

## **Possible reasons why RPNs may not be available and guidance on how to address these.**

Employers may not have received the expected number of RPNs. In most cases the employer will be able to use their payroll package to identify the employees that do not have an RPN available. The following are possible reasons why an RPN may not be available along with background information and guidance to address these.

### **1. PPSN for the employee is not correct.**

- Check with the employee that the PPSN that they have provided is correct.
- The Employer can use the PPSN checker on ROS to verify the PPSN and name provided matches either Revenue's or Department of Social Protection's (DSP) records. The PPSN Checker is available under "Additional Services" on the "Employer Services" tab on ROS.
- If you are unable to verify the PPSN using the PPSN checker, you should check with your employee that their details provided are correct.
- Where an employee's individual/new PPSN is not available, the employee will need to contact DSP to obtain the new PPSN or confirm their existing PPSN. The employee must then contact Revenue using MyAccount or the National PAYE Helpline (+353) 1 738 3636 to notify Revenue of their new PPSN.

### **2. The employee may not be registered with Revenue.**

- While it is possible that the employee may have a valid PPSN, if the employee is not yet registered with Revenue for PAYE then neither a Tax Credit certificate nor an RPN can be issued for that employee.
- When an employee starts their first job in Ireland, they will need to register with Revenue. This includes employees who are non-resident.
- If an employee has previously received a Tax Credit Certificate from Revenue then this would indicate that they are already registered and do not need to register again.
- If they have not previously received a Tax Credit Certificate and are not registered on MyAccount Jobs and Pensions then they may have to register with Revenue for PAYE. Employers may refer the employee to the Jobs and pensions section of the Revenue website for further information.

### **3. Employee/Director is not currently linked to the employer on Revenue records.**

- Revenue will only issue an RPN to an employer when the employee is linked to that employer via an active employment. The employer is required to advise Revenue of all its employments.

- An Employee will not be linked if the employment start was not previously advised to Revenue or if the employment has been ceased. Employers should check to ensure they haven't inadvertently ceased an employee in this or a previous submission/list of employees/P45. From 1/1/2019, to notify Revenue of an employment the employer should either:
  - use the new direct reporting features of their PMOD enabled payroll package to notify Revenue of the commencement of an employment (for more information see your payroll software manual), or
  - use ROS to manually complete a 'create RPN' request.

**4. Using a PPSN that ends in two letters and the last letter is a 'W':**

- Historically, on marriage, a wife assumed her husband's Tax Reference number with the letter 'W' added to the end of the number. This practice has ceased and all taxpayers are now issued with an individual PPSN.
- For further information on PPSNs see: DSP's website or Revenue's information on PPSNs.
- Where DSP have issued a new individual PPSN to replace the old 'W' number then:
  - The old format PPSN will not be accepted for Revenue services such as LPT, Capital Gains or PAYE submissions.
  - Revenue will only be able to issue RPNs for employees using their new individual PPSN.
  - The employee should advise their employer of the new individual PPSN provided by DSP.
  - The Employer should use this new individual PPSN for payroll and to retrieve an RPN for the employee.
  - Where an employee's individual/new PPSN is not available, the employee will need to contact DSP to obtain the PPSN. The employee must then contact Revenue using MyAccount or the National PAYE Helpline (+353) 1 738 3636 to notify Revenue of their new PPSN.

**5. There is an active exclusion order in place for the employee.**

- If there is an active PAYE exclusion order in place then an RPN will not be available for download.

**6. Date entered in the "Date of last RPN" when downloading RPNs.**

- The ROS option 'Request RPNs by Online Form' allows employers to manually download RPNs.
- By leaving the "Date of last RPN" field blank, all available RPNs will be returned. Only enter a date in this field if you are specifically looking for RPNs changed since a specified date.

## **7. Other reason specific to the employee.**

- o There may be additional reasons that an RPN is not available for an employee, such as a change to marital status, bereavement, redistribution of credits etc.
- o Due to taxpayer confidentiality Revenue will not be able to discuss these aspects with an employer.
- o To resolve these, the employee should be advised to contact Revenue to address these issues (on 01-7383636 or via MyEnquiries).
- o If there is insufficient time for the employee to resolve such situations with Revenue then the employer should apply Emergency Tax rules to the employee's payments.

If the employer has checked each of the above and is satisfied that they do not apply, then they can either apply Emergency Tax rules for individual employees, or contact the Employer Helpline for further assistance on 01-7383638 or via MyEnquiries