

Irish payroll calendar 2026

Every Revenue statement, return and payment deadline for 1 January to 31 December 2026, the PRSI change in October, and the rates your payroll uses.

[Month by month](#)[Key dates](#)[2026 rates](#)[Year-end checklist](#)**1 Jan**

2026

Tax year 2026 starts

1 Jul

2026

First MyFutureFund
opt-out window**1 Oct**

2026

PRSI rates rise by
0.15%**23 Jan**

2027

Pay Revenue for
December 2026

JAN

23 Feb

pay on ROS

FEB

23 Mar

pay on ROS

MAR

23 Apr

pay on ROS

APR

23 May

pay on ROS

MAY

23 Jun

pay on ROS

JUN

23 Jul

pay on ROS

JUL

23 Aug

pay on ROS

AUG

23 Sep

pay on ROS

SEP

23 Oct

pay on ROS

OCT

23 Nov

pay on ROS

NOV

23 Dec

pay on ROS

DEC

23 Jan

pay on ROS

ROS payment dates for each month of 2026. December 2026 is paid in January 2027.

THE YEAR AT A GLANCE

2026 on one page

Every return and ROS payment date in 2026. December's liability is paid by Sat 23 Jan 2027.

January 2026

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2026

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2026

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2026

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2026

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2026

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2026

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2026

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2026

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2026

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

■ Pay Revenue (ROS)
 □ Return date (14th)
 ■ Other key date
 ■ Tax year starts or ends
 ■ Public holiday

EVERY MONTH

The same four beats each month

Pay date

Send the payroll submission

Report pay, tax, PRSI and USC to Revenue on or before every pay date.

5th

Check the statement

Revenue's monthly statement for last month is on ROS by the 5th.

14th

Accept or correct it

Accept it, or fix your submissions. On the 14th Revenue deems it to be your return.

23rd

Pay Revenue

Pay by the 23rd if you file and pay on ROS, or by the 14th otherwise.

MONTH BY MONTH

Statement, return and payment dates

The Irish tax year is the calendar year. Send a payroll submission on or before every pay date. The dates below are the latest day for each month's return and payment.

MONTH	STATEMENT BY	RETURN AND PAY BY	PAY ON ROS BY
January 1 Jan 2026 to 31 Jan 2026	Thu 5 Feb 2026	Sat 14 Feb 2026	Mon 23 Feb 2026
February 1 Feb 2026 to 28 Feb 2026	Thu 5 Mar 2026	Sat 14 Mar 2026	Mon 23 Mar 2026
March QUARTER 1 1 Mar 2026 to 31 Mar 2026	Sun 5 Apr 2026	Tue 14 Apr 2026	Thu 23 Apr 2026
April 1 Apr 2026 to 30 Apr 2026	Tue 5 May 2026	Thu 14 May 2026	Sat 23 May 2026
May 1 May 2026 to 31 May 2026	Fri 5 Jun 2026	Sun 14 Jun 2026	Tue 23 Jun 2026
June QUARTER 2 1 Jun 2026 to 30 Jun 2026	Sun 5 Jul 2026	Tue 14 Jul 2026	Thu 23 Jul 2026
July 1 Jul 2026 to 31 Jul 2026	Wed 5 Aug 2026	Fri 14 Aug 2026	Sun 23 Aug 2026
August 1 Aug 2026 to 31 Aug 2026	Sat 5 Sep 2026	Mon 14 Sep 2026	Wed 23 Sep 2026
September QUARTER 3 1 Sep 2026 to 30 Sep 2026	Mon 5 Oct 2026	Wed 14 Oct 2026	Fri 23 Oct 2026
October 1 Oct 2026 to 31 Oct 2026	Thu 5 Nov 2026	Sat 14 Nov 2026	Mon 23 Nov 2026
November 1 Nov 2026 to 30 Nov 2026	Sat 5 Dec 2026	Mon 14 Dec 2026	Wed 23 Dec 2026
December QUARTER 4 1 Dec 2026 to 31 Dec 2026	Tue 5 Jan 2027	Thu 14 Jan 2027	Sat 23 Jan 2027

Revenue gives these deadlines as fixed days of the month, so where one falls on a weekend, pay in good time. If Revenue lets you pay quarterly (Income Tax, PRSI and USC of €28,800 a year or less), pay on ROS by 23 Apr, 23 Jul, 23 Oct, 23 Jan 2027 for the four quarters, or by the 14th without ROS. Interest on late payments runs from the 14th at 0.0274% a day.

KEY DATES

The deadlines that matter in 2026

● Thu 1 Jan 2026 START	Tax year 2026 starts New rates, credits and USC bands apply, the minimum wage rises to €14.15 an hour, and MyFutureFund auto-enrolment begins.
● Fri 23 Jan 2026 PAY	Pay Revenue for December 2025 Last payment for the 2025 tax year if you file and pay on ROS (14 January otherwise).
● Thu 23 Apr 2026 PAY	Quarterly payers: January to March If Revenue lets you pay quarterly, pay for the first quarter by today on ROS (14 April otherwise).
● Wed 1 Jul 2026 PENSIONS	First MyFutureFund opt-out window Employees auto-enrolled on 1 January 2026 can opt out in July or August, after 6 months in the scheme.
● Thu 1 Oct 2026 CHANGE	PRSI rates rise by 0.15% Employee Class A PRSI goes to 4.35%, and employer PRSI to 9.15% and 11.40%. Use the new rates for pay dates from today.
● Sat 31 Oct 2026 DIRECTORS	Form 11 for 2025 Pay and file deadline for the 2025 Income Tax Return, which matters for proprietary directors. On ROS it is 18 November 2026.
● Tue 1 Dec 2026 BENEFITS	Plan December pay dates Check Christmas pay dates, and keep gifts within the Small Benefit Exemption: up to five non-cash benefits, €1,500 in total.
● Thu 31 Dec 2026 YEAR END	Tax year 2026 ends A weekly payroll paid on Thursdays has 53 pay days in 2026, so it reaches Week 53 on 31 December.
● Fri 1 Jan 2027 START	Tax year 2027 starts Use the 2027 rates and request Revenue Payroll Notifications (RPNs) for 2027. The employer PRSI threshold rises from €552 to €600 a week.
● Thu 14 Jan 2027 REPORT	December 2026 return Revenue deems December's monthly statement to be your return on the 14th unless you accept or correct it first.
● Sat 23 Jan 2027 PAY	Pay Revenue for December 2026 Last payment for the 2026 tax year if you file and pay on ROS (14 January otherwise).

YEAR END

Your payroll year-end checklist

DECEMBER

Check every employee's details and the last pay dates of 2026, including any Week 53.

BEFORE 31 DECEMBER

Make sure every 2026 pay date has a payroll submission, and correct any errors.

1 JANUARY

Request Revenue Payroll Notifications for 2027 and use the 2027 rates, credits and PRSI threshold.

BY 14 JANUARY

Accept or correct December's monthly statement before Revenue deems it your return.

BY 23 JANUARY

Pay December's liability on ROS (14 January otherwise).

FROM JANUARY

Employees see their Employment Detail Summary for 2026 in myAccount.

RATES AND THRESHOLDS

Income tax, tax credits and USC for 2026

The figures your payroll uses in 2026.

Income tax: standard rate bands

Single, no qualifying children	€44,000
Single, with the Single Person Child Carer Credit	€48,000
Married or civil partners, one income	€53,000
Married or civil partners, two incomes	€53,000 + up to €35,000

Income in the band is taxed at 20%, and the balance at 40%. The extra €35,000 for a second income is capped at the lower earner's income and can't be transferred.

Tax credits

Single Person	€2,000
Married Person or Civil Partner	€4,000
Employee (PAYE)	€2,000
Earned Income (max.)	€2,000
Home Carer (max.)	€1,950
Single Person Child Carer	€1,900

Universal Social Charge (USC)

First €12,012	0.5%
Next €16,688 (to €28,700)	2%
Next €41,344 (to €70,044)	3%
Balance	8%

Standard rates for 2026. Tax credits don't reduce USC. Reduced rates apply to some medical card holders and people aged 70 and over.

National minimum wage

20 and over	€14.15
Aged 19	€12.74
Aged 18	€11.32
Under 18	€9.91

Hourly rates from 1 January 2026 (National Minimum Wage Order 2025).

MORE RATES

PRSI, MyFutureFund and benefits

PRSI Class A

WEEKLY PAY	EMPLOYEE TO 30 SEP	EMPLOYEE FROM 1 OCT	EMPLOYER TO 30 SEP	EMPLOYER FROM 1 OCT
€38 to €352 (A0)	Nil	Nil	9.00%	9.15%
€352.01 to €424 (AX)	4.20%	4.35%	9.00%	9.15%
€424.01 to €552 (AL)	4.20%	4.35%	9.00%	9.15%
Over €552 (A1)	4.20%	4.35%	11.25%	11.40%

Class A. Employee PRSI is charged on all earnings once pay is over €352 a week. A PRSI credit of up to €12 a week applies between €352.01 and €424, reduced by one-sixth of earnings over €352.01.

MyFutureFund auto-enrolment

SCHEME YEAR	EMPLOYEE	EMPLOYER	STATE
Years 1 to 3 (2026 to 2028)	1.5%	1.5%	0.5%
Years 4 to 6	3%	3%	1%
Years 7 to 9	4.5%	4.5%	1.5%
Year 10 onwards	6%	6%	2%

Employees aged 23 to 60 earning €20,000 or more a year, with no pension through payroll, are auto-enrolled. Employer and State contributions stop once pay reaches €80,000 in the year. Employees can opt out after 6 months, within a 2-month window.

Benefits, payments and interest

Small Benefit Exemption	Up to five non-cash benefits a year, €1,500 in total
Quarterly payments	If your annual Income Tax, PRSI and USC is €28,800 or less, apply to Revenue to pay quarterly
Late payment interest	0.0274% a day, charged from the 14th of the month
Payroll submissions	Report pay and deductions to Revenue on or before every pay date

Sources, checked 29 October 2026: Revenue: Paying tax to Revenue (employers); Revenue: Tax rates, bands and reliefs; Revenue: USC rates and thresholds; gov.ie: PRSI Class A rates; Citizens Information: Auto-enrolment (MyFutureFund); Revenue: Small Benefit Exemption; Irish Statute Book: National Minimum Wage Order 2025. A guide for employers in Ireland, not tax advice.



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Payroll that keeps to the calendar

Nxsys Payroll sends your payroll submissions to Revenue with every pay run and shows what you owe and when. Book a demo to see it with your own pay runs.

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SECURITY AND TRUST

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API DOCUMENTATION

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