P60

CERTIFICATE OF PAY, TAX AND PAY- RELATED SOCIAL INSURANCE YEAR ENDED 31st DEC.

PAYE – PRSI
SOCIAL WELFARE BENEFITS

Two copies to be given to each employee who was in your employment on 31st December whether or not tax was deducted.

Name of Employee:

Address:

Tax Credit €

Standard Rate Cut Off € Point

'1' indicates that temporary basis applied

'2' indicates that emergency basis applied

} at 31st December. ☐

Personal Public Service No. (PPS No.) ☐☐☐☐☐☐☐☐☐

Enter 'X' if there were 53 pay days in the year. ☐

Enter 'W' if week 1/month 1 applied ☐

Enter 'D' if employee was a director. ☐

(A) PAY €

1. Total pay (i.e. gross pay less any superannuation contributions allowable for income tax purposes) in above year including pay in respect of previous employment(s), if any.
2. Pay in respect of previous employment(s), if any, in above year.
3. Pay in respect of THIS period of employment (i.e. gross pay less any superannuation contributions allowable for income tax purposes).

(B) TAX €

1. Total net tax deducted in above year (including tax deducted by previous employer(s), if any).
2. Tax in respect of previous employment(s), if any, in above year.
3. Net tax deducted (J7)/refunded (H9) in this period of employment. ☐

(C) PRSI in this employment €

1. EMPLOYEE'S PRSI.
2. TOTAL (employer + employee) PRSI.
3. TOTAL number of weeks insurable employment.
4. Initial social insurance contribution class.
5. Subsequent social insurance contribution class.
6. Number of weeks at the class entered at line 5 above.
7. Date of commencement of employment.

I/We certify that the particulars given above include the total amount of pay (including overtime, bonus, commission, benefit in kind etc.) paid to you by me/us in the above year, the total tax deducted by me/us less any refunds and the total pay-related social insurance contribution in respect of this employment.

Employer's Name

Employer's PAYE Regd. No. ☐☐☐☐☐☐☐☐

Employer's Phone Number
(for P60 enquiries)

Date

TO THE EMPLOYEE:

THIS IS A VALUABLE DOCUMENT

You should retain it carefully as evidence of tax deducted.

You may also require this document for production to the Collector-General if you are claiming repayment of:
(a) PRSI contributions on the amount of pay in excess of the pay ceiling for contribution purposes or
(b) the Health contribution where income was below the relevant threshold for the year.

You may also require it as evidence if you claim social welfare benefits within the next two years.