

February 2018

## **NOTICE TO EMPLOYERS & PENSION PROVIDERS**

### **Taxation of Illness Benefit and Occupational Injury Benefit payable by the Department of Employment Affairs and Social Protection (DEASP)**

Employers and pension providers are reminded that, with effect from 1 January 2018, the taxable element of Illness Benefit and Occupational Injury Benefit payments paid by the Department of Employment Affairs and Social Protection is included in employees' tax credit certificates. This has the effect of reducing employees' tax credits/standard rate bands and the appropriate income tax due, if any, will be collected through normal payroll operation.

Employers/pension providers should not add Illness Benefit or Occupational Injury Benefit payments received by an employee to his or her salary - for taxation purposes. Previous Employer Notices issued in October and November 2017 refer.

Any queries in relation to Illness Benefit payments should be directed to the Department of Employment Affairs and Social Protection. Any queries in relation to taxation should be directed to Revenue.

#### **Additional information to assist with queries to payroll**

When Revenue is advised that an Illness Benefit claim has commenced, we will send a letter to the employee notifying him or her that we are aware of the claim and we are sending an amended tax credit certificate to the employer.

The amended certificate will issue on a Week 1 or a Cumulative basis depending on the length of the Illness Benefit claim and the amount received.

In most cases where the Illness Benefit is received for less than 4 weeks, a cumulative certificate will issue.

For Illness Benefit claims that exceed 4 weeks, the weekly amount will be annualised and a Week 1 Cert will issue. As soon as the DEASP notify us the claim has closed, we will replace the annualised amount with the actual amount of Illness Benefit received, and a further amended tax credit certificate will issue to the employer.

Maura Conneely  
Planning Division  
Revenue Commissioners

**PAYE Modernisation - Is your business ready for 1/1/2019? For more information check out [Revenue.ie](http://Revenue.ie), Employing people, PAYE modernisation.**

## **FÓGRA D'HOSTÓIRÍ & SOLÁTHRAITHE PINSIN**

### **Cánachas i leith an tSochair Bhreiteachta agus an tSochair Díobhálacha Ceirde iníoctha ag an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí (RGFCS)**

Meabhraítear d'hostóirí agus soláthraithe pinsin go bhfuil, le héifeacht ó 1 Eanáir 2018, an méid incháinite den Shochar Breiteachta agus Sochar Díobhála Ceirde a íocann an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí san áireamh i ndeimhnithe creidmheasanna cánach fostaithe. An toradh atá air seo ná go laghdófar na creidmheasanna cánach/bandaí ráta caighdeánacha atá ar fáil d'fhostaithe agus go mbaileofar an cáin ioncaim chúí dhliite, más ann di, tríd na gnáthmhodhanna párolla.

Níor chóir d'hostóirí/soláthraithe pinsin íocaíochtaí Sochair Breiteachta ná Sochair Díobhálacha Ceirde a fhaigheann fostaí a chur le tuarastal an fhostaí - chun críocha cánachais. Baineann sé seo leis na Fógraí Fostóirí a eisíodh i mí Dheireadh Fómhair agus i mí na Samhna 2017.

Ba chóir gach fiosrú i dtaca le híocaíochtaí Sochair Breiteachta a chur chuig an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí. Ba chóir gach fiosrú i dtaca le cánachas a chur chuig na Coimisinéirí Ioncaim.

### **Tuilleadh eolais chun cabhrú le fiosruithe faoi phárolla**

Nuair a chuirtear na Coimisinéirí Ioncaim ar an eolas go bhfuil tús curtha le héileamh Sochair Breiteachta, seolfaidh muid litir chuig an bhfostaí lena chur in iúl dóibh go bhfuil muid ar an eolas faoin éileamh agus go bhfuil muid ag seoladh deimhniú creidmheasanna cánach leasaithe chuig an bhfostóir.

Eiseofar an deimhniú leasaithe ar bhonn Sheachtain 1 nó ar bhonn Carnach ag brath ar thréimhse an éilimh Sochair Breiteachta agus an méid a fuarthas.

I bhformhór na gcásanna nuair a fhaightear an Sochar Breiteachta ar feadh tréimhse níos lú ná 4 seachtaine, eiseofar deimhniú carnach.

I gcás éilimh Sochair Breiteachta a sháraíonn 4 seachtaine, déanfar an méid seachtainiúil a bhliantúlú agus eiseofar Deimhniú Sheachtain 1. Nuair a chuireann an RGFCS muid ar an eolas go bhfuil an t-éileamh dúnta, cuirfidh muid an méid iarbhir an tSochair Breiteachta a fhaightear in áit an mhéid bhliantúlaithe, agus eiseofar deimhniú creidmheasanna cánach leasaithe eile chuig an bhfostóir.

Maura Conneely  
An Rannán Pleanála  
Na Coimisinéirí Ioncaim

**Nua-Aoisiú ÍMAT - an bhfuil do ghnó réidh le haghaidh 1/1/2019? Chun tuilleadh eolais a fháil, féach [Revenue.ie](http://Revenue.ie), Daoine a fhostú, Nua-Aoisiú ÍMAT.**