PAYE
NOTICE TO EMPLOYERS
January 2009

Introduction:

This PAYE Notice sets out details of:

- Income Levy
- Parking Levy in Urban Areas
- Provision of Bicycles for Directors and Employees - Exemption from Income Tax in respect of Benefit-In-Kind
- Employer Queries

Income Levy

A new income levy has been introduced with effect from 1 January 2009 and is payable on gross income from all sources before any tax reliefs, capital allowances, losses, or pension contributions.

Employers have responsibility for operating the income levy in relation to payments they make to their employees. Further details on deducting and remitting the income levy are shown in the employer section of Revenue's income levy FAQ document: **www.revenue.ie/en/practitioner/law/income-levy.pdf**

Revenue will continue to update this FAQ guidance document.

When an employee ceases employment the employer should issue an Income Levy Certificate to the employee together with form P45. The employee retains this certificate as a record of their income levy deductions in the employment. A template of this certificate is available at **www.revenue.ie/en/tax/it/forms/income- levy-certificate-2009.pdf**

Parking Levy in Urban Areas

This levy is a charge on employees for the use of car parking facilities provided by the employer in designated urban areas as outlined in Revenue's guidance document **www.revenue.ie/en/practitioner/law/parking-levy.pdf**.

A flat rate of €200 will apply per annum. The employer will deduct the levy from the employee and return it to Revenue.

The Minister for Finance has yet to announce the start date of this levy.

Provision of Bicycles for Directors and Employees - Exemption from Income Tax in respect of Benefit-In-Kind

This tax incentive, aimed at encouraging more employees to cycle to and from work, came into effect on 1 January 2009.

The benefit-in-kind arising from the provision of a bicycle/bicycle safety equipment by an employer to an employee or director, where the bicycle/associated safety equipment is used by the employee or director mainly for qualifying journeys, will be exempt from income tax where certain conditions are met.

A guidance document on this topic can be found at:

www.revenue.ie/en/practitioner/law/bik-exemption-for-bicycles.pdf

Employer Queries

Employers

Please contact:

Employer Information and Customer Service Unit

Telephone: 1890 25 45 65

If calling from outside the Republic of Ireland please phone + 353 67 63400

E-mail: employerhelp@revenue.ie

Employees

Employees should contact their local Revenue office.

Réamhrá:

Leagann an Fógra PAYE seo amach sonraí maidir le:

- Tobhach Ioncaim
- Tobhach páirceála i Limistéir Uirbeacha
- Soláthar Rothar do Stiúrthóirí agus do Fhostóirí –Díolúine ó Cháin Ioncaim maidir le Sochar Comhchineáil
- Fiosruithe Fostóirí

Tobhach Ioncaim

Tá tobhach ioncaim nua tugtha isteach le héifeacht ó 1 Eanáir 2009 agus tá sé iníoctha ar ollioncam ó gach foinse roimh aon fhaoiseamh cánach, liúntas caipitil, cailliúint, nó ranníocaíocht pinsin.

Tá fostóirí freagrach as oibriú an tobhach ioncaim maidir le híocaíochtaí a dhéanann siad lena bhfostaithe. Tá sonraí breise faoi asbhaint agus íoc an tobhach ioncaim léirithe i rannóg an fhostóra de dhoiciméad CCanna tobhach ioncaim na gCoimisinéirí Ioncaim: **www.revenue.ie/en/practitioner/law/income-levy.pdf**

Déanfaidh na Coimisinéirí Ioncaim nuashonrú ar an treoirdhoiciméad CCanna seo ar bhonn leanúnach.

Nuair a éiríonn fostaí as fostaíocht ba chóir don fhostóir Teastas Tobhach Ioncaim a eisiúint don fhostaí in éineacht le foirm P45. Coimeádann an fostaí an teastas seo mar thaifead ar a (h)asbhaintí tobhach ioncaim san fhostaíocht. Tá teimpléad den teastas seo ar fáil ag **www.revenue.ie/en/tax/it/forms/income-levy-certificate-2009.pdf**

Tobhach Páirceála i Limistéir Uirbeacha

Is táille é an tobhach seo ar fhostaithe as úsáid áiseanna carrpháirceála soláthraithe ag an bhfostóir i limistéir shainithe uirbeacha mar atá leagtha amach i dtreoirdhoiciméad na gCoimisinéirí Ioncaim **www.revenue.ie/en/practitioner/law/parking-levy.pdf**.

Beidh feidhm le ráta comhréidh €200 per annum. Déanfaidh an fostóir an tobhach a asbhaint ón bhfostaí agus é a chur ar aghaidh chuig na Coimisinéirí Ioncaim.

Tá dáta tosaigh don tobhach seo fós le fógairt ag an Aire Airgeadais.

Soláthar Rothar do Stiúrthóirí agus do Fhostaithe – Díolúine ó Cháin Ioncaim maidir le Sochar Comhchineáil

Tháinig an dreasacht chánach seo, a bhfuil d'aidhm aici tuilleadh fostóirí a spreagadh chun rothaíocht chuig agus ón obair, i bhfeidhm ar 1 Eanáir 2009.

Beidh an sochar comhchineáil a eascraíonn as soláthar rothair/trealamh sábháilteachta rothair ag fostóir chuig fostaí nó stiúrthóir, nuair atá an rothar/trealamh sábháilteachta gaolmhar á úsáid ag an bhfostaí nó stiúrthóir go príomha do thurais cháilitheacha, díolmhaithe ó cháin ioncaim nuair a shásaítear coinníollacha áirithe.

Tá treoirdhoiciméad ar an ábhar seo ar fáil ag:

www.revenue.ie/en/practitioner/law/bik-exemption-for-bicycles.pdf

Fiosruithe Fostóirí

Fostóirí

Teagmhaigh le bhur dtoil:

Aonad Eolais do Fhostóirí agus Seirbhíse do Chustaiméirí

Teileafón: 1890 25 45 65

Má tá tú ag glaoch ó lasmuigh de Phoblacht na hÉireann glaoigh ar + 353 67 63400

R-phost: employerhelp@revenue.ie

Fostaithe

Ba cheart do fhostaithe teagmháil a dhéanamh le hoifig áitiúil na gCoimisinéirí Ioncaim.

Revenue
www.revenue.ie