

The Emergency Basis of Tax & USC Deduction 2015-2018

Emergency Basis of Tax Deduction 2015, 2016 & 2017

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

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	€650	€32
Weeks 5 to 8	€650	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,817	€138
Month 2	€2,817	€0.00
Month 3 onwards	€0.00	€0.00

Other Pay Frequencies		
Pay Frequency	Cut-Off Point	Tax Credits
4-Weekly	$33,800 / 13 = 2,600$	$1,650 / 13 = 127$
Twice-Monthly	$33,800 / 24 = 1,409$	$1,650 / 24 = 69$
Fortnightly	$33,800 / 26 = 1,300$	$1,650 / 26 = 64$

Emergency Basis of USC Deduction 2015, 2016 & 2017

Week or Month	USC Cut-Off Point	USC Rate
All	€0.00	8%

Emergency Basis of Tax Deduction 2018

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

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	€665	€32
Weeks 5 to 8	€665	€0.00
Week 9 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,880	€138
Month 2	€2,880	€0.00
Month 3 onwards	€0.00	€0.00

Other Pay Frequencies		
Pay Frequency	Cut-Off Point	Tax Credits
4-Weekly	$34,550 / 13 = 2,658$	$1,650 / 13 = 127$
Twice-Monthly	$34,550 / 24 = 1,440$	$1,650 / 24 = 69$
Fortnightly	$34,550 / 26 = 1,329$	$1,650 / 26 = 64$

Emergency Basis of USC Deduction 2018

Week or Month	USC Cut-Off Point	USC Rate
All	€0.00	8%