

Levy Calculation Table

Actual Period from 1 January to 31 December 2024

Actual expenditure:

The actual expenses properly incurred by Coimisiún na Meán in respect of the regulation of Television Broadcasting Services, Sound Broadcasting Services, Audio Visual On Demand Media Services, and Designated Online Services for the period from 1 January to 31 December 2024 was €17,342,204.

The table below provides a reconciliation of Total expenditure per the Annual Report to the calculated Expenditure for Levy Reconciliation Purposes:

	Television Broadcasting Services	Sound Broadcasting Services	Audio- Visual On Demand Media Services	Designated Online Services	Total
	€	€	€	€	€
Total expenditure per the Annual Report	3,429,873	2,188,353	855,175	10,963,643	17,437,044
<i>Adjustments:</i>					
Other Income	(2,777)	(1,115)	(2,196)	(6,942)	(13,030)
Section 71 income	(64,810)				(64,810)
Transfer from Capital Account	(3,000)	(3,000)	(1,000)	(10,000)	(17,000)
Expenditure for Levy Reconciliation Purposes	3,359,286	2,184,238	851,979	10,946,701	17,342,204

The actual levy for the categories of Television Broadcasting and Sound Broadcasting (those whose qualifying income is greater than €500,000) can be calculated based on the figures in the below table:

Base year qualifying income	Television Broadcasting Percentage Levy	Sound Broadcasting Percentage Levy
€1 to €1,000,000	2.20%	1.97%
€1,000,001 to €10,000,000	1.95%	1.72%
€10,000,001 to €20,000,000	1.70%	1.47%
€20,000,001 to €45,000,000	1.45%	1.22%
Over €45,000,000	0.45%	0.22%
Total Certified Qualifying Income	€ 394,126,895	€ 126,832,916

*Percentage levy rounded to the nearest two decimal places for presentation purposes. The levy will be calculated based on the full, unrounded rate to ensure accuracy.

The actual levy for the AudioVisual on-demand Media Service category (those whose qualifying income is greater than €500,000) can be calculated based on the figures in the below table:

Total Certified Qualifying Income	€327,919,171
Rate per euro of qualifying income (€)*	0.0026

*Rate per euro rounded to the nearest four decimal places for presentation purposes. The levy will be calculated based on the full, unrounded rate to ensure accuracy.

The actual levy for the Designated Online Service category can be calculated based on the figures in the below table:

Total Logged-in AMARS	1,268,326,429
Rate per user (€)*	0.0086

*Rate per user rounded to the nearest four decimal places for presentation purposes. The levy will be calculated based on the full, unrounded rate to ensure accuracy.