

ThesaurusSoftware

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Thesaurus Payroll Manager 2018 End of Year Guide

This is a 9 step guide to the general process required in order to meet your employer end of year obligations in line with Revenue requirements for the tax year ending 31st December 2018.

This document is for general guidance and reference purposes only and is not intended as a complete and comprehensive guide as there may be additional or varying processes required dependant on your specific business needs and/or reporting requirements.

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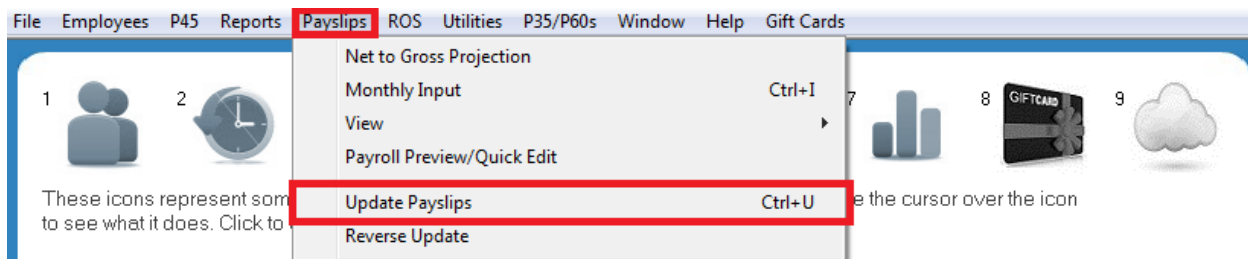
1. Complete the payroll for 2018

All payroll frequencies, for which you operate payroll, i.e. weekly, fortnightly and/or monthly, should be completed prior to running any end of year Revenue returns (P35) or issuing end of year documents to employees (P60).

All weekly, fortnightly and monthly payroll which are set up and, for which you finalise payslips, within Thesaurus Payroll Manager should be completed for all pay periods, i.e. week 52/53, fortnight 26, month 12, which have a 2018 pay date, on or before 31st December 2018.

Update all pay periods for 2018

To complete these pay periods you should finalise the payslips for the last pay period which have a pay date on or before 31st December 2018 through the *Payslips> Update Payslips>* Menu.



Enter the pay date applicable to the final pay period for this pay frequency within the year.

A screenshot of the 'Monthly Update' dialog box. It contains three sections: 'Latest P2C details imported' with fields for 'Date of file' (None) and 'Date imported' (N/A); 'Last payroll update' with fields for 'Last month updated' (11) and 'Last pay date' (30-11-2018); and 'Details of this update' with fields for 'Month number' (12) and 'Pay date' (ddmmyyyy: 31122018). There are 'Close' and 'Update' buttons at the bottom right.

Week 53

When should an employer use "Week 53" in the payroll?

This happens when a pay day falls on 31st December or, in a leap year, on 30th or 31st December. "Week 53" occurs when there are fifty-three weekly pay days in the year, therefore employers paying wages on a **Monday** will have 53 pay days in 2018.

Thesaurus Payroll Manager will always offer a Week 53 option subsequent to the completion of Week 52. However, it should only be used (i.e. payroll input and payslips finalised for week 53) if, on completion of week 52, there is a subsequent pay period within the same tax year, in this case with a 2018 pay date.

What action should an employer take?

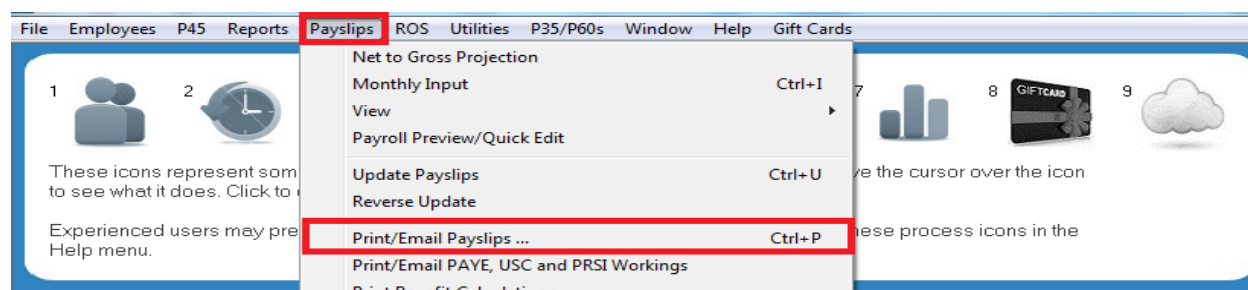
Thesaurus Payroll Manager automatically applies an employee's USC cut off points, tax credit and cut off points on a Week 1 basis in the week 53 payroll, as per Revenue regulations.

*Please note: if an employee's normal pay day has changed during this tax year or the preceding tax year, the additional USC cut off points **do not** apply. You will need to instruct the software if the additional USC cut off points are not applicable to an employee.*

*To prevent the additional USC cut off points being allocated go to **Employees > Add/Amend Employees > Select the employee > Click the Revenue Details tab > Tick to indicate exemptions/exclusions apply > tick to exclude the employee from the week 53 USC concession > update** to save the change.*

2. Issue final payslips to employees

On completion of the final payroll for each frequency that you run payroll (i.e. monthly and/or weekly/fortnightly) issue the final pay period payslip to each employee.



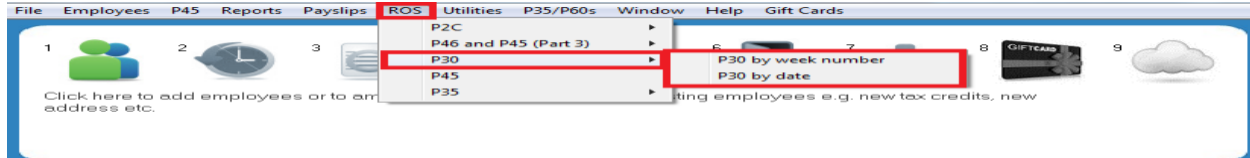
Payslips can be printed or emailed, as per your requirements.

3. Prepare and submit the final P30

On completion of the final pay period for 2018, prepare the P30 report and submit the final P30 for the tax year.

Prepare the P30 report

Select the same P30 report as you have used to date, either the P30 by week number or the P30 by date.




Review the P30 totals for the final P30 period, i.e. Month / Quarter ending 31st December 2018.

File Employees P45 Reports Payslips ROS Utilities P35/P60s Window Help Gift Cards Connect													
	Month												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Weekly Paid:													
PAYE	380.65	292.24	276.90	314.40	486.98	758.18	1340.65	1024.52	864.52	1380.65	1024.52	1024.52	9168.73
PRSI	1445.50	681.20	1275.20	1372.40	1156.80	1242.38	1881.32	1465.40	1338.60	2282.25	1848.46	1930.52	17920.03
USC	166.67	69.31	149.30	186.61	149.31	149.30	186.63	149.30	149.30	199.11	165.31	171.30	1891.45
LPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	48.00	48.00	156.00
Monthly Paid:													
PAYE	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	3690.34	44284.08
PRSI	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	1502.57	18030.84
USC	607.23	607.14	607.24	607.19	607.18	607.19	607.23	607.14	607.24	607.19	607.18	607.19	7286.34
LPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:													
PAYE	4070.99	3982.58	3967.24	4004.74	4177.32	4448.52	5030.99	4714.86	4554.86	5070.99	4714.86	4714.86	53452.81
PRSI	2948.07	2183.77	2777.77	2874.97	2659.37	2744.95	3383.89	2967.97	2841.17	3784.82	3351.03	3433.09	35950.87
USC	773.90	676.45	756.54	793.80	756.49	756.49	793.86	756.44	756.54	806.30	772.49	778.49	9177.79
LPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	48.00	48.00	156.00
Total Payable	7792.96	6842.80	7501.55	7673.51	7593.18	7949.96	9208.74	8439.27	8152.57	9722.11	8886.38	8974.44	98737.47
Payment Made	8000.00	6850.00	7500.00	7670.00	7600.00	8000.00	9200.00	8440.00	8150.00	9720.00	8880.00	7900.00	97910.00
Date	14022018	14032018	14042018	14052018	14062018	14072018	14082018	14092018	14102018	14112018	14122018	14012019	
Balance Payable	-207.04	-7.20	1.55	3.51	-6.82	-50.04	8.74	-0.73	2.57	2.11	6.38	1074.44	827.47
Quarterly liability (if applicable):													
PAYE			12020.81			12630.58			14300.71			14500.71	
PRSI			7909.61			8279.29			9193.03			10568.94	
USC			2206.89			2306.78			2306.84			2357.28	
LPT			0.00			0.00			0.00			156.00	
Total Payable			22137.31			23216.65			25800.58			27582.93	

Submit the P30 return for the period, arranging payment to Revenue in accordance with the P30 deadline.

Update the Payment Record

Within Thesaurus Payroll Manager, update the P30 payment record, with the amount and date of the final P30 payment. The software will accept a 2019 date within this utility. This will help you reconcile any end of year differences with Revenue records or to identify any balance payable or reclaimable from Revenue.

 P30 Payment Details

Month (or Quarter) to the last day of		Date (ddmmYYYY)
January	8000.00	14022018
February	6850.00	14032018
March	7500.00	14042018
April	7670.00	14052018
May	7600.00	14062018
June	8000.00	14072018
July	9200.00	14082018
August	8440.00	14092018
September	8150.00	14102018
October	9720.00	14112018
November	8880.00	14122018
December	7900.00	14012019

Important Note: The date that Revenue debit the final P30 payment from your bank account may be after the P35 submission date - therefore this amount may show as outstanding when submitting your P35. It is important to be aware of the date variance between the P35 submission and final P30 debit date so that it is not paid again at the time of submitting the P35.

4. Complete 2018 Medical Insurance Tax Relief requirements

The tax relief on medical insurance premiums is capped to €1,000 per adult and €500 per child. Where premiums exceed these thresholds, the excess will not qualify for tax relief.

2018 P35 requirement

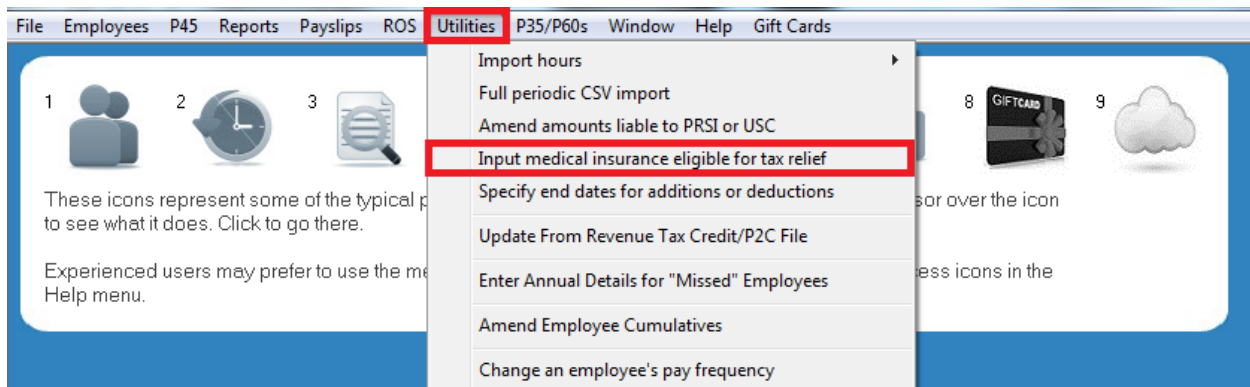
Where an employer pays medical insurance premiums on behalf of an employee, employers are required to include the portion of the medical insurance premium that is eligible for tax relief for each employee, on the 2018 P35.

Medical insurance providers will advise employers of the amounts for each employee. This information must be entered for all applicable employees into Thesaurus Payroll Manager prior to submitting the P35.

Important Note: *Thesaurus Payroll Manager will not prepare a ROS P35 until this requirement is met. This only affects employers with employees on the payroll for whom a medical insurance benefit is present in the 2018 payroll.*

Update Medical Insurance Eligible for Tax Relief

- From the **Utilities** menu, choose **Input Medical Insurance Eligible for Tax Relief**



- All employees will be listed, choose the first employee record, for whom a medical insurance benefit in kind exists, from this listing.
- Enter the **Tax Relief at Source (TRS)/medical insurance eligible for tax relief** value, as advised directly by the company's medical insurance provider. Thesaurus Payroll Manager will automatically increment any TRS figure entered to give the **Medical Insurance Premium which is eligible for tax relief** which is the Revenue P35 requirement. This amount cannot exceed the taxable premium paid by the employer, i.e. the value of the benefit that the employee has been taxed on through the payroll year to date (as will be shown from the benefit in kind screen).

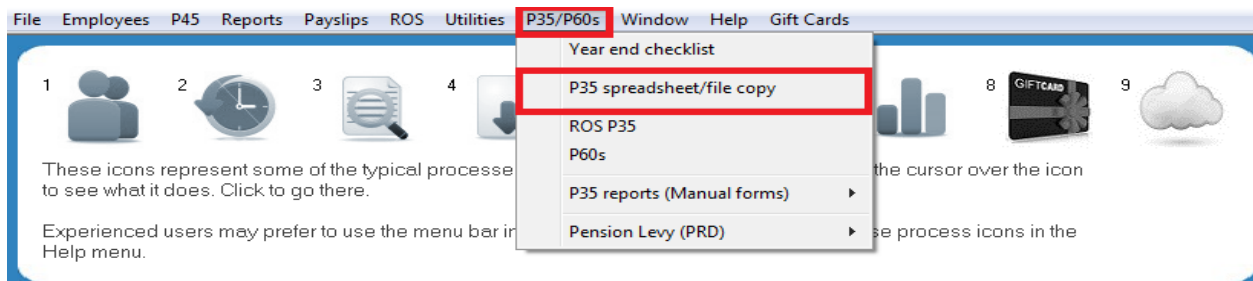
- Select **Update** to save the entry and proceed through the employee listing until all relevant employee records have been updated.

5. Review end of year reports

Review the year end reports in Thesaurus Payroll Manager to ensure that you are satisfied with the final payroll information and figures prior to proceeding to the P35 submission.

Access Year End P35 report

- Go to the **P35/P60s** menu
- Select the **P35 spreadsheet/file copy**



- This report gives a full listing of all employees employed within the tax year for all payment periods (weekly/fortnightly and monthly).

File Employees P45 Reports Payslips ROS Utilities P35/P60s Window Help Gift Cards Connect																				
Payroll Company Ltd	Director	PPS	Basis	Gross	PAYE	USC	LPT	PRSI	PRSI	Total	Initial	2nd	Wks at	3rd	Wks at	4th	Wks at	Start	Cessation	Elig Med
		Number						EE	Total		Weeks									
Joe Adams		7473431G	-	500.00	0.00	10.04	0.00	20.00	74.25	1	A1								07012018	0.00
Mary Byrne		1520721V	-	26650.00	2029.56	0.00	0.00	910.00	3754.30	48	AL	A0	7	A1	23					0.00
Tara Clarke		2472770G	-	16500.00	0.00	149.82	0.00	108.00	1587.78	52	A0	A1	6							0.00
Tanya Cooper		2329345M	-	18600.00	420.00	191.82	0.00	170.04	1769.64	52	AX									0.00
Tom Dunne		5278133Q	-	46500.00	4199.54	930.00	0.00	1860.00	6905.25	48	A1									0.00
Sarah Hayes		7890888H	-	66492.00	16380.80	2445.46	0.00	2659.68	9874.06	52	A1									0.00
Petra Murray		5391625V	-	20196.00	739.20	246.40	0.00	499.80	2691.07	52	AL									0.00
Stephen Quinn		D 8031105I	-	92400.00	26744.00	4402.66	0.00	3696.00	3696.00	52	S1									0.00
Gary Smith		7756383W	-	31200.00	2939.56	769.09	0.00	1248.00	4633.20	52	A1							15012018		0.00
Maria Woods		0685164G	-	6500.00	0.00	32.50	156.00	260.00	965.25	13	A1									0.00
Totals				325538.00	53452.66	9177.79	156.00	11431.52	35950.80											

Review the P35 report

The employee's wages, as processed each pay period, are accumulated and displayed. It is this information that will be transferred to the P35 file for ROS submission to file your annual wage return.

- Perform a series of payroll checks, such as:
 - a) All employees/directors employed during the year are listed
 - b) Confirm the figures entered on the payroll are correct
 - c) Each employee has a PPS number present, in the absence of a PPS number the date of birth and full address is required (where there has been a deduction of LPT, a PPS number is mandatory)
- If any employee has had multiple employments during the tax year, Thesaurus Payroll Manager will automatically merge such records when preparing the P35 for ROS as per Revenue requirements.

Correct Payroll Errors

If there are any errors or omissions on this report, these should be rectified before proceeding to prepare and submit the P35.

The **Reverse Update** feature may be used to revise historical payroll **if appropriate to do so**.

For information which is omitted, such as PPS number, addresses, date of birth etc., simply update the employee record in **Add/Amend Employees**.

6. Review employer's P35 liability

Prior to submitting the P35, the payment status of the employer should be established:

- a) Is there a balance payable to Revenue on submission of the P35 in addition to the periodical P30 payments made on account?
or
- b) Has the employer overpaid on account, therefore in a reclaimable position?
or
- c) Is there nil due to Revenue?

Please note you should reconcile payments made to Revenue as per your ROS account. This can be done by preparing a ROS statement of 2018 payments made on account.

To prepare a ROS statement of 2018 payments made on account:

- Check your P30 periodical payments made on account to Revenue for the tax year 2018, by logging into your **ROS** account and selecting **Revenue Record**
- From the **OPTIONS** menu (on the left hand side) choose to view **Payments**
- Select the Tax Type **PAYE-EMP** and the tax year **2018**
- All payments made for the tax year will be displayed on screen

The screenshot shows the Revenue ROS account interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The left sidebar contains the 'OPTIONS' menu with items like 'Inbox Messages', 'Document Search', 'PAYE and USC POC Details', 'Search Stamp Duty returns', 'Stamp Duty Third Party Search', 'Returns', 'Payments' (highlighted with a red box), 'Refunds & Repayments', 'Charges & Payments', 'Events List', and 'Registration Details'. The main content area displays a table of payments for the tax year 2018 and tax type PAYE-EMP. The table has columns for 'Tax Regn./Trader No.', 'Tax Type/Duty', 'Receipt No.', 'Period', 'Payment Method', 'Cheque No.', 'Amount', and 'Date Lodged'. The 'Period' column shows '2018' and the 'Tax Type/Duty' column shows 'PAYE-EMP', both highlighted with red boxes. The table lists several payments with receipt numbers and amounts. An 'Export' button is located at the bottom right of the table.

Tax Regn./Trader No.	Tax Type/Duty	Receipt No.	Period	Payment Method	Cheque No.	Amount	Date Lodged
1234567E	PAYE-EMP	412088	2018				
1234567E	PAYE-EMP	295839	2018				
1234567E	PAYE-EMP	224056	2018				
1234567E	PAYE-EMP	150812	2018				
1234567E	PAYE-EMP	60562	2018				
1234567E	PAYE-EMP	470681	2018				
1234567E	PAYE-EMP	390742	2018				

Include pending payments arranged via RDI or paid by cheque

On submitting the December P30, a ROS Debit Instruction (RDI) is arranged to settle payment for the P30. This is not usually debited from the bank account until the 23rd of the subsequent month, i.e. 23rd January 2019.

When preparing the Revenue record of payments prior to 23rd January 2019, the December payment may not be included as the debit will not be made from your designated bank account until 23rd January 2019. If this is the case, adjust your total payments made to Revenue to take account of this in reconciling to the Thesaurus Payroll Manager P30 totals. Likewise, if you have paid by cheque, the cheque may not yet have

been presented at the bank. If this is the case, adjust your total payments made to Revenue to take account of this in reconciling to the Thesaurus Payroll Manager P30 totals.

Prepare the P30 report within Thesaurus Payroll Manager

Prepare the P30 report in Thesaurus Payroll Manager (as per Step 3 above).

Compare the payments made on account to Revenue to the P30 totals for 2018 as shown on the Thesaurus Payroll Manager P30 report.

Any differences should be identified and investigated prior to submitting the P35.

Why would there be a tax balance due on the P35?

- If you have not submitted the P30s in accordance with the P30 report as computed by Thesaurus Payroll Manager and have paid a lower amount
- If there was a basic error in the amounts entered when completing a ROS payment instruction, for example, PAYE €2,389.00 entered instead of €3,289.00
- If, during the tax year, payroll periods were re-opened and the payroll was amended for a period for which the P30 was already submitted. The amended payroll created a greater P30 liability for the period which wasn't accounted for.
- If you transferred your payroll from a manual or another payroll software provider in the middle of a P30 period, the P30 submission may not have been reconciled correctly during the transfer process.

Why would there be tax reclaimable on the P35?

- If you have not submitted the P30s in accordance with the P30 report as computed by Thesaurus Payroll Manager and have paid a higher amount
- If there was a basic error in the amounts entered when completing a ROS payment instruction, for example, PAYE €2,159.00 entered instead of €1,259
- If, during the tax year, payroll periods were re-opened and the payroll was amended for a period for which the P30 was already submitted. The amended payroll created a lesser P30 liability for the period which wasn't accounted for.
- If you transferred your payroll from a manual or another payroll software provider in the middle of a P30 period, the P30 submission may not have been reconciled correctly during the transfer process.

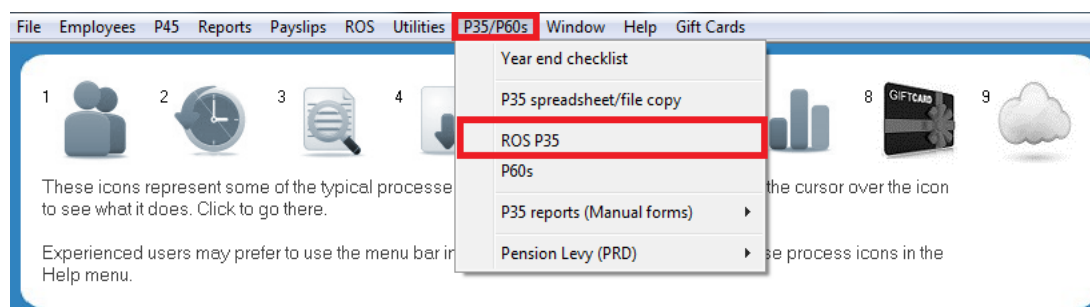
7. Prepare and submit the ROS P35

The P35 deadline is the 15th February 2019 (*or 46 days after cessation of the business*). Failure to submit a P35 annual return by this date may result in the impositions of penalties and interest by Revenue. The extended deadline, if you both file and pay through ROS, is 23rd February 2019.

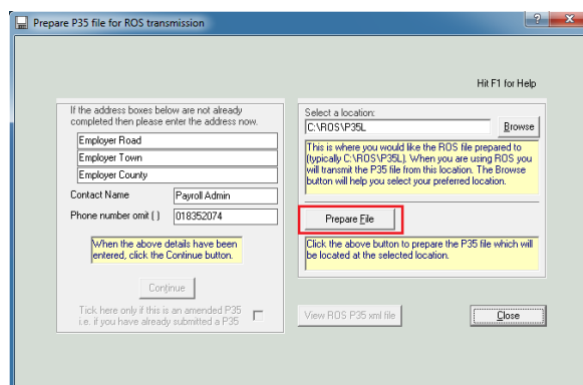
Once you have reviewed all end of year reports and you are satisfied that your payroll is complete and concise for 2018 then proceed to preparing and submitting the 2018 ROS P35.

Prepare the ROS P35

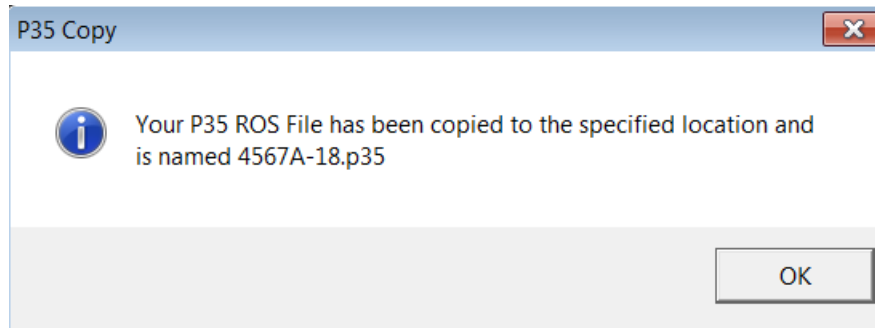
- Select the **P35/P60s** menu
- From this menu choose **ROS P35**



- Ensure all validation issues have been resolved
- Enter company address, telephone number & contact name (optional)
- Select **Continue**
- The payroll software will automatically save the ROS P35 file to **C:\ROS\P35L** (If you wish to save the ROS P35 to a different location, click **Browse** > Select the new location to save the P35 to > select **OK**)
- Select **Prepare File**



- You have successfully prepared your **ROS P35** file. The ROS P35 file will save with the **-18.p35** indicated at the end of the file name.



Submit the ROS P35

Login to your ROS account at www.revenue.ie to submit the P35

Select **Login to ROS**. You will be redirected to the ROS login page automatically.

- Select your ROS **Certificate**
- Enter **Password** associated with that certificate
- Select **Login to ROS**

ROS will automatically bring you to the **My Services** section of your account.

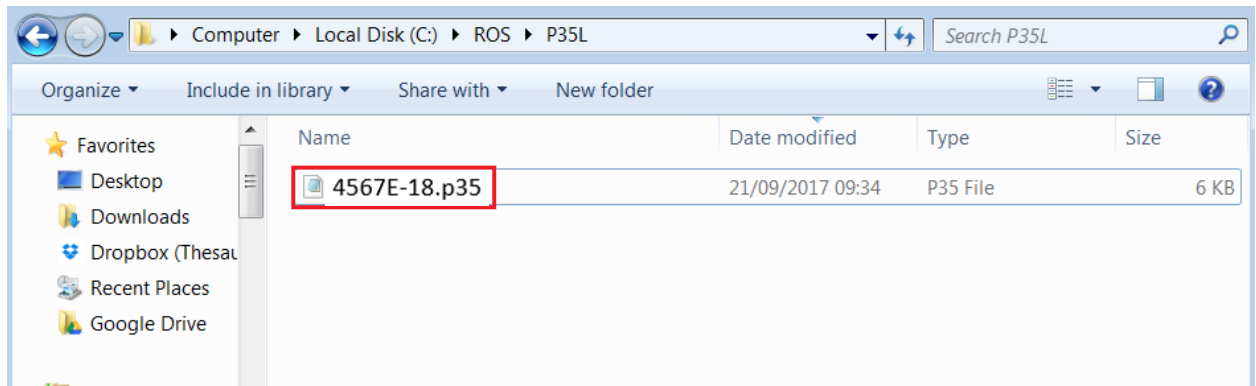
- As the P35 has been created by Thesaurus Payroll Manager (i.e. offline) you are choosing to **Upload Form(s) Completed Off-line**
- Select **P35L** from the dropdown list of forms
- Click **Upload Return**

The screenshot shows the Revenue Record section of the ROS system. The 'MY SERVICES' tab is active. Under 'Returns and Payments', the 'Upload Form(s) Completed Off-line' option is highlighted with a red box. The dropdown menu shows 'P35L' selected, and the 'Upload Return' button is visible.

- You must now select the P35 file for Upload
- Select **Add File(s)** (ROS will automatically open the default directory of **C:\ROS\P35L**, if you have saved the file to another location then browse to that location)

The screenshot shows the ROS Upload screen. The 'Add File(s)' button is highlighted with a red arrow. The screen displays a message about P35L Returns and a list of files to be uploaded. The 'Upload File(s)' button is also visible.

- Select the **2018 P35 file**, **-18.p35** file - e.g. 4567E-18.p35
- Select **Open**



- Enter the associated **Password**
- Select **Upload File(s)**

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES **REVENUE RECORD** **PROFILE** **WORK IN PROGRESS**

ROS Upload

If you wish to use this facility, P35L Returns must be completed using either the ROS Offline Application or compatible [here](#)

4567E-18.p35

Add File(s)
Remove All

To upload your P35L file to Revenue.
To remove all files from
Please be aware that th
need to navigate to this
If you are uploading a P
Dual Signature function
Zip file should not be pa

You are using certificate: **paul**

Enter your password: *

.....


Cancel Upload File(s) →

0%

* Denotes a required field.

The **P35L**, **P35LT**, **P35LF** and **P35 Declaration** will all display on screen as read directly from the P35 file uploaded on the previous screen.

P35 Declaration Form Help

 * Indicates a required field

Employee Summary Details

PPSN	Employee Name	Taxable Pay (this employment)	Tax (this employment)	PRSI	USC	LPT	Illness Benefit	Exclusion Order Case
<div style="border: 1px solid #ccc; height: 100%; width: 100%;"></div>								

Previous P30 Payment Details

* Tax and Parking Levy already paid to Collector General:

* PRSI, already paid to Collector General:

* Universal Social Charge, already paid to Collector General:

* Local Property Tax, already paid to Collector General:

The **P30 Payment Details** totals all payments submitted for 2018, these figures are taken directly from your account with Revenue and not from the payment record held in Thesaurus Payroll Manager.

Parking Levy Details


No of Employees who paid Parking Levy, where applicable:

Total Amount of Parking Levy:

Return Summary Details

Total Pay:

Total Employee PRSI:

	Total Declared (€)	Already Paid (€)	Balance Due (€)
PAYE 			
PRSI 			
USC 			
LPT 			

Total due to Collector General:

Total Overpaid:

Taxable Benefit Details

* Taxable Benefits:

The **P35 summary** will show if you have a balance outstanding, a nil balance or if you are in a refund situation. This calculation is taken from the payments made on account (via P30) and the total liability for the year from the P35 form which has been uploaded.

To proceed with the P35 submission, you must choose if you will make a payment of the ROS prompted amount* outstanding and enter payment details at this point with the P35 submission or *File return only* (if you are in a refund position or you wish to make payment at a later date or Revenue have not reflected the last P30 payment).

**If the amount due is equal to the December P30, for which payment has already been arranged, then do not repeat payment at this stage.*

Make payment with submission

If you choose to make a payment:

- Select *Payment Method* i.e. Debit card, RDI (ROS Debit Instruction)
- The amounts due will be displayed
- Enter the total amount of the payment
- Enter the date of payment, if paying by RDI this can be set to 23rd February 2019.
- Select *Next*

Payment Details	
Tax Type	Employer-PAYE
Return Type:	P35L Return
Period	
Payment Method	
<input type="radio"/> ROS Debit Instruction	Bank Account Name: BIC: IBAN:
<input type="radio"/> Card Payment	Card Type: <input type="text"/>
Payment Amount	
PAYE Amount	€ <input type="text"/>
PRSI Amount	€ <input type="text"/>
USC Amount	€ <input type="text"/>
LPT Amount	€ <input type="text"/>
Total Payment Amount <small>If necessary you may amend PAYE, PRSI, USC and LPT Amounts</small>	€ <input type="text"/>
Please enter the Payment Date (DD/MM/YYYY) <small>Due dates are extended for ROS Payments</small>	<input type="text"/>
File return only	
<input type="radio"/> File return only	<small>Please indicate if you wish to file the return only (no Payment) Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).</small>
Back	Next

If you choose to make a payment, the next step will be to **Confirm Payment**

Confirm Payment

Payment Details

Review the details below and ensure they are correct before continuing.

Payment Amount:	€ 4,751
Payment Date:	
Payment Type:	RDI (Ros Debit Instruction)

The above payment will be debited from the following account:

Bank Account Name	Employer Bank Account
Bank Sort Code	11-22-33
Bank Account Number	12345678

- Confirm file upload by entering your **Password**
- Select **Sign & Submit**
- An acknowledgement confirmation number will display, please retain this number in the event of a query arising relating to your submission
- An acknowledgement of your P35 return will also be sent to your ROS Inbox

File Return Only (No Payment)

Payment Amount

PAYE Amount	€ <input type="text"/>
PRSI Amount	€ <input type="text"/>
USC Amount	€ <input type="text"/>
LPT Amount	€ <input type="text"/>
Total Payment Amount If necessary you may amend PAYE, PRSI, USC and LPT Amounts	€ <input type="text"/>
Please enter the Payment Date (DD/MM/YYYY) Due dates are extended for ROS Payments	<input type="text"/>

File return only

☒ File return only

Please indicate if you wish to file the return only (no Payment)
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

- Select **File return only** to make a P35 return with NO payment - Use this option if you wish to return a P35 without payment or if you have NO further payment to make.
- Select **Next**
- Confirm that you wish to file a return only
- Confirm file upload by entering your **Password**

- Select *Sign & Submit*
- An acknowledgement confirmation number will display, please retain this number in the event of a query arising
- An acknowledgement of your P35 return will also be sent to your ROS Inbox

8. Issue P60s to employees

A P60 is an employee's certificate of income and deductions for the tax year. P60s are only issued to employees who are still in your employment as at 31st December. Only one copy is required to be issued to each employee.

The P60s should be issued to all employees by the 15th of February.

To Print/Email P60s

Select the **P35/P60s** menu.

- Select individual employees by simply clicking on each employee name for whom you wish to print a P60 for. Alternatively choose **Select All** to print/email P60s for all employees.
- Select **Print/Email** from the **Print/Email** option

Please note Revenue advise that the P60 need only be “made available” to employees, therefore issuing P60s by email is an acceptable Revenue compliant format.

Revenue has discontinued the provision of P60 stationery. All payroll software providers are permitted to print the P60 template to blank A4 paper. Thesaurus Payroll Manager will print P60s in accordance with Revenue guidelines, *see example*:

P60

Certificate of Pay, Tax, Pay-Related Social Insurance, Universal Social Charge and Local Property Tax Year Ended 31 Dec. 2018



Name of Employee **Mary Byrne**
PPS No. **1520721V**

Payroll/Works No. **2**
(if applicable)

Tax Credit € **3300.44**

Rate Band € **32000.00**

USC Rate Band 1 € **0.00**

USC Rate Band 2 € **0.00**

USC Rate Band 3 € **0.00**

'1' indicates that temporary basis applied } at 31 Dec. ☐
'2' indicates that emergency basis applied }

Enter 'D' if employee was a director. ☐

Enter 'X' if there were 53 pay days in the year. ☐

Enter 'W' if week 1/month 1 applied. ☐

Date of commencement of employment. **N/A**

PRSI Exempt ☐

USC Exempt ☒

Pay Frequency at 31st Dec.

(0:weekly, 1:fortnightly, 2:monthly, 3:4-weekly, 4:other)

0

(A) PAY

€

- Total pay (i.e. gross pay less any superannuation contributions allowable for income tax purposes) in above year including pay in respect of previous employment(s), if any. **26650.00**
- Pay in respect of previous employment(s), if any, in above year. **0.00**
- Pay in respect of this period of employment (i.e. gross pay less any superannuation contributions allowable for income tax purposes), if any. **26650.00**
Use this figure in PAYE Services in myAccount.

(B) TAX

€

- Total net tax deducted in above year (including tax deducted by previous employer(s), if any). **2029.56**
- Tax in respect of previous employment(s), if any, in above year. **0.00**
- Net tax deducted(D)/refunded(R) in this employment. **2029.56**
Use this figure in PAYE Services in myAccount.

(C) Local Property Tax (LPT)

€

- LPT deducted in this period of employment, if applicable. **0.00**

(D) Pay for Universal Social Charge (USC) purposes

€

- Total pay for USC purposes in above year, including pay for USC purposes in respect of previous employment(s), if any. **26650.00**
- Pay for USC purposes in respect of previous employment(s), if any, in the above year. **0.00**
- Pay for USC purposes in respect of this period of employment. **26650.00**
Use this figure in PAYE Services in myAccount.

(E) USC Deducted

€

- Total USC deducted in above year, including USC deducted by previous employer(s), if any. **0.00**
- USC in respect of previous employment(s), if any, in above year. **0.00**
- Net USC deducted(D)/refunded(R) in this employment. **0.00**
Use this figure in PAYE Services in myAccount.

(F) PRSI in this employment

€

- Gross pay for employee PRSI purposes. **26650.00**
- Employee's PRSI. **910.00**
- Total (employer + employee) PRSI. **3754.30**
- Total number of weeks of insurable employment. **48**
- Initial social insurance contribution class. **AL**
- Subsequent social insurance contribution class. **A1**
- Number of weeks at the class entered at 6 above. **23**

I/We certify that the particulars given above in respect of Pay, Tax, PRSI, USC and LPT are correct in respect of this employment.

Employer's Name **Payroll Company Ltd**

Employer's PAYE Regd. No. **1234567A**

Employer's Phone Number

Date **31 Dec 2018**

TO THE EMPLOYEE:

THIS IS A VALUABLE DOCUMENT

You should retain this document carefully as evidence of tax, PRSI, Universal Social Charge and LPT deducted.

9. Dates to remember

2018 Employee Statements	
Issue P60s	15th February 2019

2018 Revenue Returns		
Paper	P35 Submission Deadline	15th February 2019
	P35 Payment Deadline	15th February 2019
ROS	P35 Submission Deadline	15th February 2019
	P35 Payment Deadline	15th February 2019
ROS (Pay & File)	P35 Submission Deadline	23rd February 2019
	P35 Payment Deadline	23rd February 2019