

Changes from the previous version (1.0.1) published on 26 February 2008, are listed below:

Chapter		Change
1	Introduction	<ul style="list-style-type: none"> 1.6.2 Text inserted – where employers can obtain supplies of paper forms P45 1.6.6 & 1.6.7 ROS and PAYE Employee LoCall (+ 353) phone numbers changed
2	Registration of Employers for PAYE Purposes	<ul style="list-style-type: none"> 2.2 Email address added
3	Definition of Pay	<ul style="list-style-type: none"> 3.2 & 3.6.5 Pension section contact information changed 3.2 2009 earnings ceiling updated 3.6.6 New paragraph: Provision of bicycles for Directors and Employees – Exemption from Income Tax in respect of Benefit-In-Kind 3.7 DSFA phone number changed
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"> 6.1 Paper TDC discontinued from 1 January 2009 6.7 Introduction of the electronic TDC
7	Calculation of Tax Under the PAYE System	<ul style="list-style-type: none"> References to paper TDCs deleted
8	Employee Pay Day – Calculating Tax Due	<ul style="list-style-type: none"> References to paper TDCs deleted
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"> References to paper TDCs deleted 10.2 Paragraph regarding arrears of pay deleted
11	New Employees and Employees Recommencing	<ul style="list-style-type: none"> References to paper TDCs deleted
12	Cessation of Employment / Death of an Employee	<ul style="list-style-type: none"> References to paper TDCs deleted 12.1 Forms & Leaflets Service (+ 353) phone number changed 12.4 – 12.6 Treatment of arrears of pay changed
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"> 14.1 & 14.2 Extended time limits for ROS filers 14.2 Quarterly remittance threshold changed 14.6 Small monthly remittances paragraph deleted 14.7 – 14.9 renumbered
15	Employer's Duties at the End of the Income Tax Year	<ul style="list-style-type: none"> References to paper TDCs deleted 15.11 P60 template
16	Revenue On-Line Service (ROS)	<ul style="list-style-type: none"> 16.8 ROS (+ 353) phone number changed 16.9 ROS for employees changed to PAYE anytime
17	Income Levy / Parking Levy in Urban Areas	<ul style="list-style-type: none"> New chapter
Appendices		Change
1	List of Revenue offices and other contact details	<ul style="list-style-type: none"> Some contact information changed
2	List of PAYE forms used by employers	<ul style="list-style-type: none"> TDC listed as discontinued
3	Weekly and monthly income tax calendars	<ul style="list-style-type: none"> ROS filers' extended filing date inserted in 'Dates to be noted' section
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"> Forms & Leaflets Service (+ 353) phone number changed Leaflets & guides website addresses updated
6	Sample forms	<ul style="list-style-type: none"> TDC listed as discontinued Form P13/P14 Temporary / Emergency TDC - 2009 version inserted Form P60 – P60 template inserted
7	PAYE Regulations	<ul style="list-style-type: none"> New regulations listed - Income Tax (Employments) Regulations 2008 (S.I. No.592 of 2008)