



This page will provide you with information on the following:

1. **Obtaining a PPS number**
2. **Tax**
3. **PRSI**
4. **Opening a bank account**
5. **Salary payments**
6. **Useful links**

1. **Obtaining a PPS number**

A Personal Public Service (PPS) Number is a unique reference number and is needed in all dealings with Public Service Agencies. A PPS Number is required in order for the University of Limerick to make payments to you.

1.1. To obtain this, please complete the following steps:

1. The following documents/identification are required:

Non EEA Nationals

- a. Valid passport or Certificate of Registration with the Department of Justice Equality and Law Reform (GNIB Card).
- b. Evidence of an address in Ireland. Human Resources can provide a letter for Social Welfare verifying an Irish address for new employees.
- c. Supporting documentation of either birth, work, unemployment, residency, tax liability or education history, if available.
- d. It is also advisable to have your social security insurance number from your home country to hand.

EU Nationals and other EEA Citizens

- a. Valid passport or National Identity Card.
- b. Evidence of an address in Ireland. Human Resources can provide a letter for Social Welfare verifying an Irish address for new employees.
- c. Supporting documentation of either birth, work, unemployment, residency, tax liability or education history, if available.
- d. It is also advisable to have your social security insurance number from your home country to hand.

UK Citizens

- a. Valid passport or birth certificate.
- b. Valid photographic ID e.g. driving licence.
- c. Evidence of an address in Ireland. Human Resources can provide a letter for Social Welfare verifying an Irish address for new employees.
- d. Supporting documentation of either birth, work, unemployment, residency, tax liability or education history, if available.
- e. It is also advisable to have your social security insurance number from your home country to hand.

2. Go in person to the nearest Social Welfare Office. The address is as follows:

Social Welfare Office
Dominic St
Limerick



Tel 00 353 61 414799

Office hours are: 09h30 -12h00 and 14h00 - 16h00

3. Complete the form REG1, which is available at the Social Welfare Office. Where a PPS number is required for a child, a form REG1 must be completed by the parent/guardian, in respect of the child.
4. Following registration the applicant will be notified of his/her PPS No within five working days, by a letter (CR87c) which is automatically generated to the address given on the Form REG1. Inputting the incorrect name and address will result in non delivery and/or queries. Care should be taken to enter the address completely and accurately with the apartment or house number always included. This letter is acceptable as proof of a person's PPS No for transactions and access to public services e.g. Social and Family Affairs, Health Services, Revenue Commissioners and employers.
5. Notify Human Resources of your PPS No once received.

2. Tax

2.1. To deduct the correct tax from your salary, please complete the following steps:

1. Apply for a Certificate of Tax Credits by completing the Form 12A. Please go to www.revenue.ie to download this form. By using the menu on the left-hand side, please scroll down to 'Forms'. Under the sub- heading 'Individuals', click on 'Claim Forms' and the Form 12A is on this list. Alternatively the Form 12A is available from Jennie Gale in HR on your arrival.
2. Required information to complete the Form 12A:
 - a. Employers PAYE registered No - 0032116A
 - b. PPS No
 - c. Irish address

3. Please send the completed form to:

The Office of the Revenue Commissioners
River House
Charlotte Quay
Limerick
Tel: 00 353 61 212700
Office hours are: 09h30 - 17h00

4. Both you and the University of Limerick will be notified of your tax credits and the University will make the necessary tax deductions from your salary. The Form 12A should be submitted as soon as possible to minimise the risk of 'emergency tax' of 42%. Emergency tax is applied in cases where your tax credits are unclear. If this occurs, the appropriate reimbursements will be made to you as soon as your tax situation is clarified.

2.2. Tax Credits, Reliefs and Rates for the Tax Years 2007 and 2008.

Depending on your personal circumstances, you may not be liable for tax on all of your income. This amount will differ for each individual. Tax credits may be allowable depending on your family circumstances and tax relief can also apply to other payments such as mortgages or health insurance.

3. Pay-Related Social Insurance (PRSI)

- 3.1. Employers and employees (over 16 years of age) in Ireland pay social insurance contributions into Ireland's national Social Insurance Fund. Please see link [PRSI Explained](#).

4. Opening a Bank Account

4.1. To open a bank account, please complete the following steps:



1. The following information is required:
 - a. Two forms of photographic identification e.g. passport, birth certificate and drivers licence.
 - b. Proof of address. Human Resources can provide a letter for a bank verifying the Irish address for new employees in the absence of a utility bill. Human Resources can also provide a letter for a bank if a new employee doesn't currently have an address in Limerick.

2. Please notify Human Resources of the following information:
 - a. Bank name
 - b. Bank address
 - c. Account number
 - d. Bank sort code

3. A full list of banks is available in the Golden Pages telephone directory or www.goldenpages.ie. There are currently two banks located on the University campus:
 - a. Ulster Bank
 - b. Allied Irish Bank

5. Salary Payments

- 5.1. Salary is normally paid on 25th of every month. Where this falls on a Saturday or a Sunday, payment is normally paid on the preceding Friday. To ensure that payment is made at the earliest possible opportunity for new employees, you will need to provide your bank details (as per above).

6. Useful Websites

www.researchcareersireland.com - Moving to Ireland - Practical Information
www.revenue.ie - For all Tax Enquiries
www.citizensinformation.ie - Government Information Website