

# Fact Card #6

- Class A** Applies to employees under the age of 66, in industrial, commercial and service type employment, who are employed under a contract of service with a reckonable pay of €38 or more per week, from employment. It also includes civil and public servants recruited from 6 April 1995.
- Class B** Applies to civil servants and Gardaí recruited before 6 April 1995, and registered doctors and dentists employed in the Civil Service.
- Class C** Applies to commissioned Army Officers and members of the Army Nursing service recruited before 6 April 1995.
- Class D** Applies to permanent and pensionable employees in the public service, other than those mentioned in Classes B and C, recruited before 6 April 1995.
- Class E** Applies to Ministers of Religion employed by the Church of Ireland Representative Body.
- Class H** Applies to NCOs and enlisted personnel of the Defence Forces.
- Class J** Applies to people earning less than €38 per week. However, people aged over 66, or people in subsidiary employment, are always insurable at Class J, no matter how much they earn.
- Class K** Applies to public office holders with an income of over €5,200 a year. Public office holders with weekly income of €100 or less are recorded under Class M. Class K also applies to people who pay PRSI on unearned income.
- Class M** Applies to employees with no liability to contribute to social insurance such as employees under 16 years of age and people with an income of €500 or less and insured in Class K.
- Class P** Applies to share fisherpersons who are classified as self-employed and are already paying PRSI under Class S.
- Class S** Applies to self-employed including certain company directors, people in business on their own account and people with income from investments and rents.

'Summary of PRSI Classes'.



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\*The above information is correct as of August 2019, however it is subject to change by governing bodies.





Intelligo's Payslip Mobile App, IntelliMobile, allows your employees instant access to log in and view their payroll and payslip details on the move. It provides staff with a rapid and efficient payroll service while saving your business time and money.



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