

USC and PRSI for Employees

Student Activity Worksheet

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USC

1. What do the letters USC mean? _____
2. In what year was USC introduced? _____
3. Who is responsible for calculating USC on behalf of an employee? _____
4. Identify whether the following statements are true or false.

Statement	True / False
1. USC is paid on income below €13,000	
2. All income above €70,044 is subject to USC at a rate of 8%	
3. All social welfare payments are subject to USC	
4. Bonus payments are subject to USC	
5. Reduced rates of USC are imposed on people who are 70 years or over that hold a full medical card	

TCC and PRSI

1. What do the letters TCC mean? _____
2. List **two** pieces of information found on a TCC.

3. In what month does the Revenue Commissioners issue a TCC? _____
4. Fill in the blanks in the following sentences.

The letters PRSI mean Pay **R**____ Social **I**____. It consists of contributions from both the employer and **e**____. PRSI contributions are collected by the Revenue Commissioners and are the main source of funding for the **S**____ Insurance Fund, that is managed by the **D**____ of Social Protection. Some benefits of PRSI contributions include: **M**____ Benefit, State **P**____ and Jobs____ Benefit.

USC, TCC and PRSI

Circle the correct answer in the following statements.

1. The **PRSI / PAYE** system is used to collect both USC and PRSI.
2. USC is a **statutory / non-statutory** deduction from an employee's pay.
3. People who are over **60 / 70** years pay USC at a reduced rate if they also hold a full medical card.
4. Employer PRSI contributions are **smaller / larger** than contributions made by employees.
5. There are **11 / 13** different PRSI classes in the Irish system.