

**P60**

**Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31st Dec.**



**Name of Employee**  
**PPS No.**

**Payroll/Works No.**  
**(if applicable)**

**Tax Credit €**

**Rate Band €**

**USC Rate Band 1 €**

**USC Rate Band 2 €**

**USC Rate Band 3 €**

If this employment commenced during this tax year please enter the date of commencement.

'1' indicates that temporary basis applied }  
'2' indicates that emergency basis applied } at 31st Dec.

Enter 'D' if employee was a director.

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

Enter 'W' if week 1/month 1 applied.

Date of commencement of employment.

Total pay means all pay from 1 January to 31 December.

Enter any amounts of previous pay of which you have been notified.

Enter the "Total Net Tax Deducted" (excluding Universal Social Charge) amount deducted in the above year.

Enter any amounts of previous tax of which you have been notified.

Enter the "Net Tax Deducted" (excluding Universal Social Charge) amount OR the "Net Tax Refunded" amount, as applicable. Enter D/R as appropriate. The tax figure should not include brackets or a minus sign.

Enter the amount of Local Property Tax deducted in this period of employment.

**(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), and Illness Benefit, 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), including taxable Illness Benefit, if any. **Use this figure in PAYE Anytime.**
4. Total amount of taxable Illness Benefit included in the above pay figure. **Use this figure in PAYE Anytime.**

Enter any amounts of previous USC deducted of which you have been notified.

Enter the "Net USC deducted" amount or the "Net USC refunded" amount, as applicable. Enter D/R as appropriate. The USC deducted figure should not include brackets or a minus sign.

**(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 (D)/refunded (R) in this employment.   
**Use this figure in PAYE Anytime.**

Enter total number of weeks of insurable employment during the year.

**(C) Local Property Tax (LPT) €**

LPT deducted in this period of employment, if applicable.

**(D) Pay for Universal Social Charge (USC) purposes €**

1. Total pay for USC purposes in above year, including pay of USC purposes in respect of previous employment(s), if any.
2. Pay for USC purposes in respect of previous employment(s), if any, in the above year.
3. Pay for USC purposes in respect of this period of employment. **Use this figure in PAYE Anytime.**

Total pay for USC means all pay from 1 January to 31 December.

Enter any amounts of previous pay for USC of which you have been notified.

**(E) USC Deducted €**

1. Total USC deducted in above year, including USC deducted by previous employer(s), if any.
2. USC in respect of previous employment(s), if any, in above year.
3. Net USC deducted (D)/refunded (R) in this employment.   
**Use this figure in PAYE Anytime.**

Enter the Gross Pay for PRSI purposes.

Enter the amount of PRSI contributed by the employee. Occupational pension schemes and other pension arrangements are no longer exempt from Employee PRSI.

**(F) PRSI in this employment €**

1. Gross Pay for employee PRSI purposes.
2. Employee's PRSI.
3. Total (employer + employee) PRSI.
4. Total number of weeks insurable employment.
5. Initial social insurance contribution class.
6. Subsequent social insurance contribution class.
7. Number of weeks at the class entered at 6 above.

Enter the total amount of PRSI. Total means the Employee's share plus the Employer's share. Employee contributions to occupational pension schemes and other pension arrangements are no longer exempt from Employer and Employee PRSI.

Enter PRSI class applied on week "1" of tax year, or class on the date of commencement in your employment if later.

We certify that the particulars given above in respect of Pay, Tax, PRSI, USC and LPT are correct in respect of this employment.

**Employer's Name**

Enter any subsequent social insurance contribution class.

**Employer's PAYE Regd. No.**

**Employer's Phone Number**

**Date**

Enter the total number of weeks at the 2nd class, 3rd class or 4th class, if any, occurring during the year.

**TO THE EMPLOYEE**

**THIS IS A VALUABLE DOCUMENT**

You should retain this document carefully as evidence of tax, PRSI, Universal Social Charge and LPT deducted.  
Note: There is a **four-year time limit** on claiming refunds of tax or Universal Social Charge.  
You may also require this document as evidence if you claim social welfare benefits within the next two years.