

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE

FOR THE YEAR 1 JANUARY 2019 TO 31 DECEMBER 2019 AND FOLLOWING YEARS

Tax Credits	Self	€	Spouse	€
Personal Tax Credit		0.00		3,300.00
Employee Tax Credit		1,650.00		1,650.00
Flat Rate Expenses		0.00		146.60
Gross Tax Credits (A)		6,746.60		

Tax Credits Reduced By	Self	€	Spouse	€
PAYE Underpayment		0.00		281.30
Gross Tax Credit Reduction (B)		281.30		
Net Tax Credits (A-B)		6,465.30		

Tax Rate Bands			€
Rate Band 1			70,600.00
This Rate Band is increased by:			
	Flat Rate Expenses		733.00
The amount of your income taxable at	20%		71,333.00
All income over €71,333.00 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			7,862.00
The amount of your income chargeable at	2%		7,862.00
Rate Band 3			50,170.00
The amount of your income chargeable at	4.5%		50,170.00
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	1,650.00	137.50	31.74	20%	26,300.00	2,191.67	505.77
My Former Employer	Self *	0.00	0.00	0.00	20%	0.00	0.00	0.00
My Wife's Current Employer	Spouse	4,816.00	401.34	92.62	20%	45,033.00	3,752.75	866.02

Allocation of your USC Rate Bands (Subject to Rounding)				
Employer	Rate Band	USC Rate Bands €		
		Yearly	Monthly	Weekly
My Current Employer	Income chargeable at 0.5%	12,012.00	1,001.00	231.00
	Income chargeable at 2%	7,862.00	655.17	151.20
	Income chargeable at 4.5%	50,170.00	4,180.84	964.81
	Income over € 70,044.00 in this employment is chargeable at 8%			
My Former Employer	*	All income in this employment is chargeable at 8%		

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