

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

Preliminary Statistics (2 February 2023)

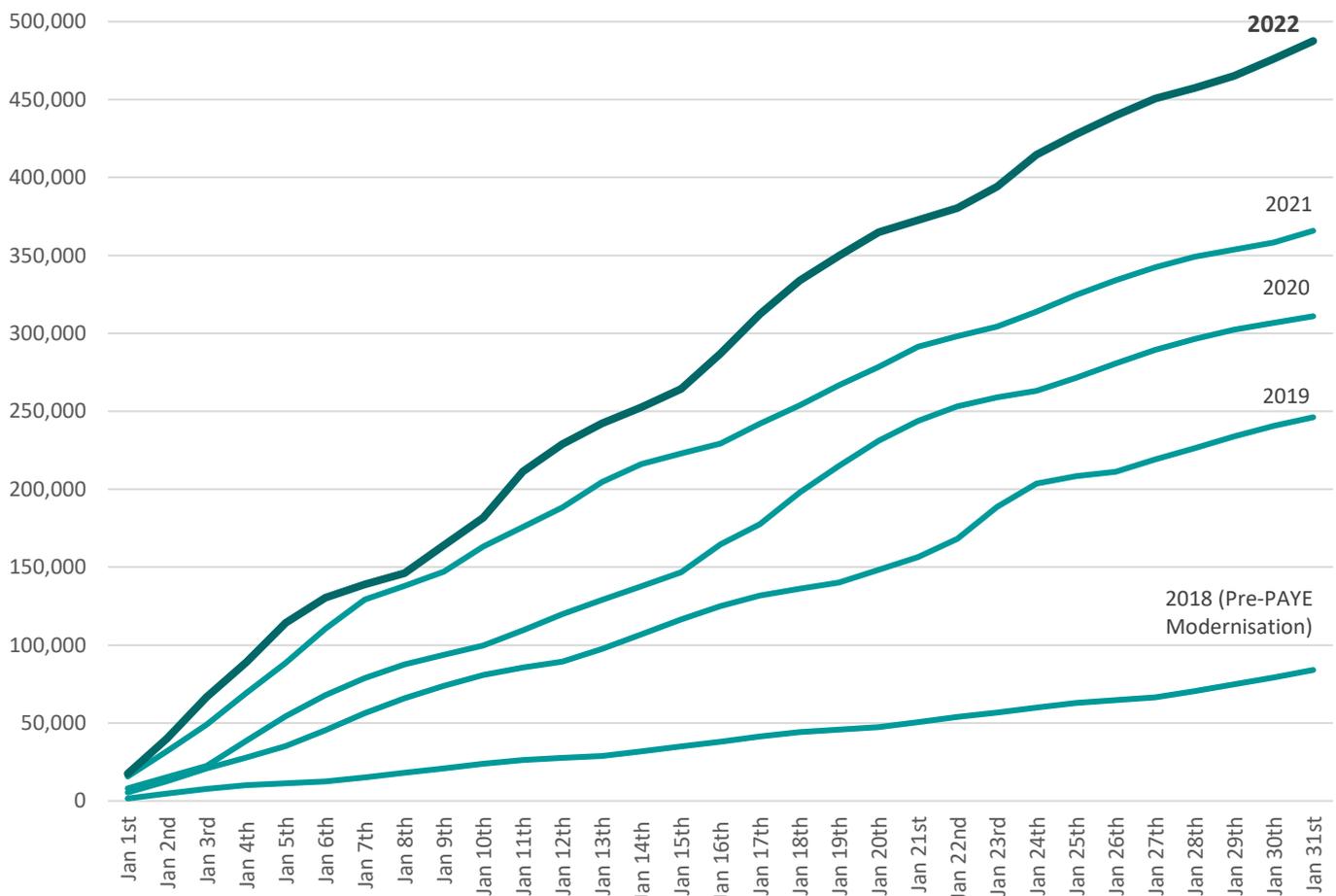
These statistics are provisional and may be revised

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.

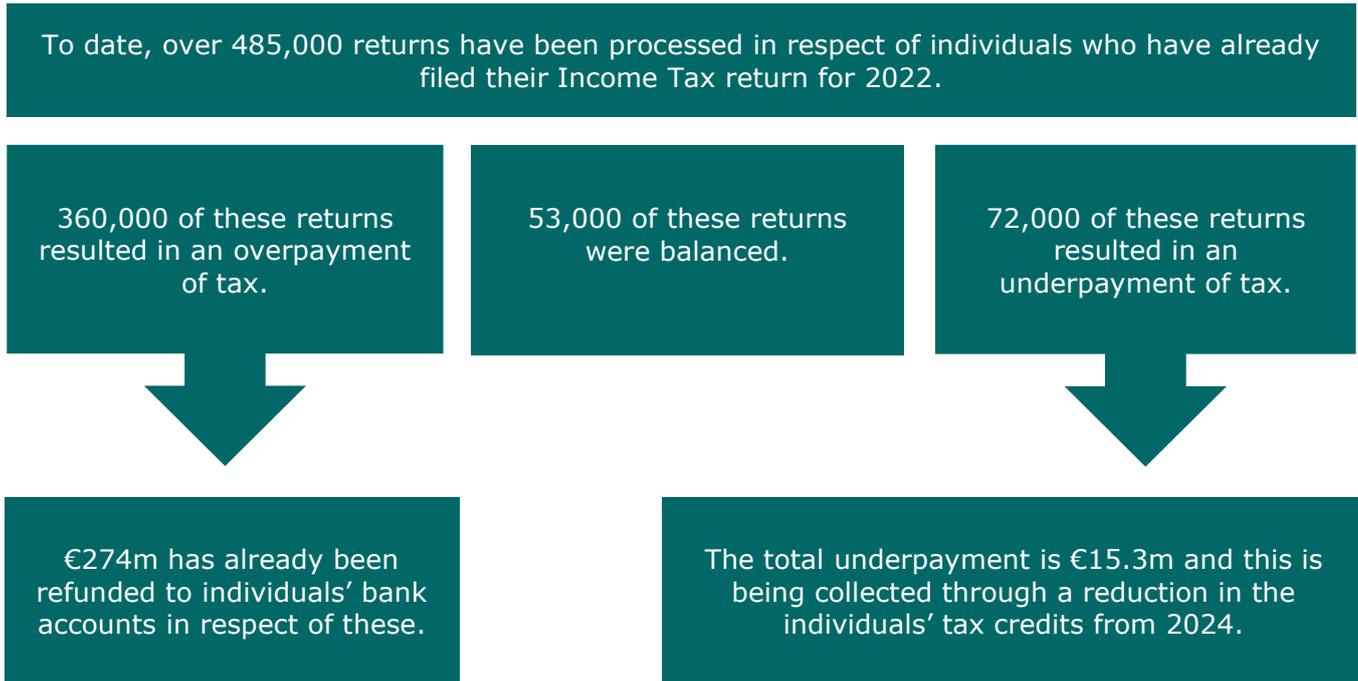
Since PAYE Modernisation in 2019, there has been a pronounced increase in the numbers of taxpayers filing their Income Tax returns for the previous year in the first month of the year.

Figure 1 – PAYE Returns



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.

Figure 3: 2022 Rent Tax Credit

To date, over 120,000 Rent Tax Credit claims have been made by PAYE taxpayers.

90% of the tenancies are registered with the Residential Tenancy Board.

10% of the tenancies are 'rent-a-room' or 'digs'.

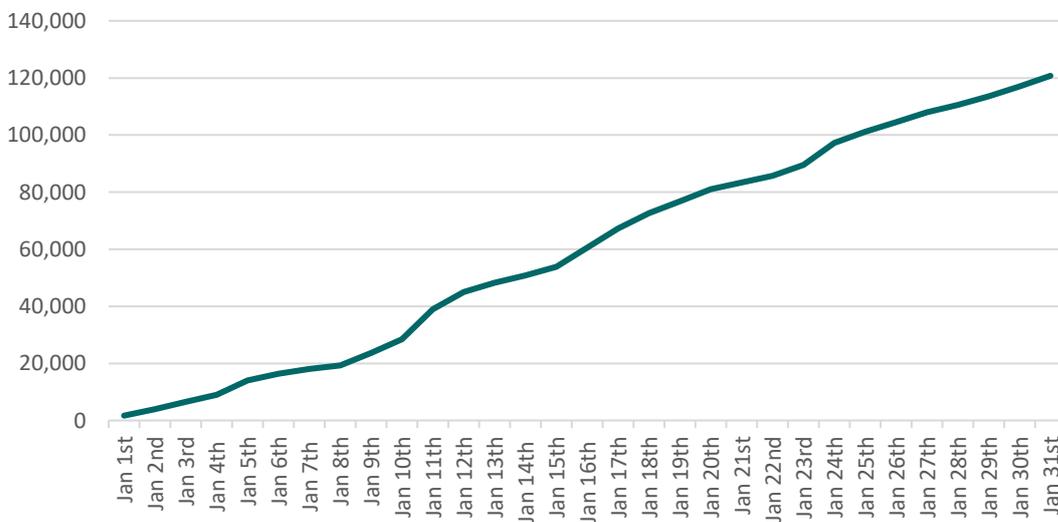
88% of the tenancies are for the renter's principal private residence.

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

1.3% 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 2022 Rent Tax Credit.

Table 1: Income

| Annual Gross Income (€) | Claims | % of Total |
|-------------------------|----------------|------------|
| 0-10,000 | 6,436 | 5.3 |
| 10,001-20,000 | 12,674 | 10.5 |
| 20,001-30,000 | 21,662 | 17.9 |
| 30,001-40,000 | 24,093 | 20.0 |
| 40,001-50,000 | 18,881 | 15.6 |
| 50,001-60,000 | 11,939 | 9.9 |
| 60,001-70,000 | 8,050 | 6.7 |
| 70,001-80,000 | 5,520 | 4.6 |
| 80,001-90,000 | 3,637 | 3.0 |
| 90,001-100,000 | 2,397 | 2.0 |
| 100,001-150,000 | 4,310 | 3.6 |
| 150,001-200,000 | 831 | 0.7 |
| 200,001-250,000 | 218 | 0.2 |
| 250,000 + | 113 | 0.1 |
| Total | 120,761 | 100 |

Table 2: Gender

| Gender | Claims | % of Total |
|---------------|----------------|------------|
| Male | 61,394 | 50.8 |
| Female | 59,362 | 49.2 |
| Not available | <10 | 0.0 |
| Total | 120,761 | 100 |

Table 3: Age

| Age | Claims | % of Total |
|---------------|----------------|------------|
| <24 | 15,498 | 12.8 |
| 25-34 | 68,559 | 56.8 |
| 35-44 | 26,281 | 21.8 |
| 45-54 | 7,843 | 6.5 |
| 55-64 | 2,323 | 1.9 |
| 65+ | 252 | 0.2 |
| Not available | <10 | 0.0 |
| Total | 120,761 | 100 |

Table 4: Lease Duration

| Lease Duration | Claims | % of Total |
|----------------|----------------|------------|
| <1 years | 21,692 | 18.0 |
| 1-2 yeas | 28,640 | 23.7 |
| 2-3 years | 18,903 | 15.7 |
| 3-4 years | 13,053 | 10.8 |
| 4-5 years | 12,027 | 10.0 |
| 5-6 years | 6,674 | 5.5 |
| 6-10 years | 11,927 | 9.9 |
| 10+ years | 7,806 | 6.5 |
| Not available | 39 | 0.0 |
| Total | 120,761 | 100 |

Table 5: County

| County | Claims | % of Total |
|---------------|----------------|------------|
| Carlow | 1,042 | 0.9 |
| Cavan | 819 | 0.7 |
| Clare | 1,295 | 1.1 |
| Cork | 13,965 | 11.6 |
| Donegal | 1,333 | 1.1 |
| Dublin | 60,171 | 49.8 |
| Galway | 9,009 | 7.5 |
| Kerry | 1,542 | 1.3 |
| Kildare | 4,126 | 3.4 |
| Kilkenny | 1,150 | 1.0 |
| Laois | 896 | 0.7 |
| Leitrim | 338 | 0.3 |
| Limerick | 5,946 | 4.9 |
| Longford | 589 | 0.5 |
| Louth | 1,437 | 1.2 |
| Mayo | 1,416 | 1.2 |
| Meath | 1,858 | 1.5 |
| Monaghan | 657 | 0.5 |
| Offaly | 801 | 0.7 |
| Roscommon | 701 | 0.6 |
| Sligo | 1,336 | 1.1 |
| Tipperary | 1,668 | 1.4 |
| Waterford | 2,205 | 1.8 |
| Westmeath | 1,676 | 1.4 |
| Wexford | 1,771 | 1.5 |
| Wicklow | 1,313 | 1.1 |
| Not available | 1,701 | 1.4 |
| Total | 120,761 | 100 |

Notes

All figures and tables refer to data as of 31 January 2023.

The Rent Tax Credit statistics refer to claims by PAYE taxpayers for the 2022 tax year. 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.