

A. Taxation of married couples

Once married, a couple should advise the Inspector of Taxes of the date of marriage, quoting both PPS numbers. For tax purposes, both of them will be treated as single persons in the year of marriage. If the tax paid as two single persons that year exceeds the amount of tax which would have been payable if taxed as a married couple, a refund of the difference can be claimed after Dec. 31

There are three possible tax assessments

- Single
- Joint
- Separate

Single

Each person is assessed as a single individual. Notice in writing must be made to the Inspector of Taxes before the end of the tax year to be taxed as a single person. Similar written notice is required to withdraw from single assessment.

- Taxed on own income only
- Standard Rate Cut off point (SRCOP) and tax credit of a single person
- Pay their own tax
- Complete their own Revenue forms and claim their own credits
- Unused SRCOP or Credits can not be transferred

Joint Assessment

Once Revenue is advised of the date of marriage, the couple are automatically assessed for tax under joint assessment. One spouse completes an 'Assessable Spouse Election Form'. The spouses can allocate credits to suit their circumstances. However the PAYE credit and employment expenses credits are not transferable.

Either spouse can opt for single or separate assessment in writing.

Separate Assessment

The overall amount of tax will be the same as if the couple were taxed under joint assessment. The only difference is that each spouse will pay their own portion of the tax due. Any unused tax credits can be used by the other spouse.

B. Civil Partnership

Legislation giving effect to the taxation changes arising from the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (CPCROC Act) was enacted on 27th July 2011 (Finance (No. 3) Act 2011).

The document in the link below has been prepared by Revenue to assist with enquiries. Revenue is in the process of revising all relevant forms, information leaflets and guides to reflect the new civil partnership status.

<http://www.revenue.ie/en/personal/faqs/taxation-civil-partnerships.pdf>