

PAYE Statistics

Preliminary Statistics

(23 January 2024)

These statistics are provisional and may be revised



PAYE Statistics

This statistical report reviews the PAYE Income Tax Return activity of PAYE taxpayers in the year to date.

It provides an overview of:

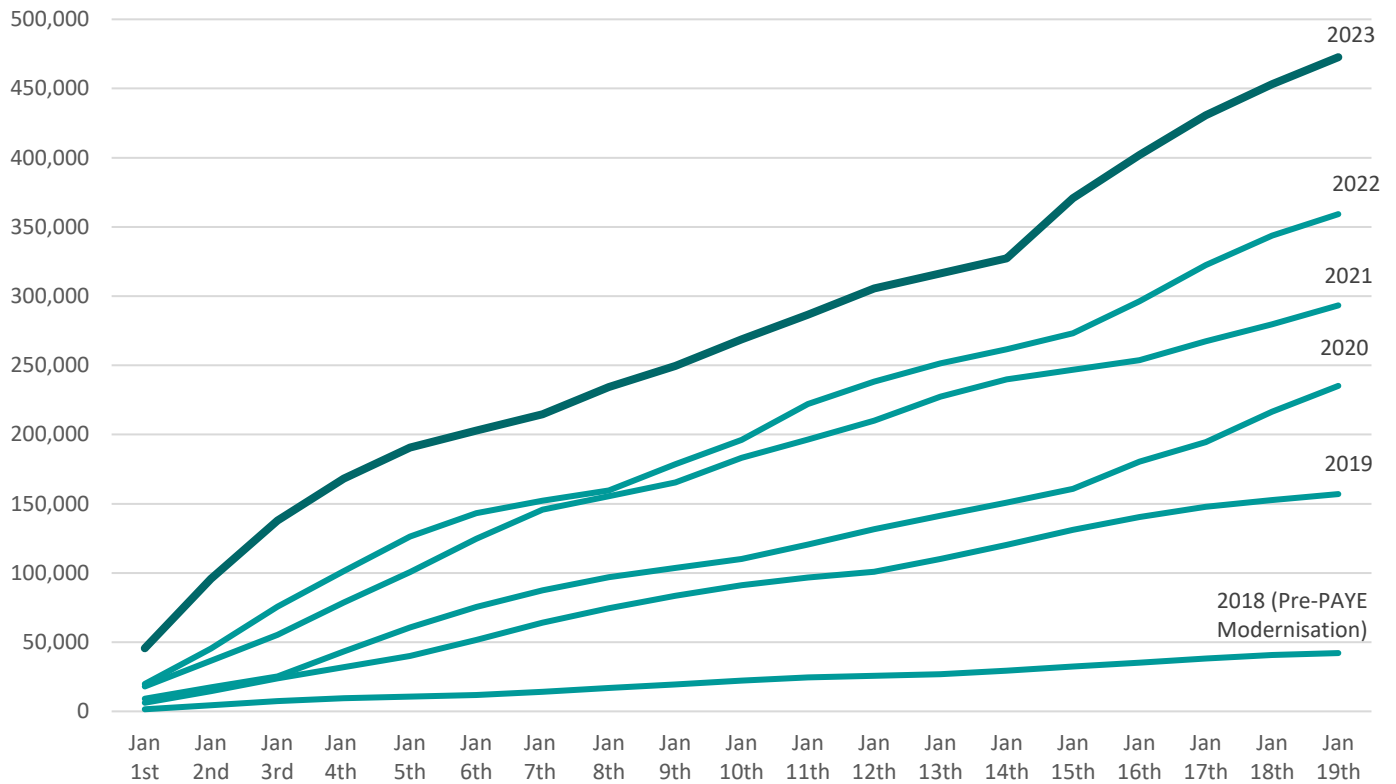
- Tax return filing activity for the 2023 tax year
- Overpayments (refunds), underpayments, and balanced tax positions
- The most popular claims made by PAYE taxpayers
- Preliminary tax statements for PAYE taxpayers who have yet to file a PAYE Income Tax Return for 2023

PAYE Income Tax Returns

Since PAYE Modernisation was introduced by Revenue in 2019, there has been a pronounced increase in the numbers of PAYE taxpayers filing their PAYE Income Tax returns for the preceding year in the first weeks of the year (Figure 1).

PAYE taxpayers need to complete a PAYE Income Tax return in order to finalise their tax position. The PAYE Income Tax return can be used to claim additional credits (such as the rent tax credit or the mortgage interest tax credit), reliefs (such as remote working relief) or expenses (such as health expenses), or to declare other incomes. Revenue will then generate a Statement of Liability confirming the taxpayer’s final tax position for the year.

Figure 1 – PAYE Income Tax Returns



Where an individual has an overpayment of Income Tax or USC after completion of a PAYE Income Tax return, this is refunded by Revenue to their bank account. Any underpayment is normally collected, interest free, by reducing future tax credits over a maximum period of four years. A person has the option of making a single payment to Revenue if they so wish.

Figure 2: 2023 PAYE Income Tax Returns

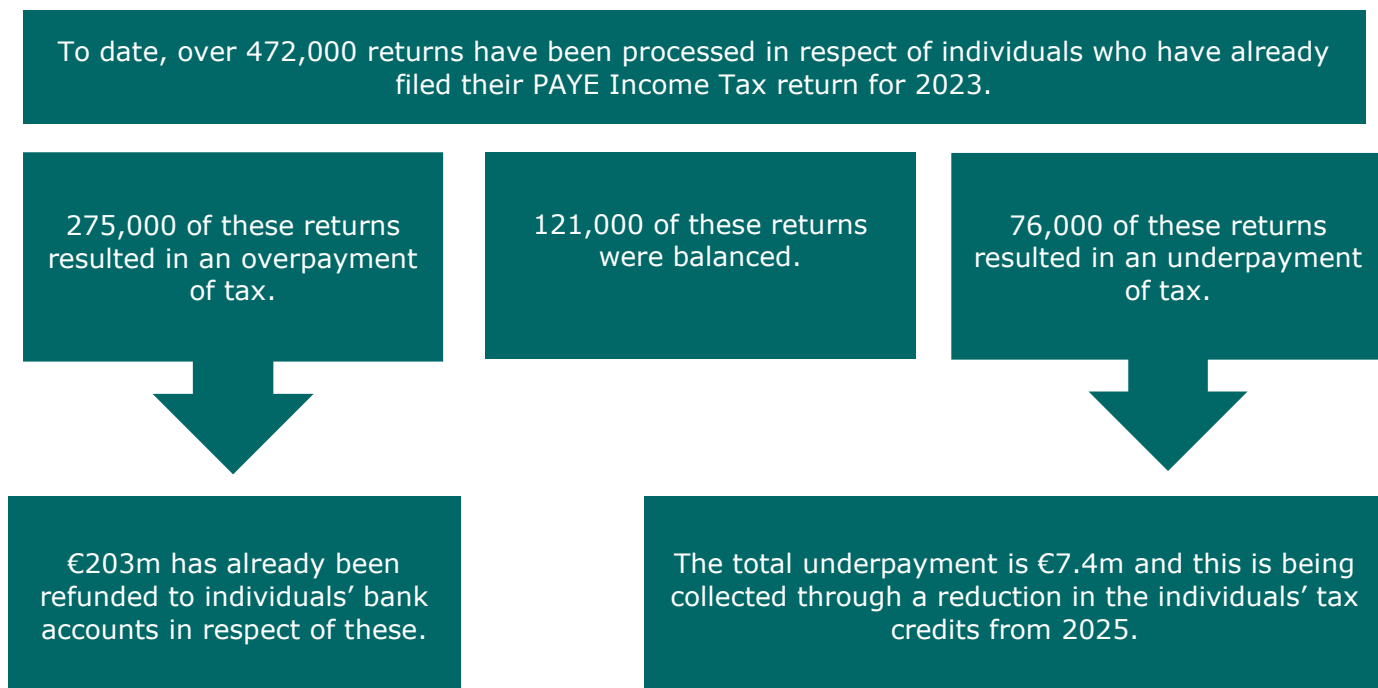


Table 1: 2023 PAYE Income Tax Returns
Largest additional claims returned by taxpayers

| Claim Type | Number of Claims |
|-----------------------|------------------|
| Health expenses | 88,800 |
| Rent tax credit | 68,200 |
| Remote working relief | 34,200 |
| Flat rate expenses | 30,100 |
| Tuition fees | 7,100 |

Note: taxpayers who made claims 'in-year' in 2023 are excluded from Table 1. The mortgage interest tax credit will be available to claim by end January 2024. Taxpayers who have already filed a PAYE Income Tax return may submit an amended return to claim this credit.

PAYE Preliminary End of Year Statements (PEOYS)

Revenue makes a PAYE Preliminary End of Year Statement (PEOYS) available to all PAYE taxpayers at the end of the year. The PEOYS sets out a *provisional* tax position, based on real-time information available on Revenue records.

The analysis shows the distribution of overpayments and underpayments for the 2,272,400 taxpayers (taxpayer units) who have yet to file a 2023 PAYE Income Tax return:

- 1,377,100 (61%) taxpayers had a balanced tax position.
- 619,300 (27%) taxpayers overpaid tax to an amount of €480m.
- 276,000 (12%) taxpayers underpaid tax to an amount of €156m.

Table 2 – 2023 PEOYS

Overpaid

| Amount Overpaid € | Number of Taxpayer Units | % of Taxpayer Units | Average Overpayment € |
|-----------------------|--------------------------|---------------------|-----------------------|
| 10-50 | 161,200 | 7.1% | 26 |
| 50.01-100 | 77,000 | 3.4% | 67 |
| 100.01-200 | 54,400 | 2.4% | 144 |
| 200.01-300 | 38,300 | 1.7% | 246 |
| 300.01-400 | 31,000 | 1.4% | 348 |
| 400.01-500 | 27,000 | 1.2% | 452 |
| 500.01-600 | 22,000 | 1.0% | 549 |
| 600.01-700 | 18,900 | 0.8% | 649 |
| 700.01-800 | 17,100 | 0.8% | 745 |
| 800.01-900 | 14,500 | 0.6% | 848 |
| 900.01-1,000 | 13,400 | 0.6% | 949 |
| 1,000.01-2,000 | 80,000 | 3.5% | 1,378 |
| 2,000.01-3,000 | 28,800 | 1.3% | 2,401 |
| 3,000.01-4,000 | 14,900 | 0.7% | 3,433 |
| 4,000.01-5,000 | 7,700 | 0.3% | 4,447 |
| >5,000 | 12,900 | 0.6% | 6,648 |
| Overpaid Total | 619,300 | 27.3% | |

Underpaid

| Amount Underpaid € | Number of Taxpayer Units | % of Taxpayer Units | Average Underpayment € |
|--------------------|--------------------------|---------------------|------------------------|
| 10-50 | 52,700 | 2.3% | 39 |
| 50.01-100 | 72,400 | 3.2% | 80 |
| 100.01-200 | 55,800 | 2.5% | 138 |
| 200.01-300 | 19,600 | 0.9% | 240 |
| 300.01-400 | 12,100 | 0.5% | 341 |
| 400.01-500 | 7,300 | 0.3% | 447 |
| 500.01-600 | 5,100 | 0.2% | 551 |
| 600.01-700 | 4,600 | 0.2% | 655 |
| 700.01-800 | 3,600 | 0.2% | 739 |
| 800.01-900 | 2,600 | 0.1% | 847 |
| 900.01-1,000 | 3,600 | 0.2% | 955 |
| 1,000.01-2,000 | 14,200 | 0.6% | 1,279 |
| 2,000.01-3,000 | 5,700 | 0.2% | 2,649 |
| 3,000.01-4,000 | 9,600 | 0.4% | 3,456 |
| 4,000.01-5,000 | 3,200 | 0.1% | 4,295 |
| >5,000 | 4,000 | 0.2% | 6,776 |
| Total | 276,000 | 12.1% | |

Notes on PAYE Income Tax Returns

All figures and tables concerning PAYE Income Tax Returns refer to data as of 19 January 2024.

The statistics in this publication refer to activity by PAYE taxpayers. Data on claims by self-assessed taxpayers are not yet available as these taxpayers' returns are generally submitted later in the year. The statutory filing date for the 2023 tax return for self-assessed taxpayers is 31 October 2024.

The statistics in this publication refer to the number of online PAYE Income Tax Returns, which typically make up more than 99 per cent of returns filed. The returns filed refer to the number of returns filed in that period for the preceding tax year. A taxpayer can file more than once i.e., submit an amended return.

The statistics in this publication generally refer to activity relating to the 2023 tax year. Figure 1 includes additional data on older tax years.

Notes on PEOYS

All figures and tables concerning PAYE Preliminary End of Year Statements (PEOYS) refer to data as of 18 January 2024.

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

Averages presented are medians.

The above analysis does not include taxpayers who are registered for self-assessment Income Tax or who are non-resident. It also excludes taxpayers who have already filed a 2023 PAYE Income Tax Return.

Data are on a ‘tax unit’ basis. A taxpayer unit is either an individual with any personal status who is singly assessed or a couple in a marriage or civil partnership who have elected for joint assessment.

For taxpayer units with two individuals, these are not included in the statistics where one or both are registered for self-assessment Income Tax or are non-resident.

The above analysis uses Revenue data at a point in time and will change as individuals submit their tax returns which may include additional income sources and / or additional credits or reliefs. It will also change as Revenue is made aware of amendments to an individual’s income, for example by employers or the Department of Social Protection.

Further Information

Information on how to file a PAYE Income Tax Return and the operation of credits and reliefs is available on www.revenue.ie.

Queries of a statistical nature can be sent to statistics@revenue.ie.

Media queries should be directed to revpress@revenue.ie in the first instance.