

2018

**RATES OF CONTRIBUTIONS**

*Class One Contributions  
(Employed Persons)*

<b>Category</b>	<b>Type of Employed Persons</b>	<b>Weekly Rate of Contribution Payable by Employed Person</b>	<b>Weekly Rate of Contribution Payable by the Employer</b>
<b>A</b>	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51	€6.62	€6.62
<b>B</b>	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51	€17.25, or if the insured person elects, 10% calculated to the nearest cent of such person's basic weekly wage or the weekly equivalent of such person's basic monthly salary (see note 1 below)	€17.25
<b>C</b>	Persons born on 31 December 1961 <b>or before</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €349.36	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary	10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary
	Persons born on 1 January 1962 <b>or after</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €455.78 (see note 2 below)		
<b>D</b>	Persons born on 31 December 1961 <b>or before</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €349.36	€34.94	€34.94
	Persons born on 1 January 1962 <b>or after</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €455.78 (see note 2 below)	€45.58	€45.58
<b>E</b>	Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38
<b>F</b>	Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94

**NOTE 1: If the insured person elects to pay a contribution of 10% of a basic wage or salary less than the weekly equivalent of the National Minimum Wage, 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.**

**NOTE 2: As a result of the pension reform enacted by virtue of Act XIX of 2006 and Legal Notice 336 of 2006, the increase in the highest contribution rate payable with effect from January 2018, is related to a guaranteed maximum pensionable income of €23,700.56 for persons born on or after 1st January 1962.**

2018

***Class Two Contributions  
(Self-Employed Persons)***

<b>Category</b>	<b>Type of Self Employed Persons</b>	<b>Weekly Rate of Contribution payable by a self-employed person</b>
	Persons whose annual net earnings (excluding Maternity Benefit, Children's Allowance and any ex-gratia Benefit payable under article 88 of this Act) during the calendar year immediately preceding the contribution year in which the contribution is being paid:	
<b>SP</b>	Exceeds €1,005 but does not exceed €8,734 (this category is applicable ONLY to single persons who are not self-occupied)	€25.19
<b>SA</b>	Is less than €10,194	€29.41
<b>SB</b>	Persons born on 31 December 1961 <b>or before</b> whose annual net income exceeds €10,194 but does not exceed €18,167	The weekly equivalent of 15% of their annual income calculated to the nearest cent.
	Persons born on 1 January 1962 <b>or after</b> whose annual net income exceeds €10,194 but does not exceed €23,701	
<b>SC</b>	Persons born on 31 December 1961 <b>or before</b> whose annual net income exceeds €18,167	€52.40
	Persons born on 1 January 1962 <b>or after</b> whose annual net income exceeds €23,701 (see NOTE 1 below)	€68.37

**NOTE 1: As a result of the pension reform enacted by virtue of Act XIX of 2006 and Legal Notice 336 of 2006, the increase in the highest contribution rate payable with effect from January 2018, is related to a guaranteed maximum pensionable income of €23,700.56 for persons born on or after 1st January 1962.**

2018

*Class Two Contributions  
(Self Occupied Persons)*

Category	Type of Self Occupied Persons	Weekly Rate of Contributions payable by a self-occupied person
	Persons whose annual net earnings (excluding Maternity Benefit, Children's Allowance and any ex-gratia Benefit payable under article 88 of this Act) during the calendar year immediately preceding the contribution year in which the contribution is being paid:	
SA	Is less than €10,194	€29.41 or 15% of the annual net earnings if the person is a part-time self-occupied woman or a full-time student who has not reached the age of 24 who is a part-time self-occupied person or a pensioner who is a part-time self-occupied person whose annual net earnings do not exceed €10,194 (see NOTE 1 below) <b>or</b> €19.60 if the person is a full-time farmer or breeder whose annual net earnings do not exceed €10,194
SB	Persons born on 31 December 1961 <b>or before</b> whose annual net earnings exceeds €10,194 but does not exceed €18,167	The weekly equivalent of 15% of their annual earnings calculated to the nearest cent <b>or</b>
	Persons born on 1 January 1962 <b>or after</b> whose annual net earnings exceeds €10,142 but does not exceed €23,701	The weekly equivalent of 10% if a full-time farmer or breeder
SC	Persons born on 31 December 1961 <b>or before</b> whose annual net earnings exceeds €18,167	€ 52.40 <b>or</b> €34.94 if a full-time farmer or breeder
	Persons born on 1 January 1962 <b>or after</b> whose annual net earnings exceeds €23,701 (see NOTE 2 below)	€68.37 <b>or</b> €45.58 if a full-time farmer or breeder

**NOTE1:** If the insured person elects to pay a contribution that is less than €29.41, 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.

**NOTE 2:** As a result of the pension reform enacted by virtue of Act XIX of 2006 and Legal Notice 336 of 2006, the increase in the highest contribution rate payable with effect from January 2018, is related to a guaranteed maximum pensionable income of €23,700.56 for persons born on or after 1st January 1962.

2018

*Maternity Leave Fund Contribution  
(Employers)*

<b>Category</b>	<b>Type of Employed Persons</b>	<b>Weekly Rate of Contribution Payable by the Employer</b>
<b>A</b>	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51	€0.20
<b>B</b>	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51	€0.52
<b>C</b>	Persons born on 31 December 1961 <b>or before</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €349.36	0.3% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary
	Persons born on 1 January 1962 <b>or after</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €455.78	
<b>D</b>	Persons born on 31 December 1961 <b>or before</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €349.36	€1.05
	Persons born on 1 January 1962 <b>or after</b> whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €455.78	€1.37
<b>E</b>	Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.13
<b>F</b>	Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration	0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.24