Worksheet to calculate your USC and PAYE tax payable

Your available Tax Credits and Rate Band can be found in your most recent Tax Credit Certificate. Your total income as well as the number of pay weeks / fortnights / months Year to Date can be found on your most recent payslip.

Select your pay frequency: Weekly ☐	Fortnightly ☐	Monthly ☐
Are you aged 70 or older or you are a Medical Card holder and you are availing of the reduced rate of USC? (Only available if your income is less than €60,000 in the year.) ☐		
Total employment income in current Year to Date € 	**Number of weeks Year to Date** 	**Allowances available Year to Date (if paid weekly)** Tax Credits Rate Band
Tax Credits available in the current year € 	**Number of fortnights Year to Date** 	**Allowances available Year to Date (if paid fortnightly)** Tax Credits Rate Band
Tax Rate Band available in the current year € 	**Number of months Year to Date** 	**Allowances available Year to Date (if paid monthly)** Tax Credits Rate Band

Reset Form To prevent any errors in the calculation and to ensure accuracy, click on Reset Form before every new calculation **Calculate Tax**

	Steps for manual calculation	Taxable Pay	
1	Apply the standard rate of 20% to the income within the limit of the Tax Rate Band. If your income is lower than the Tax Rate Band limit, apply 20% on all income	Amount of pay that is taxable at 20%	x 20% = €
2	Apply the higher rate of 40% to any income above your Tax Rate Band Limit. If your income is lower than the Tax Rate Band limit you can skip this step	Amount of pay that is taxable at 40%	x 40% = €
3	Add the two amounts above		€
4	Take away the amount of Tax Credits available Year to Date		€
PAYE Tax payable			€

Income for USC at the 0.5% rate €	x 0.5% = €
Income for USC at the 2% rate €	x 2% = €
Income for USC at the 3% rate €	x 3% = €
Income for USC at the 8% rate €	x 8% = €
Total USC Payable	€

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs