

In all correspondence please quote:
PPS No.:

Notice No.:



ROS 20200196

Aisling Ní Mhaicléoin
Personal Division
PAYE Services
14/15 Upper O'Connell Street
Dublin 1
D01 YT32

Enquiries:

06 January 2026

Revenue will never ask you to provide personal details such as your password or bank details through an email or text message. Please do not give your log on details for myAccount to a 3rd party

PAYE/USC STATEMENT OF LIABILITY FOR THE TAX YEAR					2025
PAYE Calculation					€
Income		(See Panel 1 overleaf for a breakdown)			66,164.00
Less: Deductions		(See Panel 3 overleaf for a breakdown)			0.00
Taxable Income					66,164.00
		€		€	
Charged as follows		44,000.00	@ 20%	=	8,800.00
		22,164.00	@ 40%	=	8,865.60
Tax Due:					17,665.60
Plus:	Tax Retained by you (See Panel 5 overleaf for a breakdown)			0.00	
	Adjustments (See Panel 7B overleaf for a breakdown)			0.00	
Gross Tax Payable					17,665.60
Less:	Tax Credits (See Panel 4 overleaf for a breakdown)			4,000.00	
	Taxes Deducted (See Panel 2 overleaf for a breakdown)			13,665.60	
	Reliefs (See Panel 6 overleaf for a breakdown)			0.00	
	Adjustments (See Panel 7A overleaf for a breakdown)			0.00	17,665.60
PAYE Result:		Balanced			0.00

Income Chargeable to USC (see panels 9 and 10 overleaf for a breakdown)					
SELF	€		€		€
	12,012.00 @	0.5% =	60.06		
	15,370.00 @	2% =	307.40		
	41,037.60 @	3% =	1,231.13		
Less:	USC Deducted:		1,598.58		
USC Result:	Underpayment		0.01		
Final Result:	Underpayment				0.01

Treatment of Result

This underpayment will not be collected at this time

Notice

I, the above named Inspector, give notice that I have directed that this statement shall be treated in all respects as if it were an assessment to tax raised on you.

What if you do not agree with the result on this PAYE/USC Statement of Liability?

If you do not agree that the result reflects your income or your claims for tax credits, allowances or reliefs for the tax year; you may contact us through myAccount (using MyEnquiries) on www.revenue.ie or by using the phone number or address shown above. We will recheck the result and, if appropriate, make any necessary change.

Appeal this Statement to the Tax Appeals Commission (an independent statutory body)

If you wish to appeal against this Statement, you must do so within the period of 30 days after the date of this Statement by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form, which is available on the TAC's website www.taxappeals.ie contains the address to which an appeal is to be sent. You will be required to submit a copy of this Statement with your Notice of Appeal.

Explanation Panels for PAYE/USC Statement of Liability

Income from Employments, Pensions and other sources		Panel 1 Income €		Panel 2 Tax Deducted €	
		SELF		SELF	
		53,742.28		11,650.78	
		12,421.72		2,014.82	
Combined Total		66,164.00		13,665.60	
Panel 3 Deductions	€ SELF	€	Panel 4 Tax Credits	€ SELF	€
			Personal Tax Cr	2,000.00	
			Employee Tax Cr	2,000.00	
Combined Total			Combined Total	4,000.00	

Panel 5 Tax Retained By You On	€ SELF	€	Panel 6 Reliefs	€ SELF	€
Combined Total			Combined Total		

Panel 7A Adjustments	€ SELF	€	Panel 7B Adjustments	€ SELF	€
Combined Total			Combined Total		

Panel 7A decreases tax payable while Panel 7B will increase tax payable

Employments, Incomes and Reliefs chargeable to USC	Panel 9 USC Income		Panel 10 USC Deducted	
	SELF		SELF	
	55,378.69		1,312.12	
	13,040.91		286.46	
USC Total	68,419.60		1,598.58	

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IMPORTANT NOTICE for PAYE employees

Bank Details/Overpayments

Before filling your Income Tax Return, please ensure your bank account details are up to date in case a refund is due. Further information can be found [here](#). Refunds usually issue within 3 to 5 working days.

Underpayments

An underpayment means you have paid too little tax and owe money to Revenue. Further information can be found [here](#).

Employment Detail Summary

The Employment Detail Summary shows details of your income and statutory deductions for each employment held by you during the year. Further information can be found [here](#).

Employments

Any new employments you start should be registered with Revenue by your employer. Further information can be found [here](#).

Rent Tax Credit

The Rent Tax Credit is available for the tax years 2022 to 2028. The Rent Tax Credit may reduce the amount of Income Tax that you are due to pay for a tax year. For more information, please [click here](#).

Mortgage Interest Relief

Where you are eligible, the Mortgage Interest Tax credit is available to claim for 2023 and 2026, by completing your Income Tax Return for each respective year. For more information, please [click here](#).

PAYE Services in myAccount

- Manage Your Tax for the current year: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.
- Review Your Tax for the previous 4 years: Complete your Income Tax Return, request your Statement of Liability, view your Employment Detail Summary.
- View/Cease Job or Pension Details.
- Create a Summary of Your Pay and Tax Details: Create a secure document (PDF) with your pay and tax details to share with a third-party e.g. A financial institution.
- Receipts Tracker: Record and manage receipts' details and images for your expenses. This facility allows you to upload receipts and images to make **Real Time** claims for Health Expenses, Nursing Home Expenses and Remote Working Expenses.