

# **PAYE Statistics**

## **Preliminary Statistics**

**(30 January 2026)**

**These statistics are provisional and may be revised**

Data as of 23 January 2026



## **PAYE Statistics**

This statistical report reviews the PAYE Income Tax Return activity of PAYE taxpayers in the year to date.

It provides an overview of:

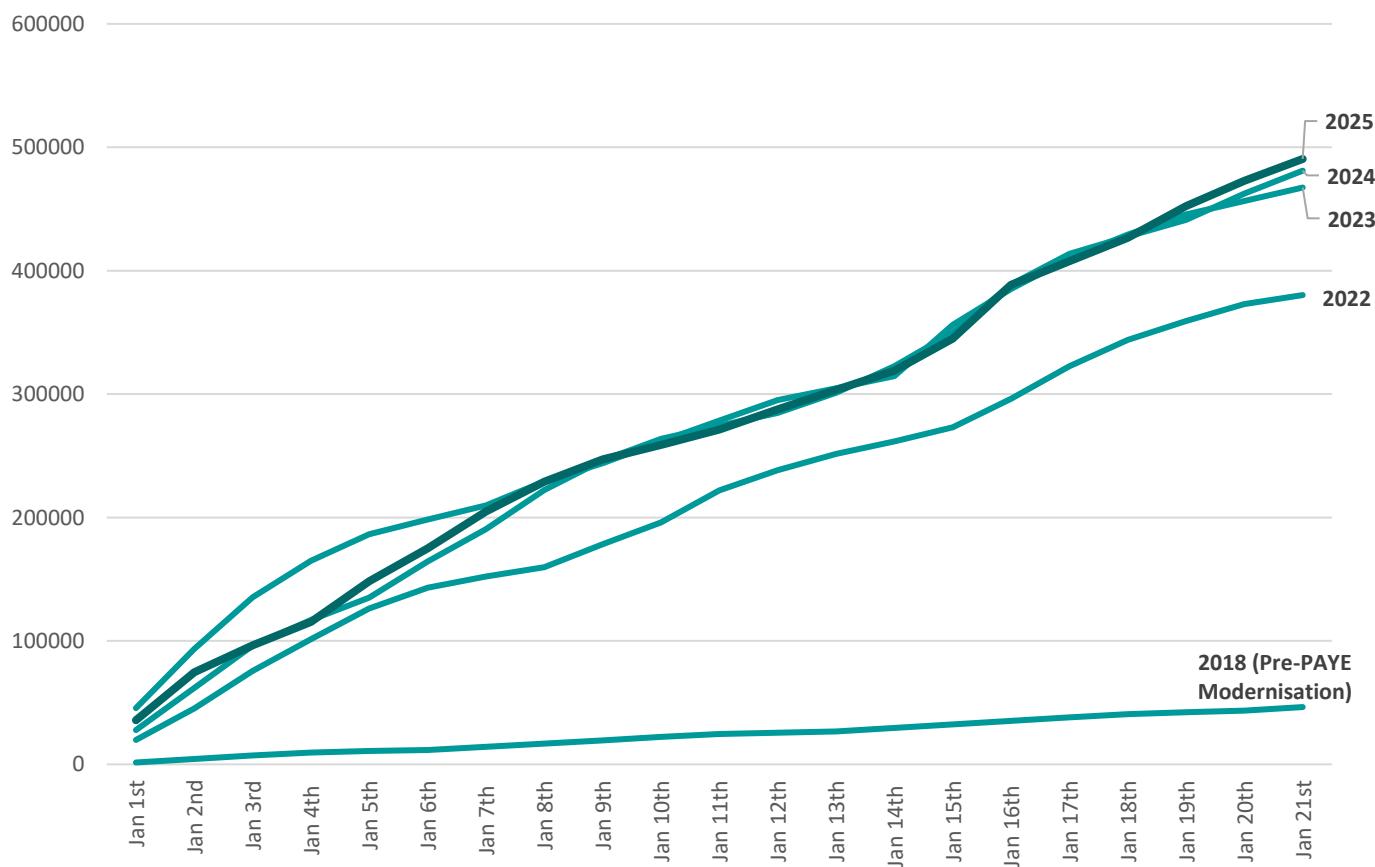
- Tax return filing activity for the 2025 tax year
- Overpayments (refunds), underpayments, and balanced tax positions
- The most popular claims made by PAYE taxpayers
- Preliminary tax statements for PAYE taxpayers who have yet to file a PAYE Income Tax Return for 2025

## PAYE Income Tax Returns

Since PAYE Modernisation was introduced by Revenue in 2019, there has been a pronounced increase in the numbers of PAYE taxpayers filing their PAYE Income Tax returns for the preceding year in the first weeks of the year (Figure 1).

PAYE taxpayers need to complete a PAYE Income Tax return in order to finalise their tax position. The PAYE Income Tax return can be used to claim additional credits (such as the rent tax credit or the mortgage interest tax credit), reliefs (such as remote working relief) or expenses (such as health expenses), or to declare other incomes. Revenue will then generate a Statement of Liability confirming the taxpayer's final tax position for the year.

**Figure 1 – PAYE Income Tax Returns**



Where an individual has an overpayment of Income Tax or USC after completion of a PAYE 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: 2025 Income Tax Returns**

To date, over 470,000 returns have been processed in respect of individuals who have already filed their Income Tax return for 2025.

381,404 of these returns resulted in an overpayment of tax.



€361m has already been refunded to individuals' bank accounts in respect of these.

31,092 of these returns were balanced.

58,462 of these returns resulted in an underpayment of tax.



The total underpayment is €6.8m and this is being collected through a reduction in the individuals' tax credits from 2027.

**Table 1: 2025 PAYE Income Tax Returns**  
**Additional claims returned by taxpayers**

Claim Type	Number of Claims
Health Expenses	128,336
Rent Tax Credit	98,699
Flat Rate Expenses	82,511
Remote Working Relief	45,460
Dependent Relative Tax Credit	29,337

Note: taxpayers who made claims 'in-year' in 2025 are excluded from Table 1.

## PAYE Preliminary End of Year Statements (PEOYS)

Revenue makes a PAYE Preliminary End of Year Statement (PEOYS) available to all PAYE taxpayers at the end of the year. The PEOYS sets out a *provisional* tax position, based on real-time information available on Revenue records.

The analysis shows the distribution of overpayments and underpayments for the 2,341,496 taxpayers (taxpayer units) who have yet to file a 2025 PAYE Income Tax return:

- 1,503,403 (64%) taxpayers had a balanced tax position.
- 627,361 (27%) taxpayers overpaid tax to an amount of €462m.
- 210,732 (9%) taxpayers underpaid tax to an amount of €115m.

**Table 2 – 2025 PEOYS**

### Overpaid

Amount Overpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Overpayment €
10-50	180,200	7.7	27
50.01-100	84,600	3.6	67
100.01-200	58,300	2.5	146
200.01-300	38,200	1.6	246
300.01-400	29,800	1.3	348
400.01-500	23,200	1.0	449
500.01-600	20,400	0.9	546
600.01-700	17,700	0.8	648
700.01-800	15,300	0.7	748
800.01-900	13,100	0.6	847
900.01-1,000	12,100	0.5	952
1,000.01-2,000	73,000	3.1	1,391
2,000.01-3,000	27,400	1.2	2,406
3,000.01-4,000	13,700	0.6	3,444
4,000.01-5,000	7,100	0.3	4,420
>5,000	13,200	0.6	6,920
<b>Overpaid Total</b>	<b>627,400</b>	<b>26.8</b>	

### Underpaid

Amount Underpaid €	Number of Taxpayer Units	% of Taxpayer Units	Average Underpayment €
10-50	38,900	1.7	27
50.01-100	39,700	1.7	80
100.01-200	46,600	2.0	133
200.01-300	25,800	1.1	249
300.01-400	15,900	0.7	343
400.01-500	8,100	0.3	443
500.01-600	6,000	0.3	540
600.01-700	5,000	0.2	645
700.01-800	3,400	0.1	744
800.01-900	2,900	0.1	852
900.01-1,000	2,200	0.1	951
1,000.01-2,000	10,600	0.5	1,329
2,000.01-3,000	2,900	0.1	2,417
3,000.01-4,000	1,600	0.1	3,571
4,000.01-5,000	400	0.0	4,370
>5,000	800	0.0	8,183
<b>Total</b>	<b>210,700</b>	<b>9.0</b>	

## **Notes on PAYE Income Tax Returns**

All figures and tables concerning PAYE Income Tax Returns refer to data as of 23 January 2026.

The statistics in this publication refer to activity by PAYE taxpayers. Data on claims by self-assessed taxpayers are not yet available as these taxpayers' returns are generally submitted later in the year. The statutory filing date for the 2025 tax return for self-assessed taxpayers is 31 October 2026.

The statistics in this publication refer to the number of online PAYE Income Tax Returns, which typically make up more than 99 per cent of returns filed. The returns filed refer to the number of returns filed in that period for the preceding tax year. A taxpayer can file more than once i.e., submit an amended return.

The statistics in this publication generally refer to activity relating to the 2025 tax year. Figure 1 includes additional data on older tax years.

## **Notes on PEOYS**

All figures and tables concerning PAYE Preliminary End of Year Statements (PEOYS) refer to data as of 23 January 2026.

“Balanced” includes amounts of underpayments or overpayments of up to €10.

Averages presented are medians.

The above analysis does not include taxpayers who are registered for self-assessment Income Tax or who are non-resident. It also excludes taxpayers who have already filed a 2025 PAYE Income Tax Return.

Data 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.

For taxpayer units with two individuals, these are not included in the statistics where one or both are registered for self-assessment Income Tax or are non-resident.

The above analysis uses Revenue data at a point in time and will change as individuals submit their tax returns which may include additional income sources and / or additional credits or reliefs. It will also change as Revenue is made aware of amendments to an individual’s income, for example by employers or the Department of Social Protection.

## **Further Information**

Information on how to file a PAYE Income Tax Return and the operation of credits and reliefs is available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie).

Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie) in the first instance.