Notes for completion of Form SC1(B)

This form to be completed for employees' earnings that are not subject to the Irish PAYE system but have a liability for payment of Irish social insurance (PRSI). The PRSI due is payable directly to the Dept. of Social & Family Affairs via the Special Collection System.

The information supplied should not be included on the employer End of Year Return to Revenue (P35) and information contained on P35 should not be included on Form SC1B.

Guide to completing the form SC1B

Employer Name and Address: State Employers full name and address
Employer Reg. No.: This is the employer registered number as used for Revenue for Irish PAYE purposes. If you do not have an employer registered number i.e. foreign based employer, please enter foreign based employer.
Year: Enter the contribution year this return refers to.
Employee Details: PPSN, First Name and Surname of each employee must be entered.
Period of Employment: Enter only periods of employment relevant to contribution year already entered in ***"Year".***
Amount of PRSI: Earnings is the total amount of gross earnings liable for PRSI including any amounts paid by way of Benefit-in-kind. Enter the employer share, the employees share and the Total amount of PRSI due.

Amounts of Earnings, Employer PRSI, Employee PRSI and total amont of PRSI due to be entered in EURO. If you submit returns and payments in a currency other than EURO please specify that currency.
Number and class of contributions: Enter the number of weeks of insurable employment at each contribution class e.g. Number of weeks – 52, PRSI Class-A1, or if there is different classes of contribution; Number of weeks – 26, PRSI class – A1, Number of weeks – 26, PRSI class A0.

PAYE Earnings: If the employee had earnings under the PAYE system up to the date he/she ceased to be covered under the PAYE system, please enter the total amount. This information is required for employee ceiling purposes. Also please enter the number of weeks the employee paid PRSI under the PAYE system

Please ensure that the form SC1B is completed in full and that the information entered is correct. Incomplete forms will be returned to you. Failure to have your employees' PRSI contributions recorded may effect their future Benefit/Pension entitlements.

Form SC1B must be accompanied by Form SC1B Summary.

PRSI END OF YEAR RETURN NON-PAYE EMPLOYEES

Please read the attached notes carefully before completing this form SC1B

EMPLOYER NAME		*EMPLOYER REG. NO.*		*YEAR*		
EMPLOYER ADDRESS						

EMPLOYEE DETAILS			PERIOD OF EMPLOYMENT		AMOUNT OF PRSI				NUMBER AND CLASS OF CONTRIBUTIONS				PAYE DETAILS	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
PPSN	FIRST NAME	SURNAME	FROM	TO	EARNINGS €	EMPLOYER €	EMPLOYEE €	TOTAL €	NUMBER OF WEEKS	PRSI CLASS	NUMBER OF WEEKS	PRSI CLASS	EARNINGS	NUMBER OF WEEKS