

# Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## **Reasons why RPNs may not be available and guidance on what to do**

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

## Purpose of document

Employers may not have received the expected number of RPNs. In most cases, the employer will be able to use their payroll package to identify the employees that do not have an RPN available.

This document describes some of the possible reasons why an RPN may not be available for download along with guidance for employers on how to address them

### 1. PPSN for the employee is not correct

- It is an employer's responsibility to check with the employee that the PPSN and details they have provided are correct.
- The Employer can use the PPSN checker on ROS to verify the PPSN and name provided matches Revenue's records. The PPSN Checker is available on ROS under "Additional Services" on the "Employer Services" tab.
- If an employee's individual/new PPSN is not available, the employee will need to contact DSP to obtain the new PPSN or confirm their existing PPSN. The employee must then contact Revenue using myAccount or the National PAYE Helpline (+353) 1 738 3636 to notify Revenue of their new PPSN.

### 2. The employee may not be registered with Revenue

- While it is possible that the employee may have a valid PPSN, if the employee is not yet registered with Revenue for PAYE then neither a Tax Credit certificate or an RPN can be issued for that employee.
- When an employee starts their first job in Ireland, they will need to register with Revenue. This includes employees who are non-resident. An employee is only required to register their first ever employment on myAccount. The responsibility of registering any further employments lies with the employer.
- If an employee has previously received a Tax Credit Certificate from Revenue, then this would indicate that they are already registered and do not need to register again.
- If they have not previously received a Tax Credit Certificate and are not registered on myAccount Jobs and Pensions, then they may have to register with Revenue for PAYE. Employers may refer the employee to the Jobs and Pensions section of the Revenue website for further information.
- Where an employer has not received an RPN, they must not use details on the employee's Tax Credit Certificate to calculate deductions.

### 3. Employee/Director is not currently linked to the employer on Revenue records

- Revenue will only issue an RPN to an employer when the employee is linked to that employer via an active employment.
- An employee will not be linked if the newly commenced employment was not previously advised to Revenue or if the employment has been ceased. From 1/1/2019, to notify Revenue of an employment the employer should either:
  - use direct reporting features of their payroll package to notify Revenue of the commencement of an employment (for more information see your payroll software manual), or
  - use ROS to manually complete a 'create RPN' request if not using a payroll package.

#### **4. Using a PPSN that ends in two letters and the last letter is a 'W':**

Historically, a wife assumed her husband's Tax Reference number with the letter 'W' added to the end of the number. This practice has ceased and all taxpayers are now issued with an individual PPSN.

- For further information on PPSN's see DSP's website or Revenue's information on PPSNs.
- Where DSP have issued a new individual PPSN to replace the old 'W' number then:
  - The old format PPSN will not be accepted for Revenue services such as LPT, Capital Gains Tax or PAYE submissions.
  - Revenue will only be able to issue RPNs for employees using their new individual PPSN.
  - The employee should advise their employer of the new individual PPSN provided by DSP as soon as they receive it.
  - The Employer should use this new individual PPSN for payroll and to retrieve an RPN for the employee.
  - Where an employee's individual/new PPSN is not available, the employee will need to contact DSP to obtain the PPSN. The employee must then contact Revenue using MyAccount or the National PAYE Helpline (+353) 1 738 3636 to notify Revenue of their new PPSN.

#### **5. There is an active exclusion order in place for the employee**

- If there is an active PAYE exclusion order in place and the Exclusion Order marker is set to "True", an RPN should not be requested.

#### **6. Date entered in the "Date of last RPN" when downloading RPNs**

1. The ROS option 'Request RPNs by Online Form' allows employers to manually download RPNs.
2. By leaving the 'Date of last RPN' field blank, all available RPNs will be returned. Only enter a date in this field if you are specifically looking for RPNs changed since specified date.

#### **7. Other reason specific to the employee**

1. There may be additional reasons that an RPN is not available for an employee, such as a change to marital status, bereavement, redistribution of credits etc.
2. Due to taxpayer confidentiality Revenue will not be able to discuss these aspects with an employer.
3. To resolve these, the employee should be advised to contact Revenue's PAYE helpline to address these issues (on 01-7383636 or via MyEnquiries).
4. If there is insufficient time for the employee to resolve such situations with Revenue, then the employer should apply Emergency Tax rules to the employee's payments.

If the employer has checked each of the above and is satisfied that they do not apply, then they can either apply the Emergency Tax rules for individual employees or contact Revenue via MyEnquiries.