

# **Issue of Tax Credit Certificates on a Week 1/ Month 1 basis**

## **Part 42-04-31**

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This manual explains the reasons for issuing tax credit certificates on a week 1/month 1 basis.

## 1. Reasons for issuing tax credit certificates on a week 1/month 1 basis

A tax credit certificate on a week 1/month 1 basis is normally issued where there is:

- a) a specific request by an employee who does not wish to disclose to their new employer the amount of their earnings in their previous employment, or
- b) a discovery of an over allowance in the certificate for the current year which, if corrected by the issue of an amended certificate on a cumulative basis, would result in excessive deductions for the balance of the year, or
- c) a lack of information about prior employment or earnings in the current year as a result of which a certificate on a cumulative basis cannot be issued, or
- d) a transfer of credits and/or cut-off points between spouses/civil partners which will result in an underpayment of tax for either the taxpayer or their spouse/civil partner, or
- e) a large reduction in tax credits, or
- f) income that has not previously been taxed.

An employee should contact Revenue, using MyEnquiries, if they are on a week 1/month 1 basis.

Further information on Week 1 basis can be found on [www.revenue.ie](http://www.revenue.ie)

## 2. Coding in an underpayment for a prior year

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 3. Avoiding hardship

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 4. Further information

Further information on week 1/month 1 basis is available in the [Employer's Guide to PAYE](#). Guidance can also be found in the '[Methods of calculating tax](#)' section on [www.revenue.ie](http://www.revenue.ie).