

March 2019

NOTICE TO EMPLOYERS & PENSION PROVIDERS

Revenue Payroll Notifications (RPNs) in respect of the Department of Employment Affairs and Social Protection (DEASP) payments increase

In general, payments from the DEASP are taxable sources of income. For individuals who are taxed under the PAYE system, the tax due on these payments is collected by reducing their tax credits and cut-off points. DEASP payments are exempt from USC and PRSI.

The increase in DEASP pensions and payments announced in Budget 2019 have come into effect in March 2019. We have updated our records to take account of the new rates of payment and amended RPNs will be available from 8 April to employers/pension providers for all employees/pensioners affected. Employers must always use the most up-to-date RPN.

Note

Employers/pension providers are reminded that Revenue incorporates the taxable element of Illness Benefit or Occupational Injury Benefit into employees'/pensioners' RPNs. Employers should not include taxable Illness Benefit with pay in payroll.

National Employer Helpline

The **National Employer Helpline** provides information and support to employers and pension providers. Contact details as follows:

MyEnquiries: Select 'Employers PAYE' in the 'My Enquiry Relates To' box.