

### **PAYE: Important Changes for Employers**

Dear Sir/Madam,

From 1 January 2019 there will be important changes to the way you report your employees' payroll information (pay, Income Tax, PRSI and USC) to Revenue.

You will report payroll information to Revenue at the time you pay your employees. The reporting process will be significantly simplified by the elimination of the various forms that you must currently complete, for example P35, P30 and P60, etc.

We have been working closely with the payroll software providers to ensure that their software packages will allow employers to meet the new reporting requirements. If you use a payroll package, we understand that software providers will be in contact with employers regarding their plans to have payroll packages ready for 1 January 2019.

If you do not use a payroll package to operate your payroll or to report to Revenue you will be able to meet the new reporting arrangements by using the Revenue Online Service (ROS). The ROS system is being upgraded to allow you record your employee payroll information and send it to Revenue in accordance with the new requirements.

Revenue is fully committed to actively helping employers prepare for the upcoming changes. We will host a number of regional seminars for employers from September 2018 to explain the overall changes and reporting requirements. If you are interested in attending a seminar please register your interest at [www.revenue.ie/en/seminar2018](http://www.revenue.ie/en/seminar2018).

Further details on PAYE Modernisation can be found [at www.revenue.ie/pmod174](http://www.revenue.ie/pmod174). Please familiarise yourself with this information.

Thank you.

**Yours faithfully,**

**XX**

**District Manager.**