

# FORM P46



## Notification to Revenue of particulars of a new employee for whom a Tax Credit Certificate (P2C) or Tax Deduction Card is required

This form need **not** be completed where the employee gives you a Form P45 (Parts 2 & 3) from a previous employer. (See guidance notes overleaf)

### Employer's Details

Employer's Name	<input type="text"/>	Employer's Registered No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Trade Name if different	<input type="text"/>		
Address	<input type="text"/>		
Telephone No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Employee Payroll contact name	<input type="text"/>		

### Employee's Details

Employee's Name	<input type="text"/>	Date of Birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Address	<input type="text"/>		PPS No:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
			Spouse's PPS No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

If PPS number is not supplied, please refer to employer notes overleaf

Daytime Phone No.

Is this employee related to you by marriage or otherwise? Yes  No

If 'yes', please state relationship (e.g. son, daughter, spouse etc.)

Is this the employee's first employment in Ireland? Yes  No

Marital status, if known:

Single  Widowed  Married  Married  but living apart Divorced

### Employment Details

Date employment commenced	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Payroll/Works Number, if any	<input type="text"/>
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Nature of employment e.g. Nurse, Driver Etc.

Is the employee paid Weekly  Fortnightly  Monthly

Employer's Signature	<input type="text"/>	Date	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Please see information overleaf

# Information for Employers

This Form P46 should only be completed where an employer has not received a form P45 from a new employee.

## What to do when a new employee commences employment and does not provide a Form P45

- Complete this form P46 and forward it to your Revenue office. Revenue will issue a tax credit certificate (P2C) or a tax deduction card to you as soon as possible.
- If a pay day occurs before receipt of either document you should operate PAYE on the emergency basis. The current emergency tax rates are published on the Revenue website at [www.revenue.ie/revguide/emergencybasis.htm](http://www.revenue.ie/revguide/emergencybasis.htm)

## Where the new employee does not provide his/her PPS number

Where the new employee holds a PPS number but has mislaid it, advise the individual to contact his/her Social Welfare Local Office to try to trace the PPS number.

If the new employee does not hold a PPS number he/she should be advised to call in person to any Social Welfare Local Office and ask for Leaflet SW100 to apply for a PPS number. When he/she has been allocated his/her PPS number from the Department of Social and Family Affairs, he/she should complete the Revenue Form 12A and send to his/her Revenue office. The Form 12A is available from [www.revenue.ie/forms/form12a.pdf](http://www.revenue.ie/forms/form12a.pdf)

## Employer Helpline

For queries in relation to the general operation of PAYE, employers can get further assistance by calling the Employer Information and Support Service:

**Telephone: 1890 25 45 65**  
(+ 353 67 63400 if calling from outside the Republic of Ireland)

## Lo-Call Phone Number for PAYE Employees

Employees' PAYE affairs are dealt with in the region in which they live:

**Border Midlands West Region** **1890 77 74 25**

Cavan, Monaghan, Donegal, Mayo,  
Galway, Leitrim, Longford, Louth, Offaly,  
Roscommon, Sligo, Westmeath

**Dublin Region** **1890 33 34 25**

Dublin (City and County)

**East & South East Region** **1890 44 44 25**

Carlow, Kildare, Kilkenny, Laois,  
Meath, Tipperary, Waterford,  
Wexford, Wicklow

**South West Region** **1890 22 24 25**

Clare, Cork, Kerry, Limerick

**If calling from outside the Republic of Ireland PAYE employees can phone: + 353 1 647 4444**