

Personal Public Service Number – PPSN

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1. Background

The Social Welfare Act, 1998, introduced the Personal Public Service (PPS) number which is to be used by individuals in all dealings with Public Service Agencies, including Revenue.

The PPS number is essential to register for tax and is allocated by the Department of Social Protection (DSP).

2. Obtaining a Personal Public Service Number (PPSN)

Individuals who do not hold (and require) a PPSN must first register with the DSP. Information on obtaining a PPSN can be found on the [DSP website](#).

A list of [social welfare local offices](#) where you can register is also available.

3. How do I register for Tax?

Employee

Information on [starting work](#) as an employee for the first time and what you must do to make sure that your tax is properly dealt with from the start is also available from Revenue's website.

Self-employed - Sole trader

Information on how to [register your business for tax](#) as a self-employed person or sole trader is available from Revenue's website.

4. Information on 'W' format PPSNs

Historically, on marriage, a wife assumed her husband's tax reference number (PPSN) with the letter 'W' appended. For example, if a husband's tax number was 1234567A, his wife would have been assigned 1234567AW on their marriage. This practice stopped in the 1990s. However, existing 'W' numbers in use at that time continue to be used until such time as there is a need to change them or if the person chooses to change it.

A person may need to change their number as a result of a change in life circumstances such as separation or death of a spouse. A person may also need to change it for Local Property Tax (LPT) or for Capital Acquisitions Tax (CAT) purposes.

Obtaining a new PPSN from DSP to replace a 'W' PPSN

You should contact the DSP's Client Identity Services at the following address:

Client Identity Services
Department of Social Protection
Shannon Lodge,
Carrick on Shannon,
Co Leitrim,
N41 KD81.

Phone: (01) 704 3281

As part of the process, Client Identity Services verifies the identity of the individual, secures their consent to the change, purges the existing number and replaces it with either a new number or one that the individual may have had prior to marriage. In addition, all pre-existing records relating to that individual are transferred over to the new number. Once completed, a letter advising of the new number is issued to the individual at their home address.

Applications and queries to the DSP on this matter should include the following information:

- 'W' PPSN
- Birth surname
- Mother's birth surname
- Date of birth
- Pre-marriage PPSN, if known.

Once received, the DSP notification of the replacement PPSN should be presented to Revenue to allow the new PPSN to be registered for tax purposes.

5. Personal Public Service Number (PPSN) Security

A PPSN is regarded under the Data Protection Acts as personal information. Revenue will not share an individual's PPSN with any other party unless authorised to do so by legislation.

On the same basis, an individual should not give their PPSN to another person unless they are satisfied about the bona fides of the person to whom it is being given.

6. Name Change

The Department of Social Protection (DSP) is responsible for managing the PPSN for every individual, including name changes. Further details regarding DSP's requirements are available on the DSP website under [Changing Your Name](#).

As Revenue's PPSN records are aligned with DSP's records, only when DSP has updated its records to reflect a name change will Revenue update this change.

7. Gender Recognition

The [Gender Recognition Act 2015](#) provides a legal basis whereby an individual can have their change in gender officially recognised. Further details are available on the DSP website under [Gender Recognition](#).

Once a Gender Recognition Certificate is issued by DSP, then DSP will update its PPS number central records to reflect this change. As Revenue's PPSN records are aligned with DSP's records, only when DSP has updated its records to reflect the change in gender, name etc. will Revenue update these changes.