47.5%	€4,879
	€102,218	€8,972	8.8%	47.5%	€5,099
	€105,463	€9,296	8.8%	47.5%	€5,285
LS1	€108,829	€9,633	8.9%	47.5%	€5,465
LS2	€112,191	€9,969	8.9%	47.5%	€5,641
Principal Officer Higher - Modified PRSI (2.9%)					
	€92,730	€8,023	8.7%	43.9%	€4,572
	€96,555	€8,406	8.7%	43.9%	€4,790
	€100,392	€8,789	8.8%	43.9%	€5,009
	€104,217	€9,172	8.8%	43.9%	€5,214
	€107,485	€9,499	8.8%	43.9%	€5,385
LS1	€110,928	€9,843	8.9%	43.9%	€5,564
LS2	€114,366	€10,187	8.9%	43.9%	€5,755
Principal Officer Higher - Full PRSI (6.5%)					
	€97,617	€8,512	8.7%	47.5%	€4,836
	€101,636	€8,914	8.8%	47.5%	€5,066
	€105,675	€9,318	8.8%	47.5%	€5,297
	€109,705	€9,721	8.9%	47.5%	€5,511
	€113,141	€10,064	8.9%	47.5%	€5,691
LS1	€116,760	€10,426	8.9%	47.5%	€5,881
LS2	€120,382	€10,788	9.0%	47.5%	€6,083
<p>*Levy of 3% on the first €15,000 of salary, 6% on the next €5,000 and 10% on the balance. The pension levy is tax deductible. There is also relief in respect of PRSI contributions which is included in column 5. Please note that PRSI rates drop to 2% for earnings over €52,000. In addition, those on full PRSI already pay a personal pension contribution of 5% which is not included in the above figures.</p>					