



Levy Calculation Table

2014 Estimate

Expected BAI Cost for the Year: €4,674,332

For variable levy payers (those whose qualifying income is greater than €250,000)

Levy can be calculated based on the levy percentages in the below table;

Base year qualifying income	Percentage Levy*
€1 to €1,000,000	2.14%
€1,000,001 to €10,000,000	1.89%
€10,000,001 to € 20,000,00	1.64%
€20,000,001 to €45,000,000	1.39%
Over €45,000,000	0.39%

* Percentage levy is rounded to two decimal places.

For de-minimus levy payers (those whose qualifying income is not more than €250,000)

A levy of €750 is payable (less any application fees which may have been payable).

VAT

The levy is subject to VAT @ 23%.