

FORM P46

Notification to Revenue of particulars of a new employee for whom
a Tax Credit Certificate (P2C) is required



This form need **not** be completed where the employee gives you a Form P45 (Parts 2 & 3) from a previous employer. (See guidance notes overleaf)

Employer's Details

Employer's Name	<input type="text"/>	Employer's PAYE Registered No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Trade Name (if different)	<input type="text"/>	Telephone No.	<input type="text"/>
Address	<input type="text"/>	E-mail	<input type="text"/>
		Employer Payroll contact name	<input type="text"/>

Employee's Details

Employee's Name	<input type="text"/>	Date of Birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address	<input type="text"/>	PPS No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Spouse's or Civil Partner's PPS No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

If PPS number is not supplied, please refer to employer notes overleaf.

Telephone No.	<input type="text"/>	E-mail (if available)	<input type="text"/>
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Is this employee related to you by marriage, civil partnership or otherwise? Yes No

If 'Yes', please state relationship (for example, son, daughter, spouse or civil partner)

Is this the employee's first employment in Ireland? Yes No

Civil status, if known:

Single <input type="checkbox"/>	Widowed or Surviving Civil CivilPartner <input type="checkbox"/>	Married or in a Civil Partnership <input type="checkbox"/>	Married or in a Civil Partnership but living apart <input type="checkbox"/>	Divorced or Dissolved Partnership <input type="checkbox"/>
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Employment Details

Date employment commenced	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Staff or Personnel Number (if any)	<input type="text"/>
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Nature of employment (for example, Nurse, Shop Assistant, Teacher)

Is the employee paid: Weekly Fortnightly Monthly

Employer's Signature	<input type="text"/>	Date	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Please see information overleaf

Information for Employers

This Form P46 should only be completed where an employer has **not** received a Form P45 from a new employee.

What to do when a new employee commences employment and does not provide a Form P45

- Where this is the employee's first ever employment in Ireland, they should be advised that they **must** register for **myAccount** and use the Jobs and Pensions service to tell Revenue about their new job. This replaces the Form 12A process.
- Non first time employees can also inform Revenue of their new job by using the 'Add Job or Pension' link on the PAYE Services card in **myAccount**. Alternatively, complete this Form P46 and forward it to your new employee's Revenue office. Revenue will issue a tax credit certificate (P2C) as soon as possible.
- If a pay day occurs before receipt of either document you should operate PAYE and USC on the emergency basis. The current emergency tax rates are published on the Revenue website at:
www.revenue.ie/en/tax/it/leaflets/emergency-basis.html

Where the new employee does not provide his or her PPS number

Where the new employee holds a PPS number but has mislaid it, advise the individual to contact their Social Protection local office to try to trace the PPS number.

If the new employee does not hold a PPS number he or she should be advised to register with a Social Protection local office. Leaflet SW100 - Personal Public Service Number, issued by the Department of Social Protection gives further information on how to register for their PPS number. The leaflet is available from their local Dept. of Social Protection office or at **www.welfare.ie**.

Online Services for Employees

Once the employee has their PPS number, they should register for **myAccount** by following the steps below:

- Go to **www.revenue.ie**
- Click on the 'Register for **myAccount**' link
- Follow the instructions on screen.

Did you know? Employees can now tell Revenue about their new job online by using the 'Add Job or Pension' link on the PAYE Services card which is available in **myAccount**. The employee will need the following information to register their new job:

- Employer's tax registration number
- The date they started in the new job
- Staff number if they have been allocated one by their employer. This is also called a personnel, works or payroll number.
- If they are receiving a benefit from the Department of Social Protection, we may ask for the weekly amount, if it's not already on our record.

ROS

The Revenue On-Line Service (ROS) is Revenue's interactive internet facility providing business customers with a quick, secure and cost effective method to conduct their business electronically with Revenue.

MyEnquiries

MyEnquiries is an online contact facility that allows customers to securely send and receive correspondence to and from Revenue. MyEnquiries can be accessed through ROS (employers) or **myAccount** (employees).