
Universal Social Charge (USC)

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Overview

USC is a tax payable on your total income, but there are some types of income that are exempt. Depending on your circumstances, you pay USC at the standard rate or the reduced rate. You can see examples of how to calculate your USC in the calculating your USC section. How USC affects married couples and civil partners, maintenance payments and redundancy payments is also explained.

What is USC?

USC is a tax payable on your total income. Total income for USC purposes includes things such as:

- employment income
- [taxable employer benefits](#)
- self-employed income
- rental income
- share option gains
- dividend income.

It does not include payments from the [Department of Employment Affairs and Social Protection \(DEASP\)](#) or income on which [Deposit Interest Retention Tax \(DIRT\)](#) has already been paid.

Relief from USC is given for certain trading losses and capital allowances but not for employee pension contributions.

There is an income limit under which USC is not charged. If your total income in 2017 is €13,000 or less, you do not pay any USC. If it is more than €13,000, you pay USC on your full income.

Standard rates and thresholds of USC

The standard rates and thresholds of USC are:

Standard rates and thresholds of USC for 2018

2018	Rate
First €12,012	0.5%
Next €7,360	2%
Next €50,672	4.75%
Balance	8%

Standard rates and thresholds of USC for 2017

2017	Rate
First €12,012	0.5%
Next €6,760	2.5%
Next €51,272	5%
Balance	8%

Standard rates and thresholds of USC for 2016

2016	Rate
First €12,012	1%
Next €6,656	3%
Next €51,376	5.5%
Balance	8%

