

PAYE Modernisation

Are you Ready?

www.revenue.ie

Steps for new and existing PAYE Employers:

Are you registered as an employer?	Use eRegistration on ROS or the Form TR1, TR2 or PREM Reg
Have you the right Personal Public Service (PPS) number for all your employees?	<p>Take reasonable steps to verify the PPS number provided by your employee. For example check against:</p> <ul style="list-style-type: none">• Public Services Card• Tax Credit Certificate from a previous employment• P45• P60• Any item of correspondence from Revenue quoting the PPS number. <p>If an employee does not hold a PPS number, advise them to contact the Department of Social Protection to apply for one.</p>
Have you registered your employees with Revenue?	<p>When a new employee starts working with you, you should either submit the P45(3) provided to you by that employee from his / her last job or, where the employee does not have a P45, use the P46 process to register the employment.</p> <p>If your new employee has not worked in Ireland before, you should advise that employee to enter the details of the job online through the Jobs and Pensions service in myAccount. The employee will need to register for myAccount to use the Jobs and Pensions service.</p> <p>Revenue will then issue you a tax credit certificate for that employee advising you of the correct tax to deduct from his / her pay.</p>
Have you completed the P45 process for any employees who have stopped working for you?	When an employee stops working for you, you should complete the Form P45 and submit it to Revenue. This can be done through ROS.

Have you an up-to-date tax credit certificate for all your employees?

In November / December of each year employers are notified by Revenue of the tax credits and standard rate cut-off point for the coming year for each employee. If, on the first pay day of the new tax year, you have not received a tax credit certificate for the new tax year for an employee, a number of options are available:

- Where the cumulative basis of tax deduction is in operation, you should use the multi-year certificate received in a previous year provided it has the employer's name on it.
- Where the non-cumulative basis (week 1 / month 1 basis) is in operation, you should use the tax credits and standard rate cut-off point, as advised in the previous year's non-cumulative tax credit certificate.
- Where the temporary basis of tax deduction is in operation, you can continue to use, on a temporary basis, the tax credits and standard rate cut-off point as advised on the P45, provided the P45 relates to the current year or previous year. Otherwise the emergency basis of tax deduction will apply from 1 January until a notification is received.
- Where the emergency basis of tax deduction is in operation, you should continue to use the emergency basis on a cumulative basis.

Are you aware of your duties as an employer at the end of the year?

At the end of the year, you should:

- Ensure that a PAYE / PRSI record is set up for each employee for the coming income tax year
- Deal with "week 53" and similar cases if there is a pay day on 31 December (or in a leap year on 30 or 31 December)
- Complete employees' PAYE / PRSI records for the year
- Complete and send end-of-year returns to Revenue
- Give a Form P60 to each employee.

Revenue's 'Employer's Guide to PAYE' is a useful source of information which explains your obligations regarding the taxation of your employees – www.revenue.ie/go/173/

You can get further assistance by contacting the Employer Information and Customer Service Unit: Telephone: 1890 25 45 65

If calling from outside the Republic of Ireland please phone + 353 1 7023014

MyEnquiries: select "Employers PAYE" in the "My Enquiry Relates To" box and "Employer PAYE – General Query" in the "And More Specifically" box