

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE

FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022

Tax Credits	Self	€	Spouse	€
Personal Tax Credit	0.00		3,400.00	
Employee Tax Credit	1,700.00		1,700.00	
Flat Rate Expenses	0.00		146.60	
Gross Tax Credits (A)	6,946.60			

Tax years 2018–2021

Employment Detail Summary (EDS)

From January 2022 you can view, download, and print an EDS for 2021 and prior years under 'PAYE Services', 'Review your tax 2018–2021', in myAccount. This Summary will contain your income and statutory deductions for 2021, as reported by your employer or pension provider. This can be used as proof of your income for a third party.

Preliminary End of Year Statement (PEOYS)

From 17 January 2022, your 2021 PEOYS will be available to view at 'Review your tax 2018–2021' in 'PAYE Services'. The PEOYS is based on the information on your Revenue record in respect of your incomes and entitlements for 2021. This is a preliminary calculation only. When you complete your Income Tax Return you will receive your Statement of Liability which will show your final position. Please ensure the correct bank account details are on record so any tax refunds due to you are paid directly and quickly.

Income Tax Return (ITR)

To claim* additional tax credits/reliefs or declare additional incomes you will need to request a Statement of Liability by completing your ITR. To do this select PAYE Services – 'Review your tax 2018–2021' Statement of Liability and Complete your Income Tax Return.

*There is a 4–year time limit on claiming tax refunds, so it is important to claim your entitlements on time.

Statement of Liability (SOL)

After you submit your Income Tax Return, your SOL will be made available, in due course, in 'myDocuments' in myAccount, unless further information is requested by Revenue in support of your claim. An email will issue to you from Revenue when your SOL is available to view/download.

Tax Credits Reduced By	Self	€	Spouse	€
DSP Illness Benefit	0.00		20.80	
Gross Tax Credit Reduction (B)	20.80			
Net Tax Credits (A–B)	6,925.80			

Tax Rate Bands

		€
Rate Band 1		73,600.00
This Rate Band is increased by:		
Flat Rate Expenses		733.00
This Rate Band is decreased by:		
DSP Illness Benefit		104.00
The amount of your income taxable at 20%		74,229.00

All income over **€ 74,229.00** is taxable at **40%**

USC Rate Bands

		€
Rate Band 1		12,012.00

The amount of your income chargeable at 0.5%							12,012.00	
Rate Band 2							9,283.00	
The amount of your income chargeable at 2%							9,283.00	
Rate Band 3							48,749.00	
The amount of your income chargeable at 4.5%							48,749.00	
All income over € 70,044.00 is chargeable at 8%								
Allocation of your Tax Credits and Rate Bands (Subject to Rounding)								
Employer		Tax Credits €			Tax Rate Bands €			
		Yearly	Monthly	Weekly	Rate Band	Yearly	Monthly	Weekly
My Current Employer	Self	1,750.00	145.84	33.66	20%	27,800.00	2,316.67	534.62
My Wife's Employer	Spouse	5,176.00	431.34	99.54	20%	46,429.00	3,869.09	892.87
Allocation of your USC Rate Bands (Subject to Rounding)								
Employer		USC Rate Bands €						
		Rate Band			Yearly	Monthly	Weekly	
My Current Employer		Income chargeable at 0.5%			12,012.00	1,001.00	231.00	
		Income chargeable at 2%			9,283.00	773.59	178.52	
		Income chargeable at 4.5%			48,749.00	4,062.42	937.49	
		Income over €70,044.00 in this employment is chargeable at 8%						