LESSON 21

Tax, PRSI and Revenue Registration

60 minutes | **Strand 1.2: Understanding my Progression Opportunities** | **Participating** | **Outcome LCW.M1.S2.WORK.5**

WHAT THIS LESSON DOES

In this lesson you examine a sample Irish payslip to identify deductions like PAYE, USC and PRSI. You explore how tax funds public services and how PRSI builds entitlements records. Interactive activities and annotation complete the session on Revenue registration.

CURRICULUM OUTCOMES

Outcome	What the specification asks for
LCW.M1.S2.WORK.5	recognise the role of personal tax and the importance of registering employments with Revenue.

WHAT STUDENTS SHOULD BE ABLE TO DO

- Explain why tax funds public services
- Identify components of an Irish payslip including PAYE, USC and PRSI
- Outline online Revenue registration of employments at a high level

KEY TERMS

Term	What it means here	For example
PAYE	Pay As You Earn: income tax your employer takes from your wages before you are paid, so it is already sorted when the money hits your account.	On a monthly payslip the PAYE line is the income-tax figure taken off your gross pay.
PRSI	Pay Related Social Insurance: a contribution that builds your record for entitlements such as illness benefit, jobseeker's benefit and the State pension, rather than funding general day-to-day spending.	€104 on this month's sample builds your contribution record toward illness benefit and the State pension.
Revenue	The Irish tax authority (the Office of the Revenue Commissioners). Employers register your employment with Revenue so tax and PRSI are calculated correctly.	myAccount on revenue.ie is where workers check their tax credits and Revenue Payroll Notification (RPN).
USC	Universal Social Charge: a separate charge on gross pay, applied in bands. Below a yearly threshold you may pay none at all.	€44 on this month's sample; a low part-time annual total might show €0 below the threshold.

BEFORE THE BELL

- Prepare a board list of key terms including gross, PAYE, USC, PRSI, net and the four Revenue registration beats (employer registers → RPN → payroll → myAccount)
- Confirm every student can open a document in their Strand 1.2 portfolio folder
- On screen this lesson: payslip explorer.

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HOW THE LESSON RUNS

5 min	introduction	Getting Started
5 min	content	Key Terms
35 min	activity	Explore the Payslip, Then Annotate It
10 min	content	Think About It
5 min	summary	What you covered

STEP BY STEP

5 min Getting Started

Open with a quick show of hands: who has already been paid for a job, and who has ever actually read a payslip line by line? Keep it light. Flag that figures on screen are illustrative mechanisms, not live rates from this year's budget. Direct anyone with a live payroll worry to the guidance counsellor and the school's own pastoral process rather than troubleshooting personal tax in class.

5 min Key Terms

Spend the five minutes on the table, not a lecture. Stress the PRSI versus general-tax distinction once: it is the idea the reflection will return to. Do not quote current percentage rates; budgets change and the explorer explains mechanisms instead.

35 min Explore the Payslip, Then Annotate It

On screen: payslip explorer

SUGGESTED TIMING

- 0-3 min: open the explorer, name the fictional employer, and say clearly that the figures show how deductions behave rather than this year's live rates
- 3-15 min: whole-class slider and expand-each-deduction walkthrough, then paired exploration including the self-employed tab; write the four Revenue registration steps on the board once before they start writing, so the paragraph is retold rather than guessed at
- 15-35 min: silent or quiet annotation write-up on the required set only; circulate for missing PRSI or Revenue paragraphs; stretch bullets only for early finishers

TEACHING TIPS

Invented employer only: *Ardglas Facilities Ltd*. Keep rates as mechanisms rather than quoting current percentages. In a strong annotation you should see every required component named in a full sentence, PRSI linked to entitlements, the Revenue paragraph retold from the four steps in the student's own words rather than copied, and net clearly distinguished from gross. Thin work usually skips PRSI's purpose or treats Revenue as a vague "tax office" with no registration sequence.

DIFFERENTIATION

Support: provide the required-component checklist on the board and ask for one sentence per bullet; leave stretch aside. Stretch: pension line, contract-type detail, and one employed-versus-self-employed responsibility sentence after trying both tabs.

10 min Think About It

Keep this as paired talk for most of the ten minutes. Invite two pairs to feed back on the entitlements point only. There is no written task to set afterwards: students who wanted to record the self-employed contrast had the chance to add it as a stretch sentence during the write-up, so asking for it at home would only duplicate work they have already saved. If someone discloses a live family or employer tax dispute, follow the school's pastoral procedures rather than working through a personal case on the board.

5 min What you covered

Thirty-second exit check: ask three students at random to name one payslip line and what it does, or one of the four Revenue beats. Confirm Payslip Annotation files are saved before they leave. Optional stretch for early finishers already noted in circulation: pension line, contract detail, employed versus self-employed responsibility sentence.

TEACHING MOVES

- Model the payslip explorer on the screen for the whole class before students begin; state clearly that Ardglas Facilities Ltd is fictional and figures are mechanisms, not live rates
- Board the four Revenue beats once before annotation so students can retell them in their own words
- Circulate during the annotation activity; finishing the required set is the norm, stretch is optional
- Encourage paired talk during the reflection section without after-class portfolio homework

WHAT TO WATCH FOR

- Students may confuse PRSI with general tax; remind them PRSI builds personal entitlements
- Copying a ready-made Revenue sentence instead of retelling the four beats; ask for their own words
- Overlooking the annotation task; allocate time at the end to save portfolio work
- Misreading net pay as gross; highlight the difference during exploration

DIFFERENTIATION

- Support: Provide the required-component checklist on the board and ask for one sentence per bullet
- Support: Allow extra time on the explorer with the board list visible
- Extension: Add stretch lines on pension, contract type, and employed versus self-employed responsibility using the explorer tabs (still without quoting live percentage rates)
- Extension: Use Citizens Information to list which entitlements PRSI contributions help build, without collecting this year's percentages

WHAT STUDENTS ARE LEFT WITH

- Payslip Annotation: sample Irish payslip with each component identified