

## Payroll Fact Card Ireland 2023

Standard Rate Cut Off Points		Tax Rate
Single/Widowed Person or Surviving Civil Partner	First €40,000	20%
	Balance	40%
Person qualifying for the Single Person Child Carer Tax Credit	First €44,000	20%
	Balance	40%
Married Couple or Civil Partnership - one income	First €49,000	20%
	Balance	40%
Married Couple or Civil Partnership - two incomes	First €49,000 with an increase up to €31,000	20%
	Balance	40%

Annual Tax Credits	
Single/Widowed Person or Surviving Civil Partner Tax Credit	€1,775
Married Couple or Civil Partnership Tax Credit	€3,550
Widowed Person or Surviving Civil Partner in year of bereavement	€3,550
Widowed Person or Surviving Civil Partner - Additional relief for subsequent years after year of bereavement:	
- With no Qualifying Child	€540
- With a Qualifying Child	
- 1 <sup>st</sup> year after bereavement	€3,600
- 2 <sup>nd</sup> year after bereavement	€3,150
- 3 <sup>rd</sup> year after bereavement	€2,700
- 4 <sup>th</sup> year after bereavement	€2,250
- 5 <sup>th</sup> year after bereavement	€1,800
Single Person Child Carer Tax Credit	€1,650
PAYE Tax Credit	€1,775
Home Carer Tax Credit	€1,700
Age Tax Credit - Single/Widowed Person or Surviving Civil Partner	€245
Age Tax Credit – Married Couple or Civil Partnership	€490
Blind Person Tax Credit - Single Person, or one Spouse or Civil Partner blind	€1,650
Blind Person Tax Credit - Both Spouses or Civil Partners blind	€3,300
Allowance for guide dog	€825
Incapacitated Child Tax Credit	€3,300
Dependent Relative Tax Credit	€245
Earned Income Tax Credit	€1,775
Fisher Tax Credit	€1,270
Sea-going Naval Personnel Credit	€1,500

Small Benefit Exemption
Voucher or tangible asset up to twice a year and a maximum aggregate value of €1,000

Universal Social Charge Rates					
Standard Rates of USC					
Rate of USC		Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231.00	€462.00	€1,001.00	€12,012
USC Rate 2	2%	€440.77	€881.54	€1,910.00	€22,920
USC Rate 3	4.5%	€1,347.00	€2,694.00	€5,837.00	€70,044
USC Rate 4	8%	Balance	Balance	Balance	Balance
Self-employed income in excess of €100,000 will be subject to USC @ 11%					
Reduced Rates of USC					
Medical card holder or person aged 70 years or over, whose aggregate annual income does not exceed €60,000					
Rate of USC		Weekly COP	Fortnightly COP	Monthly COP	Annual COP
USC Rate 1	0.5%	€231	€462	€1,001	€12,012
USC Rate 2	2%	Balance	Balance	Balance	Balance

PRSI Summary				
PRSI Class	Employer Contribution Rate	Employee Contribution Rate	Weekly / Monthly Earnings Threshold	Higher Rate Weekly / Monthly Threshold
A	8.8% / 11.05%*	4%**	€352 / €1,525	N/A
B	2.01%	0.9% / 4%	€352 / €1,525	€1,443 / €6,253
C	1.85%			
D	2.35%			
H	10.35%	3.9%	N/A	N/A
J	0.5%	N/A	N/A	N/A
K	N/A	4%	€100 / €433	N/A
S	N/A	4%	N/A	N/A
M	N/A	N/A	N/A	N/A
E	6.87%	3.33%	€352 / €1,525	N/A
P	N/A	4%	€2,500	N/A

\* Weekly/Monthly threshold: €441 / €1,911

\*\*A PRSI credit of up to €12 per week applies to earnings between €352.01 and €424 per week or €1,525.01 and €1,837 per month.

Termination Payments	
Basic Exemption	€10,160; plus €765 for each complete year of service.
Increased Exemption	Add €10,000 to the Basic Exemption, subject to conditions.
SCSB Formula	(A x B/15) - C

Emergency Basis of Tax with a PPSN		
Weekly	SRCOP	Tax Credit
Weeks 1 - 4	€770	€0
Week 5 onwards	€0	€0
Monthly		
Month 1	€3,334	€0
Month 2 onwards	€0	€0

Emergency Basis of Tax without a PPSN		
	SRCOP	Tax Credit
All Pay Periods	€0	€0

Emergency Basis of USC	
Rate of USC	8%

Tax Allowable Pension & PRSA Contribution	
Age	Limits
Age up to 30 years	15% of relevant earnings
30 but less than 40	20% of relevant earnings
40 but less than 50	25% of relevant earnings
50 but less than 55	30% of relevant earnings
55 but less than 60	35% of relevant earnings
60 years and over	40% of relevant earnings

Civil Service Motor Travel Rates			
Rates per kilometre:	Engine Size		
	Up to 1200cc	1201cc to 1500cc	1501cc +
First 1,500 km	41.80 cent	43.40 cent	51.82 cent
1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
25,001 km and over	20.56 cent	23.85 cent	25.87 cent

Motor Cycle Rates				
Rates per kilometre:	Engine Size			
	Up to 150cc	151cc to 250cc	251cc to 600cc	600cc +
First 6,437 km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438 km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycle Rates	
8 cent per kilometre	

Civil Service Subsistence Rates				
24 Hour Allowance			Daily Allowances	
Normal Rate	Reduced Rate	Detention Rate	5 to 10 hours	Over 10 hours
€167.00	€150.30	€83.50	€16.29	€39.08
VA Rate: Dublin only - Cost of room up to a max of €167 plus €39.08				

Preferential Loans	
Purpose of Loan	Specified Rate
Qualifying home loan	4%
All other loans	13.5%

Medical Insurance	
Tax Relief at the standard rate is available on:	
Adult premium	First €1,000
Child premium up to the age of 21	First €500

Benefit in Kind - Company Car					
Annual Business Travel (kms)	Vehicle Categories - CO <sub>2</sub> emissions (g per km)				
	A	B	C	D	E
	<= 59g/km	60 - 99g/km	100 - 139g/km	140 - 179g/km	180g/km +
	% of Original Market Value *				
Up to 26,000	22.5	26.25	30	33.75	37.5
26,001 - 39,000	18	21	24	27	30
39,001 - 52,000	13.5	15.75	18	20.25	22.5
52,001 or over	9	10.5	12	13.5	15

\* OMV of electric car is reduced by €35,000 before calculating BIK

Benefit in Kind - Company Van	
8% of OMV (OMV of electric van is reduced by €35,000 before calculating BIK)	

ASC Rates and Thresholds					
Member of pre-2013 Standard Accrual Pension Scheme					
	Annual	Weekly	Fortnightly	Monthly	%
First:	€34,500	€663.46	€1,326.92	€2,875.00	Exempt
Next:	€25,500	€490.38	€980.77	€2,125.00	10%
Balance:					10.5%

Member of the Single Public Service Pension Scheme					
	Annual	Weekly	Fortnightly	Monthly	%
First:	€34,500	€663.46	€1,326.92	€2,875.00	Exempt
Next:	€25,500	€490.38	€980.77	€2,125.00	3.33%
Balance:					3.5%

Member of pre-2013 Fast Accrual Pension Scheme					
	Annual	Weekly	Fortnightly	Monthly	%
First:	€28,750	€552.88	€1,105.77	€2,395.83	Exempt
Next:	€31,250	€600.96	€1,201.92	€2,604.17	10%
Balance:					10.5%

Leave from Employment			
Type of Leave	Duration	Paid By DSP	Standard Amount
Maternity Leave	26 weeks	Yes	€262
Adoptive Leave	24 weeks	Yes	€262
Additional Maternity Leave or Additional Adoptive Leave	16 weeks	No	€0
Carer's Leave	104 weeks	Yes	€237
Parental Leave	26 weeks	No	€0
Paternity Leave	2 weeks	Yes	€262
Parent's Leave	7 weeks	Yes	€262
Sick Leave	Day 4 onwards	Yes	€220
Statutory Sick Leave (SSL)	Up to 3 days	70% of daily rate of pay up to a max of €110 - paid by employer	

National Minimum Wage	
From 1st January 2023:	
Experienced Adult Worker (employee aged 20 years or over)	€11.30
Employee under 18 Years	€7.91
Employee aged 18 years	€9.04
Employee aged 19 years	€10.17

Statutory Redundancy	
<b>Qualifying Conditions:</b>	2 weeks' pay per year of service plus 1 bonus week. Maximum earnings of €600 per week
2 years continuous service attained over the age of 16 and insurable under PRSI Class A	

Remote Working Relief	Working from Home Payment
30% of light, heat and broadband	or €3.20 per day from employer

Important Payroll Dates 2023	
Event	Date
Employer Payroll Submission	On or before pay day
Return Due Date	14th of the following month
Payment Due Date	14 days (23 days for those who pay and file on ROS) following the end of the month, quarter or year depending on filing frequency
Public Holidays	1st January
	6th February
	17th March
	10th April
	1st May
	5th June
	7th August
	30th October
	25th December
	26th December
SEPA Non-Processing Dates	1st January
	7th April
	10th April
	1st May
	25th December
26th December	



**IPASS Members Helpline**  
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