

Changes from the previous version (2.0) published in September 2009, are listed below.

The Dep't of Social & Family Affairs name changed to the Dep't of Social Protection throughout the Guide.

Chapter		Change
1	Introduction	<ul style="list-style-type: none"> 1.4 Reference to tax deduction cards deleted 1.5 Link inserted to Code of Practice for employed/self-employed determination
2	Registration of Employers for PAYE Purposes	<ul style="list-style-type: none"> No change
3	Definition of Pay	<ul style="list-style-type: none"> 3.2 Earnings ceiling paragraph: text "From 1 January" added 3.5.2 The word "Levies" added to "PAYE/PRSI" in Notional Pay and Small Benefits paragraphs
4	Expenses Payments Paid to Employees	<ul style="list-style-type: none"> No change
5	Treatment of Foreign Sourced Employment Income	<ul style="list-style-type: none"> No change
6	Employer's PAYE Records	<ul style="list-style-type: none"> No change
7	Calculation of Tax Under the PAYE System	<ul style="list-style-type: none"> 7.3 A reference to TDCs deleted from 'Calculation of Tax' paragraph
8	Employee Pay Day – Calculating Tax Due	<ul style="list-style-type: none"> No change
9	Refunds of Income Tax to the Employee	<ul style="list-style-type: none"> No change
10	Employer's Duties Before Income Tax Year Commences	<ul style="list-style-type: none"> No change
11	New Employees and Employees Recommencing	<ul style="list-style-type: none"> 11.8 The word "Levies" added to "PAYE/PRSI" in the second bullet point
12	Cessation of Employment / Death of an Employee	<ul style="list-style-type: none"> 12.4 – 12.6 Treatment of arrears of pay updated in line with PAYE Regulation 19A of S.I. No. 573 of 2009
13	Pay Related Social Insurance (PRSI)	<ul style="list-style-type: none"> No change
14	Payments to the Collector General	<ul style="list-style-type: none"> 14.2 Quarterly remittance threshold corrected to €28,800. October-December schedule for submission of return/payment updated
15	Employer's Duties at the End of the Income Tax Year	<ul style="list-style-type: none"> 15.11 text added re employers issuing duplicate copies of P60, as required.
16	Revenue On-Line Service (ROS)	<ul style="list-style-type: none"> 16.9 PAYE Anytime - text re employees able to change their address via PAYE Anytime deleted
17	Income Levy / Parking Levy in Urban Areas	<ul style="list-style-type: none"> 17.1.12 Year in example changed from 2009 to 2010 17.1.16 Paragraph updated with text re end of year Income Levy Certificate 17.1.18 New paragraph – Employers to grant the €40,000 income levy exemption in payroll

Appendices		Change
1	List of Revenue offices and other contact details	<ul style="list-style-type: none"> • No change
2	List of PAYE forms used by employers	<ul style="list-style-type: none"> • No change
3	Weekly and monthly income tax calendars	<ul style="list-style-type: none"> • No change
4	Information required to claim increased basic lump sum exemption	<ul style="list-style-type: none"> • No change
5	List of leaflets / guides which may be of further assistance to employers	<ul style="list-style-type: none"> • No change
6	Sample forms	<ul style="list-style-type: none"> • Form P13/P14 Temporary / Emergency TDC - 2010 version inserted • Form P30 - Current version inserted • Form P35 Declaration - Current version inserted • Income Levy - three forms inserted
7	PAYE Regulations	<ul style="list-style-type: none"> • Latest regulations listed - Income Tax (Employments) Regulations 2009 (S.I. No.573 of 2009)