PAYE/USC Regulations - Emergency Tax

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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1. Introduction

The purpose of this Manual is to outline the emergency income tax and Universal Social Charge (USC) provisions. The income tax emergency basis of deduction is provided for in Regulation 19 of the Income Tax (Employments) Regulations 2018 while the USC emergency basis of deduction is provided for in Regulation 19 of the USC Regulations 2018.

2. Emergency basis of deduction

An employer who makes a payment of emoluments to, or on behalf of, an employee, must apply the emergency tax basis of deduction where they are unable to download a Revenue Payroll Notification (RPN) for the employee.

An employer will not receive an RPN for an employee where:

- The employee has not provided their Personal Public Service Number (PPSN) or
- The employee is not registered with Revenue for Pay As You Earn (PAYE).

Different rules for the emergency tax basis of deduction apply depending on whether an employee has provided their PPSN to their employer.

2.1 Emergency tax basis of deduction for an employee who does not provide their PPSN

Where an employee does not provide their employer with their PPSN on starting employment then an RPN in respect of the employee cannot be made available to the employer. The employer is obliged to calculate the tax due on the employee's emoluments at the higher rate of income tax with no tax credits due.

Example 1

In 2026, Helena commences employment and does not provide her employer with her PPSN for the first three payroll days. Helena is earning €470 per week and is paid weekly.

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

First Pay Day	Pay	€470.00
	Tax at higher rate - 40%	€188.00
Second Pay Day	Pay	€470.00
	Tax at higher rate - 40%	€188.00
Third Pay Day	Pay	€470.00
	Tax at higher rate - 40%	€188.00

The employer must continue to tax payments to Helena at the higher rate of income tax until she provides her PPSN, and the employer is able to download an RPN for her.

2.2 Emergency tax basis of deduction for an employee who provides their PPSN

Where an employee provides their PPSN to their employer but has not registered with Revenue for PAYE, the employer will be unable to download an RPN for that employee and the employer must apply the emergency tax rules.

Under the emergency tax rules, an employee who has provided their PPSN but has not registered with Revenue is allowed a single person's standard rate band for the first four weeks of employment. The employee will be taxed at the standard rate of income tax (currently 20%) on their employment income up to the limit of the single person's standard rate band. Any income above that limit will be taxable at the higher rate of income tax (currently 40%).

Weeks 1–4 if paid weekly or Month 1 if paid monthly

Tax is calculated on the gross pay (after the deduction of any pension / superannuation contributions and permanent health contributions) at the standard rate of tax up to an amount equal to 1/52nd of the standard rate cut-off point for a single individual if weekly paid or 1/12th if monthly paid and any balance is taxable at the higher rate of tax.

Each subsequent Week if paid weekly or Month if paid monthly

Tax must be calculated on the gross pay at the higher rate of income tax.

Example 2

In 2026, John commences his first employment in Ireland and provides his new employer with his PPSN. As this is John's first employment in Ireland, he needs to register with Revenue for PAYE. His new employer cannot register the employment for John as it is John's first employment in Ireland. Until John registers with Revenue, John's employer will be unable to download an RPN in respect of John.

John is earning €926 per week and is paid weekly.

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

For the first four weeks of employment, John will be taxed at the standard rate (20%) on the portion of his earnings (€926 in total) up to the limit of the single person's weekly standard rate band which is €846.16 (The weekly standard rate cut-off point for a single person in 2026 is €44,000 X 1/52 = €846.16).

From week five onwards if John's employer still cannot download an RPN for John because John has not registered with Revenue, all of John's earnings must be taxed at the higher rate of income tax.

First 4 Pay days under emergency tax rules (weeks 1-4)	Gross pay		€926.00
	Tax at standard rate cut-off point - 20%	€846.16 x 20% =	€169.23
	Balance taxable at higher rate - 40%	€79.84 x 40% =	€31.94
	Total Income Tax due		€201.17
Subsequent Pay days (week 5)	Gross pay		€926.00
	Tax at standard rate cut-off point - 20%	Nil x 20% =	€Nil
	Balance taxable at higher rate - 40%	€926 x 40% =	€370.40
	Total Income Tax due		€370.40

In week six, John registers for PAYE with Revenue and John's employer can now download an RPN for John. On receipt of the 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) in accordance with the details provided on the RPN. The employer will refund any income tax and USC overpaid by John while he was on emergency tax on John's next pay day.

The date the RPN becomes available for download by the employer will determine the pay day on which the employer will include John's refund.

More information on how to request a refund of emergency tax is available on the Revenue website.

3. PPSN Checker

To help ensure that the PPSN provided by an employee is correct, Revenue has provided a PPSN checker. This service can be accessed by the employer under 'My Services/Other Services' in Revenue Online Services (ROS).

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

- The employee's Tax Credit Certificate;
- The employee's notice of assessment to income tax or capital gains tax;
- The employee's 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 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 of deduction applies, the emergency tax deduction is calculated by reference to the date of the first payment of emoluments to the employee. The employer must count every week starting from the date the employee began working for them even if the employee does not work each week.

5. 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 of USC deduction applies where the employer does not hold an RPN for an employee. USC at the highest rate (8% for 2026) is deductible from any emoluments paid to the employee until the employer can obtain an RPN for them.