

# USC and PRSI for Employees

Student Activity Worksheet

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## USC

1. What do the letters USC mean? \_\_\_\_\_
2. In what year was USC introduced? \_\_\_\_\_
3. Who is responsible for calculating USC on behalf of an employee? \_\_\_\_\_
4. Identify whether the following statements are true or false.

Statement	True / False
1. You pay USC if your income is below €13,000	
2. All income above €70,044 is subject to USC at a rate of 8%	
3. All social welfare payments are subject to USC	
4. Bonus payments are subject to USC	

## TCC and PRSI

1. What do the letters TCC mean? \_\_\_\_\_
2. List **two** pieces of information found on a TCC.  
\_\_\_\_\_
3. In what month does the Revenue Commissioners issue a TCC? \_\_\_\_\_
4. Fill in the blanks in the following sentences.

The letters PRSI mean Pay **R**\_\_\_\_\_ Social **I**\_\_\_\_\_. It consists of contributions from both the employer and **e**\_\_\_\_\_. PRSI contributions are collected by the Revenue Commissioners and are the main source of funding for the **S**\_\_\_\_\_ Insurance Fund, that is managed by the **D**\_\_\_\_\_ of Social Protection. Some benefits of PRSI contributions include: **M**\_\_\_\_\_ Benefit, State **P**\_\_\_\_\_ and Jobs\_\_\_\_\_ Benefit.

# USC, TCC and PRSI

Circle the correct answer in the following statements.

1. The **PRSI / PAYE** system is used to collect both USC and PRSI.
  2. USC is a **statutory / non-statutory** deduction from an employee's pay.
  3. An employee **receives/ doesn't receive** an amended TCC if their circumstances change during the year.
  4. Employer PRSI contributions are **smaller / larger** than contributions made by employees.
  5. There are **11 / 13** different PRSI classes in the Irish system.
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