



*innovation and action for social justice*

## **Is your employer paying social insurance contributions (PRSI – Pay Related Social Insurance) on your behalf?**

For your own benefit it is important that your employer pays your social insurance contributions.

Being included in the PRSI system ensures you get your rights in relation to social welfare payments if you become unemployed, are ill, are injured at work, take maternity leave or if you apply for a pension.

Irish PRSI contributions can also be used in other EU countries when applying for various benefits, including state provided pensions.

If you are an EEA citizen and you have worked in Ireland for any period of time that is classified as 'effective and genuine' it is possible that you can be granted a Supplementary Welfare Allowance (SWA) payment from the HSE if you have little or no income.

It is also possible to combine your Irish PRSI contributions with social insurance contributions from other EU countries in order to qualify for certain payments in Ireland.

There are a number of steps you should take to ensure that your employer is paying your social insurance contributions:

**1. You must have a Personal Public Service (PPS) Number.**

Obtaining a PPS number is one of the first tasks you should do on arrival in Ireland. There is a Social Welfare Office in your area where you can apply for a PPS number. See this link for details of where to find the relevant office <http://www.welfare.ie/topics/ppsn/ppsncontact.html>

**2. Pay slips**

Your employer is legally obliged to supply you with a pay slip with every payment of wages. This pay slip should show the gross wage and the nature and amount of each deduction including employer and employee contributions to PRSI. If you are not receiving a pay slip it **may** be an indication that your employer has not registered you for PRSI. If you are not receiving a pay slip contact your trade union if you have one, Crosscare Migrant Project or the National Employment Rights Authority – see end for contact details.

**3. P60 or P45**

If you are in employment on December 31<sup>st</sup>, your employer is obliged to give you a Form P60, a statement of your earnings and the tax and PRSI deducted by your employer during the year. This form should be given to you within 46 days of the end of the tax year i.e. by February 14<sup>th</sup> the following year.

When you stop working for an employer, your employer is obliged to give you a Form P45 on the date your employment ceases. The Form P45 is a statement of your earnings and the tax and PRSI deducted by your employer in the year up to the date you left.

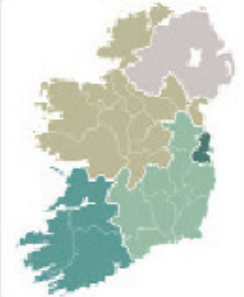
If you are having trouble getting your Form P60 or Form P45 you should contact your local Revenue office (see below for contact details).

**4. Once you have obtained employment you should give your PPS number to employer and you should contact your local Revenue office to request a **Tax Credit Certificate**. You should receive a Tax Credit Certificate from Revenue within a month. If this is your first employment in the state you will be required to complete a Form 12A. See below a sample of a Tax Credit Certificate.**



**PAYE Phone Services**

Your PAYE affairs (including Capital Gains Tax) are dealt with in the Revenue region in which you live. Please refer to the map below to identify your regional Lo-Call 1890 number.  
Callers from abroad should dial: + 353 1 64 74 444.

Border Midlands West Region	Revenue Regions	Dublin Region
<p>Donegal, Leitrim, Mayo, Galway, Roscommon, Offaly, Longford, Cavan, Louth, Sligo, Monaghan, Westmeath.</p> <p>Lo-Call 1890 77 74 25</p>		<p>Dublin City and County.</p> <p>Lo-Call 1890 33 34 25</p>
<p>South West Region</p> <p>Clare, Limerick, Kerry, Cork.</p> <p>Lo-Call 1890 22 24 25</p>		<p>East and South East Region</p> <p>Meath, Kildare, Leois, Tipperary, Waterford, Wexford, Wicklow, Kilkenny, Carlow.</p> <p>Lo-Call 1890 44 44 25</p>

Officials can check if your employer is paying or did pay PRSI and tax on your behalf.

If it is proven that your current or former employer did not pay PRSI on your behalf, the Department of Social & Family Affairs can construct a PRSI record for you even if your employer did not make the contributions.

Crosscare Migrant Project  
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Dublin 1.  
Phone: +353-1-8732844  
E-mail: [migrantproject@crosscare.ie](mailto:migrantproject@crosscare.ie)  
[www.migrantproject.ie](http://www.migrantproject.ie)

The National Employment Rights Authority  
O'Brien Road,  
Carlow  
Phone: +353-59-9178800  
E-mail: [info@employmentrights.ie](mailto:info@employmentrights.ie)  
[www.employmentrights.ie](http://www.employmentrights.ie)