

## Social Security Contributions (Class One) - 2016

Category	Basic Weekly Wage (Eur)		Weekly SSC Rate Payable (Eur)		Maternity (Eur)
	From	To	By Employee	By Employer	
A	0.10	168.01	6.62	6.62	0.20
B	0.10	168.01	16.80*	16.80	0.50

\* Or if the employee chooses, 10% of the basic weekly wage. This rate of contribution entitles the contributor to pro-rata contributory benefits

Persons Born up to 31st December 1961

C	168.02	344.86	10%	10%	0.3%
D	344.87	N/A	34.49	34.49	1.03

Persons born from 1st January 1962 onwards

C	168.02	425.73	10%	10%	0.3%
D	425.74	N/A	42.57	42.57	1.28
E	N/A	N/A	10% Max 4.38	10% Max 4.38	0.3% Max 0.13
F	N/A	N/A	10% Max 7.94	10% Max 7.94	0.3% Max 0.24

### Category Description

- A Persons under 18 years of age earning not more than the amount indicated above
- B Persons aged 18 and over, earning not more than the amount indicated above
- C All persons whose basic weekly wage is between the amounts indicated above
- D All persons whose basic weekly wage is equal to or exceeds the amount indicated above
- E Students\* under 18 years of age
- F Students\* 18 years old and over

\*Students who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes involving distinct work and study periods for which they are receiving remuneration .

## Social Security Contributions (Class Two) - 2016

Class Two Contributions are to be paid by all individuals who derive income of more than € 910 from an economic activity and who are not employed.

The Social Security Act defines two categories of persons that are required to pay Class 2 Contributions as follows:

Self Occupied Persons - persons who earn income from Trade, Business, Profession, Vocation or any other economic activity that exceeds € 910 per annum.

Self Employed Persons - persons who receive income from rents, investments, capital gains or any other income.

Rates for Class Two Social Security Contributions are based on the annual net profit or income for the year preceding the contribution payment year.

Category	Annual Net Income (EUR)		Weekly Rate
	From	To	
SP	1,005	8,500	24.52
SA	910	9,960	28.73*

The SP Rate applies only to single persons who are not self occupied

\* € 28.73 or 15% of the annual net earnings if the person is a part-time self-employed woman whose annual net earnings do not exceed € 9,960 (see note below)

Persons Born up to 31st December 1961			
SB	9,961	17,933	15%
SC	17,934	N/A	51.73

Persons born from 1st January 1962 onwards			
SB	9,961	22,138	15%
SC	22,139	N/A	63.86

Note:

If the insured person elects to pay a contribution that is less than € 28.73, 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.