

# **PAYE Statistics from Income Tax Returns – incorporating the Rent Tax Credit**

## **Preliminary Statistics**

(16 March 2023)

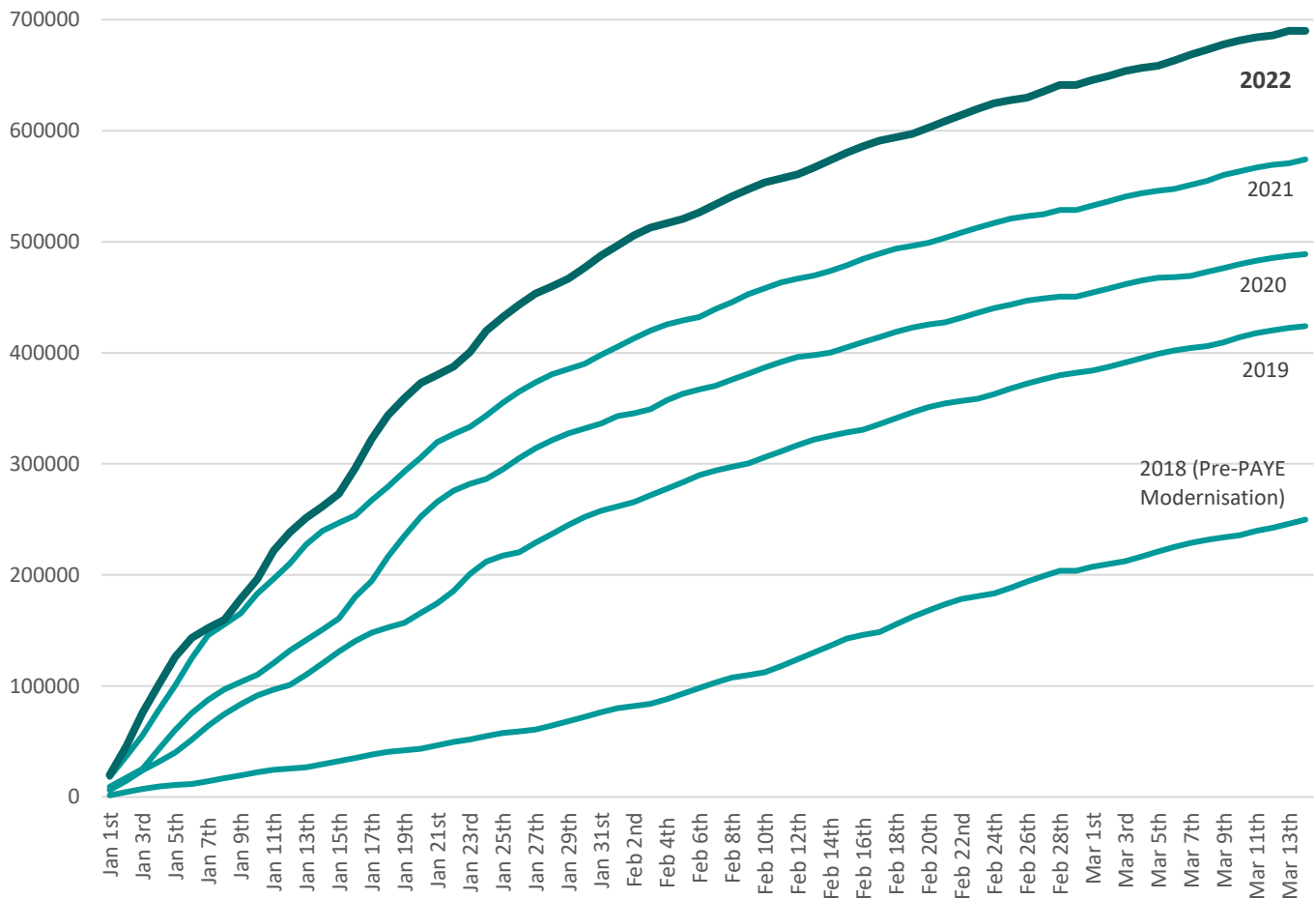
These statistics are provisional and may be revised

## Income Tax Returns

Taxpayers need to complete an Income Tax return in order to finalise their tax position for 2022. The Income Tax return can be used to claim additional credits (such as the rent tax credit), reliefs or expenses, or to declare other incomes. Revenue will then generate a Statement of Liability confirming the taxpayer’s final tax position for 2022.

Since PAYE Modernisation in 2019, there has been a pronounced increase in the numbers of taxpayers filing their Income Tax returns for the previous year in the earliest months of the following year.

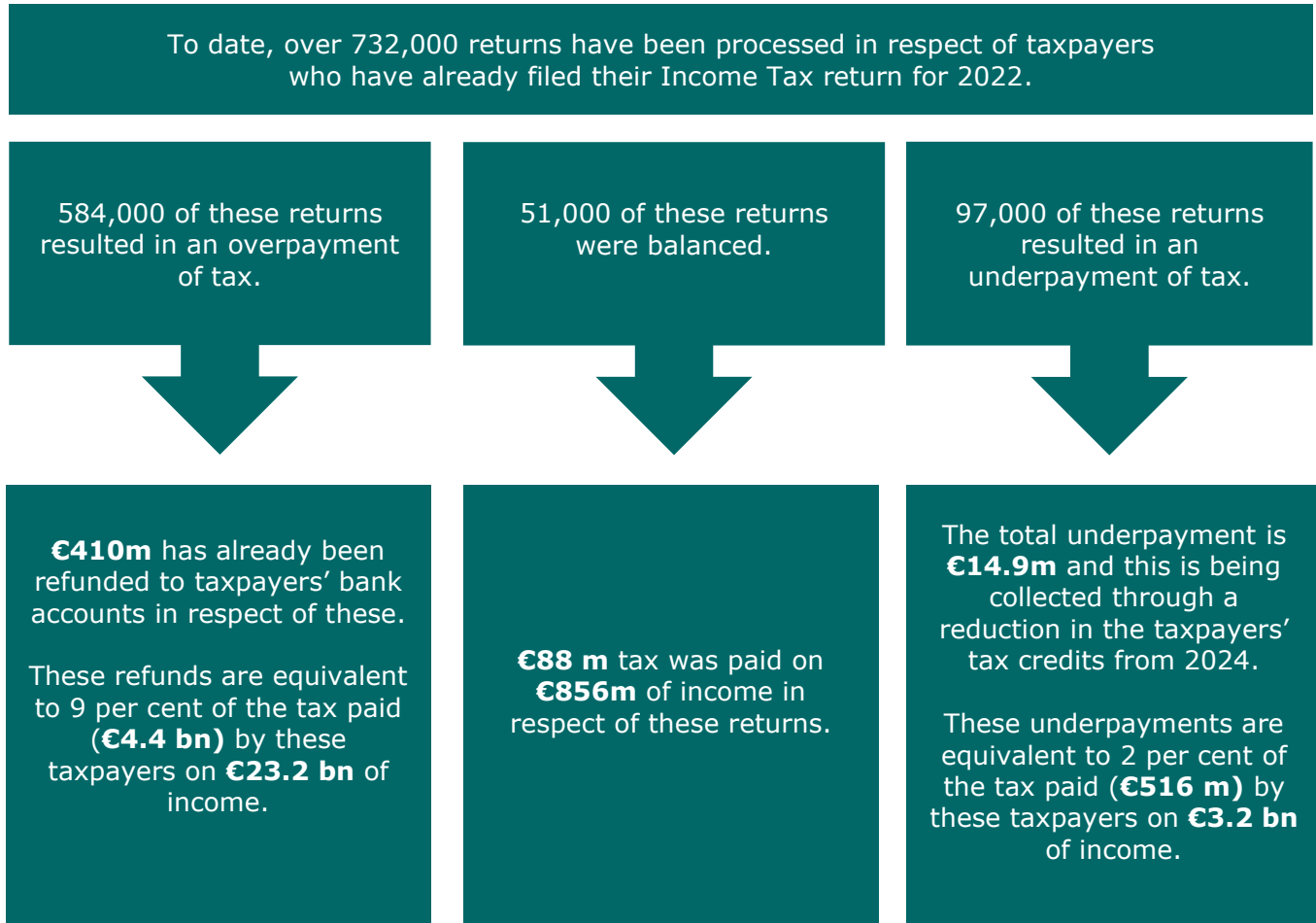
**Figure 1 – PAYE Returns**



Note: figures refer to the number of taxpayers filing returns.

Where a taxpayer has an overpayment of Income Tax or USC after completion of an Income Tax return, this is refunded by Revenue to their bank account. Any underpayment is normally collected, interest free, by reducing future tax credits over a maximum period of four years. A taxpayer has the option of making a single payment to Revenue if they so wish.

## Figure 2: 2022 Income Tax Returns



## Rent Tax Credit

Budget 2023 announced the introduction of a new Rent Tax Credit. This new tax credit is available for the years 2022 to 2025 inclusive. The Rent Tax Credit for 2022 can be claimed by filing an Income Tax Return. The Rent Tax Credit for 2023 can be claimed in 'real-time' since 20th February 2023.

**Figure 3: Rent Tax Credit Claims to Date**

To date, over 190,000 Rent Tax Credit claims have been made by over 183,000 PAYE taxpayers

171,725 taxpayers made claims for 2022 only

8,173 taxpayers made claims for both 2022 and 2023

3,115 taxpayers made claims for 2023 only

89% of the tenancies are registered with the Residential Tenancy Board.

11% of the tenancies are 'rent-a-room' or 'digs'.

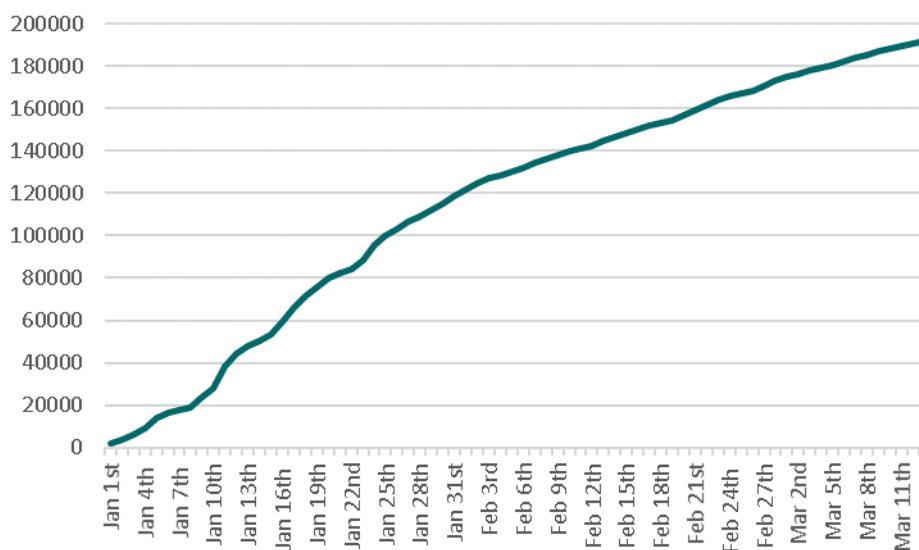
88% of the tenancies are for the renter's principal private residence.

12% of the tenancies are used to facilitate attendance at work or an approved course.

1.6% of claims are for rent payments on behalf of children.

All other claims refer to the individual's own rent payments.

**Figure 4: Rent Tax Credit Claims**



The following tables provide additional breakdowns on the Rent Tax Credit claimants.

**Table 1: Income (2022 claimants only)**

Annual Gross Income for 2022 (€)	Taxpayers	% of Total	Average (Mean) Claim Amount (€)	Average (Mean) Benefit Received (€)
0-10,000	9,789	5.4	473	0
10,001-20,000	19,363	10.8	483	81
20,001-30,000	33,274	18.5	495	447
30,001-40,000	35,811	19.9	509	478
40,001-50,000	27,088	15.1	540	526
50,001-60,000	17,326	9.6	596	584
60,001-70,000	11,905	6.6	651	639
70,001-80,000	8,109	4.5	688	675
80,001-90,000	5,275	2.9	721	708
90,001-100,000	3,556	2.0	745	732
100,001-150,000	6,568	3.7	761	749
150,001-200,000	1,308	0.7	794	780
200,001-250,000	341	0.2	811	789
250,000 +	185	0.1	804	787
<b>Total</b>	<b>179,898</b>	<b>100</b>	<b>556</b>	<b>461</b>

Note: The claim amount refers to the amount recorded on the tax return. Its value depends on the rent paid by the taxpayer and their tax assessment status (single or jointly assessed). The benefit received refers to the reduced income tax liability of the taxpayer. To benefit from the Rent Tax Credit, a taxpayer must have an income tax liability to offset against it.

**Table 2: Gender**

Gender	Taxpayers	% of Total
Male	94,379	51.6
Female	88,634	48.4
<b>Total</b>	<b>183,013</b>	<b>100</b>

**Table 3: Age**

Age	Taxpayers	% of Total
<24	22,424	12.3
25-34	98,362	53.7
35-44	42,358	23.1
45-54	14,517	7.9
55-64	4,823	2.6
65+	529	0.3
<b>Total</b>	<b>183,013</b>	<b>100</b>

**Table 4: Lease Duration**

Lease Duration	Claims for 2022	Claims for 2023	% of Total
<1 years	32,234	2,466	18.1
1-2 years	42,673	2,061	23.3
2-3 years	27,079	1,417	14.9
3-4 years	18,726	1,160	10.4
4-5 years	17,686	1,091	9.8
5-6 years	9,817	653	5.5
6-10 years	18,503	1,331	10.3
10+ years	13,117	1,074	7.4
Not available	63	35	0.1
<b>Total</b>	<b>179,898</b>	<b>11,288</b>	<b>100</b>

**Table 5: County**

County	Taxpayers	% of Total
Carlow	1,561	0.9
Cavan	1,363	0.7
Clare	2,108	1.2
Cork	20,760	11.3
Donegal	2,170	1.2
Dublin	86,819	47.4
Galway	13,338	7.3
Kerry	2,515	1.4
Kildare	6,222	3.4
Kilkenny	1,809	1.0
Laois	1,326	0.7
Leitrim	557	0.3
Limerick	8,931	4.9
Longford	990	0.5
Louth	2,233	1.2
Mayo	2,346	1.3
Meath	3,035	1.7
Monaghan	1,067	0.6
Offaly	1,316	0.7
Roscommon	1,128	0.6
Sligo	2,048	1.1
Tipperary	2,846	1.6
Waterford	3,482	1.9
Westmeath	2,561	1.4
Wexford	2,682	1.5
Wicklow	2,039	1.1
Not available	5,761	3.1
<b>Total</b>	<b>183,013</b>	<b>100</b>

## **Notes**

All figures and tables refer to data as of 13 March 2023.

The Rent Tax Credit statistics refer to claims by PAYE taxpayers for the 2022 tax year and the 2023 tax year to date. Data on claims by self-assessed taxpayers is not yet available as these taxpayers' returns are generally submitted later in the year. The statutory filing date for the 2022 tax return for self-assessed taxpayers is 31 October 2023.

The Rent Tax Credit claims are on a 'tax unit' basis. A taxpayer unit is either an individual with any personal status who is singly assessed or a couple in a marriage or civil partnership who have elected for joint assessment.

## **Further Information**

Information on how to file an Income Tax Return and the operation of the Rent Tax Credit is available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to these statistics can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed in the first instance to [revpress@revenue.ie](mailto:revpress@revenue.ie).