

**Employer's Name & Address**

Employer's Registered Number

**EMPLOYEE DETAILS**

PPS Number

Works Number

Name

Tax Rate 1: 20%

Tax Rate 2: 41%

This Tax Deduction Card (TDC) can be used as an Emergency TDC or a Temporary TDC

Used as an Emergency Card  Used as a Temporary Card

**Use this as an Emergency TDC when:**

- The employer has not received, in respect of the employee, either
  - a tax credit certificate (P2C) for the current year, **or**
  - a tax credit certificate (P2C) for a previous year which states that the certificate is valid for subsequent or following years, **or**
  - a Form P45 for the current year or previous year, **or**
- The employee has given the employer a completed Form P45 indicating that the emergency basis applies, **or**
- The employee has given the employer a completed P45 without a PPS number and not indicating that the emergency basis applies.

Tax is calculated on the gross pay (after deduction of pension contributions and permanent health contributions where relevant). Different rules apply depending on whether or not the employee provides an employer with his/her PPS number.

The tables below outline the tax credits and cut-off points applicable.

Tax Rate 1 is 20%. Tax Rate 2 is 41%.

**Employee does not provide a PPS Number**

Week or Month	Cut-Off Point	Tax Credit
All	€0.00	€0.00

**Employee does provide a PPS Number**

Weekly Paid	Cut-Off Point	Tax Credit
Week 1 to 4	€700.00	€36.00
Week 5 to 8	€700.00	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Cut-Off Point	Tax Credit
Month 1	€3,034.00	€153.00
Month 2	€3,034.00	€0.00
Month 3 onwards	€0.00	€0.00

Where for example an employee starts employment without a PPS Number, provides it in say week 3, but still has not provided a P45 or tax credit certificate, tax should be applied at Week 3 per the schedule listed above and continued into Week 4 and 5 etc., as appropriate, until such time as a P45 or tax credit certificate is provided.

**Use this as a Temporary TDC when:**

- You have received a P45 from an employee which indicates the tax credits and cut-off point to be used.

A Date of Payment	B See PAYE Calendar		C PRSI Employee's Share		D PRSI Total contribution		E Social Ins weekly record		
	Month	Week	€	c	€	c	✓		
	1 Jan to 31 Jan	1							
		2							
		3							
		4							
		5							
	1 Feb to 28 Feb	6							
		7							
		8							
		9							
	1 Mar to 31 Mar	10							
		11							
		12							
		13							
	1 Apr to 30 Apr	14							
		15							
		16							
		17							
		18							
	1 May to 31 May	19							
		20							
		21							
		22							
	1 June to 30 June	23							
		24							
		25							
		26							
	1 July to 31 July	27							
		28							
		29							
		30							
		31							
	1 Aug to 31 Aug	32							
		33							
		34							
		35							
	1 Sept to 30 Sept	36							
		37							
		38							
		39							
	1 Oct to 31 Oct	40							
		41							
		42							
		43							
		44							
	1 Nov to 30 Nov	45							
		46							
		47							
		48							
	1 Dec to 31 Dec	49							
		50							
		51							
		52							
		53							
								<b>K3</b>	<b>Total Weeks</b>
								<b>K4</b>	<b>F2</b>

C2 <input type="text"/>	<b>Social Insurance Class</b>		
If Class changed during this employment complete these boxes			
<b>Initial Class</b>	Date of Change	Other Class	Weeks at Other Class
B4 <input type="text"/>	<input type="text"/>	C3 <input type="text"/>	F3 <input type="text"/>

N.B. If more than two classes please furnish details on Form PRC 1

Week No.	F Gross Pay (Less Superannuation) This Period		G Tax Rate 1 Cut-Off Point This Period		H Tax Due at Tax Rate 1 This Period		I Tax Due at Tax Rate 2 This Period		J Gross Tax This Period		K Tax Credit This Period		L Tax Due This Period		M For Employer Use	
	€	c	€	c	€	c	€	c	€	c	€	c	€	c	€	c
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Description of Entry for each Column

**Column C, D, E**  
PRSI Details

**Column F**  
Gross pay: (Including overtime, bonus, commissions etc.) after deduction of any Superannuation and contributions to a Revenue Approved permanent health benefit scheme payable and allowable for income tax purposes.

**Column G**  
**Temporary TDC:** Cut-off point as shown on Form P45.  
**Emergency TDC:** See notes overleaf

**Column H**  
Tax due at Tax Rate 1 this period

**Column I**  
Tax due at Tax Rate 2 this period

**Column J**  
Gross tax this period

**Column K**  
**Temporary TDC:** Tax credits as shown on Form P45.  
**Emergency TDC:** See notes overleaf

**Column L**  
Tax due for this period

**Column M**  
Freeflow e.g., net pay, employer's PRSI etc.

J6  ← Pay Tax → J7

F4 

Day	Month	Year

 If employment ceased during the tax year enter date of cessation at F5

If employment began (a) in Week 1 or later, or (b) before Week 1 but first pay day was in Week 1 or later, enter date of commencement at F4

F5 

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