

**Application to employer/pension provider to have income paid without deduction of Income Levy where married applicant and/or spouse is aged 65 or over, for 2010 and following years**



**Applicant's Details**

Surname

PPS Number

First Name

Date of Birth

 -  - 

Address

  
  

Spouse's  
Date of Birth

 -  - 

Year for which you are making  
your first application

**Employer / Pension Provider Details**

Employer / Pension Provider

Registered Number

**Declaration**

I declare that, to the best of my knowledge and belief, the particulars given by me on this form are correctly stated and that:

- I am a married person and I and/or my spouse are aged 65 years or over during the year, and
- I am taxed under joint assessment or separate assessment, and
- Myself and my spouse's combined gross income for the year (excluding Social Welfare payments) will not exceed €40,000
- I undertake to advise my employer / pension provider of any change in circumstance that may affect my eligibility to have income paid without deduction of Income Levy.

This is a form authorised by the Revenue Commissioners. It may be selected for future audit by Revenue.

Penalties apply for making a false declaration.

Signature

Date

 -  - 

Telephone Number

**Explanatory Notes**

**Please note that this form is to be returned to your employer / pension provider (not to Revenue)**

Income Levy is payable on gross income, excluding Social Welfare payments. Individuals aged 65 or over whose annual income does not exceed €20,000 are exempt from paying the Income Levy. However, a married couple,

- one or both of whom are aged 65 or over in the year, and
  - who is taxed under joint assessment or separate assessment, and
  - whose combined gross income from all sources (excluding Social Welfare payments) does not exceed €40,000,
- are exempt from the Income Levy.

This €40,000 exemption is usually claimed at the end of the year by submitting a claim to Revenue. However, if you qualify under the above criteria, you can apply to your employer/pension provider to have income paid to you throughout the year without deduction of Income Levy.

To apply, simply complete this form and return it to your employer/pension provider who will arrange for your income/pension to be paid to you without deduction of Income Levy. If your circumstances change and you no longer qualify to have your income/pension paid without deduction of Income Levy, you are obliged to notify your employer/pension provider.

**Enquiries**

Enquiries regarding the Income Levy should be directed to your local Revenue office or [www.revenue.ie](http://www.revenue.ie)