

PAYE: Important Changes for Employers

Dear Sir/Madam,

From 1 January 2019 there will be important changes to the way employers report employees' payroll information (pay, Income Tax, PRSI and USC) to Revenue.

Under the new arrangements employers will report pay and payroll information to Revenue at the time they pay their employees. The reporting process will be significantly simplified by the elimination of the various forms that must be currently completed, for example P35, P30 and P60, etc.

We have been working closely with the payroll software providers to ensure their software packages will enable employers meet the new reporting requirements. If you provide any support to your clients in operating their payroll procedures or processes, you need to be aware of these changes.

Revenue is fully committed to actively helping employers prepare for the upcoming changes. We will host a number of regional seminars for employers and tax agents from September 2018 to explain the overall changes and reporting requirements. If you are interested in attending a seminar please register your interest at www.revenue.ie/en/seminar2018.

Further details on PAYE Modernisation can be found at www.revenue.ie/pmod174. Please familiarise yourself with this information.

Thanks you.

Yours faithfully,

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District Manager of Agent.