

Fact Card #7

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 people with no contribution liability such as employees under age 16 or people of pensionable age, persons in receipt of occupational pensions or people within Class K with no contribution liability.

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*'



MEGA PAY MOBILE

Intelligo's Payslip App, MegaPay Mobile, 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.

INTELLIGO

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*This information provided on this Fact Card is correct as of January 2021, however it is subject to change by governing bodies.