

P60**Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31 Dec.****Name of Employee**
PPS No.**Payroll/Works No.**
(if applicable)**Tax Credit €**
USC Rate Band 1 €**Rate Band €**
USC Rate Band 2 €'1' indicates that temporary basis applied }
'2' indicates that emergency basis applied } **at 31 Dec.**☐

Enter 'D' if employee was a director.

☐

Enter 'X' if there were 53 pay days in the year.

☐

Enter 'W' if week 1/month 1 applied.

☐

Date of commencement of employment.

(A) PAY

1. Total pay (i.e. gross pay less any superannuation contributions allowable for income tax purposes) in above year including pay in respect of previous employment(s), and taxable Illness Benefit, if any.
2. Pay in respect of previous employment(s), if any, in above year.
3. Pay in respect of this period of employment (i.e. gross pay less any superannuation contributions allowable for income tax purposes) including taxable Illness Benefit, if any. Use this figure in PAYE Anytime.
4. Total amount of taxable Illness Benefit included in the above pay figure.

€

1. Total net tax deducted in above year (including tax deducted by previous employer(s), if any).
2. Tax in respect of previous employment(s), if any, in above year.
3. Net tax deducted (D)/refunded (R) in this employment. ☐
Use this figure in PAYE Anytime.

(C) Local Property Tax (LPT)

€

LPT deducted in this period of employment, if applicable.

(D) Pay for Universal Social Charge (USC) purposes

€

1. Total pay for USC purposes in above year, including pay for USC purposes in respect of previous employment(s), if any.
2. Pay for USC purposes in respect of previous employment(s), if any, in the above year.
3. Pay for USC purposes in respect of this period of employment. Use this figure in PAYE Anytime.

(E) USC Deducted

€

1. Total USC deducted in above year, including USC deducted by previous employer(s), if any.
2. USC in respect of previous employment(s), if any, in above year.
3. Net USC deducted (D)/refunded (R) in this employment. ☐
Use this figure in PAYE Anytime.

(F) PRSI in this employment

€

1. Employee's PRSI.
2. Total (employer + employee) PRSI.
3. Total number of weeks insurable employment.
4. Initial social insurance contribution class.
5. Subsequent social insurance contribution class.
6. Number of weeks at the class entered at 5 above.

I/We certify that the particulars given above in respect of Pay, Tax, PRSI, USC and LPT are correct in respect of this employment.

Employer's Name**Employer's PAYE Regd. No.****Employer's Phone Number****Date****TO THE EMPLOYEE:****THIS IS A VALUABLE DOCUMENT**

You should retain this document carefully as evidence of tax, PRSI, Universal Social Charge and LPT deducted.

Note: There is a **four-year time** limit on claiming refunds of tax or Universal Social Charge.

You may also require this document as evidence if you claim social welfare benefits within the next two years.