



## **EMPLOYER'S PRSI-RELATED RESPONSIBILITIES**

# **CHECKLIST**

### **End of Year**

Have you properly recorded the correct Personal Public Service Number (PPS number) for all your Employees on the End-of-Year Return?

If PPS Number is not available, you should provide your employee's name, address, date of birth, maiden name and mother's maiden name.

Have you deducted PRSI correctly under each contribution class? A change in earnings can mean a change within a category, for example from AX to A1, or a change from one Class to another, for example from J to AX - see SC7.

If a PAYE Employee changed to NON-PAYE during the tax year, make sure the PAYE earnings are entered in columns under Revenue Earnings.

Overpayment of PRSI must be requested on Declaration, automatic refunds are not made.

**Note:** there is a four year time limit on claiming refunds.

You should issue form SC4 to each NON-PAYE employee at end of each Tax Year.

Employers who have workers posted abroad must ensure their employees hold valid E101/A1/certificates of coverage.

### **Next Year**

PRSI for NON-PAYE Employees may be remitted to Revenue on P30.

Monthly PRSI payments must be submitted within 9 days after month end.

\* Payments to this Department should be accompanied by form SC2 and sent to; The Accountant, Department of Social Protection, Government Buildings, St Alphonsus Road, Dundalk.

Standing Order and e-Banking details are available on Form SC2 – link below.

If you require further assistance or information, please contact:

Special Collection Section  
Department of Social Protection  
Cork Road, Waterford

Locall: 1890 690 690 (from Ireland only)  
Telephone: +353 1 4715898 (outside Ireland)

Fax: +353 51 877838

e-mail: [Special Collections Enquiry](mailto:Special_Collections_Enquiry@welfare.ie)

[www.welfare.ie/EN/Topics/PRSI/Pages/Specindex.aspx](http://www.welfare.ie/EN/Topics/PRSI/Pages/Specindex.aspx)

**REMEMBER, FAILURE TO FULFIL YOUR EMPLOYER LEGAL OBLIGATIONS IN RELATION TO PRSI MAY RESULT IN PENALTIES, PROSECUTION OR BOTH.**

**PLEASE NOTE END-OF-YEAR RETURNS MUST BE SUBMITTED BY 15 FEBRUARY**