

Employer Notification

PAYE end-of-year filing requirements for 2017 and subsequent years.

The Revenue Commissioners wish to give advance notification to employers, payroll software developers and others who manage their own payroll systems that additional information will be required to be included in the PAYE end-of-year returns (Form P35) for 2017 and subsequent years.

The additional information consists of 2 monetary value fields, as follows:

1. Company Share-based Remuneration

This is share-based remuneration consisting of shares in the employer company or a company that controls the employer company that is included in "Taxable Pay (this employment)"

2. Taxable Benefits

This is the amount of non-cash benefits (for example, private use of a company car, free or subsidised accommodation, preferential loans), other than Company Share-based Remuneration (but including shares in companies that are not the employer company or a company that controls the employer company), that is included in "Taxable Pay (this employment)"

The purpose of this advance notice is to ensure that the relevant information is captured in payrolls from 1 January 2017. The position of these fields will be included in the P35 Schema document that will issue later in 2017.