

IMPORTANT NOTICE TO EMPLOYERS

Employee cessations and commencements via ROS

ROS users are reminded of the procedures to be followed when ceasing employees and commencing new employees.

Employee cessations

PAYE Regulations instruct that Part 1 of the form P45 should be issued to Revenue immediately the employment ceases and that Parts 2, 3 and 4 should be given to the employee on the date the employment ceases. Delays in issuing the form P45 will result in inconvenience for the employee claiming social welfare benefits or paying emergency tax when they commence in a new employment. Their new employer will not be able to send Part 3 to revenue to have a cumulative P2C and Tax Credit Certificate (TCC) issued.

Employee commencements

Where the employee gives form P45 to the employer

To commence an employment ROS users should enter a P45 Part 3 via ROS. On receipt of a valid P45 Part 3, Revenue will automatically issue an updated P2C certificate providing the necessary details to allow the employer operate payroll accurately and a TCC to the new employee. In such cases a valid P45 Part 3 minimises the inconvenience to both employer and employee ensuring the correct deduction of tax and USC.

Where form P45 is not given to the new employer

Where a form P45 is not given to the new employer, the employee should be asked for it. If the employee does not have a P45 the employer completes a P46 instead.

Because of the lack of detail on a P46 it is not possible for Revenue to issue a P2C and a TCC automatically. In such cases a Revenue representative is required to contact the employee to ascertain the necessary detail so an accurate P2C and TCC can issue. This intervention is time consuming, resulting in delays to the issuing of an accurate P2C to the employer and a TCC to the employee.

Employers should note that use of form P46 is restricted to cases where a form P45 is not given to the new employer. Over use of the P46 facility will result in delays in issuing a P2C and will serve to inconvenience all concerned, in particular employees.

The **Employer Customer Service Unit** provides information and support to employers. Contact details as follows:

Telephone: 1890 25 45 65 (+ 353 67 63400 if ringing from outside the Republic of Ireland)
E-Mail: employerhelp@revenue.ie