

IMPORTANT NOTICE TO EMPLOYERS & PENSION PROVIDERS

P35 Filing: feedback to assist payroll in filing the 2015 P35/P35L

Medical Insurance

Where an employer pays Medical Insurance as a benefit in kind, the 'Medical Insurance Premium eligible for tax relief paid by employer' field on the P35L must be completed. The amount of Medical Insurance eligible for tax relief is capped at €1,000 per adult and €500 per child. For policies renewed or entered into on or after 1 May 2015, the full adult maximum amount of €1,000, or the relevant premium where this is lower, applies for all individuals aged 21 and over, regardless of whether they are availing of a child premium.

Example

Gross premium paid (in respect of a single-person adult policy) by employer in 2015: €1,500
P35L 'Medical Insurance Premium eligible for tax relief paid by employer': €1,000

Note

It is the amount eligible for tax relief (€1,000) that should be included on the P35L and **not** the amount of the tax credit due (which will be calculated by ROS subsequently (€1,000 x 20% = €200)).

P35 Refunds

Any P35 refund that may be due must be claimed on the P35 Declaration or in writing, otherwise a refund or offset will not be processed.

Bank Details

P35 refunds due from 1 January 2016 will be paid into the bank account of the employer - no refund cheques will issue. Employers are reminded to register their P35 bank account details on ROS if they have not already done so. If bank account details are not registered no refund will issue. Bank accounts used for VAT or other tax refunds will not automatically be used for P35 refunds.

Pension Tracing Number

Where an employee is a member of an Approved Occupational Pension Scheme, their Pension Tracing number should be included on the relevant field on the P35L. This number does not refer to Public Sector employment.

Local Property Tax (LPT)

Where an Employer received an instruction by way of a P2C to deduct LPT from an employee in 2015, the amount deducted must be included in the LPT field on the P35L; and the total amount of LPT deducted for all employees must be included on the P35 Declaration. Before completing the P35 return employers should ensure that LPT has been deducted for all employees for whom a P2C instruction had been received.

PRSI Exemption Marker

A new PRSI Exemption marker has been included on the ROS P35L screen. This applies to persons who are exempt from PRSI in the State. While these persons are in receipt of emoluments in the State, they are covered for social insurance purposes in their home country.

The PRSI Exemption marker should not be used where a person is not required to pay PRSI for any other reason, such as occupational pensions, where class M applies.

Amended/Supplementary P35 Returns

Mistakes on the original P35 Return or updated details can be corrected by filing a Supplementary or Amended P35/P35L return.

A Supplementary return applies where an employee was omitted from the original P35 return.

An Amended P35 return is used where the employer wishes to change the details relating to employee(s) already returned.

ROS filers can submit amended or supplementary details online but the employer/agent should wait for a receipt for their original P35 return in their ROS inbox before attempting to file the Amended/Supplementary P35.

For Paper filers, Supplementary returns on official P35 stationery should be returned to:

Office of the Collector-General,
Employers P35 File Area,
PO Box 354,
Freepost,
Limerick.

Amended returns should be returned to:

P35 Amendment Section,
Office of the Collector-General,
Sarsfield House,
Limerick.

The Amended/Supplementary return form can be obtained by contacting 1890 20 30 70, Extension 24897. International callers should contact + 353 61 488 000.

The **Employer Customer Service Unit** provides information and support to employers. Contact details as follows:

Telephone: 1890 25 45 65 (+ 353 1 7023014 if ringing from outside the Republic of Ireland)
E-Mail: employerhelp@revenue.ie