

The Emergency Basis of Tax & USC Deduction

Emergency Basis of Tax Deduction 2019, 2020 & 2021

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	€679	€0.00
Week 5 onwards	€0.00	€0.00

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

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
First pay day	€1,358	€0.00
Second pay day	€1,358	€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	€2,716	€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	€1,471	€0.00
Second pay day	€1,471	€0.00
Third and subsequent pay days	€0.00	€0.00

Emergency Basis of USC Deduction 2019, 2020 & 2021

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

Emergency Basis of Tax Deduction 2018

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

Where employee does not provide a 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	€665	€32
Weeks 5 to 8	€665	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,880	€138
Month 2	€2,880	€0.00
Month 3 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
Pay days 1 and 2	€1,329	€64
Pay days 3 and 4	€1,329	€0.00
Fifth and subsequent pay days	€0.00	€0.00

Four-Weekly Paid	Four-Weekly Cut-Off Point	Four-Weekly Tax Credit
First pay day	€2,658	€127
Second pay day	€2,658	€0.00
Third and subsequent pay days	€0.00	€0.00

Twice-Monthly Paid	Twice-Monthly Cut-Off Point	Twice-Monthly Tax Credit
Pay days 1 and 2	€1,440	€69
Pay days 3 and 4	€1,440	€0.00
Fifth and subsequent pay days	€0.00	€0.00

Emergency Basis of USC Deduction 2018

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

Emergency Basis of Tax Deduction 2015 – 2017 (inclusive)

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

Where employee does not provide a 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	€650	€32
Weeks 5 to 8	€650	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,817	€138
Month 2	€2,817	€0.00
Month 3 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
Pay days 1 and 2	€1,300	€64
Pay days 3 and 4	€1,300	€0.00
Fifth and subsequent pay days	€0.00	€0.00

Four-Weekly Paid	Four-Weekly Cut-Off Point	Four-Weekly Tax Credit
First pay day	€2,600	€127
Second pay day	€2,600	€0.00
Third and subsequent pay days	€0.00	€0.00

Twice-Monthly Paid	Twice-Monthly Cut-Off Point	Twice-Monthly Tax Credit
Pay days 1 and 2	€1,409	€69
Pay days 3 and 4	€1,409	€0.00
Fifth and subsequent pay days	€0.00	€0.00

Emergency Basis of USC Deduction 2015 – 2017 (inclusive)

Week / Month / Etc	USC Cut-Off Point	USC Rate
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.