

PAYE Preliminary End of Year Statements

Preliminary Statistics (as at 14 January 2021)

These statistics are provisional and will be revised

Preliminary End of Year Statements (PEOYS)

At the end of every year, Revenue makes available to employees an Employment Detail Summary and a Preliminary End of Year Statement (PEOYS). The PEOYS is a preliminary calculation only. It will show whether an employee has paid the correct amount of Income Tax and Universal Social Charge (USC) for the year. It is based on the information held on Revenue's records.

Payments to employees under the Temporary Wage Subsidy Scheme (TWSS) are subject to Income Tax and USC. These payments were not were not taxed in real time. Income Tax and USC is due at the end of the year. Payments under the Pandemic Unemployment Payment (PUP) are subject to Income Tax only. Payments made to employees under the Employer Refund Scheme, which operated from 12 March to 25 March 2020, are subject to Income Tax only.

The PEOYS for 2020 will include any wage subsidy payments reported by an employer. If an individual received the PUP from the Department of Social Protection, this will also be included.

The PEOYS will provide employees with a preliminary calculation of their Income Tax and USC position for 2020 and will indicate whether their tax position is balanced, underpaid or overpaid for the year.

If a taxpayer wishes to claim additional credits, reliefs or expenses, such as health expenses or declare other incomes, they must complete a 2020 Income Tax return. Revenue will then generate a Statement of Liability confirming their tax position.

Where an individual has an overpayment of Income Tax or USC after completion of an Income Tax return, this will be refunded by Revenue to their bank account. Any underpayment may be paid in full or partially through RevPay in *myAccount* or the remaining liability will be collected, interest free, by reducing future tax credits from 2022 over a maximum period of four years.

The preliminary analysis in the tables on the following pages show the distribution of the over- and under- payments across a number of groupings of taxpayers.

Table 1 – All Taxpayers

For the 2,327,800 taxpayer units (where jointly assessed spouses or civil partners are counted as one unit) on Revenue records for 2020:

- **706,100 (30%) taxpayer units overpaid tax to an amount of €436m;**
- **633,600 (27%) taxpayer units underpaid tax to an amount of €458m;** and
- 988,100 (43%) taxpayer units were balanced.
- In total, the net amount owed by all taxpayers is €22m.

Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €	Average Taxable Income in 2020 €
10-50	147,400	6.3%	25	13,300
50.01-100	85,300	3.7%	70	16,800
100.01-200	90,300	3.9%	144	20,600
200.01-300	60,700	2.6%	245	22,000
300.01-400	45,400	1.9%	347	22,400
400.01-500	36,300	1.6%	447	23,500
500.01-600	29,400	1.3%	548	23,800
600.01-700	24,700	1.1%	648	24,900
700.01-800	20,700	0.9%	749	26,300
800.01-900	17,600	0.8%	848	28,100
900.01-1,000	16,700	0.7%	945	30,800
1,000.01-2,000	83,300	3.6%	1,364	34,400
2,000.01-3,000	25,900	1.1%	2,387	38,200
3,000.01-4,000	11,000	0.5%	3,407	41,500
4,000.01-5,000	4,900	0.2%	4,412	43,000
>5,000	6,500	0.3%	6,444	49,700
Overpaid Total	706,100	30.3%		

Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €	Average Taxable Income in 2020 €
10-50	33,200	1.4%	31	26,700
50.01-100	58,100	2.5%	80	27,800
100.01-200	91,900	3.9%	143	28,100
200.01-300	66,500	2.9%	243	31,200
300.01-400	48,000	2.1%	350	26,700
400.01-500	38,900	1.7%	448	27,100
500.01-600	34,100	1.5%	549	28,100
600.01-700	34,600	1.5%	653	28,200
700.01-800	27,200	1.2%	749	30,300
800.01-900	23,100	1.0%	848	31,000
900.01-1,000	21,900	0.9%	947	31,500
1,000.01-2,000	118,500	5.1%	1,331	35,700
2,000.01-3,000	28,300	1.2%	2,366	49,400
3,000.01-4,000	6,000	0.3%	3,298	53,400
4,000.01-5,000	1,600	0.1%	4,359	56,400
>5,000	1,700	0.1%	6,987	67,800
Total	633,600	27.2%		
Balanced	988,100	42.7%		

Table 2 – Taxpayers in receipt of PUP only

For the 303,600 taxpayer units (where jointly assessed spouses or civil partners are counted as one unit) on Revenue records for 2020:

- **146,900 (48%) taxpayer units overpaid tax to an amount of €79m;**
- **99,700 (33%) taxpayer units underpaid tax to an amount of €57m;** and
- 57,000 (19%) taxpayer units were balanced.

Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €	Average Taxable Income in 2020 €
10-50	30,500	10.0%	23	12,600
50.01-100	15,500	5.1%	72	15,200
100.01-200	19,300	6.4%	145	16,100
200.01-300	13,700	4.5%	246	16,800
300.01-400	10,700	3.5%	349	17,500
400.01-500	8,600	2.8%	447	18,300
500.01-600	6,900	2.3%	548	18,700
600.01-700	5,600	1.9%	648	19,400
700.01-800	4,800	1.6%	749	20,000
800.01-900	4,000	1.3%	847	21,200
900.01-1,000	3,400	1.1%	947	21,800
1,000.01-2,000	16,500	5.4%	1,342	25,500
2,000.01-3,000	4,700	1.5%	2,350	31,400
3,000.01-4,000	1,500	0.5%	3,380	40,800
4,000.01-5,000	600	0.2%	4,389	39,800
>5,000	500	0.2%	6,015	47,800
Overpaid Total	146,900	48.3%		

Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €	Average Taxable Income in 2020 €
10-50	5,700	1.9%	30	21,000
50.01-100	7,500	2.5%	74	21,300
100.01-200	15,300	5.0%	149	21,200
200.01-300	14,800	4.9%	249	21,100
300.01-400	11,100	3.6%	346	21,500
400.01-500	8,300	2.7%	445	23,800
500.01-600	6,300	2.1%	549	26,000
600.01-700	4,800	1.6%	647	27,100
700.01-800	4,000	1.3%	747	28,800
800.01-900	3,300	1.1%	846	29,400
900.01-1,000	2,800	0.9%	949	30,500
1,000.01-2,000	12,700	4.2%	1,327	34,000
2,000.01-3,000	2,300	0.8%	2,286	40,700
3,000.01-4,000	500	0.2%	3,358	47,000
4,000.01-5,000	200	0.1%	4,407	49,600
>5,000	100	0.0%	5,869	56,200
Underpaid Total	99,700	32.8%		

Balanced	57,000	18.8%		
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Table 3 – Taxpayers in receipt of TWSS only

For the 278,300 taxpayer units (where jointly assessed spouses or civil partners are counted as one unit) on Revenue records for 2020:

- **68,900 (25%) taxpayer units overpaid tax to an amount of €40m;**
- **198,400 (71%) taxpayer units underpaid tax to an amount of €186m;** and
- 10,900 (4%) taxpayer units were balanced.

Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €	Average Taxable Income in 2020 €
10-50	11,200	4.0%	29	11,900
50.01-100	7,800	2.8%	71	16,200
100.01-200	9,900	3.5%	146	19,400
200.01-300	6,900	2.5%	246	22,400
300.01-400	5,100	1.8%	348	25,100
400.01-500	4,100	1.5%	449	26,400
500.01-600	3,300	1.2%	548	27,600
600.01-700	2,800	1.0%	647	30,900
700.01-800	2,300	0.8%	750	31,800
800.01-900	1,900	0.7%	846	34,500
900.01-1,000	1,600	0.6%	950	34,100
1,000.01-2,000	8,100	2.9%	1,345	38,700
2,000.01-3,000	2,400	0.9%	2,364	44,500
3,000.01-4,000	800	0.3%	3,403	50,900
4,000.01-5,000	400	0.1%	4,371	53,300
>5,000	300	0.1%	6,184	58,900
Overpaid Total	68,900	24.8%		

Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €	Average Taxable Income in 2020 €
10-50	5,800	2.1%	31	21,500
50.01-100	7,500	2.7%	74	24,000
100.01-200	12,200	4.4%	147	27,900
200.01-300	11,500	4.1%	251	29,900
300.01-400	12,300	4.4%	350	29,800
400.01-500	12,100	4.3%	450	30,000
500.01-600	12,300	4.4%	551	30,600
600.01-700	13,500	4.9%	652	33,200
700.01-800	12,200	4.4%	749	32,000
800.01-900	10,900	3.9%	849	31,500
900.01-1,000	10,400	3.8%	950	32,200
1,000.01-2,000	61,300	22.0%	1,340	36,900
2,000.01-3,000	13,800	5.0%	2,376	52,500
3,000.01-4,000	1,900	0.7%	3,226	63,700
4,000.01-5,000	300	0.1%	4,314	81,800
>5,000	200	0.1%	5,837	74,100
Underpaid Total	198,400	71.3%		

Balanced	10,900	3.9%		
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Table 4 – Taxpayers in receipt of PUP and TWSS

For the 208,400 taxpayer units (where jointly assessed spouses or civil partners are counted as one unit) on Revenue records for 2020:

- **74,700 (36%) taxpayer units overpaid tax to an amount of €32m;**
- **121,500 (58%) taxpayer units underpaid tax to an amount of €92m;** and
- 12,200 (6%) taxpayer units were balanced.

Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €	Average Taxable Income in 2020 €
10-50	17,700	8.5%	26	13,900
50.01-100	10,500	5.0%	71	15,900
100.01-200	11,300	5.4%	143	16,900
200.01-300	7,100	3.4%	245	17,900
300.01-400	5,200	2.5%	346	18,900
400.01-500	3,700	1.8%	446	20,100
500.01-600	3,100	1.5%	546	20,900
600.01-700	2,400	1.2%	649	22,200
700.01-800	2,000	1.0%	748	24,000
800.01-900	1,600	0.8%	849	25,900
900.01-1,000	1,300	0.6%	948	28,000
1,000.01-2,000	6,400	3.1%	1,325	32,700
2,000.01-3,000	1,600	0.8%	2,355	39,500
3,000.01-4,000	500	0.2%	3,371	46,100
4,000.01-5,000	200	0.1%	4,324	49,800
>5,000	200	0.1%	5,943	63,100
Overpaid Total	74,700	35.8%		

Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €	Average Taxable Income in 2020 €
10-50	4,400	2.1%	31	20,000
50.01-100	5,600	2.7%	75	20,400
100.01-200	10,900	5.2%	150	20,500
200.01-300	11,800	5.6%	250	21,300
300.01-400	11,500	5.5%	349	22,100
400.01-500	10,400	5.0%	449	23,100
500.01-600	8,900	4.3%	548	24,500
600.01-700	7,700	3.7%	649	25,700
700.01-800	6,800	3.2%	747	27,100
800.01-900	5,800	2.8%	848	28,200
900.01-1,000	5,100	2.4%	948	29,200
1,000.01-2,000	26,500	12.7%	1,327	33,600
2,000.01-3,000	4,900	2.4%	2,329	52,500
3,000.01-4,000	1,000	0.5%	3,313	60,200
4,000.01-5,000	200	0.1%	4,341	56,600
>5,000	100	0.0%	5,706	76,200
Total	121,500	58.3%		

Balanced**12,200****5.9%**

Table 5 – Taxpayers not in receipt of PUP or TWSS

For the 1,537,500 taxpayer units (where jointly assessed spouses or civil partners are counted as one unit) on Revenue records for 2020:

- **415,500 (27%) taxpayer units overpaid tax to an amount of €285m;**
- **213,900 (14%) taxpayer units underpaid tax to an amount of €123m;** and
- 908,000 (59%) taxpayer units were balanced.

Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €	Average Taxable Income in 2020 €
10-50	88,100	5.7%	25	13,900
50.01-100	51,500	3.3%	69	21,900
100.01-200	49,800	3.2%	143	29,200
200.01-300	33,100	2.2%	245	29,600
300.01-400	24,400	1.6%	345	28,000
400.01-500	19,800	1.3%	447	29,400
500.01-600	16,100	1.0%	548	29,100
600.01-700	13,800	0.9%	649	29,000
700.01-800	11,600	0.8%	749	30,500
800.01-900	10,100	0.7%	849	31,700
900.01-1,000	10,400	0.7%	944	34,800
1,000.01-2,000	52,300	3.4%	1,381	36,500
2,000.01-3,000	17,200	1.1%	2,404	39,600
3,000.01-4,000	8,100	0.5%	3,417	42,200
4,000.01-5,000	3,700	0.2%	4,421	42,000
>5,000	5,500	0.4%	6,534	48,800
Overpaid Total	415,500	27.0%		

Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €	Average Taxable Income in 2020 €
10-50	17,300	1.1%	31	35,200
50.01-100	37,500	2.4%	83	32,300
100.01-200	53,500	3.5%	138	35,200
200.01-300	28,400	1.8%	227	45,600
300.01-400	13,100	0.9%	353	41,500
400.01-500	8,200	0.5%	446	39,600
500.01-600	6,500	0.4%	546	37,400
600.01-700	8,600	0.6%	667	12,900
700.01-800	4,200	0.3%	751	34,600
800.01-900	3,100	0.2%	849	38,800
900.01-1,000	3,600	0.2%	938	37,500
1,000.01-2,000	18,000	1.2%	1,302	29,000
2,000.01-3,000	7,300	0.5%	2,400	30,800
3,000.01-4,000	2,500	0.2%	3,343	35,900
4,000.01-5,000	800	0.1%	4,370	52,000
>5,000	1,300	0.1%	7,925	66,000
Total	213,900	13.9%		

Balanced	908,000	59.1%		
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Notes

“Balanced” includes amounts of overpayments or underpayments of up to €10.

“Taxable income” is an individual’s total income subject to Income Tax less any allowable deductions.

The above analysis does not include taxpayers who are registered for self-assessment Income Tax or who are non-resident. For taxpayer units (jointly assessed spouses or civil partners are counted as one unit) with two individuals, these are not included where one or both are registered for self-assessment Income Tax or are non-resident.

Averages presented are medians.