FREE PRINTABLE PACK · IRELAND PLACEMENT CALCULATOR

Placing someone in Ireland: the 2026 numbers

Revenue's workday bands for an employer outside Ireland, the 2026 tax, USC and PRSI rates, and the order Revenue expects things done in.

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Does Irish PAYE apply? Revenue's workday bands

For an employer outside Ireland, counting days worked in Ireland in the tax year (Revenue Tax and Duty Manual Part 42-04-65). Where PAYE applies, it applies from the first workday — and if the foreign employer does not operate it, Revenue can require the Irish business the work is done for to do so.

Up to 30 workdays	No Irish PAYE obligation.
31 to 60 workdays	No Irish PAYE only where the tax treaty conditions are met: the worker resident in the UK, paid by an employer that is not Irish, and the cost not borne by an Irish branch.
61 to 182 workdays	Irish PAYE unless Revenue grants a dispensation. Register as an employer and apply in writing within 30 days of the start.
183 workdays or more	Irish PAYE.

Income tax, 2026 (single person)

Up to €44,000	20%
Above €44,000	40%
Personal and employee credits	€4,000

Universal Social Charge, 2026

Nothing is due on income of €13,000 or less.

€0 to €12,012	0.5%
€12,012 to €28,700	2%
€28,700 to €70,044	3%
Above €70,044	8%

PRSI, Class A — rising on 1 October 2026

	To 30 Sept 2026	From 1 Oct 2026
Employee, weekly pay above €352	4.2%	4.35%
Employer, weekly pay up to €552	9%	9.15%
Employer, weekly pay above €552	11.25%	11.4%

No earnings ceiling and no allowance. Pension auto-enrolment adds an employer contribution of 1.5% in its first phase.

Revenue's sequence, in order

1. Confirm where the work is physically done, and for how long.
2. Confirm the worker's status — employee, or genuinely in business on their own account — and write down the reasoning.
3. Choose the route and sign off a rate that includes the employer costs.
4. Register the employment and get the worker a tax credit certificate, so they are not taxed on an emergency basis.
5. Make a payroll submission on or before every pay date.
6. Accept or correct the Revenue statement by the 14th of the following month.
7. Pay income tax, PRSI and USC electronically by the 23rd of the following month.

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