

## PAYE/USC Regulations - Emergency Tax

### Part 42-04-24a

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A more recent version of this manual is available

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## 1. Introduction

The purpose of this Manual is to outline the emergency income tax and Universal Social Charge (USC) provisions with effect from 1 January 2019. The income tax provisions are provided for in Regulation 19 of the [Income Tax \(Employments\) Regulations 2018](#) while the USC emergency basis is provided for in Regulation 19 of the [USC Regulations 2018](#).

## 2. Emergency tax basis for an employee who does not provide a PPS Number

- 2.1 Where, on taking up employment, an employee does not provide the employer with his or her Personal Public Service Number (PPSN), and a Revenue Payroll Notification (RPN) in respect of the employee has not been made available to the employer, the employer is obliged to calculate the tax due on the employee's emoluments at the higher rate of tax with no tax credits due.

### Example 1

In 2025, Helena commences employment and does not provide her employer with her PPSN for the first three pay days. Helena is earning €470 per week.

The tax deductions to be made from Helena's earnings are as follows:

|                       |                         |         |
|-----------------------|-------------------------|---------|
| <b>First Pay Day</b>  | Pay                     | €470    |
|                       | Tax at highest rate 40% | €188.00 |
| <b>Second Pay Day</b> | Pay                     | €470    |
|                       | Tax at highest rate 40% | €188.00 |
| <b>Third Pay Day</b>  | Pay                     | €470    |
|                       | Tax at highest rate 40% | €188.00 |

- 2.2 Where an employee subsequently provides his or her PPSN to the employer, the normal emergency tax basis (see [paragraph 4](#)) applicable to that and subsequent weeks must be applied, unless the RPN has been made available to the employer. If an employee provides his or her PPSN in the fourth week of employment, the employer, in the absence of the RPN, must deduct tax in accordance with the rule applicable to week 4 of the normal emergency tax rules (see example 2), as set out below.

**Example 2**

Helena provides her PPSN in time for the calculation of her tax deductions for the fourth pay day.

|                       |                           |        |
|-----------------------|---------------------------|--------|
| <b>Fourth Pay Day</b> | Pay                       | €470   |
|                       | *Tax at standard rate 20% | €94    |
|                       | Tax due                   | €94.00 |

\* Week 4 of normal emergency tax procedure.

Under normal emergency tax rules, an employee is allowed a single person's rate band for the first four weeks of employment.

As illustrated in example 2, in week 4 Helena will be taxed at the standard rate (20%) on her income (€470) up to the limit of the weekly rate band €846.16\*\*.

\*\* The standard rate cut-off point for a single person in 2025 is €44,000. Weekly standard rate cut-off point is 1/52 of 44,000 i.e., €846.16.

**3. PPSN Checker**

For the purpose of ensuring that the PPSN is correct, Revenue has provided a PPSN checker. This service can be accessed by the employer under 'My Services/Other Services' in ROS.

An employer can also check the PPSN provided against any of the following documents:

- a notice of determination of tax credits and standard rate cut-off point;
- a notice of assessment to income tax or capital gains tax;
- a Statement of Liability;
- any other item of correspondence from Revenue which specifically quotes the PPSN;
- a pay slip from a previous employer which shows the PPSN;
- a Department of Social Protection Services Card, or PPSN Registration Letter, issued by the Department of Social Protection.

**4. Emergency tax and the standard rate cut-off point – Normal Emergency rules**

The emergency system and standard rate cut-off operates as follows:

**Weeks 1–4 or Month 1 [if paid monthly]**

Tax is calculated on the gross pay\* at the standard rate of tax up to an amount equal to 1/52<sup>nd</sup> of the standard rate cut-off point for a single individual if weekly paid or 1/12<sup>th</sup> if monthly paid and any balance at the highest rate of tax.

\*Gross pay after deduction of superannuation contributions and permanent health contributions where relevant.

**Each subsequent Week or Month [if paid monthly]**

Tax must be calculated on the gross pay at the higher rate of tax with no tax credits due.

**Example 3**

In 2025, John commences employment and provides his employer with his PPSN. An RPN has not been made available to the employer in respect of John. John is earning €926 per week.

The tax deductions to be made from John's earnings for 2025 are as follows:

|  |                              |                 |         |
|--|------------------------------|-----------------|---------|
| <b>First 4 Pay days</b>                    | Gross pay                    |                 | €926    |
| <b>(Emergency Basis weeks 1 – 4 above)</b> | *Standard rate cut off point | €846.16 x 20% = | €169.23 |
|  | Balance                      | €79.85 x 40% =  | €31.94  |
|  | Total                        |                 | €201.17 |
|  | Tax due                      |                 | €201.17 |
| <b>Subsequent Pay days</b>                 | Gross pay                    |                 | €926    |
|  | Standard rate cut off point  | 0 x 20% =       | €Nil    |
|  | Balance                      | €926 x 40% =    | €370.40 |
|  | Tax due                      |                 | €370.40 |

\* The weekly standard rate cut-off point for a single person in 2025 is €44,000 X 1/52 = €846.16.

On receipt of an RPN, John's employer will remove John from emergency tax basis and will calculate the correct amount of tax that John should have paid since the start of the year (January). The employer will refund any tax and USC overpaid by John on John's next pay day.

The RPN received by the employer will determine the pay day on which to include John's refund.

More information on how to request a refund of emergency tax is available on [Revenue website](#).

## 5. Emergency tax and separate periods of employment

Where an employee has separate periods of employment with the one employer in the same income tax year or subsequent years and the emergency basis applies, the emergency deduction is calculated by reference to the date of the first payment of emoluments to the employee.

## 6. USC Emergency basis of deduction

The emergency basis of deduction is provided for in Regulation 19 of the [Universal Social Charge Regulations 2018](#).

The emergency basis applies where the employer does not hold an RPN. USC at the highest rate (8% for 2025) is deductible from any emoluments paid to the employee.

Further information on the [emergency basis](#) of tax is available on the Revenue website.