



# *Income tax*

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*DRION Charles - France*  
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## ***INCOME TAX IN IRELAND***

- Tax rate band: 20% & 40%
- Standard rate of tax: 20%
- Higher rate of tax: 40%



# ***RATE BAND EXAMPLES, IRELAND***

- Single/ widowed with no children = 35,300€ @ 20%,  
balance @ 40%
- Single/ widowed with children = 39,300€ @ 20%, balance  
@ 40%
- Married/ civil partnership (one spouse with income) =  
44,300€ @ 20% balance @ 40%
- Married/ civil partnership (both spouses with income) =  
44,300€ @ 20 % with an increase of 26,300€ max, balance  
@ 40%





# ***INCOME TAX IN HUNGARY***

- on the income earned by individuals in Hungary
- on the untaxed income of Hungarian citizens abroad

tax rate: **15%**

*Types of income:*

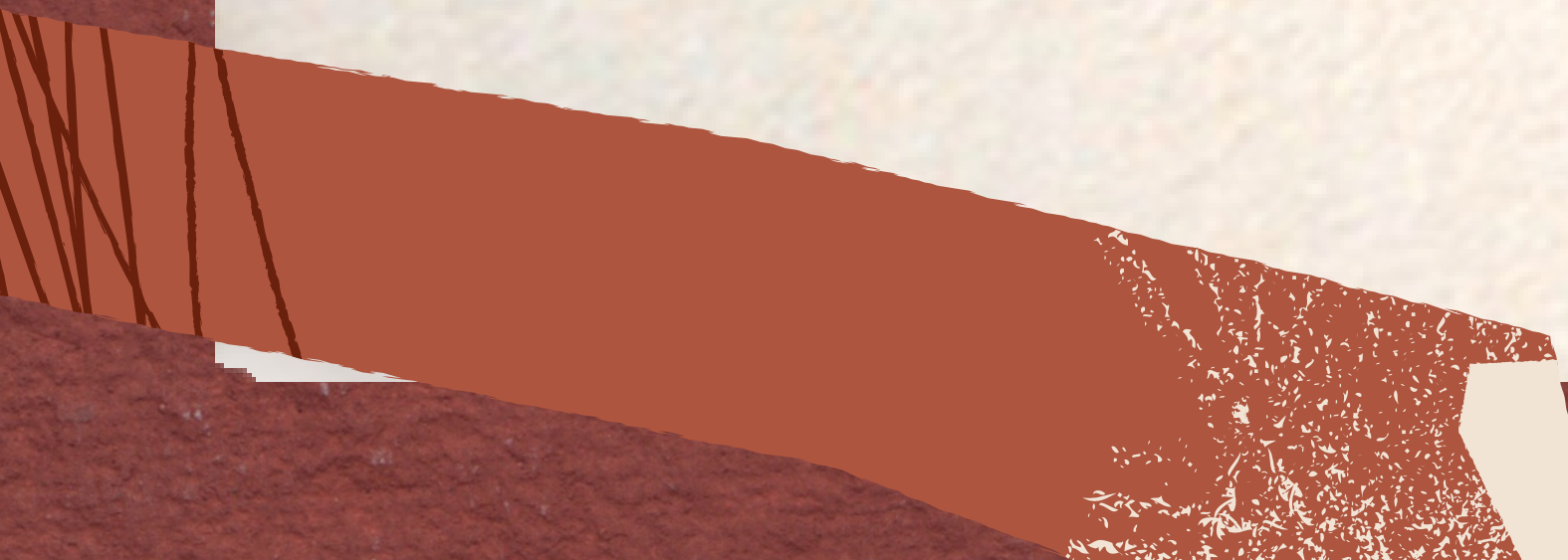

- from non-autonomous activities
- from self-employment
- others





# ***INCOME TAX IN HUNGARY***

## **Benefits:**

- for mothers with 4 or more children
  - for young people under 25
  - personal discount
  - first-married couples allowance
  - family allowance
- 
- 



# ***INCOME TAX IN FRANCE***

## ***INCOME TAX FRANCE***

Deducted in two stages:

- Tax on your wages for social contribution
- Declaration of your taxable income

## ***INCOME TAX FRANCE***

Since January 1, 2019, income tax is deducted at source, which means that income tax is automatically deducted by the tax authorities from your wages



# Calculation of income tax in France

Tranche de revenus	Taux d'imposition
De 0 € à 10 084 €	0 %
Entre 10 084 € et 25 710 €	11 %
Entre 25 710 € et 73 516 €	30 %
Entre 73 516 € et 158 122 €	41 %
Plus de 158 122 €	45 %

The tax in France is paid according to a progressive scale. The bigger your income, the more you are taxed. But there is also the number of share which counts, they are counted on a tax household. For a tax household where there are two adults, there are two shares. The children also represent shares, the first two 0,5 share and from the third, one share.



# Example

Take a family with two children:

- 1 share for each parents which gives 2 shares
- 0,5 share per children which give 1 share

If they earn 100K € a year, divide it by 3.  
You get 33 333€

So according to the progressive scale,  
you'll be taxed 30% of 33 333€







# **ESSCALAND**

*THE IDEAL INCOME TAX*

## ***THE LOCATION***

an independent  
island country

## ***TAX BRACKET BENEFITS***

benefits for those who fall  
just above tax brackets to  
encourage them to accept  
their salaries

## ***BENEFITS***

for those employees  
who attend school  
while working



## ***TAX REFUND***

for parents at certain  
stages of their  
children's life

## ***RESPONSIBILITY***

primarily managed by  
the employer





# ***CONCLUSION***

- balance would be provided by the banded progression
- benefits could enhance satisfaction
- trust between employers and employees



***THANK YOU FOR LISTENING!***



# *References*

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