PENSIONS IRELAND

Employer PRSA payment calendar

A paperwork checklist for your accountant and pension advisor

Keep the personal tax year and company accounting period separately labelled. Use confirmed records and note estimates. This worksheet does not approve a payment or calculate your tax liability.

1. Record the two calendars

- ☐ Write the personal tax year and company accounting-period start/end dates.
- ☐ List employer PRSA payments by actual date, amount and provider confirmation.
- ☐ Keep your own personal contributions in a separate list.

2. Ask payroll and the accountant to confirm

- ☐ The appropriate annual remuneration figure, including relevant salary, bonuses and benefits.
- ☐ Any employment change, leave, other employer payments or special rules needing review.
- ☐ Which figures are confirmed, which are estimates and when they will be checked again.
- ☐ Any payroll reporting and company deduction questions; identify who will handle each.

3. Prepare the cash-flow and pension discussion

- ☐ Record upcoming payroll, tax, suppliers, borrowing commitments and cash reserve needs.
- ☐ Compare regular and once-off payment timing; note what changes if receipts arrive late.
- ☐ Bring existing pension statements and keep each proposed pension route separately labelled.

4. Outstanding question / responsible person / check date

Guide: pensions-ireland.ie/employer-prsa-contribution-limit-ireland/
Discussion tool: pensions-ireland.ie/director-funding-estimator/

A tax ceiling is not a contribution recommendation. Confirm actual figures and exceptions with the relevant professionals. No email signup is needed. Keep completed financial records private.