



STATUTORY INSTRUMENTS.

S.I. No. 690 of 2022



INCOME TAX (EMPLOYMENTS) REGULATIONS 2022

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The Revenue Commissioners, in exercise of the powers conferred on them by section 986 of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. (1) These Regulations may be cited as the Income Tax (Employments) Regulations 2022.

(2) These Regulations shall come into operation on 1 January 2023.

2. In these Regulations “Principal Regulations” means the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018).

3. The Principal Regulations are amended –

(a) in Regulation 4(1), by the substitution of the following subparagraph for subparagraph (a):

“(a) the reliefs from income tax to which the employee is entitled for the year,

(i) so far as the employee’s title to those reliefs has been established at the time of the determination, or

(ii) where a claim for those reliefs (including relief under section 469 of the Act) has been made, prior to the end of the year, through such electronic means as the Revenue Commissioners make available;”

(b) in Regulation 10(1)-

(i) by the substitution of “an employer shall send a notification containing the following information” for “an employer shall send the following information”,

(ii) by the substitution of the following subparagraph for subparagraph (s):

“(s) the amount of any allowable contribution deducted from the emoluments consisting of-

(I) the ordinary annual contribution deducted under Regulation 31(1)(b),

(II) any other contribution deducted under Regulation 31(1)(b),

(III) the amount deducted under Regulation 31(1)(c),

(IV) the amount deducted under Regulation 31(1)(ca),

(V) the amount to be deducted under Regulation 31(1)(d), and

(VI) the amount of contribution deducted under Regulation 31(1)(e),”

and

(iii) by the substitution of the following subparagraph for subparagraph (t):

“(t) the amount of any contributions made by the employer to

(I) a retirement benefit scheme within the meaning of Chapter 1 of Part 30 of the Act,

(II) a personal retirement savings account within the meaning of Chapter 2A of Part 30 of the Act, and

(III) a PEPP within the meaning of Chapter 2D of Part 30 of the Act,

and”,

(c) in Regulation 11(3), by the substitution of “In this Regulation” for “In this section”,

(d) in Regulation 17(2), by the substitution of “a notification containing the following particulars” for “the following particulars”,

(e) by the insertion of the following Regulation after Regulation 22:

“Certain repayment before end of the year

(22A) (1) If, owing to irregular payment of emoluments, an employee is not entitled to receive emoluments in the last income tax month of the year, the employer may make any such repayment of tax to the employee, as may be appropriate, having regard to the employee’s cumulative emoluments for the year in question and the corresponding cumulative tax relating to such emoluments. The employer shall use the appropriate revenue payroll notification as the basis for the calculation of any such tax to be repaid.

(2) Paragraph (1) shall apply only where a revenue payroll notification is sent or made available to the employer and where tax is deductible by reference to cumulative emoluments and cumulative tax.”

(f) by the substitution of the following Regulation for Regulation 27:

“(1) An inspector may give notice to an employer requiring the employer to send a return of any emoluments paid by

the employer to or on behalf of an employee for any year or any pay period, being emoluments which are not paid to or on behalf of the employee until after the end of that year, or emoluments paid during that pay period, as the case may be, and any such return shall be sent to the inspector within the time limited in the notice.

(2) In this Regulation, “pay period” has the same meaning as it has in Regulation 11(3).”,

(g) In Regulation 31(1)-

(i) by the substitution of “In this Regulation” for “In this Regulations”;

and

(ii) by the insertion of the following subparagraph after subparagraph (c):

“(ca) by virtue of section 787X of the Act, to be deducted from or set off against the employee’s relevant earnings (within the meaning of section 787W of the Act) for the year of assessment in which it is paid,”

GIVEN under my hand,
15 December 2022

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations, which will come into operation on 1 January 2023, amend the Income Tax (Employments) Regulations, 2018, that prescribe the manner in which, the deduction of tax from salaries and wages under the “Pay As You Earn” system operates.

The main changes are as follows:

Regulation 4(1)(a) is amended to provide that the reliefs from income tax which an employee is entitled to for the year may include reliefs in respect of which a claim has been made, prior to the end of the year of assessment, through such electronic means as Revenue will make available. The amendment also provides clarity that tax relief available under section 469 of the Taxes Consolidation Act 1997 ‘Relief for health expenses’ may be included on a claim made prior to the end of the year of assessment.

Regulation 10(1) is amended- (1) to provide clarity that an employer is required to send certain information relating to a payment of emoluments to an employee using the prescribed form which is ‘a notification’, and (2) to provide for the reporting of certain information in respect of employee and employer contributions to a PEPP.

Regulation 11(3) is a technical amendment amending the reference to ‘section’ to ‘Regulation’.

Regulation 17(2) is amended to provide clarity that an employer is required to send certain information relating to the commencement of a new employee in employment using the prescribed form which is ‘a notification’.

A new Regulation 22A is inserted which provides that an employer may, in certain circumstances and where no payment of emolument is made during the last income tax month of the year, make a repayment of tax to an employee during the last income tax month of the year so that the employee can get the benefit of any unused credits at the end of the year under the cumulative PAYE system.

Regulation 27 is amended to require an employer to correct a return for any pay period when requested to do so by Revenue.

Regulation 31, which provides for net pay arrangements, is amended in paragraph (1) to include contributions to a PEPP in the meaning of ‘allowable contribution’.

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