

August 2017

Important Reminder Notice for Employers and Pensions Providers

Jobs and Pensions Service - online service for employees and private pension recipients

Employers and pension providers are reminded that Revenue launched a new online service, Jobs and Pensions, in September 2016. **It is important that the information contained in this notice is brought to the attention of all HR/Payroll staff.**

The Jobs and Pensions service replaces the Form 12A. Employees must register their first job in Ireland using this service.

This service allows employees register their new job (or private pension) with Revenue and removes the need for employees to call Revenue or complete paper forms. In most instances a tax credit certificate will then issue, within 2 working days, to both the employer (P2C) and employee ensuring that the employer can deduct the correct amount of tax and USC for that job (or pension).

The Jobs and Pensions service is also for employees who are:

- changing jobs where the previous job has been ceased on Revenue records (when the employee signs into the service they will see whether their previous job is ceased or is still active);
- starting a second or subsequent job, that is, another job in addition to their main job;
- starting to receive payments from a private pension.

Access to the service is available in myaccount and ROS. Employees, including those starting work for the first time in Ireland, must register for myaccount to use the Jobs and Pensions service. Employees unable to use online services should contact their Revenue office for assistance.

As an employer you should:

- strongly encourage new employees to register for myaccount in advance of commencing work. Employees can also register their new job in advance of the start date.
- provide new employees with the following information to allow them register their new job online:
 - your tax registration number
 - start date of the new job
 - frequency of payment
 - staff number if one has been allocated.
- no longer submit a P46 form where employees register their own job using this service. (The P46 form is an application by an employer for a P2C for an employee).
- continue to upload P45(3)s as normal.
- continue to issue P45s immediately to employees on the date an employment ceases. This will ensure that new employees will have a P45 (parts 2 & 3) when they start a new job.
- operate emergency PAYE and USC if a pay day occurs before receipt of either a P45 or P2C.

This service is quick and convenient and ensures that employees and pension recipients pay the correct amount of tax without undue delay.

Getting ready for PAYE Modernisation

PAYE Modernisation will come into effect from 1/1/19 - Will your business be ready?

In preparation for the change please ensure that the following measures are in place:

- you have the right PPSN for all your employees
- you have received an up to date tax credit certificate for all your employees and that you are applying the most recent one
- all your employees are registered with Revenue