

Payroll Guidance for NCHDs during Rotation

Link to guidance on HSE New Starters: <https://tinyurl.com/bdb7czwt>

As an NCHD, you may move on a regular basis within the HSE and HSE Funded hospitals and this will fall into one of the following scenarios listed below. We are including guidance on how to deal with Revenue in each scenario depending on your circumstances. There are three different scenarios applicable to NCHDs. Please see details below for particular circumstances and follow guidance provided.

Just to note – the following statement is very important.



You do not need to register your job with Revenue if you have previously worked in Ireland

1. Starting work in the HSE or a HSE Funded hospital and have not worked in Ireland before.

(Please ignore if you have previously worked in Ireland)

You will need to register your first employment in Ireland with Revenue at registering for myAccount (select the 'update job and pension details')

<https://tinyurl.com/2pcep8cm>

Before you can register your job with Revenue you will need your:

- **Personal Public Service Number (PPSN)**
- **Employer's Registered Number (ERN)**
- **Start date of your employment**
- **Employee number**

Please click on link below for full list of employer's registered numbers:

<https://tinyurl.com/bdz54zzh>

2. Changing hospital from one statutory hospital to another statutory hospital but remaining within the same HSE payroll area.

Refer to Appendix I

If this scenario applies to you, you do not need to contact Revenue unless advised by your Payroll Department. A Leaving form (HR106) is not required for any NCHD who is staying in the same HSE area within the same Employer Registered Number as it causes issues with Revenue.

For example moving from University Hospital Waterford (UHW) to Wexford General Hospital – both are paid under ERN 0027010D in the same HSE area so there is no need for a leaving action. Please make your Medical Manpower Department aware if this scenario applies to you and they will provide you with the appropriate form to complete. There are currently 9 Payroll Departments in HSE under Payroll Services, Finance Shared Services, National Finance Division.

HSE Employers Registered Numbers (ERN)

- **Eastern Region: 0043024G**
- **Portiuncula: 3576661QH**
- **Midlands: 0002000J**
- **South-East: 0027010D**
- **Mid-West: 0030888U**
- **South-West: 0007497W**
- **North-East: 0072958D**
- **West: 0024042B**
- **North-West: 0036210M**

3. Changing hospital from: A statutory hospital to another statutory hospital in a different payroll area

- A statutory hospital to a voluntary hospital
- A voluntary hospital to a statutory hospital

If this scenario applies, do not contact Revenue. Payroll systems inform Revenue that an NCHD has commenced in the new area through Payroll Submissions and it retrieves the Revenue Payroll Notification (RPN) (Tax Details) for the NCHD directly from Revenue.

In Statutory Hospitals, you will be required to complete the Leaving form (HR106) before changing hospital to ensure payroll is updated appropriately. The majority of NCHDs will be due overtime payments from their previous employer when they move clinical sites as well as payment from their new clinical site. This supplementary overtime payment can cause an issue either when moving from one payroll area to another, if it is not paid with the final salary or the next payroll run.

When an NCHD transfers to a new clinical site in a different HSE payroll area, the current HSE Payroll Department, which you are now leaving, notifies Revenue of the leaving date enabling the RPN to be available to a new employer/HSE Area. The leaving date can only be sent to Revenue after your last salary payment has been made, outstanding overtime payments can be paid after the leaving date has been sent to Revenue, however, will be taxed at the higher rate therefore claims for overtime should be submitted in a timely manner.

When you start in a new HSE area, you will be set up on Emergency Tax under the current Revenue rules. Your new Payroll Department will request an RPN for you from Revenue, through the payroll system when you commence in the new area. The correct RPN will only issue after your final payment has been processed in your previous area. If an RPN is not available from Revenue for your new employment,

as your final payment has not been made in the previous area, an RPN with zero credits and cut-offs will issue indicating a second current employment and therefore taxing without credits and cut-offs. This is to be avoided, Emergency Tax attracts credits and cut-offs so is more beneficial to the employee. When the Cumulative RPN issues from Revenue your PAYE and USC will be balanced to date.

How to reduce the period that your pay is Emergency taxed?

Ensure you inform your Clinical Site/Medical Manpower of your next rotation.

Submit all overtime claims for payment within the deadline set by Medical Manpower Department.

Contact Payroll Department if you have any questions or require support in relation to your PAYE, USC, PRSI and ASC.

Do not contact Revenue if there is an issue with your taxes until you have contacted your new Payroll Department and they have advised you to do so.

Notes:

If you are unsure which scenario applies to you or what you have to do when rotating, further details and information are available for New Starters on the Staff section of the HSE website.

Please follow the link below.

<https://tinyurl.com/bdb7czwt>

OR

Please contact your local Medical Manpower Department/HR Department for further guidance. If you have any query in relation to PAYE, USC, PRSI and ASC please contact your Payroll Department for further guidance.

Payroll regions

East	Dublin, Wicklow and Kildare Phone: 01 8817150 payroll.east@hse.ie
South East	Carlow, Kilkenny, South Tipperary, Waterford and Wexford Phone: 056 7784268 payroll.southeast@hse.ie
South	Cork and Kerry Phone: 021 4923659 payroll.south@hse.ie
West	Galway, Mayo and Roscommon Phone: 091 775925 payroll.west@hse.ie
North West	Sligo, Donegal and Leitrim Phone: 071 9835213/071 9820413 payroll.northwest@hse.ie
Mid West	Limerick, Clare and Tipperary North Phone: 061 483312 payroll.midwest@hse.ie
North East	Cavan, Monaghan, Louth and Meath Phone: 046 9251200 payroll.northeast@hse.ie
Midlands	Laois, Offaly, Longford and Westmeath Phone: 057 9357537 payroll.midlands@hse.ie
Portiuncula	Portiuncula Hospital Phone: 090 9648337 payroll.puh@hse.ie

Appendix I

Please see attached list of Hospitals/Hospital Groups displaying Voluntary or Statutory status: Hospitals/Groups	Organisation	Type V = Voluntary Hospital S = Statutory Hospital
IEHG	Cappagh National Orthopaedic Hospital	V
IEHG	Mater Misericordiae University Hospital	V
IEHG	Midland Regional Hospital Mullingar	S
IEHG	National Maternity Hospital	V
IEHG	Our Lady's Hospital Navan	S
IEHG	Royal Victoria Eye and Ear Hospital	V
IEHG	St. Columcille's Hospital	S
IEHG	St. Luke's General Hospital Kilkenny	S
IEHG	St. Vincent's University Hospital	V
IEHG	St. Michael's Hospital Dun Laoghaire	V
IEHG	Wexford General Hospital	S
DMHG	Coombe Women & Infant University Hospital	V
DMHG	Midland Regional Hospital Portlaoise	S
DMHG	Midland Regional Hospital Tullamore	S
DMHG	Naas General Hospital	S
DMHG	St. James's Hospital	V
DMHG	St Luke's, Rathgar	S
DMHG	AMNCH Tallaght Hospital - Adult	V
RCSI	Beaumont Hospital	V
RCSI	Cavan General Hospital	S
RCSI	Connolly Hospital	S
RCSI	Louth County Hospital Dundalk	S
RCSI	Monaghan Hospital	S
RCSI	Our Lady of Lourdes Hospital Drogheda	S
RCSI	Rotunda Hospital	V
ULHG	Ennis Hospital	S
ULHG	Croom Orthopaedic Hospital	S
ULHG	University Hospital Limerick	S
ULHG	University Maternity Hospital Limerick	S
ULHG	Nenagh Hospital	S
ULHG	St. John's Hospital Limerick	V
SSWHG	Bantry General Hospital	S
SSWHG	Cork University Maternity Hospital	S
SSWHG	Cork University Hospital	S
SSWHG	University Hospital Kerry	S
SSWHG	Lourdes Orthopaedic Hospital Kilcreene	S
SSWHG	Mallow General Hospital	S
SSWHG	Mercy University Hospital	V
SSWHG	South Infirmary Victoria University Hospital	V
SSWHG	South Tipperary General Hospital	S
SSWHG	University Hospital Waterford	S
Saolta	Letterkenny University Hospital	S
Saolta	Mayo General Hospital	S
Saolta	Portiuncula University Hospital	S
Saolta	Roscommon Hospital	S
Saolta	Sligo University Hospital	S
Saolta	University Hospital Galway	S
Children's Hosp Grp	Children's University Hospital Temple Street	V
Children's Hosp Grp	Our Lady's Children's Hospital Crumlin	V
Children's Hosp Grp	AMNCH Tallaght Hospital - Paediatric	V