

PAYE Modernisation

FSSU

June 2018

Background & Design Principles

Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

PAYE Modernisation



EMPLOYER

Seamless integration into payroll

Minimize employer cost to comply

Abolition of P30s, P45s, P46s, P60, End of Year Returns

Right tax paid on current due dates

Time savings



EMPLOYEE

Simplified online services

Maximise use of entitlements

Automatic end of year review

Read time accurate data

Transparency



Statutory in-year employer return

Making compliance easier

Accurate up to date income details

Reduced customer contacts

Timely targeted interventions

Context

Employee/Employer Statistics May 2018

Employees

- 2.8m active employments (includes pensions)
- 256,000 employees >1 live employment
- Multiple employments with same employer

Employers

- 219,000 employer registrations
- 111,000 employers with ≤ 5 employees
- 98% filed through ROS

Are you an employer?

Are you an employer?

- Do you have someone who works for you?
 - Caretaker
 - Secretary
 - Gardener
- Do you have seasonal workers?
Works certain times of the year
- Do you have casual employees?
Works occasionally once\twice per week, per month

PAYE: Current Employer Obligations

Paying Employees & Reporting

1. Apply the latest P2C
2. Calculate tax to be deducted (IT, USC, PRSI & LPT)
3. Provide the employee with a payslip that shows the pay and deductions made
4. P45 / P46 for every employee starting or leaving employment with them
5. Each month / quarter submit a P30 and payment
6. By February of the following year complete a P35 with the associated listings for all employees

Legislative Framework – Finance Act 2017

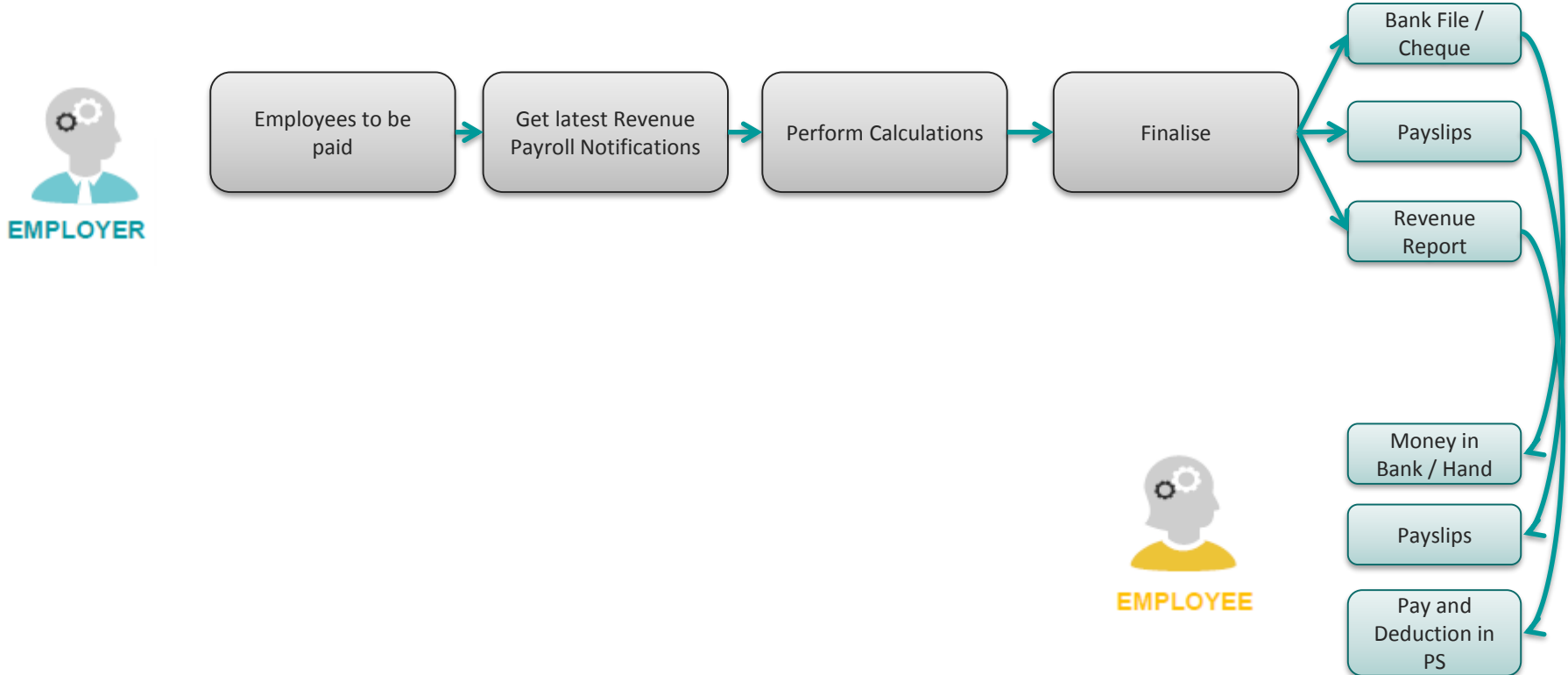
Legislation – Finance Act 2017

The legislative provisions have been passed into law governing the changes these include:

- Revenue Payroll Notification (RPN)
- Payroll submissions on or before each payroll run by employers
- Statement issued by Revenue – deemed a return
- Upload difficulty due to technical failure
- Direct Debit/Variable Direct Debit

High Level Design and Process Flows

Seamless integration of reporting into the payroll process



Abolition of P30s, P45s, P46s, P60, End of Year Returns

- Statement issued to employer each month with total tax due based on submissions
- Statement deemed as return if no corrections made by return due date
- New employees (P45/P46) set up in payroll and Revenue Payroll Notification requested will commence the employment
- Payroll submissions by employers will include commencement and cessation dates
- End of Year Returns (P35) - each month stands as a statutory return. No option to tidy up at year end
- For 2019 there will no longer be an obligation on employers to provide P60 to employees

PPSN Checker

PPSN Checker

- Agents, employers and pension providers requested PPSN checker facility as part of the co-design with Revenue.
- Live in ROS from 12th April
- A maximum of 10 PPSNs can be checked at one time.
- Captcha used to protect from phishing and internal reports will be produced on usage
- Results is either that PPSN can be used for that employee or that you need to contact employee and confirm PPSN

[← ROS Homepage](#)

PPS Number Checker

Enter the details required below to check that the PPS Number supplied is the correct PPS Number for your employee/pension recipient. Click the Submit button to send the information to be checked against Revenue records. To check additional PPS Numbers, click the Add Employee button. A maximum of 10 PPS Numbers can be checked at any one time.

* indicates a mandatory field

[Employee 1](#) ✕ >

Employee 1

First name *

Surname *

PPS Number *

Address Line 1

Address Line 2

Address Line 3

County / Postcode

Date of Birth

Day

Month

Year

[Add Employee](#) +

- ☐ For security and data protection purposes, the information you supply is being monitored by Revenue. Your continued use of this service is subject to use for legitimate purposes i.e. to ensure you are supplying the correct PPS Number for each of your employees. Activity which suggests otherwise will result in the service being withdrawn.

☐

I'm not a robot



reCAPTCHA
[Privacy](#) - [Terms](#)

Submit →

PPS Number Results

[← ROS Homepage](#)
[← Start Again](#)

Employee	PPS Number		
Employee 1	6300066G	✓	Valid Details
Employee 2	1234567T	✗	Invalid Details

PPS Number Results

Employee

PPS Number

Valid details

Based on information held by Revenue, the PPS Number and details you have entered are valid.

X

PPS Number Results

Employee

PPS Number

Invalid details



Revenue is unable to validate the details you have supplied against our records.

Please verify details with your employee by checking against, for example Revenue correspondence quoting his/her PPS Number or Public Service Card.

Payroll Reporting Options

Direct Payroll Reporting

On starting the payroll for a given payroll run the software will:

- Request Revenue Payroll Notifications (RPN) for all employees that have been amended since last payroll run
- Request RPNs for any new employees who have not been paid before
- Revenue will allocate credits based on most up to date information available for that employee

Run Payroll


- Payroll software will use the details returned in the RPN to calculate statutory deductions for each employee
- If new employees are added at this stage the software will request a new RPN for that employee

Complete / Finalise Payroll

- Payroll software will send Revenue details of each employee with their pay and statutory deductions.
- Start and end date for an employee are sent as part of the payroll submission
- Revenue sends an instantaneous acknowledgement that submission is received
- Revenue send payroll software a response containing any errors and the total liability for that payroll submission

ROS Payroll Reporting

ROS Secure Login

 From June 18th, Revenue will be updating the ROS registration process. For more details please visit [ROS Help](#)

1. Select Certificate

K_61192133

[Manage My Certificates](#)

2. Enter Password

[Change password](#)

[Reset Login](#)

3. Login

Login to ROS

[ROS Help](#)



If you experience problems, please visit [ROS Help](#)

Revenue Online Service

Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes and levies, file tax returns and forms, and make payments for these taxes online in a variety of ways.

Useful Links

[View Latest Revenue News](#)

[EU VAT Customers](#)

[ROS Offline Application](#)

[ROS Developer Support](#)

[ROS Compatible Third Party Software](#)


[Digital Certificate for Emails](#)

[ROS Registration changes - upcoming developments](#)

[Revenue Home](#) | [ROS Help](#) | [Accessibility](#) | [System Requirements](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#) | [Eolas as Gaeilge](#)

ROS Frequently Used Questions



Revenue
Cáin agus Cúistain na hÉireann
Irish Tax and Customs

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TKSDAYNCYWPP KRWCWSOWE SKNBXDZNU AYZ | [EXIT](#)

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Tax Clearance Certificate Expired.

My Frequently Used Services

Add a service +

^

MyEnquiries

Employer Services

[Request RPN](#)
[PPS Number Checker](#)
[Employee List](#)

[Payroll submission file upload](#)
[Payroll submission manual input](#)
[Check payroll status](#)

[Statement of account](#)

[Make a payment](#)
[Set up debit instructions](#)

File a Return

Complete a Form On-line

Upload Form(s) Completed Off-line

Payments & Refunds

Submit a Payment

Manage Bank Accounts

RPN request

Request RPN

08001416KH

[Gaeilge](#)

[Sign out](#)



Employer Services

[← Back](#)

Request Revenue Payroll Notifications (RPNs)

You must always ensure that payroll is run based on the most up to date RPNs. You can request RPNs for your employees by uploading a request file or by completing our online form. [Learn more](#) ↗

Upload request file

If your software produces an RPN request file, you can upload it here. Your file must be in either JSON or XML format. Separate files should be uploaded for existing or new employees.

[Request RPNs by file upload](#)

Complete online form

If you do not have a file to upload, you can request RPNs for your existing or new employees using our online form.

[Request RPNs by online form](#)

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Language: [Gaeilge](#)

RPN request by online form

Request RPN

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[Request RPNs by online form](#)

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Request RPN – Existing or New employees

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Employer Services

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Request RPNs by online form

You can use our online form to request RPNs for any of your existing or new employees. Please select the relevant option.

☒ Existing employees

☐ New employees

[^ Which should I choose?](#)

Existing employees refer to individuals who have not ceased in your employment. New employees refer to individuals who have commenced or re-commenced in your employment.

[Next →](#)

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Language: [Gaeilge](#)



Employer Services

← Back

Please select an employee

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.

PPS number	Employee name	Employment ID	Employment start date	Action
1234567T	Paddy O'Brien	1	01/02/1988	Select
9876543R	Mary O'Brien	1	01/02/1988	Select

[I don't have a PPS number for my employee.](#)

[I have a new employee.](#) ▾

Submit payroll by online form

Employer Services

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Submit payroll

You must submit your payroll on or before the date you pay your employees.

Upload payroll file

If your software produces a file with your payroll submission details, you can upload it here. Your file must be in either JSON or XML format.

[Submit payroll by file upload](#)

Complete online form

If you do not have a file to upload, you can enter your payroll submission details by using our online form.

[Submit payroll by online form](#)

[← Back](#)

Please select an employee

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.

PPS number	Employee name	Employment ID	Employment start date	Action
1234567T	Paddy O'Brien	1	01/02/1988	Select
9876543R	Mary O'Brien	1	01/02/1988	Select


[I don't have a PPS number for my employee.](#)

[I have a new employee.](#) ▾

Click Add under Pay and Deductions

Hello JOHN RYAN

Gaeilge [Sign out](#)

Revenue
Chad again Customs na h-Éireann
Irish Tax and Customs

Employer Services

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Submission item

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Employee details

Employee name	Paddy O'Brien	PPS number	1234567T
Employment ID	1	Employer reference	865
Employment start date	01/02/1988	Date of leaving	N/A
Pay frequency	Weekly	Pay periods	52
Directorship	N/A	Shadow payroll	No

[Update this section.](#)

Tax credits & rate bands

RPN number	1	Last updated	01/01/2019
Calculation basis	Cumulative	Tax rate cut-off point	€2,531.87

[Update this section.](#)

Pay & deductions

No details on file.

Add

Other details

No details on file.

Add

Save →

Pay & deductions


 Gross pay


 Pay date

 Exclusion order?

☒ No

☐ Yes


 Pay for income tax

 Income tax paid

 USC status?

☒ Ordinary

☐ Exempt

 Pay for USC

 USC paid

Fill in all fields

*Note: these are Data input
Fields **only**, and do not have a
calculation function

PRSI status?

☒ Ordinary

☐ Exempt

PRSI class

Please select ▼

Insurable weeks

[Add additional PRSI class & nr. of insurable weeks.](#)

Pay for employee PRSI

Employee PRSI paid

Pay for employer PRSI

Employer PRSI paid

LPT deducted

Back

Save

[← Back](#)

Submission item

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[Update this section.](#)

Tax credits & rate bands

RPN number	1	Last updated	01/01/2019
Calculation basis	Cumulative	Tax rate cut-off point	€2,531.87

[Update this section.](#)

Pay & deductions

Gross pay	€1,000.00	Pay date	01/02/2019
Pay for income tax	€1,000.00	Income tax paid	€83.99
Pay for USC	€1,000.00	USC paid	€42.58
PRSI class	A0	Insurable weeks	1
Pay for employee PRSI	€1,000.00	Employee PRSI paid	€61.27
Pay for employer PRSI	€1,000.00	Employer PRSI paid	€142.35
		LPT deducted	€12.06

[Update this section.](#)

Other details

No details on file.

[Add](#)[Save →](#)

View Payroll

[← Back](#)

View payroll

[Make a new submission](#)

Search by

- Select -

Search

Recent payroll runs

The following payroll runs were recently submitted / updated.

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Language: [Gaeilge](#)

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View payroll

[Make a new submission](#)

Search by

Payroll run reference ▼

Tax year

2018

Payroll run reference

run12345

[Search](#)

Recent payroll runs

The following payroll runs were recently submitted / updated.

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Payroll run

These are your payroll run details. Please download the payroll run summary for further information.

Payroll reference: run12345

[Download payroll run summary](#) ↓

Payroll run details

Status: Processed
Last updated: 24/05/2018
Tax year: 2018

Total PAYE deductions

Income Tax: €13,500.00
PRSI: €18,000.00
USC: €3,560.00
LPT: €2,500.00

Submission summary

Active items: 50
Payroll submissions: 1

^ Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status	Action
24/05/2018	submission12345	50	0	0	7	€13,500.00	€18,000.00	€3,560.00	€2,500.00	Completed	View

Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

Submission ID: submission12345

[Download payroll submission response](#) ↓

Submission results	Total PAYE deductions	Submission items
Status: Completed	Income Tax: €13,500.00	Active: 50
Payroll reference: run12345	PRSI: €18,000.00	Warnings: 0
Date submitted: 24/05/2018	USC: €3,560.00	Deleted: 0
Tax year: 2018	LPT: €2,500.00	Invalid: 7

^ Invalid items

These submission items were not processed and need to be corrected.

Submission ID	Line item ID	PPS number	Employment ID	Employer reference	Income Tax	PRSI	USC	LPT
submission12345	LineItem1_bret qsdwu_44923	07005176LA	325	kxtjeifkdp6223 6	€270.00	€360.00	€71.20	€50.00
submission12345	LineItem1_bihe cpadnu_63384	07005176LA	325	ruqslqkpd119 96	€270.00	€360.00	€71.20	€50.00

Statement

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Welcome to your Online Statement of Account

This information is accurate as of 30/04/18 11:39 for PAYE-Emp only, as applicable.
Please note returns/payments may take 3-5 working days to appear on this Statement.

Tax Type Details

PAYE-EMP

[Registration Details](#)

Tax Type	Reg No.	Status
PAYE-EMP	3390236PH	Return Due & Payment Due

Period Details

The period details breakdown/search will show information from the previous seven complete tax years and the current tax year and is applicable to PAYE-EMP only.

[Search](#)

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
↓ 2019	! Action Required							
→ Monthly Statement	01/04/2019	30/04/2019		414.00 *	0.00	0.00	Due	View/Accept
→ Monthly Return	01/03/2019	31/03/2019	23/04/2019	570.00	0.00	570.00	Accepted	View Return or Make Payment
→ Monthly Return	01/02/2019	28/02/2019	23/03/2019	0.00	0.00	0.00	Accepted	View Return
→ Monthly Return	01/01/2019	31/01/2019	23/02/2019	100.00	0.00	100.00	Deemed	View Return or Make Payment

* Liability is only established when a statement has been accepted or deemed a return

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Monthly Employer PAYE Return Submission (3390236PH)

This information is accurate as of 30/04/2018 10:43:14.

Summary Details

Income Tax	€	250.00
PRSI (Employer & Employee)	€	89.00
USC	€	55.00
LPT	€	20.00
Total	€	414.00

Period Details

Period:	01/04/2019 - 30/04/2019
Status:	DUE
Due Date:	14/05/2019

[Payroll Details](#)

Only payroll figures with pay dates in the selected month are included in this period's totals.


To download the Return Summary for the period in XML format click [here](#).

To download the Return Summary for the period in JSON format click [here](#).

Declaration

☐

I agree with the summary above.

 The acceptance of this return certifies and declares that all the payroll data you submitted is complete and true and is an accurate reflection of the emoluments made to your employees in this period.

Submit 

Stakeholder Engagement

May – June 2018

External Stakeholder Engagement

May – June 2018

May

1st	Relate Software- Cork
2nd	EY - Dublin
2nd	Relate Software-Limerick
2nd	Construction Expo-Dublin
3rd	Relate Software-Dublin
8th	IFA - Letterkenny
9th	PSDA- Dublin
9th	SFA Business Bytes Seminar- Dublin
10th	IPASS Annual Payroll Conference- Dublin
14th	External Stakeholders- Dublin
15th	IFA - North Tipperary Nenagh

May

15th	Retail Excellence- Dublin
16th	Retail Excellence- Dublin
24th	Dungarvan Chamber- Waterford
28th	IFA South Tipperary- Cahir
29th	NGA Payroll Managed Services-Dublin
29th	IIFA AGM- Dublin
29th	Grant Thornton- Dublin
30th	IFA - Kerry Tralee
30th	Ennis Chamber
30th	Tech Connect-Dublin
30th	PSDA- Dublin

June

1st	Sage Partner Event- Dublin
5th	Sage Partner Event- Dublin
6th	FSSU- Maynooth
7th	FSSU-Charleville
7th	SIG SAP User Group- AIB Dublin
8th	External Stakeholders-Dublin
12th	FSSU- Liffey Valley
20th	PSDA-Dublin
25th	Sage Partner Event- Dublin
26th	Sage Partner Event-Galway
26th	Chartered Accountants Ireland- Galway
27th	Mazars- Limerick
27th	Sage Partner Event-Limerick
28th	Sage Partner Event-Cork

Preparing for PAYE Modernisation

Getting Ready

- Have you the right Personal Public Service (PPS) number for all your employees?
- Have you registered your employees with Revenue?
- Have you an up-to-date tax credit certificate for all your employees?
- Have you completed the P45 process for any employees who have stopped working for you?
- Have you adequate controls in place to ensure that benefits/notional pay are being accurately calculated during the year?
- Are you aware of your duties as an employer at the end of the year?

Current Issues

- NO PPSN/incorrect PPSN
- Net pay arrangements
- Treatment of substitute teachers
- Taxable payments not captured
- Yard supervision
- Exam invigilators

Revenue Regional Seminars

Regional Seminars

- Employer letters issuing April 2018
- Regional seminars planned for September
- Free to attend
- Demonstration screens
- Employers should register their interest on [Revenue.ie](https://revenue.ie)

Regional Seminars

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Search



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[Health expenses](#)

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[LPT - What to do in 2018](#)

PAYE modernisation – Employer Seminar

Employers register your interest now.

[Read more... →](#)

Information

Information

- Regular updates on revenue.ie

Employing people Information for employers about your tax obligations when you hire and pay employees and when employment ends. Popular topics Travel and subsistence Flat-rate expense allowances Private use of company cars		
Becoming an employer and ongoing obligations	Hiring an employee	
What constitutes pay?	Paying an employee	
Paying your employees' tax to Revenue	Benefit in kind (BIK) for employers	
Employee expenses	Shares for employees	
Employers' notices	Taxation of social welfare payments - Illness Benefit (IB)	
Universal Social Charge (USC)	Employment related tax returns and forms	
When an employment ends	PAYE modernisation	

- Monthly external stakeholder update meetings
- Questions\feedback to
payemodernisation@revenue.ie