

## The Emergency Basis of Tax & USC Deduction

### Emergency Basis of Tax Deduction 2023

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

#### Where employee does not provide a Personal Public Service Number (PPSN)

Week / Month / Etc	Cut-Off Point	Tax Credit
All	€0.00	€0.00

#### Where employee provides a PPSN

Weekly paid	Weekly Cut-Off Point	Weekly Tax Credit
Weeks 1 to 4	€770	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€3,334	€0.00
Month 2 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
First pay day	€1,539	€0.00
Second pay day	€1,539	€0.00
Third and subsequent pay days	€0.00	€0.00

Four-Weekly Paid	Four-Weekly Cut-Off Point	Four-Weekly Tax Credit
First pay day	€3,077	€0.00
Second and subsequent pay days	€0.00	€0.00

<b>Twice-Monthly Paid</b>	<b>Twice-Monthly Cut-Off Point</b>	<b>Twice-Monthly Tax Credit</b>
First pay day	€1,667	€0.00
Second pay day	€1,667	€0.00
Third and subsequent pay days	€0.00	€0.00

## **Emergency Basis of USC Deduction 2023**

<b>Week / Month / Etc</b>	<b>USC Cut-Off Point</b>	<b>USC Rate</b>
All	€0.00	8%

## Emergency Basis of Tax Deduction 2022

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

### Where employee does not provide a Personal Public Service Number (PPSN)

Week / Month / Etc	Cut-Off Point	Tax Credit
All	€0.00	€0.00

### Where employee provides a PPSN

Weekly paid	Weekly Cut-Off Point	Weekly Tax Credit
Weeks 1 to 4	€708	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€3,067	€0.00
Month 2 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
First pay day	€1,416	€0.00
Second pay day	€1,416	€0.00
Third and subsequent pay days	€0.00	€0.00

Four-Weekly Paid	Four-Weekly Cut-Off Point	Four-Weekly Tax Credit
First pay day	€2,831	€0.00
Second and subsequent pay days	€0.00	€0.00

Twice-Monthly Paid	Twice-Monthly Cut-Off Point	Twice-Monthly Tax Credit
First pay day	€1,534	€0.00
Second pay day	€1,534	€0.00
Third and subsequent pay days	€0.00	€0.00

**Emergency Basis of USC Deduction 2022**

<b>Week / Month / Etc</b>	<b>USC Cut-Off Point</b>	<b>USC Rate</b>
All	€0.00	8%

## Emergency Basis of Tax Deduction 2019 - 2021

<b>Tax Rates</b>	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

### Where employee does not provide a Personal Public Service Number (PPSN)

<b>Week / Month / Etc</b>	<b>Cut-Off Point</b>	<b>Tax Credit</b>
All	€0.00	€0.00

### Where employee provides a PPSN

<b>Weekly paid</b>	<b>Weekly Cut-Off Point</b>	<b>Weekly Tax Credit</b>
Weeks 1 to 4	€679	€0.00
Week 5 onwards	€0.00	€0.00

<b>Monthly Paid</b>	<b>Monthly Cut-Off Point</b>	<b>Monthly Tax Credit</b>
Month 1	€2,942	€0.00
Month 2 onwards	€0.00	€0.00

<b>Fortnightly Paid</b>	<b>Fortnightly Cut-Off Point</b>	<b>Fortnightly Tax Credit</b>
First pay day	€1,358	€0.00
Second pay day	€1,358	€0.00
Third and subsequent pay days	€0.00	€0.00

<b>Four-Weekly Paid</b>	<b>Four-Weekly Cut-Off Point</b>	<b>Four-Weekly Tax Credit</b>
First pay day	€2,716	€0.00
Second and subsequent pay days	€0.00	€0.00

<b>Twice-Monthly Paid</b>	<b>Twice-Monthly Cut-Off Point</b>	<b>Twice-Monthly Tax Credit</b>
First pay day	€1,471	€0.00
Second pay day	€1,471	€0.00
Third and subsequent pay days	€0.00	€0.00

## Emergency Basis of USC Deduction 2019 - 2021

<b>Week / Month / Etc</b>	<b>USC Cut-Off Point</b>	<b>USC Rate</b>
All	€0.00	8%

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.