

The Emergency Basis of Tax Deduction

2012

Standard Rate of Tax: 20%

Higher Rate of Tax: 41%

Where employee does not provide a PPS Number

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

Where employee provides a PPS Number

Weekly paid	Weekly Cut Off Point	Weekly Tax Credit
Weeks 1 to 4	€631	€32
Weeks 5 to 8	€631	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut Off Point	Monthly Tax Credit
Month 1	€2,734	€138
Month 2	€2,734	€0.00
Month 3 onwards	€0.00	€0.00

Variations on the above figures: 2012

	Cut Off Point	Tax Credits
4-Weekly	$32,800 / 13 = 2,524$	$1,650 / 13 = 127$
Twice-Monthly	$32,800 / 24 = 1,367$	$1,650 / 24 = 69$
Fortnightly	$32,800 / 26 = 1,262$	$1,650 / 26 = 64$

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