



## Levy Calculation Table

2018 Actual

Actual BAI Cost for the Year: €  
€4,455,167

***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	2.04%
€1,000,001 to €10,000,000	1.79%
€10,000,001 to € 20,000,00	1.54%
€20,000,001 to €45,000,000	1.29%
Over €45,000,000	0.29%

\* 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%.