

In all correspondence please quote:

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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.

Enquiries:  
online – [www.revenue.ie/myAccount](http://www.revenue.ie/myAccount)

25 April 2024

## Amended Tax Credit and Universal Social Charge Certificate 2024

This document contains your Tax Credits, Tax Rate Bands and Universal Social Charge for 2024. Details of how your tax credits and Tax Rate Bands are allocated to your employment(s) are overleaf.

**Please check that this information is up to date and accurate, and if not please arrange to have it updated.** If you wish to make amendments, the quickest and easiest way to update your details, manage your tax and claim your entitlements is through myAccount. A verified MyGovID account is the simplest and easiest way to access myAccount. MyGovID gives you safe, online access to a range of Irish Government services. To find out more please visit [www.mygovid.ie](http://www.mygovid.ie).

### How is my tax calculated?

For information on the calculation of Income Tax and USC, please click [here](#).

### Real Time Credits

Claim Health, Nursing Home, and Remote Working expenses as they are incurred. Use 'Manage Your Tax 2024 to make a claim. You must upload a valid, legible receipt using Receipts Tracker in myAccount. More information on Real Time Credits is available [here](#).

### Universal Social Charge Exemption

If you have been deemed as exempt from paying Universal Social Charge (USC) for the current year and your income excluding all payments from the Department of Social Protection exceeds €13,000, please notify Revenue immediately using myEnquiries to have your record updated.

### Statement of Liability (SOL)

Information on Statements of Liability and the end of year process is available [here](#).

**You can complete an Income Tax Return for 2020, 2021, 2022, and/or 2023. Remember there is a 4–year limit within which you must make any claims.**

### Rent Tax Credit

The new Rent Tax Credit is available for the tax years 2022 to 2025. The Rent Tax Credit may reduce the amount of Income Tax that you are due to pay for a tax year. Where you are eligible, it can be claimed in–year on myAccount within the PAYE Services card, or at year end by completing your Income Tax Return. For more information, please click [here](#).

### Mortgage Interest Relief

Where you are eligible, the Mortgage Interest Tax credit is available to claim for 2023 only, by completing your 2023 Income Tax Return. This credit is the lower of €1250 or 20% of the difference between the interest paid on your mortgage in 2022 and 2023. For more information, please click [here](#).

### Employments

If you start a new employment, your employer should register that employment with Revenue by requesting a new Revenue Payroll Notification (RPN) for you.

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE										
For the period 25 April 2024 to 31 December 2024 on a Week 1/Month 1 basis										
Tax Credits					Self €		Spouse €			
Personal Tax Credit					0.00		3,750.00			
Employee Tax Credit					1,875.00		1,875.00			
Gross Tax Credits (A)					7,500.00					
Tax Credits Reduced By					Self €		Spouse €			
Parents Benefit					383.60		0.00			
Gross Tax Credit Reduction (B)					383.60					
Net Tax Credits (A-B)					7,116.40					
Tax Rate Bands €										
Rate Band 1							84,000.00			
This Rate Band is decreased by:										
Parents Benefit							1,918.00			
The amount of your income taxable at 20%							82,082.00			
All income over 82,082.00 is taxable at 40%										
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	
ABA PRESCHOOLACADEMY .		Self	*	3,192.00	266.00	61.39	20%	39,225.00	3,268.75	754.33
Employment ID: 1										
ODYSSEY VALIDATION CO.		Spouse		3,925.00	327.09	75.49	20%	42,858.00	3,571.50	824.20
Employment ID: 1										
Allocation of your USC Rate Bands (Subject to Rounding)										
Employer			USC Rate Bands €							
			Rate Band				Yearly	Monthly	Weekly	
ABA PRESCHOOLACADEMY .		*	Income chargeable at 0.5%				12,012.00	1,001.00	231.00	
			Income chargeable at 2%				13,748.00	1,145.67	264.39	
			Income chargeable at 4%				44,284.00	3,690.34	851.62	
			Income over 70,044.00 in this employment is chargeable at 8%							
Employment ID: 1										

\* This denotes that this employment Tax Credit Certificate was issued on a Week 1/Month 1 basis.