

Please attach your form P60/P45 (if relevant) or where PRSI is deducted from your earnings under the Special Collection System your form SC4.

Revenue retain the right to request additional information in support of claim

Section 3: Declaration

I declare that the information provided in this application is correct.

--

Claimants Signature

--	--	--	--	--	--

Date

Return completed form to: **PRSI Refunds Section
Collector-General's Division
Sarsfield House
Limerick**

If you have any questions on how to complete this form LoCall: 1890 20 30 70 Ext 55405, 56754

Notes

- This application form should be used to request a PRSI refund where you have made a contribution to:
 - a PRSA (Personal Retirement Savings Account)
 - a RAC (Retirement Annuity Contract)
 - an AVC (Additional Voluntary Contribution by an employee to an occupational pension scheme)

and

where PRSI relief has not already been granted by your employer through the payroll.

- Refunds can only be claimed in respect of payments made on or after **1st January 2003**.
- Refunds will only be made where you have been granted income tax relief on the contribution against 'reckonable earnings' [earnings from an insurable employment or insurable (occupational injuries) employment] or 'reckonable emoluments' [directors salary and fees].

A refund cannot be claimed in respect of pension contributions that are tax deductible against other income which is not 'reckonable earnings' or 'reckonable emoluments' i.e. income from a trade or profession.

For PRSI Refund applications in respect of 2007 and following years:

In 2007, an additional 0.5% (over the 2% rate) Health Contribution was introduced on earnings exceeding €1,925 per week (equivalent to €3,850 per fortnight and to €8,342 per month). Accordingly, where your reckonable earnings/emoluments exceeded €100,100, you must also forward a statement from your employer setting out the amount of earnings/emoluments on which an additional 0.5% rate of Health Contribution was applied.

All other PRSI refund applications should be addressed to the Department of Social & Family Affairs on form PRSIREF1, which is available at www.welfare.ie

Revenue



CGPRS11