

This is an “Inspection Copy”. Whilst some worksheets have been removed this does not alter the format and overall content of the published version of the workbook.

Chapter 1

Gross Pay Calculations

1. Anne Ryan

Day	Overtime		
	x 1.25	x 1.5	x 2.0

Total overtime hours: _____

Ordinary hours: _____

Total hours worked: _____

Gross pay calculation: _____

2. Colin Rooney

Day	Overtime		
	x 1.25	x 1.5	x 2.0

Total overtime hours: _____

Ordinary hours: _____

Total hours worked: _____

Gross pay calculation: _____

3. Jenny O' Halloran

Overtime			
Day	x 1.25	x 1.5	x 2.0

Total overtime hours: _____

Ordinary hours: _____

Total hours worked: _____

Gross pay calculation: _____

4. Eileen Mc Neela

Ordinary hours: _____

Commission: _____

Gross pay calculation: _____

5. Tom Jones

Overtime			
Day	x 1.25	x 1.5	x 2.0

Total overtime hours: _____

Ordinary hours: _____

Total hours worked: _____

Bonus: _____

Gross pay calculation: _____

Chapter 2

Calculations Using Tax Bands and Credits

CALCULATIONS USING TAX BANDS

Sample

Anthony and Maria earn €40,000 and €37,000, respectively.

Taxed as individuals:

Anthony	€	Maria	€
€33,800 at 20%	6,760	€33,800 at 20%	6,760
€ 6,200 at 40%	2,480	€ 3,200 at 40%	1,280
Gross tax	9,240	Gross tax	8,040
TOTAL TAX €17,280			

Taxed as a married couple:

	€
€67,600 at 20%	13,520
€ 9,400 at 40%	3,760
TOTAL TAX	17,280

1. Taxed as individuals:

Tom	€	Helen	€

Taxed as a married couple:

	€

2. Taxed as individuals:

Tom	€	Helen	€

Taxed as a married couple:

	€

3. Taxed as individuals:

Tom	€	Helen	€

Taxed as a married couple:

	€

CALCULATIONS OF TAX CREDITS

1. Marion King

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

2. Rita Carroll

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

CALCULATIONS OF TAX CREDITS

3. Michael Healy

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

4. Kevin and Betty Clancy

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

CALCULATIONS OF TAX CREDITS

5. Derek and Teresa Timmons

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

6. Robert and Mary Kiely

Credit	€
Personal	
Personal with dependent child(ren)	
Personal without dependent child(ren)	
Widowed parent	
PAYE	
Incapacitated child	
Dependent relative	
Annual total	
Monthly total	
Weekly total	

Chapter 3

Cumulative Tax System Calculations

CALCULATING PRSI CONTRIBUTIONS

Sample

Deirdre earns €550.00 per week and pays Subclass A1 PRSI.

Employee's Share	€	€
€550.00 x 4.00%	22.00	
Total Employee Share		22.00
Employer's Share		
€550.00 x 10.75%		59.13
Total PRSI Contribution		81.13

1. Gerard Silke

PRSI Subclass:

Employee's Share	€	€
Total Employee Share		
Employer's Share		
Total PRSI Contribution		

2. Angela Moran**PRSI Subclass:**

Employee's Share	€	€
Total Employee Share		
Employer's Share		
Total PRSI Contribution		

3. Robert FitzGerald**PRSI Subclass:**

Employee's Share	€	€
Total Employee Share		
Employer's Share		
Total PRSI Contribution		

4. Katie Cunningham**PRSI Subclass:**

Employee's Share	€	€
Total Employee Share		
Employer's Share		
Total PRSI Contribution		

TAX DEDUCTION CARDS – FIRST SET

TAX DEDUCTION CARD (extract)

1. James Reilly

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax PRSI				
1								
2								
3								
4								
5								

TAX DEDUCTION CARD (extract)

2. Laela O' Kelly

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax PRSI				
1								
2								
3								

TAX DEDUCTION CARD (extract)

3. Sheena Buttimer

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions			Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI				
1									
2									
3									

TAX DEDUCTION CARDS – SECOND SET

TAX DEDUCTION CARD (extract)

1. Ellie Edmond

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								
4								
5								

TAX DEDUCTION CARD (extract)

2. Susie Cunningham

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions			Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI				
1									
2									
3									

TAX DEDUCTION CARDS – THIRD SET

TAX DEDUCTION CARD (extract)

1. Ann Rooney

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												
6												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								
4								
5								
6								

TAX DEDUCTION CARD (extract)

2. Sean Mooney

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												
6												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax PRSI				
1								
2								
3								
4								

TAX DEDUCTION CARD (extract)

3. Linda Morris

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												
6												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax PRSI				
1								
2								
3								
4								
5								
6								

TAX DEDUCTION CARDS – FOURTH SET

TAX DEDUCTION CARD (extract)

1. Michael Higgins

Mth No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												

Mth	Cumulative Gross Pay for USC	Cumulative USC	Monthly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								

TAX DEDUCTION CARD (extract)

2. Anne Shaw

Mth No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
5												

Mth	Cumulative Gross Pay for USC	Cumulative USC	Monthly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								

TAX DEDUCTION CARDS – FIFTH SET

TAX DEDUCTION CARD (extract)

1. John Redmond

Mth No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
3												
4												
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6												
7												
8												
9												
10												
11												
12												

Inspection Copy

John Redmond

Mth	Cumulative Gross Pay for USC	Cumulative USC	Monthly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Inspection Copy

TAX DEDUCTION CARD (extract)

2. Helen O' Neill

Mth No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
1												
2												
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6												
7												
8												
9												
10												

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2. Helen O' Neill

Mth	Cumulative Gross Pay for USC	Cumulative USC	Monthly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Inspection Copy

TAX DEDUCTION CARDS – SIXTH SET

TAX DEDUCTION CARD (extract)

1. Anne Kelly

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
9												
10												
11												
12												
13												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Statutory Deductions			Voluntary Deduction	Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI					
9										
10										
11										
12										
13										

TAX DEDUCTION CARD (extract)

2. Mary Lane

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
9												
10												
11												
12												
13												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Statutory Deductions			Voluntary Deduction	Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI					
9										
10										
11										
12										
13										

TAX DEDUCTION CARD (extract)

3. John Ryan

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
9												
10												
11												
12												
13												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Statutory Deductions			Voluntary Deduction	Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI					
9										
10										
11										
12										
13										

Chapter 4

Emergency and Temporary Tax Calculations

EMERGENCY TAX DEDUCTION CARD (Extract)

1. Sharon Mc Cabe

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

EMERGENCY TAX DEDUCTION CARD (Extract)

2. Sam Mc Guinness

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

Inspection Copy

EMERGENCY TAX DEDUCTION CARD (Extract)

3. Frank Mc Morrow

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													

Inspection Copy

CUMULATIVE TAX DEDUCTION CARD (extract)

Frank Mc Morrow

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
21												
22												
23												
24												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions			Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI				
21									
22									
23									
24									

Inspection Copy

EMERGENCY TAX DEDUCTION CARD (Extract)

4. Paul Heffernan

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
1													
2													
3													
4													
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10													
11													
12													
13													
14													
15													

Inspection Copy

CUMULATIVE TAX DEDUCTION CARD (extract)

Paul Heffernan

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
13												
14												
15												
16												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions			Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI				
13									
14									
15									
16									

Inspection Copy

TEMPORARY TAX DEDUCTION CARD (Extract)

1. Deirdre Mc Kenzie

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

Inspection Copy

CUMULATIVE TAX DEDUCTION CARD (extract)

Deirdre Mc Kenzie

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
7												
8												
9												
10												
11												
12												
13												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax				
7								
8								
9								
10								
11								
12								
13								

TEMPORARY TAX DEDUCTION CARD (Extract)

2. Kevin Nolan

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
13													
14													
15													
16													
17													
18													
19													
20													
21													

Inspection Copy

CUMULATIVE TAX DEDUCTION CARD (extract)

Kevin Nolan

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
16												
17												
18												
19												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions			Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI				
16									
17									
18									
19									

Inspection Copy

Chapter 5

Completing Tax Forms

PLEASE COMPLETE THIS FORM IN CAPITAL LETTERS USING BLACK INK

P45	CERTIFICATE NO. T	INCOME TAX - PAY AS YOU EARN - CESSATION CERTIFICATE Particulars of Employee Leaving	PART 1
------------	-----------------------------	---	---------------

Surname of Employee	Employee Address
First Name	PPS Number
Payroll/Works No.	Date of Birth
Employer Registered Number	Date of Cessation
Date of Commencement (if after 1 January)	

Mark box if employee is deceased and state the name and address of the personal representative of the deceased employee, if known

Name	Mark box <input type="checkbox"/> if employee was on Week 1/Month 1 basis at Date of Cessation	Mark box <input type="checkbox"/> if employee was on emergency basis at Date of Cessation
Address		

Mark box if employee was paid weekly or monthly

Weekly <input type="checkbox"/>	Monthly <input type="checkbox"/>	Week/Month Number
---------------------------------	----------------------------------	-------------------

Weekly/Monthly Tax Credit	Weekly/Monthly Cut-Off Point
---------------------------	------------------------------

SAMPLE

P	(a) Total Pay & Tax deducted from 1 January to Date of Cessation	Total Tax Deducted
A	Total Pay	(incl. cent)
Y	(b) If employment started since 1 January enter Pay and Tax deducted (or Tax refunded) for this period of employment only	
E	Pay (this employment)	Mark box <input type="checkbox"/> if the tax figure at (b) is a refund
	(c) Amount of Taxable LUMP SUM PAYMENT on termination included in either pay figure above - if applicable	
	(d) Total amount of taxable Illness Benefit included in pay figure above - if applicable	

Weekly/Monthly USC Cut-Off Point 1	Weekly/Monthly USC Cut-Off Point 2	Weekly/Monthly USC Cut-Off Point 3
------------------------------------	------------------------------------	------------------------------------

SAMPLE

U	(e) Total Gross Pay for USC purposes & USC deducted from 1 January to Date of Cessation	Total USC Deducted
S	Total Gross Pay for USC purposes	
C	(f) If employment started since 1 January enter Gross Pay for USC purposes and USC deducted (or USC refunded) for this period of employment only	
	Gross Pay for USC purposes (this employment)	Mark box <input type="checkbox"/> if the USC figure at (f) is a refund

P	PRSI - This Employment Only	Total number of weeks of insurable employment	Total number of weeks at Class A or Subclass 'A' in this period
R	Total PRSI	Employee's Share	
S	PRSI Classes other than Class A or Subclass 'A' in this period		
I			

L	Total amount of Local Property Tax deducted in this period of employment - if applicable
P	
T	

I certify that the particulars entered above are correct.

Employer	Trade name if different
Address	Date
	Phone Number
	E-mail

RPC005622_EN_WB_L_1

PLEASE COMPLETE THIS FORM IN CAPITAL LETTERS USING BLACK INK

P45	CERTIFICATE NO. T	INCOME TAX - PAY AS YOU EARN - CESSATION CERTIFICATE Particulars of Employee Leaving	PART 1
------------	-----------------------------	---	---------------

Surname of Employee		Employee Address	
First Name		PPS Number	Date of Birth
Payroll/Works No.	Employer Registered Number	Date of Cessation	Date of Commencement (if after 1 January)
Mark box <input type="checkbox"/> if employee is deceased and state the name and address of the personal representative of the deceased employee, if known			
Name		Mark box <input type="checkbox"/> if employee was on Week 1/Month 1 basis at Date of Cessation	Mark box <input type="checkbox"/> if employee was on emergency basis at Date of Cessation
Address			
Mark box <input type="checkbox"/> if employee was paid weekly or monthly		Weekly <input type="checkbox"/> Monthly <input type="checkbox"/>	Week/Month Number

	Weekly/Monthly Tax Credit	Weekly/Monthly Cut-Off Point	SAMPLE	
PAYEE	(a) Total Pay & Tax deducted from 1 January to Date of Cessation	Total Tax Deducted		
	Total Pay			(incl. cent)
	(b) If employment started since 1 January enter Pay and Tax deducted (or Tax refunded) for this period of employment only	Tax Deducted or Tax Refunded		Mark box <input type="checkbox"/> if the tax figure at (b) is a refund
	Pay (this employment)			
	(c) Amount of Taxable LUMP SUM PAYMENT on termination included in either pay figure above - if applicable			
	(d) Total amount of taxable Illness Benefit included in pay figure above - if applicable			

	Weekly/Monthly USC Cut-Off Point 1	Weekly/Monthly USC Cut-Off Point 2	Weekly/Monthly USC Cut-Off Point 3
USC	(e) Total Gross Pay for USC purposes & USC deducted from 1 January to Date of Cessation	Total USC Deducted	
	Total Gross Pay for USC purposes		
	(f) If employment started since 1 January enter Gross Pay for USC purposes and USC deducted (or USC refunded) for this period of employment only	USC Deducted or USC Refunded	Mark box <input type="checkbox"/> if the USC figure at (f) is a refund
	Gross Pay for USC purposes (this employment)		

PRSI	PRSI - This Employment Only	Total number of weeks of insurable employment	Total number of weeks at Class A or Subclass 'A' in this period
	Total PRSI	Employee's Share	
	PRSI Classes other than Class A or Subclass 'A' in this period		

LP	Total amount of Local Property Tax deducted in this period of employment - if applicable

I certify that the particulars entered above are correct.

Employer <input style="width:90%;" type="text"/> Address <input style="width:90%;" type="text"/>	Trade name if different <input style="width:90%;" type="text"/> Date <input style="width:40px;" type="text"/> <input style="width:40px;" type="text"/> <input style="width:40px;" type="text"/> <input style="width:40px;" type="text"/> Phone Number <input style="width:80%;" type="text"/> E-mail <input style="width:90%;" type="text"/>
---	---

RPC005822_EN_WB_L_1

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P60

Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31st Dec.



Name of Employee
PPS No.

Payroll/Works No.
(if applicable)

Tax Credit €

Rate Band €

USC Rate Band 1 €

USC Rate Band 2 €

USC Rate Band 3 €

'1' indicates that temporary basis applied } at 31Dec.
'2' indicates that emergency basis applied }

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	€	(D) Pay for Universal Social Charge (USC) purposes	€
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.		1. Total pay for USC purposes in above year, including pay for USC purposes in respect of previous employment(s), if any.	
2. Pay in respect of previous employment(s), if any, in above year.		2. Pay for USC purposes in respect of previous employment(s), if any, in the 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.		3. Pay for USC purposes in respect of this period of employment. Use this figure in PAYE Anytime.	
4. Total amount of taxable Illness Benefit included in the above pay figure. Use this figure in PAYE Anytime.		(E) USC Deducted €	
(B) TAX €		1. Total USC deducted in above year, including USC deducted by previous employer(s), if any.	
1. Total net tax deducted in above year (including tax deducted by previous employer(s), if any).		2. USC in respect of previous employment(s), if any, in above year.	
2. Tax in respect of previous employment(s), if any, in above year.		3. Net USC deducted (D)/refunded (R) in this employment. <input type="checkbox"/> Use this figure in PAYE Anytime.	
3. Net tax deducted (D)/refunded (R) in this employment. <input type="checkbox"/> Use this figure in PAYE Anytime.		(F) PRSI in this employment €	
(C) Local Property Tax (LPT) €		1. Gross pay for employee PRSI purposes.	
LPT deducted in this period of employment, if applicable.		2. Employee's PRSI.	
		3. Total (employer + employee) PRSI.	
		4. Total number of weeks insurable employment.	
		5. Initial social insurance contribution class.	
		6. Subsequent social insurance contribution class.	
		7. Number of weeks at the class entered at 6 above.	

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 Phone Number

Employer's PAYE Regd. No.
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.

P60

Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31st Dec.



Name of Employee
PPS No.

Payroll/Works No.
(if applicable)

Tax Credit €

Rate Band €

USC Rate Band 1 €

USC Rate Band 2 €

USC Rate Band 3 €

'1' indicates that temporary basis applied } at 31 Dec.
'2' indicates that emergency basis applied }

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	€	(D) Pay for Universal Social Charge (USC) purposes	€
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.		1. Total pay for USC purposes in above year, including pay for USC purposes in respect of previous employment(s), if any.	
2. Pay in respect of previous employment(s), if any, in above year.		2. Pay for USC purposes in respect of previous employment(s), if any, in the 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.		3. Pay for USC purposes in respect of this period of employment. Use this figure in PAYE Anytime.	
4. Total amount of taxable Illness Benefit included in the above pay figure. 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. <input type="checkbox"/> Use this figure in PAYE Anytime.	
(B) TAX €		(F) PRSI in this employment €	
1. Total net tax deducted in above year (including tax deducted by previous employer(s), if any).		1. Gross pay for employee PRSI purposes.	
2. Tax in respect of previous employment(s), if any, in above year.		2. Employee's PRSI.	
3. Net tax deducted (D)/refunded (R) in this employment. <input type="checkbox"/> Use this figure in PAYE Anytime.		3. Total (employer + employee) PRSI.	
(C) Local Property Tax (LPT) €		4. Total number of weeks insurable employment.	
LPT deducted in this period of employment, if applicable.		5. Initial social insurance contribution class.	
		6. Subsequent social insurance contribution class.	
		7. Number of weeks at the class entered at 6 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 Phone Number

Employer's PAYE Regd. No.
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.



P35L LIST OF EMPLOYEES WITH PPS NUMBERS IN YEAR ENDED 31ST DECEMBER

Name of Employer: _____

Employer's Registration Number: _____

SEE OVERLEAF FOR GUIDELINES		PERSONAL PUBLIC SERVICE NUMBER	SURNAME OF EMPLOYEE	FIRST NAME	START DATE	FINISH DATE	TOTAL WEEKS	INITIAL CLASS	2ND CLASS	3RD CLASS	4TH CLASS	WEEKS AT 3RD CLASS	WEEKS AT 4TH CLASS	IF TAX IS MINUS AMOUNT ENTER 'R'	NET TAX DEDUCTED OR REFUNDED €	EMPLOYEE PRSI €	TOTAL PRSI (employer & employee) €	GROSS PAY (including superannuation) €
					DDMMYY	DDMMYY												USC
					DDMMYY	DDMMYY												USC
					DDMMYY	DDMMYY												USC
					DDMMYY	DDMMYY												TOTAL USC

PAGE TOTAL →

Remember to subtract net tax refunded i.e. subtract any minus tax amount.

P35 DECLARATION **FOR YEAR ENDED** **31 DECEMBER** 

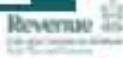
RETURN BY 15 FEBRUARY
To: Office of the Collector-General,
PO Box 354, Limerick.

PLEASE QUOTE REGISTRATION NUMBER
 BELOW IN ALL CORRESPONDENCE.

Guidelines for completion of P35 declaration below

- A TOTAL TAX/PARKING LEVY LIABILITY**
 At A below enter total net tax and total Parking Levy (if applicable) deducted for all employees, minus all net tax refunded, if any.
- B TOTAL PRSI LIABILITY**
 At B below enter total PRSI (employer + employee) including PRSI for Exclusion Order cases.
- C TOTAL UNIVERSAL SOCIAL CHARGE (USC)**
 At C below enter the total Universal Social Charge (USC) deducted from all employees, minus all USC refunded, if any.
- D TOTAL LOCAL PROPERTY TAX (LPT)**
 At D below enter the total amount of Local Property Tax (LPT) deducted from all employees.
- E TOTAL A + B + C + D LIABILITY**
 At E below enter the combined total of A + B + C + D
- F TOTAL PAID**
 At F below enter the total amount already paid, i.e. tax, PRSI, Universal Social Charge, Local Property Tax and Parking Levy.
- G CLAIMED REFUND**
 If the amount at "E" is less than the total at "F" enter the difference at "G" to claim the excess credit.
- H AMOUNT PAYABLE TO THE COLLECTOR-GENERAL**
 If the amount at "F" is less than the total at "E" please enclose payment to the balance and enter the amount of payment at "H".

Please see notes overleaf in relation to contact details and form completion



Please complete below, detach and return

N.B. This declaration can only be used in respect of the employee named.

NAME: _____

REG No:

YEAR END:

NOTICE NO:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	1	D	E	C					

I certify and declare that all particulars required to be entered by me in this return are fully and truly stated to the best of my knowledge and belief.

EMPLOYER'S SIGNATURE: _____

PHONE NO: _____ DATE: _____

Please do not fold or write below within line.

A	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
G	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
H	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

P35
M

Chapter 6

Tax Treatment of Married Couples and Civil Partners

1. ROGER AND MICHELLE

JOINT ASSESSMENT

	€	€
Gross Salary (combined)		
Roger		
€ @ %		
€ @ %		
Michelle		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		

SEPARATE ASSESSMENT

	€	€
Gross Salary		
Roger		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Michelle		
Gross Salary		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

ASSESSMENT AS A SINGLE INDIVIDUAL

	€	€
Gross Salary		
Roger		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Michelle		
Gross Salary		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

2. PATRICK AND ANTONIA

JOINT ASSESSMENT

	€	€
Gross Salary (combined)		
Patrick		
€ @ %		
€ @ %		
Antonia		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable	€	

SEPARATE ASSESSMENT

	€	€
Gross Salary		
Patrick		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Antonia		
Gross Salary		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

ASSESSMENT AS A SINGLE INDIVIDUAL

	€	€
Gross Salary		
Patrick		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Antonia		
Gross Salary		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

EFFECT OF BUDGETARY CHANGES ON TAKE-HOME PAY

1. Michael Byrne

	€	€	€	€
	Year 1		Year 2	
Gross Salary				
Less superannuation				
Reckonable earnings				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
<i>Less credits</i>				
Personal				
PAYE				
Incapacitated child				
Dependent relative				
Total credits				
Total net tax				
PRSI				
€ @ %				
PRSI				
€ @ %				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
Total deductions				
Take-Home Pay				
Better off / Worse off by	€			

2. Colette Higgins

	€	€	€	€
	Year 1		Year 2	
Gross Salary				
Less superannuation				
Reckonable earnings				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
<i>Less credits</i>				
Personal				
PAYE				
Incapacitated child				
Dependent relative				
Total credits				
Total net tax				
PRSI				
€ @ %				
PRSI				
€ @ %				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
Total deductions				
Take-Home Pay				
Better off / Worse off by	€			

3. David FitzGerald

	€	€	€	€
	Year 1		Year 2	
Gross Salary				
Less superannuation				
Reckonable earnings				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
<i>Less credits</i>				
Personal				
PAYE				
Incapacitated child				
Dependent relative				
Total credits				
Total net tax				
PRSI				
€ @ %				
PRSI				
€ @ %				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
Total deductions				
Take-Home Pay				
Better off / Worse off by	€			

Chapter 8

Revision

Sample QI Manual Assignment

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TAX DEDUCTION CARD (extract)

1. Rita Smith

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
44												
45												
46												
47												
48												
49												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Statutory Deductions			Voluntary Deduction	Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI					
44										
45										
46										
47										
48										
49										

TAX DEDUCTION CARD (extract)

2. Vincent Sheridan

Mth No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
8												
9												
10												

Mth	Cumulative Gross Pay for USC	Cumulative USC	Monthly Statutory Deductions			Voluntary Deduction	Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax	PRSI					
8										
9										
10										

Inspection Copy

EMERGENCY TAX DEDUCTION CARD (Extract)

3. Conor O' Sullivan

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
40													
41													
42													
43													
44													
45													
46													
47													
48													
49													
50													

Inspection Copy

CUMULATIVE TAX DEDUCTION CARD (extract)

Conor O' Sullivan

Wk No.	Standard Pay	Overtime Bonus etc	Gross Pay	Gross Less Pension	Cumulative Pay to Date	Cum. Cut-Off Point	Cumulative Standard Tax	Cumulative Higher Tax	Cumulative Gross Tax	Cumulative Tax Credit	Cumulative Tax Due	Tax Refund
49												
50												

Wk	Cumulative Gross Pay for USC	Cumulative USC	Weekly Deductions		Total Deductions	Net Pay	ER PRSI	Total PRSI
			USC	Tax PRSI				
49								
50								

Inspection Copy

TEMPORARY TAX DEDUCTION CARD (Extract)

4. Patricia Fogarty

Wk No.	Gross Pay	Gross Less Pension	Cut-Off Point	Standard Tax	Higher Tax	Gross Tax	Tax Credit	Tax Deduct	USC	Ee PRSI	Total Deductions	Net Pay	Total PRSI
45													
46													
47													
48													
49													
50													

Inspection Copy

PLEASE COMPLETE THIS FORM IN CAPITAL LETTERS USING BLACK INK

P45	CERTIFICATE NO. T	INCOME TAX - PAY AS YOU EARN - CESSATION CERTIFICATE Particulars of Employee Leaving	PART 1	
-----	-----------------------------	--	--------	--

Surname of Employee		Employee Address		
First Name		PPS Number		Date of Birth
Payroll/Works No.	Employer Registered Number	Date of Cessation	Date of Commencement (if after 1 January)	
Mark box <input type="checkbox"/> if employee is deceased and state the name and address of the personal representative of the deceased employee, if known				
Name		Mark box <input type="checkbox"/> if employee was on Week 1/Month 1 basis at Date of Cessation		Mark box <input type="checkbox"/> if employee was on emergency basis at Date of Cessation
Address				
Mark box <input type="checkbox"/> if employee was paid weekly or monthly				
Weekly <input type="checkbox"/>		Monthly <input type="checkbox"/>		Week/Month Number

Weekly/Monthly Tax Credit	Weekly/Monthly Cut-Off Point	SAMPLE	
(a) Total Pay & Tax deducted from 1 January to Date of Cessation			
Total Pay	Total Tax Deducted	(incl. cent)	
(b) If employment started since 1 January enter Pay and Tax deducted (or Tax refunded) for this period of employment only			
Pay (this employment)	Tax Deducted or Tax Refunded	Mark box <input type="checkbox"/> if the tax figure at (b) is a refund	
(c) Amount of Taxable LUMP SUM PAYMENT on termination included in either pay figure above - if applicable			
(d) Total amount of taxable illness Benefit included in pay figure above - if applicable			

Weekly/Monthly USC Cut-Off Point 1	Weekly/Monthly USC Cut-Off Point 2	Weekly/Monthly USC Cut-Off Point 3		
(e) Total Gross Pay for USC purposes & USC deducted from 1 January to Date of Cessation				
Total Gross Pay for USC purposes	Total USC Deducted			
(f) If employment started since 1 January enter Gross Pay for USC purposes and USC deducted (or USC refunded) for this period of employment only				
Gross Pay for USC purposes (this employment)	USC Deducted or USC Refunded	Mark box <input type="checkbox"/> if the USC figure at (f) is a refund		

PRSI - This Employment Only	Employee's Share	Total number of weeks of insurable employment	Total number of weeks at Class A or Subclass 'A' in this period
Total PRSI	PRSI Classes other than Class A or Subclass 'A' in this period		

L P T	Total amount of Local Property Tax deducted in this period of employment - if applicable
-------------	--

I certify that the particulars entered above are correct.

Employer

Address

Trade name if different

Date

Phone Number

E-mail

RPC005822_EN_WB_L_1

P60

Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31st Dec.



Name of Employee
PPS No.

Payroll/Works No.
(if applicable)

Tax Credit €

Rate Band €

USC Rate Band 1 €

USC Rate Band 2 €

USC Rate Band 3 €

*1 indicates that temporary basis applied } at 31Dec.
*2 indicates that emergency basis applied }

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	€	(D) Pay for Universal Social Charge (USC) purposes	€
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.		1. Total pay for USC purposes in above year, including pay for USC purposes in respect of previous employment(s), if any.	
2. Pay in respect of previous employment(s), if any, in above year.		2. Pay for USC purposes in respect of previous employment(s), if any, in the 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.		3. Pay for USC purposes in respect of this period of employment. Use this figure in PAYE Anytime.	
4. Total amount of taxable Illness Benefit included in the above pay figure. 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. <input type="checkbox"/> Use this figure in PAYE Anytime.	
		(F) PRSI in this employment €	
		1. Gross pay for employee PRSI purposes.	
		2. Employee's PRSI.	
		3. Total (employer + employee) PRSI.	
		4. Total number of weeks insurable employment.	
		5. Initial social insurance contribution class.	
		6. Subsequent social insurance contribution class.	
		7. Number of weeks at the class entered at 6 above.	
(B) TAX €			
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. <input type="checkbox"/> Use this figure in PAYE Anytime.			
(C) Local Property Tax (LPT) €			
LPT deducted in this period of employment, if applicable.			

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 Phone Number

Employer's PAYE Regd. No.
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.

Inspection Copy

In all correspondence please quote:

Registration No:

Notice No:



Collector-General
Sarsfield House
Francis Street
Limerick

P30 Monthly PAYE/PRSI/USC and LPT return

Please complete details of PAYE, PRSI, Universal Social Charge (USC) and Local Property Tax (LPT) on the payslip as follows:

- In the **PAYE** field below, please insert Income Tax (PAYE).
- In the **PRSI** field below, please insert social insurance contributions including PRSI for Exclusion Order cases.
- In the **USC** field below, please insert Universal Social Charge (USC) contributions including USC for Exclusion Order cases.
- In the **LPT** field below, please insert details of Local Property Tax deducted.

Return completion and methods of payment are detailed overleaf.

Period:

Payment due not later than:

Please do not photocopy this form or payslip or use it for any other period or customer.



PAYSLIP

P30



To: BANK OF IRELAND, COLLEGE GREEN, DUBLIN 2
 For: COLLECTOR-GENERAL IBAN: IE08BOFI90001703288444 BIC: BOFI IE 20

Name: _____		I declare that the amounts shown below are the amounts I am liable to remit to the Collector-General for the above period(s).	
PAYE	<input type="text"/>	<input type="text"/>	.00
PRSI	<input type="text"/>	<input type="text"/>	.00
USC	<input type="text"/>	<input type="text"/>	.00
LPT	<input type="text"/>	<input type="text"/>	.00
TOTAL	<input type="text"/>	<input type="text"/>	.00
Signed: _____		Date: _____	
Registration No: _____		Notice No: _____	
Period: _____		Date Received: <input type="text"/>	
TOTAL AMOUNT		<input type="text"/>	

P30
C

90 0017 93288444 71



P35L LIST OF EMPLOYEES WITH PPS NUMBERS IN YEAR ENDED 31ST DECEMBER

Name of Employer:

Employer's Registration Number:

SEE OVERLEAF FOR GUIDELINES

PERSONAL PUBLIC SERVICE NUMBER

SURNAME OF EMPLOYEE FIRST NAME

START DATE FINISH DATE

DDMMYY DDMMYY

TOTAL WEEKS INITIAL CLASS 2ND CLASS 3RD CLASS 4TH CLASS WEEKS AT 3RD CLASS WEEKS AT 4TH CLASS

PERSONAL PUBLIC SERVICE NUMBER

SURNAME OF EMPLOYEE FIRST NAME

START DATE FINISH DATE

DDMMYY DDMMYY

TOTAL WEEKS INITIAL CLASS 2ND CLASS 3RD CLASS 4TH CLASS WEEKS AT 3RD CLASS WEEKS AT 4TH CLASS

PERSONAL PUBLIC SERVICE NUMBER

SURNAME OF EMPLOYEE FIRST NAME

START DATE FINISH DATE

DDMMYY DDMMYY

TOTAL WEEKS INITIAL CLASS 2ND CLASS 3RD CLASS 4TH CLASS WEEKS AT 3RD CLASS WEEKS AT 4TH CLASS

GROSS PAY (including superannuation) €

TOTAL PRSI (employer & employee) €

EMPLOYEE PRSI €

NET TAX Deducted OR Refunded €

IF TAX IS MINUS AMOUNT ENTER 'R'

TOTAL TAXABLE PAY €

TOTAL TAXABLE PAY €

TOTAL TAXABLE PAY €

TOTAL TAXABLE PAY €

USC

USC

USC

TOTAL USC

MEDICAL INSURANCE PAID BY EMPLOYER €

MEDICAL INSURANCE PAID BY EMPLOYER €

MEDICAL INSURANCE PAID BY EMPLOYER €

TOTAL MEDICAL INSURANCE PAID BY EMPLOYER €

TOTAL NET TAX

TOTAL NET TAX

TOTAL NET TAX

TOTAL NET TAX

TOTAL TAXABLE PAY

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TOTAL TAXABLE PAY

PAGE TOTAL

Remember to subtract net tax refunded i.e. subtract any minus tax amount.

TAX TREATMENT OF FRANK AND MIRIAM

ASSESSMENT AS A SINGLE INDIVIDUAL

	€	€
Gross Salary		
Frank		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Miriam		
Gross Salary		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

SEPARATE ASSESSMENT

	€	€
Gross Salary		
Frank		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Miriam		
Gross Salary		
€ @ %		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		
Combined Tax Total	€	

JOINT ASSESSMENT

	€	€
Gross Salary (combined)		
Frank		
€ @ %		
€ @ %		
Miriam		
€ @ %		
€ @ %		
Total Gross Tax		
<i>Less Credits</i>		
Personal		
PAYE		
Incapacitated Child		
Dependent Relative		
Total Credits		
Total Tax Payable		

- The most tax efficient method is : _____
- Amount: € _____

ANNUAL TAKE-HOME PAY CALCULATION - HELEN

	€	€	€	€
	Year 1		Year 2	
Gross Salary				
Less superannuation				
Reckonable earnings				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
TAX				
€ @ %				
€ @ %				
Total Gross Tax				
<i>Less credits</i>				
Personal				
PAYE				
Incapacitated child				
Dependent relative				
Total credits				
Total net tax				
PRSI				
€ @ %				
PRSI				
€ @ %				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
USC				
€ @ %				
€ @ %				
€ @ %				
Total USC				
Total deductions				
Take-Home Pay				
Better off / Worse off by	€			

Inspection Copy