Form P45 Part 1

Cessation Certificate (four part form)

P45

CERTIFICATE NO.

INCOME TAX - PAY AS YOU EARN - CESSATION CERTIFICATE

Particulars of Employee Leaving

Surname of Employee

First Name

Address

PPS Number

Date of Birth D D M M Y Y

Unit Number

Employer Registered Number

Payroll/Works No.

Date of Cessation D D M M Y Y

Deceased (Mark box ☒ if employee is deceased)

Date of Commencement D D M M Y Y

Mark box ☒ if employee was paid weekly or monthly — Weekly ☐ Monthly ☐

Mark box ☒ if emergency tax operated ☐

Weekly/Monthly Tax Credit

Week/Month Number

Weekly/Monthly Standard Rate Cut-Off Point

(a) **Total Pay & Tax** deducted from 1 January last to Date of Cessation

Total Pay .00 (see Note 3)

Total Tax Deducted

(b) If employment started since 1 January last enter Pay and Tax deducted (or Tax refunded) for this period of employment only

Pay (this employment) .00

Tax Deducted or Tax Refunded

Please mark box ☒ if the tax figure at (b) is a refund ☐

(c) Amount of Taxable **LUMP SUM PAYMENT** on termination included in either pay figure above - if applicable .00

(d) Total amount of taxable Disability Benefit included in pay figure above - if applicable .00

(e) Amount by which Tax Credits were reduced - if applicable .00

(f) Amount by which Standard Rate Cut-Off Point was reduced - if applicable .00

Please complete section (d) or (e + f) where an employee was in receipt of taxable Disability Benefit since 1st January last while employed by you

Please mark box ☒ if employee was on Week 1/Month 1 basis at Date of Cessation ☐

PRSI - This Employment Only

Total PRSI

Employee's Share

Total number of weeks of Insurable Employment

Total number of weeks at Class A or Subclass "A" in this period

PRSI Classes other than Class A or Subclass "A" in this period

I certify that the particulars entered above are correct.

Employer

Trade name if different

Address

Date D D M M Y Y

Phone No.

e-mail

Notes

1. Copy PPS Number, Tax Credits, and Standard Rate Cut-Off Point from the latest Certificate of Tax Credits and Standard Rate Cut-Off Point.
2. If the employee commenced with you since 1 January last, please insert Date of Commencement and include pay and tax notified to you in respect of previous employment (if any).
3. In fields (a) to (f) above, where a cent figure of .00 is pre-printed, please insert Euro figures only. Cent figures are not required here.
4. Detach Part 1 and send it to your Revenue office immediately. Hand Parts 2, 3 and 4 (unseparated) to the employee when he/she leaves.
5. If employee has died please send ALL FOUR PARTS of this form (unseparated) to your Revenue office immediately.
6. A guide to PAYE/PRSI for small employers (IT50) is available from the Revenue website or from our Forms & Leaflets Service 1890 306 706. The Employer Information and Support Service **1890 25 45 65** is available to answer any queries you may have.

Save Time

File P45s on-line using the Revenue On-Line Service

www.revenue.ie

PLEASE COMPLETE THIS FORM IN BLOCK CAPITALS

PART 1