

## **1. Form P45 (cessation certificate)**

When an employee leaves the employment, is granted a career break or dies while in the employment, the employer should complete form P45.

When a ceased employee receives an additional payment, which was not included on the original form P45, the employer should complete form P45 Supplement.

Employers can complete a paper form P45 or file forms P45 through Revenue On-Line Service ([ROS](#)) - see [Revenue on-line service parts 1 - 9](#). Paper forms P45 and P45 Supplement can be obtained from:

### **Revenue's Forms & Leaflets Service**

**Telephone** (24-hour service) 1890 30 67 06

**If calling from outside the Republic of Ireland please phone** + 353 1 7023050

**e-mail:** [custform@revenue.ie](mailto:custform@revenue.ie)

Revenue issues a P45 Helpsheet to employers with all supplies of P45's. The Helpsheet provides detailed information regarding how to complete the P45.

Care should be taken that the employee's name and Personal Public Service number are entered on the form correctly. Any omissions or inaccuracies will cause delay and inconvenience to the employee and to subsequent employers.

### **Four-part form (form P45)**

(See sample P45 in [Sample Forms](#))

The form P45 is a four-part carbonised form certifying the employee's pay, tax and PRSI contributions within the tax year up to date of cessation. Care should be taken when completing it that entries made on part 1 are legible on all four parts.

### **P45 Part 1**

Part 1 of the form P45 is a notification to Revenue that the employee has ceased employment and should be sent to Revenue immediately the employment ceases.

It is of the utmost importance that an employer issues the P45 immediately an employee ceases in the employment. The P45 part 1 sent to Revenue contains the details of the employee's pay, tax and PRSI contributions to date of cessation, and is held by Revenue on computer record along with pay, tax and PRSI details from any other previous employments the employee had in the tax year.

When the new employee commences in their new employment, all the pay and tax details from 1 January up to the date of the new employment are included on the cumulative tax credit certificate issued by Revenue to the new employer.

Where a previous employer delays in sending part 1 of the form P45 to Revenue, the employee's previous pay and tax record is incomplete and therefore it is not possible to issue

a cumulative tax credit certificate. In these cases the tax credit certificate must be issued on the non-cumulative (week 1/month 1) basis until the P45 part 1 is received.

### **P45 Parts 2, 3 and 4**

Parts 2, 3 and 4 (attached together) should be given to the employee on the date the employment ceases.

The employee requires parts 2, 3 and 4 to:

- give to their new employer to avoid paying emergency tax
- claim a refund of tax during unemployment
- claim Social Welfare benefits

Parts 2 and 3 are in most cases given by an employee to a new employer who retains part 2 and sends part 3 to Revenue as a request for a tax credit certificate ([New employees and employees recommencing part 5](#)).

Part 4 is for use in claiming Jobseeker's Benefit (formerly known as Unemployment Benefit) from the Department of Social Protection.

An employer should not in any circumstances supply duplicates of parts 2, 3 or 4 to an employee who has left the employment. Where the original has been lost or mislaid a letter can be given to the employee stating all relevant pay, tax and PRSI information.