

# Application form for Employer

## Refund of PRSI contributions



### What is a PRSI Refund?

A Pay Related Social Insurance (PRSI) refund can be applied for where the wrong PRSI rate has been paid on an employee's wages.

Applications can be made for the last four complete tax years.

### Who can apply for a PRSI Refund?

You may be entitled to a PRSI refund if

- You have an employee over 66 and you paid full PRSI on their wages.
- You have an employee under 16 and you paid full PRSI on their wages.
- PRSI was deducted from an employee's wages while on Maternity leave, Paternity leave, Parent's Benefit or Illness Benefit.

### How will I be paid?

Any refund due will be paid into your bank account by Electronic Fund Transfer (EFT).

### How to complete this application form.

- You need your employer number and employee's PPS number before you apply.
- Please use this page as a guide to filling in this form.
- Please use **BLACK** ball point pen.
- Please use BLOCK LETTERS and place an X in the relevant boxes.
- Please answer **all questions** that apply to you.
- You can only apply for one type of refund per form. Incomplete forms will be returned and this will delay your application.

**Please note:** A refund may be claimed for a maximum of four years prior to the current year.

**Part 1**

**Employer details**

1. Employer Number:

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2. Employer Registered Name:


3. Trading Name:


**Employer Contact Details**

4. Correspondence address:


County

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Eircode

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Country

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5. Telephone number:

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6. Email address:


**Declaration**

I declare that the information given by me on this form is truthful and complete. I understand that if any of the information I provide is untrue or misleading or if I fail to disclose any relevant information, that I will be required to repay any payment I receive from the Department and that I may be prosecuted. I undertake to immediately advise the Department of any change in my circumstances which may affect my continued entitlement.

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Signature (not block letters)

Date:

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**Warning:** If you make a false statement or withhold information, you may be prosecuted leading to a fine, a prison term or both.

## Part 2

## Employer payment details

Please provide the Company/Partnership's current, deposit or savings account details for payment.

The account must be in the Company/Partnership name.

### Financial Institution

You will find the following details printed on statements from your financial institution.

Name of financial institution:

Bank Identifier Code (BIC):

International Bank Account Number (IBAN):

Name(s) of account holder(s):

Name 1:

Name 2 (if any):

## Part 3

## Employer checklist

**Each Employee (EE) on whose behalf you make an application for PRSI Refunds needs a Personal Public Service Number (PPS Number) before you apply.**

**Please note:**

A refund may be claimed for a maximum of four years prior to the current year.

If details of additional employees need to be supplied, please do so on a copy of **Part 5** of this form.

For a holder of E101/ A1/ Certificate of Coverage/ Exemption Certificate:

- Persons issued with an E101 Certificate / A1 Portable Document as migrant workers within the EU or non-EU nationals on temporary assignment to Ireland may be exempt from paying PRSI contributions.
- Persons issued with a Certificate of Coverage from a country with which Ireland has a bi-lateral Social Security Agreement on temporary assignment to Ireland may be exempt from paying PRSI contributions.
- Persons issued with a PRSI Exemption Certificate from Special Collections Section may be exempt from paying PRSI contributions.

**Have you enclosed the following on behalf of the employee(s) concerned?**

- Their E101/A1, if relevant.
- Their Certificate of Coverage, if relevant.
- Their Exemption Certificate, if relevant.

**Reason you think the Company/Partnership or your employee(s) may qualify for a refund?**

**Use Code against each employee on Part 5 on the next page.**

<b>Reason for Refund</b>	<b>Refund Code</b>
Employee(s) of pensionable age	<b>OPA</b>
Self-employed (Company Director/Sole Trader/Partnership) who paid Class A contributions	<b>DIR</b>
Civil/public servant who paid Class A instead of Class B/C/D	<b>CIV</b>
Paid PRSI on full salary while getting Illness Benefit	<b>ILB</b>
Paid PRSI on full salary while getting Maternity/Adoptive Benefit	<b>MAT</b>
Paid PRSI on full salary while getting Paternity Benefit	<b>PAT</b>
Paid PRSI on full salary while getting Parent's Benefit	<b>PAR</b>
Employee(s) is/are Holder(s) of E101/A1, Certificate of Coverage, Exemption Certificate	<b>EXE</b>
Under 16	<b>U16</b>
No Contract of Service	<b>NCS</b>
Subsidiary Employment - A permanent civil/public servant recruited before 6 April 1995 who paid full PRSI in another employment	<b>SUB</b>
Other reason	<b>OTH</b>

**If "Other reason" - please give details below:**

**Please complete Part 5 PRSI REF 2 (A) in respect of each employee.**

**Indicate the Total Number of employee(s) pages you are submitting:**

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# Refund of PRSI contributions

## Part 5

## Employee refund details

1. Employer Number:
2. Employer Registered Name:
3. Employee's surname:
4. Employee's first name(s):
5. Employee's PPS Number:
6. Reason for refund code:

If Code = EXE, then place **X** in one of the following boxes to indicate that you have enclosed the relevant documentation for this particular employee.

- Their E101/A1       Their Certificate of Coverage       Their Exemption Certificate

7. Year(s) for claiming refund:
- Y Y Y Y      Y Y Y Y      Y Y Y Y      Y Y Y Y

If employee's employment record for the most recent year is not available to us, we will not be able to process that particular refund and the refund will need to be re-applied for.

- Have you (the employer/company) already refunded the Employee PRSI directly to the employee(s) involved, and wish for the full PRSI to be refunded to you? (If so please provide a signed declaration from the employee(s) confirming this).
- Has the Employee's PRSI already been refunded to the employee(s) involved through a payroll adjustment or other method?
- Do you wish for the full PRSI to be paid directly to you? (If so please provide a signed declaration from the employee(s) confirming this).

## Employee payment details - Financial Institution

These details are printed on statements from their financial institution.

- Name of financial institution:
- Bank Identifier Code (BIC):
- International Bank Account Number (IBAN):
- Name(s) of account holder(s):
- Name 1:
- Name 2 (if any):

Send this completed application form to:

**PRSI Refund Section**

Department of Social Protection  
Gandon House  
Amiens Street  
Dublin 1  
D01 A361

Telephone: (01) 673 2586

Email: [PRSIRefunds@welfare.ie](mailto:PRSIRefunds@welfare.ie)

If you are calling from outside the Republic of Ireland please call + 353 1 673 2586

**Data Protection Statement**

The Department of Social Protection administers Ireland's social protection system. Customers are required to provide personal data to determine eligibility for relevant payments and benefits. Personal data may be exchanged with other government departments and agencies where provided for by law. Our data protection policy is available at [www.gov.ie/dsp/privacystatement](http://www.gov.ie/dsp/privacystatement) or in hard copy.

Explanations and terms used in this form are intended as a guide only and are not a legal interpretation.