

Employer No:



REF: PAYEMOD1

5th Oct 2017

m034 v401 ??SEQSTRING??

2016 P35 return

Dear Sir/Madam,

I refer to the P35 return made by you to Revenue for 2016. There are employees included on the return where it appears that you, as employer, did not advise Revenue that those employees had taken up employment with you. As a consequence, Revenue was not in a position to issue you with a tax credit certificate (P2C) advising you of the correct tax and Universal Social Charge (USC) to deduct from the pay of those employees.

As an employer, you have a responsibility to notify Revenue when a new employee starts working with you. You can do this either by submitting a Form P45(3) or P46. This in turn facilitates you, as employer, making the correct deductions on foot of the P2C sent to you by Revenue.

To ensure that Revenue has the most up-to-date and accurate information about who you have in your employment, and to ensure compliance with your obligation as an employer, in this instance please submit Form P46 immediately for each employee currently in your employment where you have not notified Revenue of their employment by you (see guidance overleaf) – this includes any new employees taken on by you to date in 2017 where you have not notified Revenue by way of the Form P45(3) or the Form P46.

When you submit the relevant form to Revenue, we will then send you a P2C for each of these employees.

If any of your employees have left your employment in 2017 and you have not already done so, please also submit a P45 for each such employee.

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

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

MyEnquiries: Select My enquiry relates to
Employers PAYE
And more specifically
PAYE MOD – Unmatched Returns

Thank you.

Yours faithfully,

Deirdre O'Sullivan
Employer Information and Customer Service Unit

Submitting a P46

In order to submit a Form P46:

- Logon to Revenue's online system ROS;
- Select My Services tab;
- Under Complete a Form Online, select tax type PAYE–Emp;
- Select type as New Employee and file return;
- Select P46;
- Complete the form details and submit to Revenue.

In the case of employees listed on the 2016 P35, where you have not notified Revenue of their employment by you, the date of commencement to be shown on the P46 in this instance should be:

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

To view employees who have been notified to Revenue as working with you, use the 'Revenue Record' tab on ROS and select 'PAYE and Universal Social Charge P2C details'.