

Taxation of Election Workers

Part 05-01-29

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1. Introduction

Payments made to individuals employed by Returning Officers in respect of work carried out in relation to elections and referenda are chargeable to tax under Schedule E. Consequently, income tax and USC must be deducted at source under the PAYE system from these payments.

With the introduction of PAYE Modernisation on 1 January 2019, the taxation arrangements that were in place for election workers were reviewed and the following applies to any payments made on or after 1 January 2019.

2. Tax treatment of payments

The following procedures apply:

- Each election worker must notify the Returning Officer of his or her PPS number.
- The Returning Officer will request a Revenue Payroll Notification (RPN) from Revenue in respect of each election worker as part of the Returning Officer's payroll process. This will ensure that the election worker pays only the correct amounts of income tax and USC, as he or she will be able to use any available tax credits and standard rate band.
- If the election worker does not notify the Returning Officer of his or her PPS Number, or in the absence of a RPN, the Returning Officer must deduct tax under the emergency basis of taxation.

3. PRSI

Revenue understands that PRSI Class J has traditionally been applied to these payments.