

About Us

The Payroll department is part of the MIC Financial Accounting Office and is responsible for:

- The timely (Fortnightly and monthly) processing of wages and salaries for staff and pensions for retired staff
- Managing all statutory and voluntary deductions on wages, salaries, pensions and other remuneration while ensuring all returns are made on time to the relevant parties (e.g. Revenue, Social Protection, etc.)

Employment with MIC and Revenue Information

Emergency Tax / USC

MIC are obliged to operate emergency TAX and USC on an employee's income where we have not received a [Revenue Payroll Notification \(RPN\)](#) for an individual. An RPN provides an employer with the necessary information to deduct from the employee the correct:

- Income Tax
- USC
- LPT

Further information on [emergency tax](#) and how it's [calculated on your pay](#) can be found on the Revenue Website.

Notifying Revenue of your new employment with MIC

Starting your first job in Ireland

When you [start working for the first time](#) in the Republic of Ireland, you must register yourself with Revenue as soon as possible. This is to avoid paying [emergency tax](#). You must do this even if it is a part-time or temporary job.

To do this, you must:

- Apply for your [Personal Public Service Number \(PPSN\)](#), if you do not already have one. This is available from the [Department of Employment Affairs and Social Protection](#).
- Register for [myAccount](#) with Revenue
- When your [myAccount](#) with Revenue is activated, you must **Register your First Employment** in Ireland.

Changing Employers

If you are [changing employers](#) within Ireland,

- Your old employer will notify Revenue that you have left by including your leaving date on the final payroll submission.
- Your new employer (MIC) will notify Revenue that you have commenced working with them through their payroll process, which is a live data link, initiated when a start date is entered into the payroll system.

ASC45 certificate: If you were previously in a pensionable public service employment in Ireland during the year you commenced employment at MIC, you must provide your ASC45 certificate that you received from your previous employer to HR or Payroll.

Second or Multiple Employers

If you are currently registered with other employers (work with more than one employer at the same time),

- Your new employer (MIC) will notify Revenue that you have commenced working with them through their payroll system.
- The [Pay As You Earn \(PAYE\)](#) system treats one job as your main employment. Revenue will give your [tax credits](#) and [rate band](#) to that job and your second or multiple employments will be left with zero tax credits and zero rate band resulting in 40% PAYE and 8% USC deductions.
- You can [divide your tax credits and tax rate band and USC rate band](#) between employers.

What to do if you have a [second employer](#) is outlined on the Revenue website.

After Tax & USC Details Updated on Payroll

When you expect your tax credit certificate to be amended you should view the following to ensure your details are up to date for payroll.

View Your Tax Credit Certificate

- Check your most recent tax credit certificate from Revenue which you can view on [My Account](#).
- You should also check your MIC payslip to ensure the details correspond.

Employees RPN's/Tax Credit Certificate (including PAYE & USC details) are updated weekly on payroll based on data provided by Revenue.

Tax Credit Entitlement

Most employees are entitled to a [Personal Tax Credit](#) and an [Employee Tax Credit](#). If you notice that you are missing one of these tax credits on your tax credit certificate, you should contact Revenue to ascertain the reason for same.

Some employees may be entitled to [other tax credits](#).

Tax Basis: Week One / Month One

If you notice your **tax basis is on a [week one / month one](#)**, you should contact the Revenue Commissioners immediately to ascertain the reason for same. You may end up overpaying / underpaying tax and usc until you resolve this with Revenue. Please see Revenue website for an explanation on [week one / month one](#) basis.

Tax Basis: Cumulative

Tax is normally calculated using the 'cumulative basis'. This means that each pay day, all earnings and all tax credits from 1 January of that year are accumulated. This is to ensure you have paid the correct amount of tax and you have received the benefit of all your tax credits.

You need to ensure your **tax basis is [cumulative](#)** if you are due a refund for the current tax year.

Calculating your tax payable on cumulative basis

You can use this worksheet to [calculate your tax payable \(cumulative basis\)](#) if you want to ensure it's calculated on a cumulative basis.