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NAME
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P35 – Employee Omissions

Dear Sir/Madam,

Thank you for submitting your 2016 P35L to Revenue. We note from comparing your 2016 P35L with our records that you, as an employer, have not registered/linked your employee(s) to your employment. This means that you did not receive a tax credit certificate (P2C) from Revenue advising you of the correct tax and Universal Social Charge (USC) to deduct from the pay of your employees.

As an employer, it is your responsibility to comply with the PAYE Regulations and ensure that you deduct the correct amounts from your employees' earnings. Further information is available on Revenue's website regarding employer obligations, including actions required when employees start or cease an employment.

In this instance, to regularise your employees' PAYE records and to comply with the PAYE Regulations, please submit Forms P46 immediately for all non linked employees who are currently in your employment. If any of your employees have left your employment this year, please submit a P45 for them.

In order to submit a P46, logon to Revenue's online system ROS -> select My Services tab -> under Complete a Form Online, select tax type as PAYE-Emp -> select type as New Employee and file return -> select P46 -> complete the form details and submit to Revenue. The date of commencement to be input on the P46 is:

- 01/01/2017 where the employee started work with you before the current year, or
- The actual date of commencement where the employee started work with you this year.

Revenue will then issue new tax credit certificates (P2C) to you for these employees.

If any of your employees wish to be on a cumulative tax credit certificate, the employee should contact their Regional PAYE Lo-call Number.

If you have a query in relation to this letter you can contact the Employer Helpline on the following:

Telephone: 1890 25 45 65 (+ 353 1 7023014 if ringing from outside the Republic of Ireland), or

MyEnquiries: Select the "Employers PAYE" option from "My Enquiry Relates To" and "Employer PAYE General Query" option from the "And More Specifically".

Yours faithfully,

Deirdre O'Sullivan
Employer Information and Customer Service Unit