

The Emergency Basis of Tax & USC Deduction

Emergency Basis of Tax Deduction 2025

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	€846	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€3,667	€0.00
Month 2 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
First pay day	€1,692	€0.00
Second pay day	€1,692	€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	€3,385	€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	€1,833	€0.00
Second pay day	€1,833	€0.00
Third and subsequent pay days	€0.00	€0.00

Emergency Basis of USC Deduction 2025

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

Emergency Basis of Tax Deduction 2024

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	€808	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€3,500	€0.00
Month 2 onwards	€0.00	€0.00

Fortnightly Paid	Fortnightly Cut-Off Point	Fortnightly Tax Credit
First pay day	€1,616	€0.00
Second pay day	€1,616	€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	€3,231	€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	€1,750	€0.00
Second pay day	€1,750	€0.00
Third and subsequent pay days	€0.00	€0.00

Emergency Basis of USC Deduction 2024

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

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

Twice-Monthly Paid	Twice-Monthly Cut-Off Point	Twice-Monthly Tax Credit
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

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

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

Emergency Basis of Tax Deduction 2019 - 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 - 2021

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.