

December 2024

IMPORTANT END OF YEAR NOTICE TO EMPLOYERS & PENSION PROVIDERS

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1. 2024 Revenue Payroll Notifications (RPNs)

2024 RPNs will be available to you up to and including 31 December 2024. 2024 RPNs should only be applied to payroll submissions with 2024 pay dates..

2. 2025 RPNs

2025 RPNs will be available from 9 December 2024. You must request the latest RPN for all employees/pension recipients before you run your payroll and you must use the information provided in the RPN to calculate Tax and USC deductions. If submitting a payroll in December 2024 with a 2025 pay date, you must use the 2025 RPN.

Where Revenue cannot provide you with an RPN you must operate emergency tax for any employee. You will not receive an RPN if:

- your employee does not have a [Personal Public Service Number \(PPSN\)](#)

- your employee is not registered for Pay as You Earn (PAYE).

Details on the application and cessation of [Emergency Tax](#) are available on www.revenue.ie

Where the RPN has zero credits and cut-off points you should not operate emergency tax. Standard Tax and USC must be applied at the highest rate.

Employers/Agents are reminded that they must use the most up to date RPN. An RPN should be requested every time payroll is run.

USC exemption should only be applied if it is on the RPN.

3. Data Quality

It is critically important that payroll data submitted by you is accurate and timely. This information is used to create each employee's Employment Detail Summary and is included in the calculation of their end of year tax liability. Incorrect payroll data provided to Revenue may have serious and unnecessary implications for your employees' tax position and social welfare entitlements. Non-adherence to the PAYE regulations can result in penalties and/or a Revenue Audit.

Data issues to be aware of:

- Payroll submissions **MUST** be submitted on or before the pay date. Under no circumstances should payroll data for several pay periods be accumulated and provided in a single submission to Revenue.

You are obliged to use the most recent RPN to calculate the employee's pay and tax deductions before making a payroll submission. A warning will display if an out-of-date RPN is used on a payroll submission. If an RPN with nil credits and standard rate band is received, the employer must calculate Tax and USC at the highest rate.

If a payroll submission is corrected or resubmitted after deletion, it must reflect what happened on the pay date and deductions should not be amended unless the deductions on the original payroll submission were incorrect. Gross Pay includes any amount that is liable to Income Tax, USC or PRSI with only a few exceptions.

- The number of insurable weeks and PRSI classes reported must be correct. Insurable weeks are not reported cumulatively, only one contribution should be reported for each insurable week and should only be calculated for that specific pay period i.e., pay frequency fortnightly equals 2 insurable weeks. Note: Employee PRSI paid field should not be amended. Guidance on correcting the number of insurable weeks is available in [SW3](#) in Pay Related Social Insurance (PRSI) Employer's Guide.

If advanced pay spans 2 consecutive years, the insurable weeks must be reported to the correct tax year, i.e., the year it is earned. All the pay is taxed in the year that it is received and can only use the tax credits from that tax year even if the pay relates to time worked in the following tax year.

When employers cease employment ID's for payroll software purposes (i.e. changing payroll software provider, pay frequency or employer registration number) they should ensure to cease the employment IDs by submitting a date of leaving on a payroll submission, and wait at least 24 hours before commencing the new employment, to ensure a smooth transfer of details. When employers decide to do this, the Income Tax calculation basis on the RPN on the new employment ID may be set to Week 1- The onus is on the employee to change this.

4. Pay Dates

The [pay date](#) reported by you on the payroll submission must be the date when the funds are made available to your employees. This applies regardless of when the money was earned. You must use the tax credits and rate bands that apply to the period in which the payment is made.

If a payment made in 2024 was incorrectly reported with a 2023 pay date, you must correct this immediately by amending the payroll submission for the 2023 pay date and filing a payroll submission for that payment under the correct date in 2024. Similarly, if a payment made in 2023 was incorrectly reported with a payment date in 2024, you must correct this immediately by including the payment in the 2023 submissions and amending the payroll submission for that payment in 2024.

Similarly, if a payment made in 2023 was incorrectly reported with a payment date in 2024, you must correct this immediately by including the payment in the 2023 submissions and amending the payroll submission for that payment in 2024. Details on the payroll Submissions must always reflect what happened on the pay date and deductions should not be recalculated or amended unless the details of the deductions on the original payroll submissions were incorrectly reported.

Note: When funds are due to be available to your employee's bank account on a pay date that is a bank holiday, they can be paid on the previous banking day and the employer must report the bank holiday as the pay date.

5. Concessional Week 53

If you run a weekly, fortnightly, or 4-weekly payroll and your normal pay date falls on the 31 December (in a leap year on 30 or 31 December) you may have an additional pay period after week 52.

The term 'Week53' encompasses the following pay periods:

- Week 53-paid weekly (occurs every 5 or 6 years with 53 pay days)
- Week 54 – paid fortnightly (occurs every 11 or 12 years with 53 pay days)
- Week 56- paid 4 -weekly (occurs every 22 or 23 years with 14 pay days)

Where you have an additional pay period in the year and have exhausted the employee's standard annual allowances, Revenue allows you to use tax credits and rate band (including USC rate bands) in respect of the employee on a week 1 basis. This is done to ensure that the employee suffers no reduction in take home pay in the period. This concession is referred to as 'Week 53;' and is purely for the smooth day to day operation of the PAYE system and does not confer on the employee a statutory entitlement.

'Week 53' concession points to note:

- 'Week 53' concession does not apply for employees paid in advance at Christmas.
- If you incorrectly apply 'Week 53' concession, it may result in the underpayment of income tax/USC.
- Where an employee commences mid-year and is being paid on 31st December the employer should not apply 'Week 53' concession. This will be dealt with by the PAYE end of year process and if relief is due, it will be granted.
- If you change a payday during the year, or the previous year, for the purpose of creating a 'Week 53' payday, no 'Week 53' concession is due. This also applies where a payment, including a notional payment, is made to an employee on 31 December (or 30/31 December in a leap year) and it is not the employees' normal payday.
- If the normal pay date falls on 1 January 2025, which is a Sunday, you can make the funds available on 31 December 2024 but must report the pay date as 1 January 2025 and use 2025 credits/rate bands. This is not a week 53 payment.

6 Commencement of employments

- Under the Income Tax (Employments) Regulations 2018, it is your responsibility to commence a new employment with Revenue. **The only exception to this is for an employee's first ever job.** The employee taking up employment should be asked to provide their Personal Public Service Number (PPSN). Employers should familiarise themselves with the necessary steps to be taken to confirm an employee's PPSN is correct. These steps can be found in Chapter 15.3 of the Employers' Guide to [PAYE](#).

You must use the PPSN to report the employment commencement and to request an RPN prior the first payroll payment through your payroll software or the Employer Payroll Service from the ROS homepage.

It is not the responsibility of the employee to contact Revenue regarding the commencement of employments and you should not leave this matter to the employee to deal with. The facility within myAccount, Jobs and Pensions is confined solely to employees taking up their first ever job.

7. First Job

When an employee is starting work in Ireland for the first time, they must register with Revenue as soon as possible. This is to ensure they are paying the correct tax and avoid paying emergency tax. This must be done even for a part-time or temporary job.

To do this, the first time employee must register for myAccount and register their employment through 'Update job or pension details' link in 'PAYE Services' in [myAccount](#). Revenue generates a Tax Credit Certificate and an RPN will be made available to you.

8. Illness Benefit/Maternity Benefit

Where Illness Benefit/Maternity Benefit is mandated to you, the payment amount is not included in Gross Pay, Pay for Income Tax, Pay for USC or Pay for PRSI as DSP will have notified Revenue of the payment and the individual's tax credits will

have been adjusted in the latest RPN. If you are topping up the Illness Benefit/Maternity Benefit payment, this additional amount is treated as pay in the normal manner and should be included in all fields and taxed accordingly. When Illness Benefit/Maternity Benefit is not mandated to you, the payment amount should **not** be included on the payroll submission. If the Illness Benefit/Maternity Benefit has been included in error, all affected payslips must be corrected to remove the Illness Benefit/Maternity Benefit from pay figures.

Illness Benefit/Maternity Benefit mandated to you relating to a 2024 Illness Benefit/Maternity Benefit claim that has not been paid to employer until 2025 must be included in the 2024 payroll. Any 2025 pay slips that include Illness Benefit/Maternity Benefit relating to 2024 in any pay field must be corrected to remove the Illness Benefit/Maternity Benefit from pay figures.

For corrections in the current year, the cumulative basis will ensure that the correct amount of tax is deducted from the employee's salary. If corrections are out of year, the employee is advised to file an income tax return to recoup the overpaid tax.

9. Class A PRSI Rates/Insurable Weeks

From 1 October 2024, employers pay 8.9% Class A employer PRSI (up from 8.8%) on weekly earnings up to €496. From 1 October 2024, employers pay 11.15% Class A employer PRSI (up from 11.05%) on weekly earnings over €496. Read more about the amount of PRSI paid in each class on Gov.ie.

From 1 October 2025, the employee [PRSI](#) rate will increase from 4.1% to 4.2%. The employer PRSI rate will increase from 11.15% to 11.25% and from 8.9% to 9% where weekly income is €496 or less.

Employees earning €352 or less p/w are exempt from PRSI. In any week in which an employee is subject to a full-rate PRSI, all earnings are subject to PRSI. Unearned income in excess of €5,000 p.a. is subject to PRSI. Sliding scale PRSI credit of max. €12 per week where weekly income between €352 and €424.

From 1 October 2025, the PRSI rate will increase from 4.1% to 4.2%. Minimum annual PRSI contribution is €650 from 1 October 2024.

10. Universal Social Charge

Changes to Universal Social Charge for 2025:

- Individuals with total income up to €13,000 are not subject to the Universal Social Charge.
- The upper limit has an Increase in of the 2% band from €25,760 to €27,382.
- Rate decreased from 4% to 3%.
- Reduced rate (2.0%) applies for persons aged 70 or over and/or with a full medical card, where the individual's income does not exceed €60,000.

Currently, this reduced rate applies until the end of 2025.

11. PRSI from 1 January 2024.

The Department of Social Protection has brought in a change to the upper limit of when a person can stop paying PRSI and start drawing down their state contributory pension.

After January 1st, 2024, a person can now defer drawing down their state contributory pension up to 70 years of age. They can continue to work and continue contributing to PRSI up to 70 years of age.

From January 2025 to ensure the correct rate of PRSI is deducted, a new 'SPC' field will be added to the RPN with values TRUE or FALSE to indicate if an individual is in receipt of a state contributory pension.

This field will be TRUE on all RPNs for people that are drawing down their state contributory pension, and false for people who are not in receipt of their state pension contributory.

For further information relating to the impact of PRSI class changes post age 66, please click [here](#).

12. ROS Digital Certificates

ROS access is critical to fulfilling your obligations as an employer.

You should regularly review your ROS digital certificate(s) to ensure that they do not expire. ROS Administrators should routinely log in to ROS and if prompted to renew, should proceed with the renewal. If the ROS Administrator certificate expires, all sub-users will be suspended until a new certificate is obtained, which may take up to 5 working days. There is only one ROS Administrator certificate. To check that you are the ROS Administrator, go to the Profile tab in ROS – only the ROS Administrator may update contact details there.

Information regarding ROS certificates is available on our website – see [Online Services / ROS Help](#)

13. Agent Links

Payroll submissions made and monthly statements generated before the date the Agent link takes effect are not accessible to new Agents. If an Agent needs access to view or update periods pre-dating the Agent link, they should ensure that the agent link letter updated shows the requested effective date and be signed by the taxpayer. The agent can then contact Revenue My Enquiries requesting that the Agent Link be backdated to the appropriate date. The request should be directed to My Enquiries location: My enquiry relates to "Tax Registration /Cancellation" and more specifically "Agent Registration".

14. Benefit in Kind (BIK) on Electric Vehicle

The following will apply for BIK on employer provided vehicles for 2025:

- A reduction of €10,000 will apply to the original market value (OMV), to reduce the amount of BIK payable, for all cars in Category A, B, C and D (not E) and all vans.
- The current reduction of €35,000 in OMV will continue to apply for all electric vehicles.

The lower mileage limit in the highest mileage band which applies to employer-provided cars will remain at 48,000 for 2025. Electric Vehicle Home Charging

Facilities An exemption from BIK will apply from 1 January 2025, subject to certain conditions, where an employer provides a facility for the charging of an electric vehicle at the qualifying residence of a director or an employee.

More information on [exemptions](#) are available on www.revenue.ie

15. Real Time Credits

A real time credits facility is available to employees and pensioners since 2021. Employees/pensioners can claim for expenditure incurred on Health expenses, Nursing Home expenses and Remote Working expenses. You should note that this may result in frequent changes to employee tax credits and/or rate bands. You should always request the most up to date RPN immediately prior to running payroll. Further information in respect of [Real Time Credits](#) is available on www.revenue.ie.

16. Enhanced Reporting Requirements

From 1 January 2024 employers who pay any of the expenses/benefits below to their employees will be required to report those benefits to Revenue. This submission must be made by you on, or before, the payment date to the employee.

- Travel and Subsistence
- Small Benefit Exemption
- Remote Working Daily Allowance

Employers should note that the rules around travel and subsistence have not changed. More information is available at www.revenue.ie

[Revenue Online Service \(ROS\)](#) provides a means of manually submitting Enhanced Reporting Requirements (ERR) details.

17. Remote Working Relief

You can make a payment of up to €3.20 per workday to a [Remote Working employee](#) without deducting PAYE, USC and PRSI, subject to certain rules and conditions. This payment is to cover expenses incurred by your employee such as broadband, heating and electricity costs. Any amount paid higher than €3.20 per workday must have tax deducted and should be included on the payroll submissions. Records of the tax-free payments made must be retained by you.

If you do not make this payment to your employees or if the utility and broadband expenses that they pay are not fully covered, they can make a claim for [Remote Working expenses](#). The relief is apportioned based on the number of days they actually worked at home and a percentage of the heating/electricity and broadband bill they paid. Your employees can make a claim for Remote Working expenses for 2021 by completing and submitting an Income Tax Return. From 2022 employees can make a Real Time Credit claim in year through Receipts Tracker or PAYE Online Service on myAccount. This may result in more frequent updates to RPN's.

Where you make a tax-free contribution of up to €3.20 per day to employee working from home expenses, This must be reported under Enhanced Reporting Requirements.

18. Small Benefit Exemption

From 1 January 2025 the total value of the tax-free annual benefits or vouchers you can give an employee per year has increased from €1,000 to €1,500. The number of qualifying vouchers or incentives per year has also increased from two to five. This change applies for 2025 and subsequent years. Further information on [Small Benefit Exemption](#) are available on www.revenue.ie

19. National Employer Helpline

The **National Employer Helpline** provides information and support to employers. Contact details as follows: MyEnquiries: Select '*Employers PAYE*' in '*My Enquiry Relates To*'.

Employers should familiarise themselves with the [guidance for most common employer issues](#) page on Revenue.ie where there is access to NEH guidance documents on common issues.

20. Further assistance

Additional information is available using the links below on www.revenue.ie:

- information for employers including guidance on [employing people](#), can be found at revenue.ie/en/employing-people/index
- using ROS - see [Online Services / ROS Help](#) or at revenue.ie/en/onlineservices/support/help-guides/ros/guide-to-ros.

Nollaig 2024

FÓGRA TÁBHACHTACH DEIREADH BLIANA D'FHOSTÓIRÍ AGUS DO SHOLÁTHRAITHE PINSIN

Clúdaíonn an fógra seo d'fhostóirí na hábhair seo a leanas:

21. Fógraí Párolla na gCoimisinéirí Ioncaim (fógraí FPCI) 2024
22. Fógraí FPCI 2025
23. Caighdeán na Sonraí
24. Dátaí Pá
25. Seachtain Lamháltais 53
26. Fostaíochtaí a Thosú
27. An Chéad Phost
28. Sochar Breoiteachta/Sochar Máithreachais
29. Rátaí ÁSPC Aicme A/Na Seachtainí Inárachaithe
30. Muirear Sóisialach Uilíoch
31. ÁSPC Ó 1 Eanáir 2024
32. Deimhnithe Digiteacha ROS
33. Naisc Ghníomhaire
34. Sochar Comhchineáil d'Fheithiclí Leictreacha
35. Creidmheasanna Fíor-Ama
36. Riachtanais Tuairiscithe Feabhsaithe
37. Faoiseamh Cianoibre
38. Sochar Beag
39. An Líne Chabhrach Náisiúnta d'Fhostóirí
40. Cabhair Bhreise

1. Fógraí Párolla na gCoimisinéirí Ioncaim (fógraí FPCI) 2024

Beidh FPClanna 2024 ar fáil duit suas go dtí an 31 Nollaig 2024 agus an dáta sin san áireamh. Níor chóir FPClanna 2024 a chur i bhfeidhm ach amháin ar thíolacthaí párolla le dátaí pá 2024.

2. Fógraí FPCI 2025

Beidh fógraí FPCI 2025 ar fáil ón 9 Nollaig 2024. Ní mór duit an FPCI is déanaí a iarraidh do gach fostaí/faighteoir pinsin sula ritheann tú do phárolla agus ní mór duit an fhaisnéis a chuirtear ar fáil san FPCI a úsáid chun asbhaintí Cánach agus MSU a ríomh. Má tá párolla á thíolacadh agat i mí na Nollag 2024 le dáta pá 2025, ní mór duit FPCI 2025 a úsáid.

Sa chás nach bhféadann na Coimisinéirí Ioncaim FPCI a chur ar fáil duit, ní mór duit cáin éigeandála a chur i bhfeidhm d'aon fhostaí. Ní bhfaighidh tú FPCI sna cásanna seo a leanas:

- mura bhfuil [Uimhir Phearsanta Seirbhíse Poiblí \(UPSP\)](#) ag d'fhostaí
- mura bhfuil d'fhostaí cláraithe le haghaidh Íoc Mar a Thuillir (ÍMAT).

Tá sonraí maidir le cur i bhfeidhm agus scor na [Cánach Éigeandála](#) ar fáil ar www.revenue.ie

Sa chás go bhfuil creidmheasanna agus scoithphointí nialasacha ag an FPCI níor chóir duit cáin éigeandála a oibriú. Ní mór cáin chaighdeánach agus MSU a chur i bhfeidhm ag an ráta is airde.

Meabhraítear d'fhostóirí/ghníomhairí go gcaithfidh siad an FPCI is déanaí a úsáid. Ba chóir FPCI a iarraidh gach uair a rithear párolla.

Níor chóir díolúine MSU a chur i bhfeidhm ach amháin má tá sé ar an FPCI.

3.Caighdeán na Sonraí

Tá sé ríthábhachtach go mbeadh na sonraí párolla a thíolacann fostóirí cruinn agus tráthúil. Úsáidtear na sonraí seo chun Achoimre Sonraí Fostaíochta gach fostaí a chruthú agus áirítear iad i ríomh a ndliteanas cánach deireadh bliana. D'fhéadfadh impleachtaí tromchúiseacha agus neamhriachtanacha ar staid cánach agus ar theidlíochtaí leasa shóisialaigh do d'fhostaithe a bheith mar thoradh ar shonraí párolla míchearta a sholáthraítear do na Coimisinéirí Ioncaim. Mura gcloítear leis na riachtanais ÍMAT, d'fhéadfadh pionóis agus/nó Iniúchadh Cánach a bheith i gceist.

Deacrachtaí sonraí ar chóir duit a bheith ar an eolas fúthu:

- NÍ MÓR tíolachtaí párolla a thíolacadh ar nó roimh an dáta pá. Níor chóir, ar chúinse ar bith, sonraí párolla bainteach le roinnt tréimhsí pá a charnadh agus a sholáthar i dtíolacadh amháin chuig na Coimisinéirí Ioncaim.

Tá dualgas ort an FPCI is déanaí a úsáid chun asbhaintí pá agus cánach an fhostaí a ríomh roimh thíolacadh párolla a dhéanamh. Taispeánfar rabhadh má úsáidtear FPCI as dáta ar thíolacadh párolla. Má fhaightear FPCI le creidmheasanna nialasacha agus banda ráta caighdeánach, ní mór don fhostóir Cáin agus MSU a ríomh ag an ráta is airde.

Má dhéantar tíolacadh párolla a cheartú nó a chur isteach arís tar éis é a scríosadh, ní mór don tíolacadh an méid a tharla ar an dáta pá a léiriú agus níor chóir asbhaintí a leasú mura raibh na hasbhaintí ar an tíolacadh párolla bunaidh mícheart. San áireamh in Pá Comhlán, tá aon suim atá faoi dhliteanas Cánach Ioncaim, MSU nó ÁSPC seachas roinnt bheag eisceachtaí.

- Ní mór líon na seachtainí inárachaithe agus na aicmithe ÁSPC a thuairiscítear a bheith ceart. Ní thuairiscítear seachtainí inárachaithe go carnach, níor chóir ach ranníocaíocht amháin a thuairisciú do gach seachtain inárachaithe agus níor chóir iad a ríomh ach don tréimhse shonrach pá sin, is é sin gurab ionann

minicíocht pá coicísiúil agus 2 sheachtain inárachaithe. Tabhair do d'aire: Níor chóir réimse íoctha ÁSPC fostaithe a leasú. Tá treoir maidir le líon na seachtainí inárachaithe a cheartú ar fáil i [SW3](#) i dTreoir d'Fhostóirí Árachas Sóisialach Pá-Choibhneasa (ÁSPC).

Má théann réamhphá thar 2 bhliain as a chéile, ní mór na seachtainí inárachaithe a thuairisciú don bhliain chánach cheart, is é sin an bhliain a thuilltear é. Gearrtar cáin ar an bpá uile sa bhliain a fhaightear é agus ní fhéadtar na creidmheasanna cánach ón mbliain chánach sin a úsáid, fiú má bhaineann an pá le ham a oibríodh sa bhliain chánach ina dhiaidh sin.

Nuair a dhéanann fostóirí aitheantais fostaíochta a scor chun críocha bogearraí párolla (m.sh. nuair athraítear soláthraí bogearraí párolla, minicíocht phá nó uimhir chlárúcháin fostóra) ba cheart dóibh a chinntiú go scoirfidh siad de na aitheantais fostaíochta trí dháta fágála a chur isteach ar thíolacadh párolla, agus fanacht 24 uair an chloig ar a laghad sula dtosaíonn siad ar an bhfostaíocht nua, chun aistriú sonraí a chinntiú gan deacrachtaí. Nuair a chinneann fostóirí é seo a dhéanamh, féadtar an bonn ríofa Cánach Ioncaim ar an FPCI ar an aitheantas fostaíochta nua a shocrú mar Seachtain 1- Tá an dualgas ar an bhfostaí é seo a athrú.

4. Dátaí Pá

Ní mór gurb é an [dáta íoca](#) a thuairiscíonn tú ar an tíolacadh párolla an dáta a chuirtear an t-airgead ar fáil do d'fhostaithe. Tá sé seo i gceist is cuma cén uair a thuilltear an t-airgead. Ní mór duit úsáid a bhaint as na creidmheasanna cánach agus na bandaí ráta a bhaineann leis an tréimhse ina ndéantar an íocaíocht.

Má tuairiscíodh íocaíocht a rinneadh in 2024 mícheart le dáta pá 2023, ní mór duit é seo a cheartú láithreach tríd an tíolacadh párolla do dháta pá 2023 a leasú agus tíolacadh párolla don íocaíocht sin a thíolacadh faoin dáta ceart in 2024.

Ar an gcaoi chéanna má tuairiscíodh go mícheart íocaíocht a rinneadh in 2023 le dáta íocaíochta in 2024, ní mór duit é seo a cheartú láithreach tríd an íocaíocht a chur san áireamh i dtíolacthaí 2023 agus an tíolacadh párolla don íocaíocht sin a leasú in 2024.

Ar an gcaoi chéanna má tuairiscíodh go mícheart íocaíocht a rinneadh in 2023 le dáta íocaíochta in 2024, ní mór duit é seo a cheartú láithreach tríd an íocaíocht a chur san áireamh i dtíolacthaí 2023 agus an tíolacadh párolla don íocaíocht sin a leasú in 2024. Ní mór go léireodh sonraí ar na Tíolacthaí párolla an méid a tharla ar an dáta pá i gcónaí agus níor chóir asbhaintí a athríomh ná a leasú mura ndearnadh sonraí na n-asbhaintí ar na tíolacthaí párolla bunaidh a thuairisciú go mícheart.

Tabhair do d'aire: Nuair atá cistí le bheith ar fáil do chuntas bainc d'fhostaí ar dháta pá atá ina lá saoire bainc, féadtar iad a íoc ar an lá baincéireachta roimhe sin agus ní mór don fhostóir an lá saoire bainc a thuairisciú mar dháta pá.

5. Seachtain Lamháltais 53

Má ritheann tú párolla seachtainiúil, coicísiúil nó 4 seachtaine agus má thiteann do ghnáth dháta pá ar an 31 Nollaig (i mbliain bhisigh ar an 30 nó an 31 Nollaig) d'fhéadfadh tréimhse pá breise a bheith agat tar éis seachtain 52.

Cuimsíonn an téarma 'Seachtain53' na tréimhsí pá seo a leanas:

- Seachtain 53-íochta gach seachtain (tarlaíonn sé gach 5 nó 6 bliana le 53 lá pá)
- Seachtain 54 – íochta gach coicís (tarlaíonn sé gach 11 nó 12 bhliain le 53 lá pá)
- Seachtain 56- íochta gach 4 sheachtain (tarlaíonn sé gach 22 nó 23 bliana le 14 lá pá)

Sa chás go bhfuil tréimhse pá breise agat sa bhliain agus go bhfuil liúntais bhliantúla chaighdeánacha an fhostaí ídithe agat, ligeann na Coimisinéirí Ioncaim duit creidmheasanna cánach agus banda ráta (lena n-áirítear bandaí ráta MSU) a úsáid i leith an fhostaí ar bhonn sheachtain 1. Déantar é seo chun a chinntiú nach dtagann laghdú ar bith ar ghlanphá an fhostaí sa tréimhse. Tugtar 'Seachtain 53;' ar an lamháltas seo agus is le haghaidh oibriú réidh laethúil an chórais ÍMAT amháin atá sé agus ní bhronnann sé teidlíocht reachtúil ar an bhfostaí.

Pointí lamháltais 'Seachtain 53' ar chóir a thabhairt do d'aire:

- Ní bhaineann lamháltas 'Seachtain 53' le fostaithe a íoctar roimh ré um Nollaig.
- Má chuireann tú lamháltas 'Seachtain 53' i bhfeidhm go mícheart, féadfaidh sé go mbeidh gearríochocht cánach ioncaim/MSU mar thoradh air.
- Sa chás go dtosaíonn fostaí i lár na bliana agus go n-íoctar iad ar an 31 Nollaig, níor chóir don fhostóir lamháltas 'Seachtain 53' a chur i bhfeidhm. Déileálfar leis seo trí phróiseas deireadh bliana ÍMAT agus má tá faoiseamh dlite, deonófar é.
- Má athraíonn tú lá pá i rith na bliana, nó sa bhliain roimhe sin, chun lá pá 'Seachtain 53' a chruthú, níl aon lamháltas 'Seachtain 53' dlite. Baineann sé seo freisin nuair a dhéantar íocaíocht, lena n-áirítear íocaíocht bharúlach, le fostaí ar 31 Nollaig (nó an 30/31 Nollaig i mbliain bhisigh) agus ní gnáthlá pá na bhfostaithe é.
- Má thiteann an gnáth dháta pá ar an 1 Eanáir 2025, ar Domhnach é, féadfaidh tú na cistí a chur ar fáil an 31 Nollaig 2024 ach ní mór duit an dáta pá a thuairisciú mar an 1 Eanáir 2025 agus creidmheasanna / bandaí rátaí 2023 a úsáid. Ní íocaíocht sheachtain 53 é seo.

6 Fostaíochtaí a thosú

- Faoi na Rialacháin Cánach Ioncaim (Fostaíochtaí), 2018, is ortsa atá an fhreagracht fostaíocht nua a thosú leis na Coimisinéirí Ioncaim. **Is é an t-aon eisceacht air seo ná an chéad phost riamh ag fostaí.** Ba chóir iarraidh ar fhostaí atá ag glacadh le fostaíocht a n-Uimhir Seirbhíse Poiblí Pearsanta (UPSP) a chur ar fáil. Ba chóir d'fhostóirí dul i dtaithe ar na céimeanna riachtanacha atá le glacadh chun a dheimhniú go bhfuil UPSP fostaí ceart. Féadtar na céimeanna seo a fháil i gCaibidil 15.3 den [Treoir d'Fhostaithe i leith ÍMAT](#).

Ní mór duit an UPSP a úsáid chun tosú fostaíochta a thuairisciú agus FPCI a iarraidh roimh an gcéad íocaíocht párolla trí do bhogearraí párolla nó Seirbhís Párolla an Fhostóra ón leathanach baile ROS.

Níl an fostaí freagrach as teagmháil a dhéanamh leis na Coimisinéirí Ioncaim maidir le fostaíocht a thosú agus níor chóir duit an t-ábhar seo a fhágáil ag an bhfostaí chun déileáil leis. Tá an áis atá taobh istigh de Poist agus Pinsin in moChúrsaí teoranta d'fhostaithe atá ag dul i mbun a gcéad phost riamh.

7. An Chéad Phost

Nuair a thosaíonn fostaí ag obair in Éirinn den chéad uair, ní mór dóibh clárú leis na Coimisinéirí Ioncaim chomh luath agus is féidir. Iarrtar é seo chun a chinntiú go bhfuil an cháin cheart á híoc acu agus nach n-íocfaidh siad cáin éigeandála. Ní mór é seo a dhéanamh fiú le haghaidh post páirt-aimseartha nó post sealadach.

Chun é seo a dhéanamh, ní mór don fhostaí céaduaire clárú le haghaidh moChúrsaí agus an fhostaíocht a chlárú tríd an nasc 'Uasdátaigh Post nó Pinsean' in 'Seirbhísí ÍMAT' in moChúrsaí. Gineann na Coimisinéirí Ioncam Deimhniú Creidmheasanna Cánach agus cuirfear FPCI ar fáil duit.

8. Sochar Breoiteachta/Sochar Máithreachais

Sa chás go bhfuil Sochar Breoiteachta/Sochar Máithreachais sainordaithe duit, níl suim na híocaíochta san áireamh i bPá Comhlán, Pá le haghaidh Cánach Ioncaim, Pá le haghaidh MSU nó Pá le haghaidh ÁSPC mar go mbeidh na Coimisinéirí Ioncaim curtha ar an eolas faoin íocaíocht agus beidh creidmheasanna cánach an duine aonair coigeartaithe san FPCI is déanaí. Má tá tú ag cur leis na híocaíochta Sochair Breoiteachta/Sochair Máithreachais, caitear leis an tsuim bhreise seo mar phá ar an ngnáthbhealach agus ba chóir é a chur san áireamh i ngach réimse agus cáin a ghearradh air dá réir. Nuair nach sainordaítear Sochar Breoiteachta/Sochar Máithreachais duit, níor chóir méid na híocaíochta a chur san áireamh ar an tíolacadh párolla. Má cuireadh an Sochar Breoiteachta/Sochar Máithreachais san áireamh trí dhearmad, ní mór gach duillín pá lena mbaineann a cheartú chun an Sochar Breoiteachta/Sochar Máithreachais a bhaint ó fhiigiúirí pá.

Ní mór Sochar Breoiteachta/Sochar Máithreachais a sainordaíodh duit a bhaineann le héileamh Sochair Breoiteachta/Sochair Máithreachais 2024 nár íocadh le fostóir go dtí 2023 a áireamh i bpárolla 2024. Ní mór aon duillín pá 2025 lena n-áirítear Sochar Breoiteachta/Sochar Máithreachais a bhaineann le 2024 in aon réimse pá a cheartú chun an Sochar Breoiteachta/Sochar Máithreachais a bhaint ó fhiigiúirí pá.

Maidir le ceartúcháin sa bhliain reatha, cinnteoidh an bonn carnach go mbaintear an méid ceart cánach as tuarastal an fhostaí. Má tá ceartúcháin as bliain, moltar don fhostaí tuairisceán cánach ioncaim a thíolacadh chun an cháin ró-íochta a chúiteamh.

9. Rátaí ÁSPC Aicme A/Na Seachtainí Inárachaithe

Ón 1 Deireadh Fómhair 2024, íocann fostóirí ráta fostóra Aicme A de 8.9% i leith ÁSPC (suas ó 8.8%) ar thuilleamh seachtainiúil suas le €496. Ón 1 Deireadh Fómhair 2024, íocann fostóirí ráta fostóra Aicme A de 11.15% i leith ÁSPC (suas ó 11.05%) ar thuilleamh seachtainiúil os cionn €496. Féadtar tuilleadh a léamh faoin méid ÁSPC a íocadh i ngach aicme ar Gov.ie.

Ón 1 Deireadh Fómhair 2025, méadófar ráta ÁSPC an fhostaí ó 4.1% go 4.2%. Méadófar ráta ÁSPC an fhostóra ó 11.15% go 11.25% agus ó 8.9% go 9% sa chás go bhfuil ioncam seachtainiúil cothrom le €496, nó níos lú.

Tá fostaithe a thuilleann €352 nó níos lú sa tseachtain díolmhaithe ó ÁSPC. In aon seachtain ina bhfuil fostaí faoi réir an ráta iomlán ÁSPC, tá gach tuilleamh faoi réir ÁSPC. Tá ioncam neamhthuillte os cionn €5,000 sa bhliain faoi réir ÁSPC. Creidmheas ÁSPC ar scála aistritheach €12 sa tseachtain nuair a bhíonn ioncam seachtainiúil idir €352 agus €424.

Ón 1 Deireadh Fómhair 2025, méadófar an ráta ÁSPC ó 4.1% go 4.2%.
Is é €650 an ranníocaíocht íosta bhliantúil ÁSPC ón 1 Deireadh Fómhair 2024.

10. Muirear Sóisialach Uilíoch

Athruithe ar an Muirear Sóisialach Uilíoch do 2025:

- Níl daoine aonair le ioncam iomlán suas le €13,000 faoi réir an Mhuirir Shóisialaigh Uilíoch.
- Tá méadú 2% ar an mbanda ag an uasteorainn ó €25,760 go €27,382.
- Laghdáíodh an ráta ó 4% go 3%.
- Tá ráta laghdaithe (2.0%) i bhfeidhm do dhaoine atá 70 bliain d'aois nó os a chionn agus/nó a bhfuil cárta leighis iomlán acu, sa chás nach sáraíonn ioncam an duine aonair €60,000.

Faoi láthair, tá an ráta laghdaithe seo i bhfeidhm go dtí deireadh 2025.

11. ÁSPC ón 1 Eanáir 2024.

Tá an Roinn Coimirce Sóisialaí tar éis athrú a thabhairt isteach maidir leis an uasteorainn agus cén uair is féidir le duine stop a chur le ÁSPC a íoc agus tús a chur lena bpinsean ranníocach stáit a tharraingt anuas.

Tar éis an 1 Eanáir, 2024, is féidir le duine a phinsean ranníocach stáit a chur siar suas go dtí 70 bliain d'aois. Is féidir leo leanúint ar aghaidh ag obair agus leanúint ar aghaidh ag cur le ÁSPC suas go dtí 70 bliain d'aois.

Ó mhí Eanáir 2025, chun a chinntiú go n-asbhaintear an ráta ceart ÁSPC, cuirfear réimse nua 'SPC' leis an FPCI le luachanna FÍOR nó BRÉAGACH chun a léiriú an bhfuil pinsean ranníocach stáit á fháil ag duine aonair.

Beidh an réimse seo FÍOR ar gach FPCI do dhaoine atá ag tarraingt anuas a bpinsean ranníocach stáit, agus bréagach do dhaoine nach bhfuil ag fáil a bpinsean stáit ranníocach.

Chun tuilleadh eolais a fháil maidir le tionchar athruithe aicme ÁSPC tar éis 66 bliana d'aois, cliceáil [anseo](#).

12. Deimhnithe Digiteacha ROS

Tá sé ríthábhachtach go mbeadh rochtain agat ar ROS chun do dhualgais mar fhostóir a chomhlíonadh.

Ba chóir duit athbhreithniú a dhéanamh ar do dheimhnithe digiteacha ROS le cinntiú nach dtéann siad in éag. Ba chóir do Riarthóirí ROS logáil isteach ar ROS go rialta agus, má fhaightear meabhrúchán chun athnuachan a dhéanamh, ba chóir leanúint ar aghaidh leis an athnuachan a dhéanamh. Má théann an deimhniú Riarthóra ROS in éag, cuirfear gach uile fho-úsáideoir ar fionraí go dtí go bhfaightear deimhniú nua, agus d'fhéadfadh sé go mbeidh suas le 5 lá oibre i gceist leis seo. Níl ann ach an t-aon deimhniú amháin do Riarthóirí ROS. Le seiceáil gur tusa an Riarthóir ROS, téigh chuig an gcluaisín Próifíl in ROS – ní fhéadann ach an Riarthóir ROS sonraí teagmhála a thabhairt cothrom le dáta ansin.

Tá eolas maidir le deimhnithe ROS ar fáil ar ár suíomh idirlín – féach [Seirbhísí ar Líne / Cabhair ROS](#)

13. Naisc Gníomhaire

Maidir le tíolacthaí párolla a rinneadh agus ráitis mhíosúla a gineadh roimh an dáta a thagann an nasc gníomhaire i bhfeidhm, ní bheidh siad ar fáil do Gníomhairí nua. Más gá do Gníomhaire féachaint ar thréimhsí roimh dháta an naisc Gníomhaire nó iad a thabhairt cothrom le dáta, ba cheart dóibh a chinntiú go dtaispeánann an litir nasc um gníomhaire nuashonraithe an dáta éifeachtach iarrtha agus go síneoidh an cáiniócóir é. Is féidir leis an ngníomhaire teagmháil a dhéanamh ansin leis na Coimisinéirí Ioncaim M'Fhiosruithe ag iarraidh an nasc gníomhaire a shiardhátú go dtí an dáta cuí. Ba chóir an t-iarratas a sheoladh chuig suíomh M'Fhiosruithe: Baineann m'Fhiosrú le "Clárúchán Cánach/Cealú" agus níos sainiúla "Clárú Gníomhaire".

14. Sochar Comhchineáil (SC) d'Fheithiclí Leictreacha

Beidh an méid seo a leanas i bhfeidhm ar Shochar Comhchineáil ar fheithiclí arna soláthar ag fostóir do 2025:

- Beidh laghdú €10,000 i bhfeidhm ar an luach margaidh oscailte (LMO), chun an méid Sochar Comhchineáil iníoctha a laghdú, i gcás gach gluaisteáin i gCatagóir A,B,C agus D (seachas E) agus le gach veain.
- Fanfaidh an laghdú reatha €35,000 ar LMO i bhfeidhm maidir le gach feithicil leictreach.

Fanfaidh an teorainn míleáiste is lú sa bhanda míleáiste is airde, a bhaineann le gluaisteáin a chuirtear ar fáil d'fhostóirí ag 48,000 do 2025. Saoráidí Luchtaithe Baile d'Fheithiclí Leictreacha, beidh feidhm ag díolúine ó Shochar Comhchineáil ón 1 Eanáir 2025, faoi réir coinníollacha áirithe, sa chás go gcuireann fostóir saoráid ar fáil chun feithicil leictreach a luchtú ag áit chónaithe cháilitheach stiúthóra nó fostaí.

Tá tuilleadh eolais maidir le [díolúintí](#) ar fáil ar www.revenue.ie

15. Creidmheasanna Fíor-Ama

Tá áis chreidmheasanna fíor-ama ar fáil d'fhostaithe agus do phinsinéirí ó 2021. Is féidir le fostaithe/pinsinéirí éileamh a dhéanamh ar chaiteachas a thabhaítear ar chostais Sláinte, ar chostais Tí Altranais agus ar chostais Chianoibre. Ba chóir duit a thabhairt faoi deara go bhféadfadh athruithe rialta ar chreidmheasanna cánach fostaithe agus/nó bandaí ráta a bheith mar thoradh air seo. Ba chóir duit an FCPI is nua-aimseartha a iarraidh i gcónaí díreach sula rithfidh tú párolla. Tá tuilleadh eolais maidir le [Creidmheasanna Fíor-Ama](#) ar fáil ar www.revenue.ie.

16. Riachtanais Tuairiscithe Feabhsaithe

Ón 1 Eanáir 2024, iarrfar ar fhostóirí a íocann aon cheann de na costais/sochair áirithe lena bhfostaithe na sochair sin a thuairisciú do na Coimisinéirí Ioncaim. Ní mór duit an tíolacadh seo a dhéanamh ar nó roimh an dáta íocaíochta, leis an bhfostaí.

- Taisteal agus Cothú
- Díolúine i leith Sochar Beag
- Liúntas Cianoibre Laethúil

Ba chóir d'fhostóirí a bheith ar airdeall nach bhfuil aon athrú tagtha ar na rialacha maidir le taisteal agus cothabháil. Tá tuilleadh eolais ar fáil ar www.revenue.ie.

Cuireann [Seirbhís ar Líne na gCoimisinéirí Ioncaim \(ROS\)](#) bealach ar fáil chun sonraí Riachtanais Tuairiscithe Feabhsaithe (ERR) a thíolacadh de láimh.

17. Faoiseamh Cianoibre

Féadtar íocaíocht suas le €3.20 in aghaidh an lae oibre a dhéanamh le [Fostaí Cianoibre](#) gan ÍMAT, MSU agus ÁSPC a asbhaint, faoi réir rialacha agus coinníollacha áirithe. Tá an íocaíocht seo ceaptha chun costais leathanbhanda, téimh agus leictreachais d'fhostaí a chlúdach. Caithfidh cáin a bheith asbhainte ag aon mhéid a íoctar níos airde ná €3.20 in aghaidh an lae oibre agus ba cheart é a chur san áireamh ar na tíolacthaí párolla. Ní mór duit taifid ar na híocaíochtaí saor ó cháin a dhéantar a choinneáil.

Mura ndéanann tú an íocaíocht seo le d'fhostaithe nó mura bhfuil na costais fónais agus leathanbhanda a íocann siad clúdaithe go hiomlán, is féidir leo éileamh a dhéanamh ar [Chostais Cianoibre](#). Déantar an faoiseamh a chionroinnt bunaithe ar líon na laethanta a d'oibrigh siad sa bhaile i ndáiríre agus céatadán den bhille téimh/leictreachais agus leathanbhanda a d'íoc siad. Féadann fostaíthe éileamh a dhéanamh ar chostais Cianoibre do 2021 trí Thuairisceán Cánach Ioncaim a chomhlánú agus a chur isteach. Ó 2022, féadann fostaíthe éileamh Creidmheasa Fíor-Ama a dhéanamh sa bhliain trí Rianaire Admhálacha nó Seirbhís Ar Líne ÍMAT ar moChúrsaí. D'fhéadfadh nuashonruithe níos minice a bheith mar thoradh air seo ar FCPI.

Sa chás go ndéanann tú ranníocaíocht saor ó cháin suas le €3.20 in aghaidh an lae le fostaí le haghaidh costais i leith obair ón mbaile, ní mór é seo a thuairisciú faoi Riachtanais Tuairiscithe Feabhsaithe.

18. Díolúine i leith Sochar Beag

Ón 1 Eanáir 2025, tá an luach iomlán de shochair nó dearbháin bliantúil saor ó cháin gur féidir leat a thabhairt do fhostaí ardaithe ó €1,000 go €1,500 sa mbliain. Tá líon na ndearbhán cáilitheach nó dreasachtaí tar éis ardú ó dhá cheann go cúig cinn. Baineann an t-athrú seo le 2025 agus blianta ina dhiaidh. Tá tuilleadh eolais maidir le [Díolúine i leith Sochar Beag](#) ar fáil ar www.revenue.ie

19. An Líne Chabhrach Náisiúnta d'Fhostóirí

Cuireann **an Líne Chabhrach Náisiúnta d'Fhostóirí** eolas agus tacaíocht ar fáil d'fhostóirí. Seo a leanas na sonraí teagmhála: M'Fhiosruithe: Roghnaigh 'ÍMAT Fostóra' in 'Baineann m'Fhiosrú le'.

Ba cheart d'fhostóirí eolas a chur ar an leathanach, [treoir maidir leis na saincheisteanna is coitianta d'fhostóirí](#)

ar Revenue.ie áit a bhfuil rochtain ar dhoiciméid treorach NEH maidir le saincheistean coitianta

20. Cabhair bhreise

Tá tuilleadh eolais ar fáil ach na naisc thíos a úsáid ar www.revenue.ie:

- Is féidir eolas d'fhostóirí lena n-áirítear treoir ar [daoine a fhostú](http://www.revenue.ie/ga/employing-people/index.aspx) a fháil ag www.revenue.ie/ga/employing-people/index.aspx
- ROS a úsáid - féach [Seirbhísí ar Líne / Cabhair ROS](http://www.revenue.ie/ga/online-services/support/help-guides/ros/guide-to-ros.aspx) nó ag www.revenue.ie/ga/online-services/support/help-guides/ros/guide-to-ros.aspx