

In all correspondence please quote:

PPS No: [REDACTED]

Notice No [REDACTED]



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

Enquiries: 1 7383636

25th Jan 2023

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 2022

PAYE Calculation €

Income	(See Panel 1 overleaf for a breakdown)	[REDACTED]
Less: Deductions	(See Panel 3 overleaf for a breakdown)	[REDACTED]
Taxable Income		[REDACTED]

Charged as follows	€ [REDACTED]	@ 20 %	=	€ [REDACTED]
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Tax Due:	[REDACTED]
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Plus:	Tax Retained by you (See Panel 5 overleaf for a breakdown)	[REDACTED]
	Adjustments (See Panel 7B overleaf for a breakdown)	[REDACTED]

Gross Tax Payable	[REDACTED]
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Less:	Tax Credits (See Panel 4 overleaf for a breakdown)	[REDACTED]
	Taxes Deducted (See Panel 2 overleaf for a breakdown)	[REDACTED]
	Reliefs (See Panel 6 overleaf for a breakdown)	[REDACTED]
	Adjustments (See Panel 7A overleaf for a breakdown)	[REDACTED]

PAYE Result:	Overpayment	[REDACTED]
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Income Chargeable to USC (see panels 9 and 10 overleaf for a breakdown)

SELF	[REDACTED]	€ [REDACTED]	€ [REDACTED]
Less:	USC Deducted:	[REDACTED]	
USC Result:	Overpayment	[REDACTED]	

Final Result:	Overpayment	[REDACTED]
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Treatment of Result

A payment of [REDACTED] will be made to your bank a/c.

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	
Combined Total		20,233.47		1,021.25

Panel 3 Deductions	€ SELF	€	Panel 4 Tax Credits	€ SELF	€
			Personal Tax Cr Employee Tax Cr Health Expenses		
Combined Total			Combined Total		

Tax Credits are Restricted to Tax Due

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	
USC Total				

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25th Jan 2023

IMPORTANT PAYE NOTICE

Statement of Liability

If you wish to request a **2019, 2020, 2021 or 2022 Statement of Liability**, claim additional tax credits, declare additional income, or claim a refund of tax or USC you will need to complete an **Income Tax Return**. If you are jointly assessed for tax, you or your spouse/civil partner can complete the Income Tax Return. Remember there is a 4-year limit within which you must make any claims. This statement will confirm your final tax position for the year i.e., overpayment, underpayment or balanced.

Underpayments of Tax/USC

If you have an underpayment of tax/USC, further information can be found on the [PAYE customers – end of year process](#) page. Any underpayment from a previous tax year is shown on your Tax Credit Certificate as a reduction in your tax credits. Most underpayments are collected in equal instalments over 4 years. If you wish to discuss other repayment options that best suit your particular circumstances, you can contact us through MyEnquiries.

Employment Detail Summary

You can access your Employment Detail Summary from 2019 onwards in **myAccount**. Go to: PAYE Services, select Review your Tax 2019 – 2022, Employment Details Summary select 'View'. The Employment Detail Summary shows details of your income and statutory deductions for each employment held by you during the year.

PAYE Services in myAccount

- Manage Your Tax 2023: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.
- Review Your Tax 2019–2022: Complete your Income Tax Return, request your Statement of Liability, view your Employment Detail Summary.
- Update 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.

[Click here for information or search for "Real Time" on our website \(www.revenue.ie\)](#)

Pandemic Unemployment Payment (PUP)

This payment began on 13th March 2020 and ceased 25th March 2022. It was paid directly by the Department of Social Protection. This payment is taxable, although not liable to USC or PRSI. If you received **PUP**, it is included in your Preliminary End of Year Statement, Income Tax Return and Statement of Liability.

My Documents in myAccount

You can view your Tax Credit Certificates for current and/or earlier years, your Statements of Liability for earlier years and any Employment Detail Summary you have created through MyDocuments.

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