

## **PAYE Reviews where Week 53 etc. applied**

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The purpose of this manual is to set out the procedures to be adopted where reviews are being dealt with in cases where tax credits and standard rate cut-off points, over and above the annual amount, have been given by an employer within the year in accordance with Regulation 19 of the Income Tax (Employment) Regulations 2001 (S.I. No. 559 of 2001).

## 1. Introduction

Regulation 19 of the Income Tax (Employment) Regulations 2001 (S.I. No. 559 of 2001) sets out the procedure to be adopted by an employer on the payment of emoluments to an employee on the 53rd weekly pay day of any income tax year. The 'Employer's Guide to PAYE' also sets out the position regarding the paying of emoluments on the 27th fortnightly and the 14th four-weekly pay day. Basically, the Regulation provides that appropriate tax credits and standard rate cut-off points are given on the extra pay day on a Week 1 basis.

### Payments in 'Week 53'

'Week 53' occurs when there is an extra pay day in the year; which happens when a pay day falls on 31 December or on 30/31 December in a leap year. Additional pay days can apply to employees/ pensioners who are paid on a weekly, fortnightly or 4-weekly basis. It does not affect monthly-paid employees and pensioners.

In the normal course of events 'Week 53' occurs infrequently, in line with the uncommon occurrence of extra pay days in a year.

Where 'Week 53' payments occur:-

- for **Tax Deductions** - follow the instruction found in Chapter 15 of the Employer's Guide to PAYE (see [Section 15 of Tax and Duty Manual 42-04-35](#)), and
- for **USC Deductions** - follow the instruction found in Section 4 of Tax and Duty Manual 18D-00-01.

### Employers are required to complete the Form P35L and form P60 to reflect when a 'Week 53' occurs.

A 'Week 53' marker on the P35L and P60 is to be applied at the **individual** employee or pensioner level. It is acknowledged that some employers may operate a range of different payrolls with different pay frequencies. Accordingly, employers and

pension providers should only mark the employees/pensioners who actually receive a Week 53 adjustment in payroll as 'Week 53' cases on their P35L and P60s.

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