

# PAYE Modernisation

## Are you Ready?

[www.revenue.ie](http://www.revenue.ie)

### Steps for new and existing PAYE Employers:

<b>Are you registered as an employer?</b>	Use eRegistration on ROS or the Form TR1, TR2 or PREM Reg
<b>Have you the right Personal Public Service (PPS) number for all your employees?</b>	<p>Take reasonable steps to verify the PPS number provided by your employee. For example check against:</p> <ul style="list-style-type: none"><li>• Public Services Card</li><li>• Tax Credit Certificate from a previous employment</li><li>• P45</li><li>• P60</li><li>• Any item of correspondence from Revenue quoting the PPS number.</li></ul> <p>If an employee does not hold a PPS number, advise them to contact the Department of Social Protection to apply for one.</p>
<b>Have you registered your employees with Revenue?</b>	<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 <b>myaccount</b>. The employee will need to register for <b>myaccount</b> 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>
<b>Have you completed the P45 process for any employees who have stopped working for you?</b>	When an employee stops working for you, you should complete the Form P45 and submit it to Revenue. This can be done through ROS.

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**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/](http://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**