

Worksheet to calculate your USC and PAYE tax payable

Your available Tax Credits and Rate Band can be found in your most recent Tax Credit Certificate. Your total income as well as the number of pay weeks / fortnights / months Year to Date can be found on your most recent payslip.

Select your pay frequency: Weekly <input type="checkbox"/> Fortnightly <input type="checkbox"/> Monthly <input type="checkbox"/>			
Total employment income in current Year to Date €	Number of weeks Year to Date	Allowances available Year to Date (if paid weekly) Tax Credits Rate Band	
Tax Credits available in the current year €	Number of fortnights Year to Date	Allowances available Year to Date (if paid fortnightly) Tax Credits Rate Band	
Tax Rate Band available in the current year €	Number of months Year to Date	Allowances available Year to Date (if paid monthly) Tax Credits Rate Band	
	Steps for manual calculation	Taxable Pay	
1	Apply the standard rate of 20% to the income within the limit of the Tax Rate Band. If your income is lower than the Tax Rate Band limit, apply 20% on all income	Amount of pay that is taxable at 20%	x 20% = €
2	Apply the higher rate of 40% to any income above your Tax Rate Band Limit. If your income is lower than the Tax Rate Band limit you can skip this step	Amount of pay that is taxable at 40%	x 40% = €
3	Add the two amounts above		€
4	Take away the amount of Tax Credits available Year to Date		€
PAYE Tax payable			€
Income for USC at the 0.5% rate €			x 0.5% = €
Income for USC at the 2% rate €			x 2% = €
Income for USC at the 3% rate €			x 3% = €
Income for USC at the 8% rate €			x 8% = €
Total USC Payable			€

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