

PAYE Statistics from Income Tax Returns – incorporating the Rent Tax Credit

Preliminary Statistics

(02 March 2023)

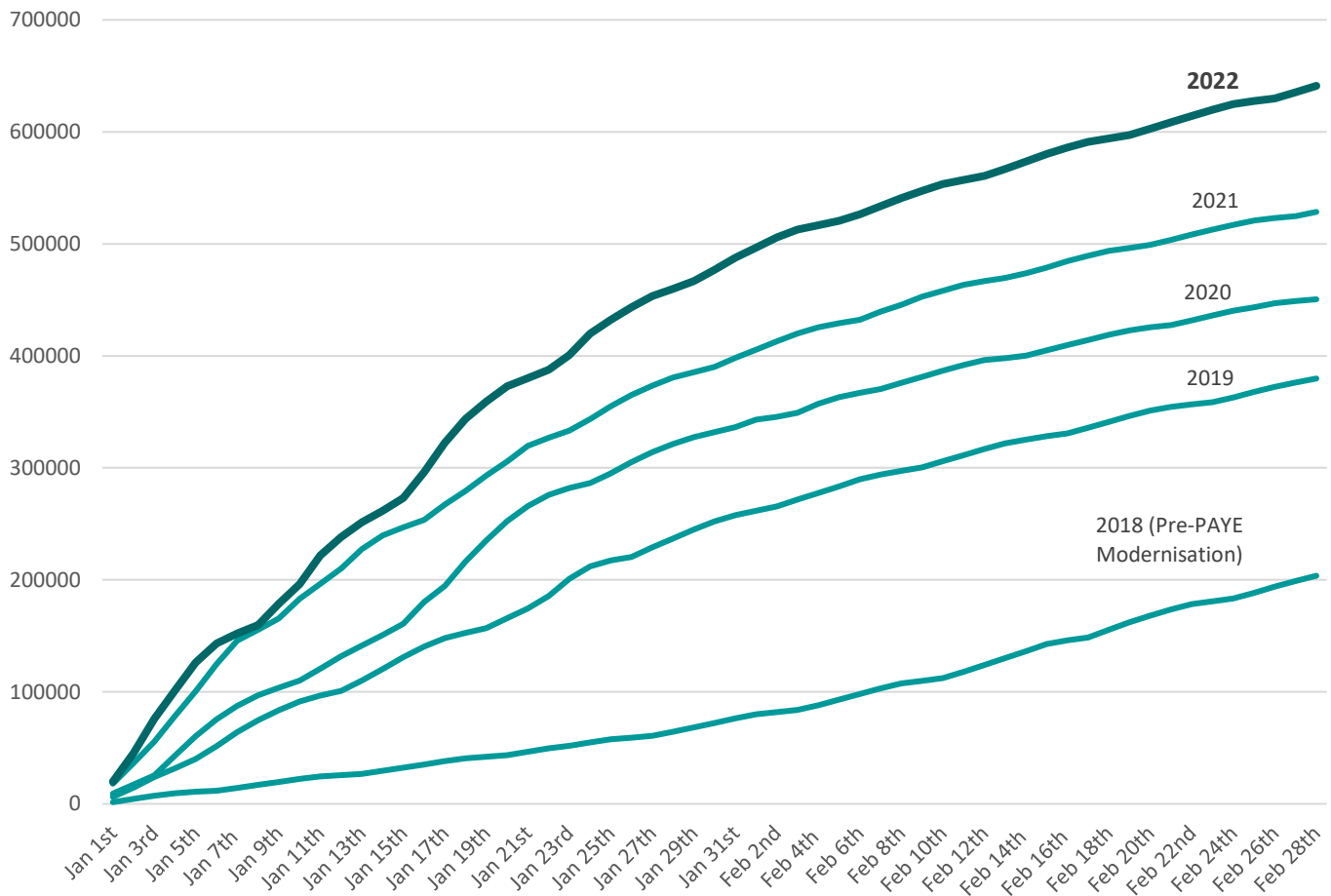
These statistics are provisional and may be revised

Income Tax Returns

Individuals need to complete an Income Tax return in order to finalise their tax position for 2022. The Income Tax return can be used to claim additional credits (such as the rent tax credit), reliefs or expenses, or to declare other incomes. Revenue will then generate a Statement of Liability confirming the person’s final tax position for 2022.

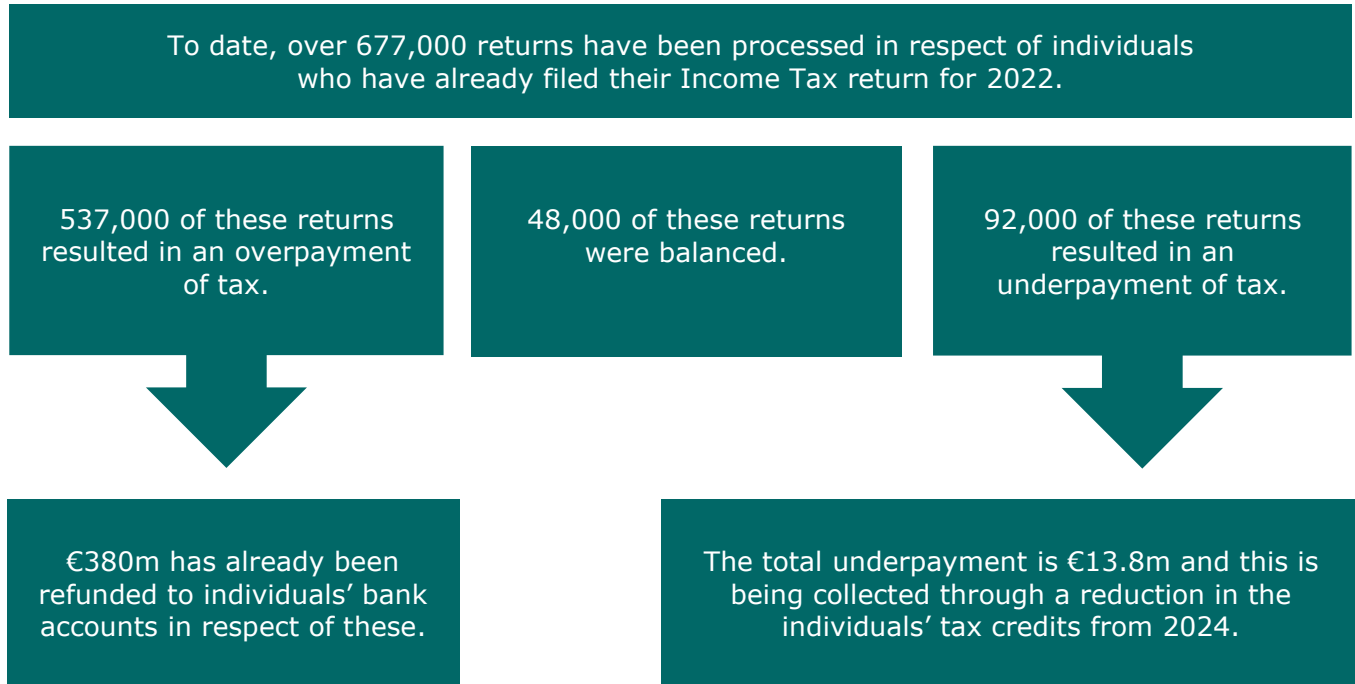
Since PAYE Modernisation in 2019, there has been a pronounced increase in the numbers of taxpayers filing their Income Tax returns for the previous year in the first two months of the year.

Figure 1 – PAYE Returns filed by individuals



Where an individual has an overpayment of Income Tax or USC after completion of an Income Tax return, this is refunded by Revenue to their bank account. Any underpayment is normally collected, interest free, by reducing future tax credits over a maximum period of four years. A person has the option of making a single payment to Revenue if they so wish.

Figure 2: 2022 Income Tax Returns



Rent Tax Credit

Budget 2023 announced the introduction of a new Rent Tax Credit. This new tax credit is available for the years 2022 to 2025 inclusive. The Rent Tax Credit for 2022 can be claimed by filing an Income Tax Return. The Rent Tax Credit for 2023 can be claimed in 'real-time' since 20th February 2023.

Figure 3: Rent Tax Credit Claims to Date

To date, over 170,000 Rent Tax Credit claims have been made by over 167,000 PAYE taxpayers

162,082 taxpayers made claims for 2022 only

3,595 taxpayers made claims for both 2022 and 2023

1,968 taxpayers made claims for 2023 only

89% of the tenancies are registered with the Residential Tenancy Board.

11% of the tenancies are 'rent-a-room' or 'digs'.

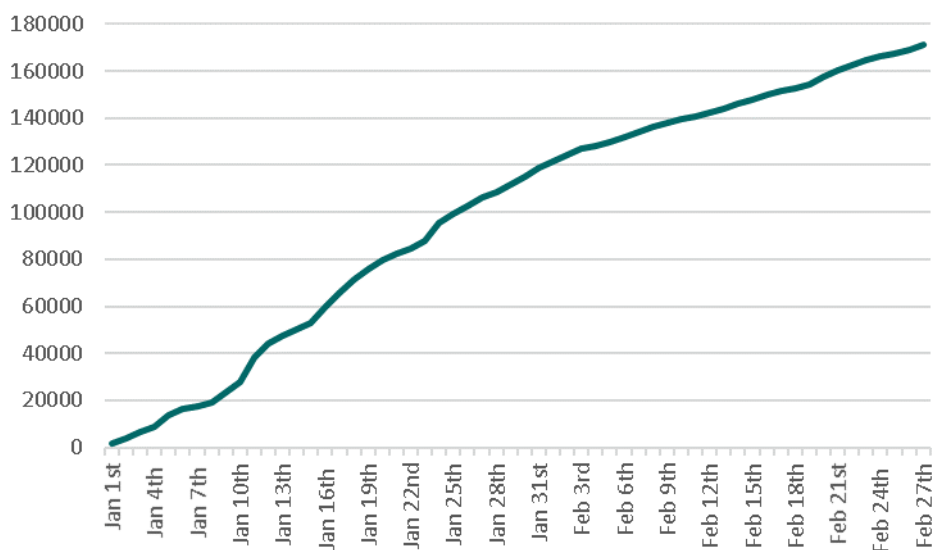
88% of the tenancies are for the renter's principal private residence.

12% of the tenancies are used to facilitate attendance at work or an approved course.

1.6% of claims are for rent payments on behalf of children.

All other claims refer to the individual's own rent payments.

Figure 4: Rent Tax Credit Claims



The following tables provide additional breakdowns on the Rent Tax Credit claimants.

Table 1: Income

Annual Gross Income for 2022 (€)	Taxpayers	% of Total
0-10,000	9,000	5.4
10,001-20,000	17,899	10.7
20,001-30,000	30,629	18.3
30,001-40,000	33,212	19.8
40,001-50,000	25,195	15.0
50,001-60,000	16,080	9.6
60,001-70,000	11,031	6.6
70,001-80,000	7,545	4.5
80,001-90,000	4,887	2.9
90,001-100,000	3,294	2.0
100,001-150,000	6,068	3.6
150,001-200,000	1,180	0.7
200,001-250,000	310	0.2
250,000 +	160	0.1
Not available	1,155	0.7
Total	167,645	100

Table 2: Gender

Gender	Taxpayers	% of Total
Male	86,192	51.4
Female	81,453	48.6
Total	167,645	100

Table 3: Age

Age	Taxpayers	% of Total
<24	20,737	12.4
25-34	91,168	54.4
35-44	38,294	22.8
45-54	12,818	7.6
55-64	4,165	2.5
65+	463	0.3
Total	167,645	100

Table 4: Lease Duration

Lease Duration	Claims for 2022	Claims for 2023	% of Total
<1 years	29,826	852	17.9
1-2 years	39,064	859	23.3
2-3 years	25,148	625	15.1
3-4 years	17,357	542	10.5
4-5 years	16,383	532	9.9
5-6 years	9,079	289	5.5
6-10 years	16,949	651	10.3
10+ years	11,813	522	7.2
Not available	58	691	0.4
Total	165,677	5,563	100

Table 5: County

County	Taxpayers	% of Total
Carlow	1,420	0.8
Cavan	1,227	0.7
Clare	1,908	1.1
Cork	19,182	11.4
Donegal	1,950	1.2
Dublin	80,385	47.9
Galway	12,331	7.4
Kerry	2,280	1.4
Kildare	5,713	3.4
Kilkenny	1,658	1.0
Laois	1,205	0.7
Leitrim	501	0.3
Limerick	8,246	4.9
Longford	891	0.5
Louth	2,044	1.2
Mayo	2,115	1.3
Meath	2,748	1.6
Monaghan	968	0.6
Offaly	1,202	0.7
Roscommon	1,006	0.6
Sligo	1,878	1.1
Tipperary	2,548	1.5
Waterford	3,213	1.9
Westmeath	2,345	1.4
Wexford	2,459	1.5
Wicklow	1,852	1.1
Unmatched	4,370	2.6
Total	167,645	100

Notes

All figures and tables refer to data as of 27 February 2023.

The Rent Tax Credit statistics refer to claims by PAYE taxpayers for the 2022 tax year and the 2023 tax year to date. Data on claims by self-assessed taxpayers is not yet available as these taxpayers' returns are generally submitted later in the year. The statutory filing date for the 2022 tax return for self-assessed taxpayers is 31 October 2023.

The Rent Tax Credit claims are on a 'tax unit' basis. A taxpayer unit is either an individual with any personal status who is singly assessed or a couple in a marriage or civil partnership who have elected for joint assessment.

Further Information

Information on how to file an Income Tax Return and the operation of the Rent Tax Credit is available on www.revenue.ie.

Queries of a statistical nature in relation to these statistics can be sent to statistics@revenue.ie. Media queries should be directed in the first instance to revpress@revenue.ie.