

List of Employees: Guidelines for Employers

Part 42-04-69

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Note: references to employments in this document also refer to pensions unless specifically mentioned. Similarly, references to employers also refer to pension providers.

1. Background

In preparation for PAYE Modernisation, Revenue is asking employers to submit a List of Employees to Revenue through Revenue's Online Service (ROS). This will ensure that both Revenue and employer records are aligned and employers are receiving the most up to date employee information to calculate their deductions.

2. Overview of the List of Employees

The facility to upload the List of Employees will be made available on a phased basis throughout 2018. It will be accessible under the 'Employer Services' screen in ROS. Employers will be notified of when it is available to use through ROS. You must have 'file' permissions to upload this list.

It is important that employers ensure the accuracy of their List of Employees before submitting it to Revenue.

Employees included on the list but not registered with Revenue as working with that employer will be commenced on Revenue's records. Employees not included on the list but registered with Revenue as working with that employer will be ceased on Revenue's records.

Employers will be provided with the PPS numbers of employees ceased and commenced on Revenue's records on foot of the List of Employees through ROS.

If there is a deviation between Revenue's records and the employer's records, the employer will be asked to confirm that the list is to be processed. If there is a significant deviation, the list will be rejected and the employer will be asked to contact the Employer Helpline on 1890 25 45 65 (+ 353 1 7023014 if ringing from outside the Republic of Ireland).

3. Preparation Prior to Submitting the List of Employees

Before submitting the List of Employees, it is important that employers ensure they have:

- A PPS Number for all employees (employees cannot be included without a PPS Number);
- The most up-to-date PPS Number for all [employees](#)¹ by checking the most recent P2C issued by Revenue;

¹ A PPS Number Checker is available in ROS. This can be used by employers to check that they have the correct PPS Number for employees.

- Followed the [P45 process](#) for any employees who have left their employment;
- Submitted Part 3 of the Form P45 or Form P46 for any employees who have started in their employment;
- Requested any first-time employees in the country to register their job with Revenue through myAccount;
- Included any employees who have an Exclusion Order;
- Only included current employees in the list.

4. Compiling the List of Employees

4.1 Employees for Inclusion

The following employees should be included in the list:

- Employees who are currently in your employment, including directors;
- Pension recipients in receipt of payments;
- Employees on long term leave such as maternity leave or sick leave that are still in your employment;
- Seasonal or temporary employees for whom you have not completed the P45 process and who are likely to work for you again in the short term;
- Employees for whom you have received a PAYE Exclusion Order from Revenue.

Employees who are currently on a career break and where a P45 was issued should not be included in your List of Employees. An employee who is on a career break but for whom you have not issued a P45 should be included.

4.2 Producing the File for Upload

Employers using a payroll software package may have the facility to produce this list from their payroll.

The file must be in either CSV or XML format. The [data fields required and a description of the data fields](#) to be included are published on the Revenue website. Additional information regarding certain data items are outlined in Appendix 1.

If you do not use payroll software or do not have this facility available to you, a [sample CSV file](#) is published on the Revenue website. This is an excel file. Once completed with the relevant details, and before uploading to Revenue through ROS, it should be saved as a .csv file. To save as a CSV file, in the excel document:

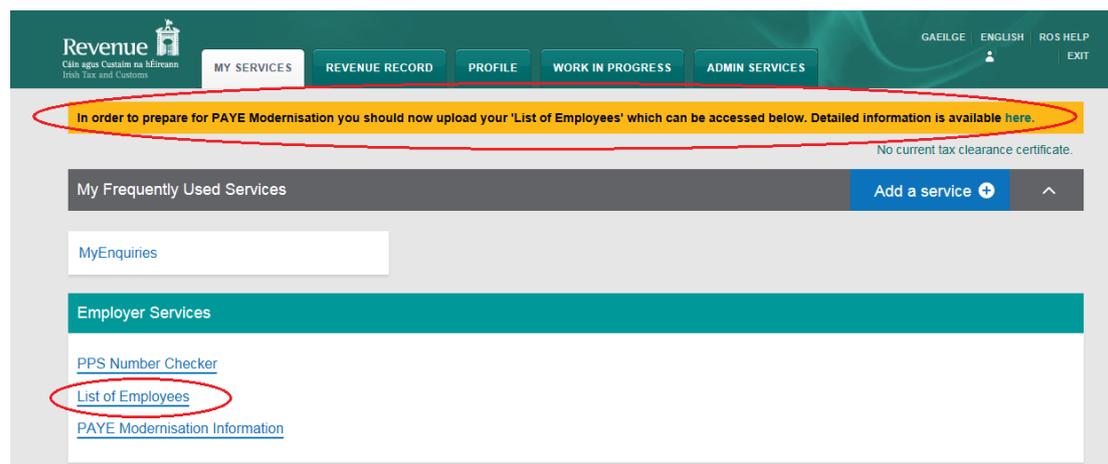
- Go to 'file'
- Click 'Save as'
- Then 'Save as type'
- Select 'CSV (Comma delimited)'.

5. Availability of the List of Employees

When the facility to upload the List of Employees is available for the employer, a banner will appear in the My Services screen in ROS as outlined in Figure 1. The List of Employees link will also appear under 'Employer Services'.

To be able to submit the List of Employees, the employer or agent must have PREM 'file' permissions.

Figure 1: List of Employees Notification



5.1 Agent Notification

Agents will be notified of the availability of the List of Employees for their clients when the banner appears also.

When an agent enters the employer registration number of a client in the 'Agent Services' page in ROS, the banner will appear when the List of Employees is available under that client's Client Services page.

Figure 2: Agent Services page in ROS

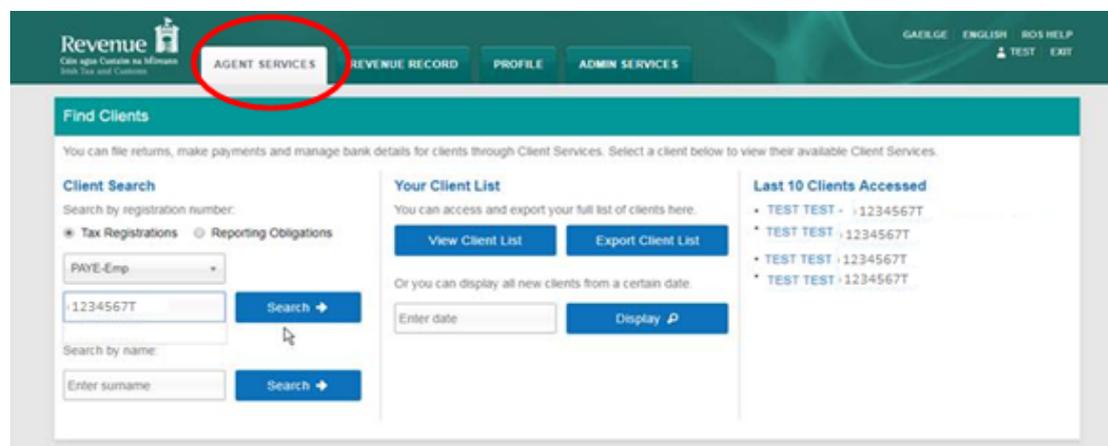
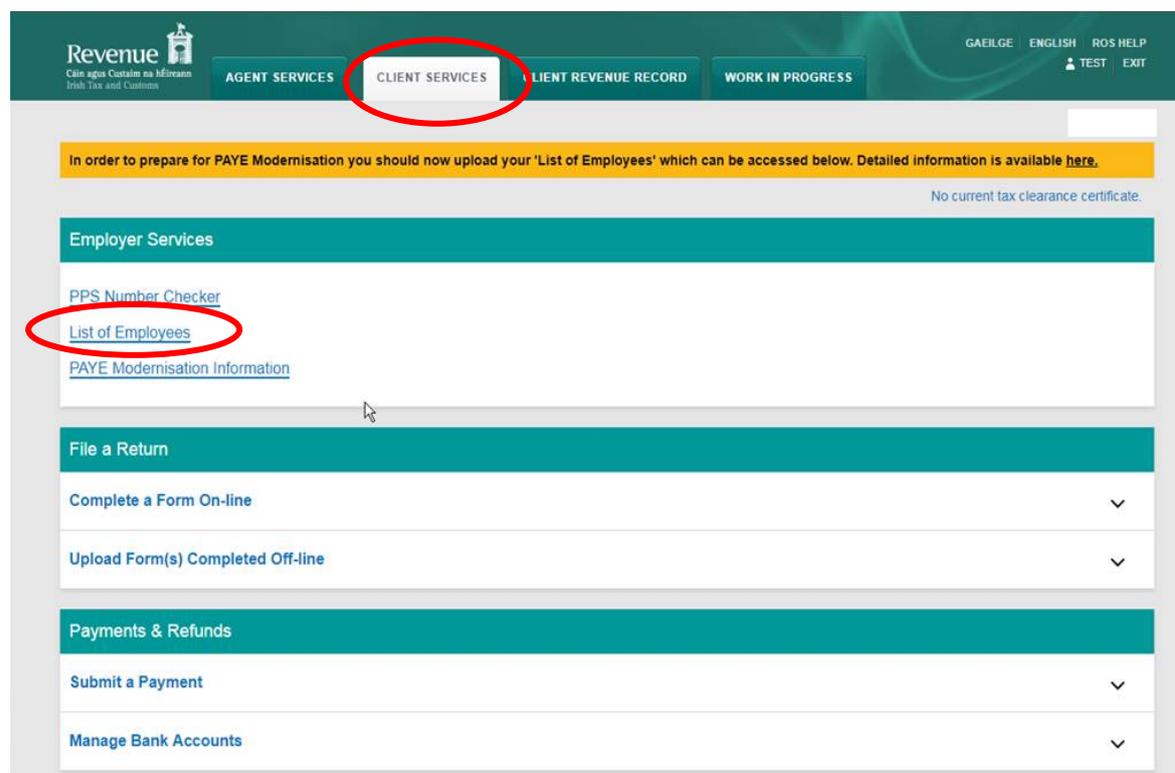


Figure 3: Client Service page in ROS

6. Submitting the List of Employees

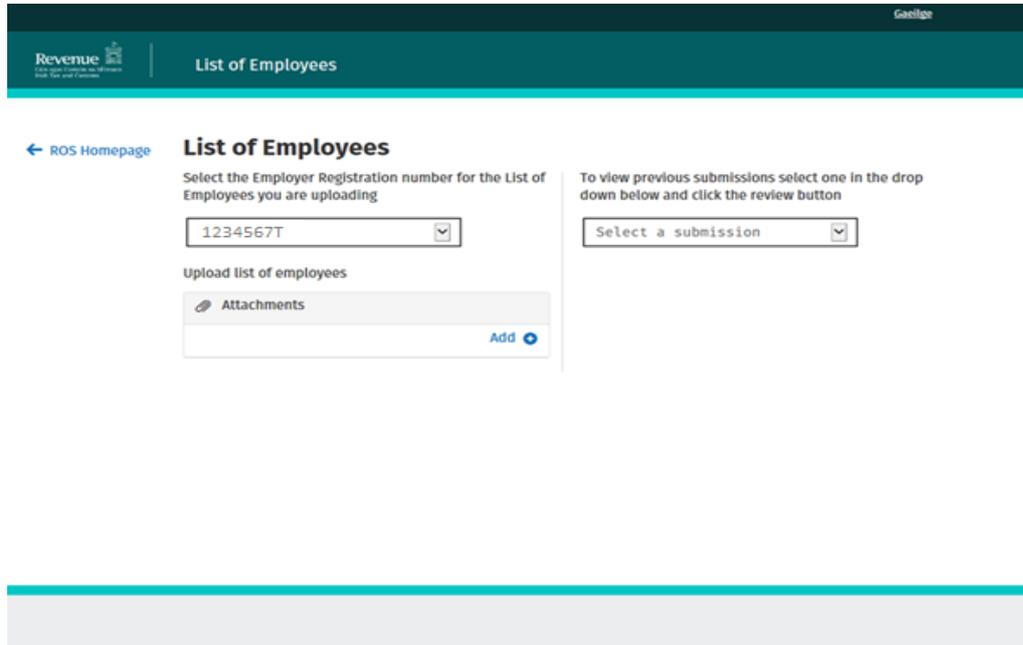
Once the List of Employees facility is available and the employer or agent is satisfied that the preparation outlined in section 3 and section 4.1 is complete, the list can be uploaded through ROS.

Employers should follow these steps to upload:

1. Sign into ROS as normal;
2. Go to My Services and click on the 'List of Employees' link under 'Employer Services' (Figure 1 above);
3. Select the employer registration number for which you are uploading the List of Employees (Figure 4) and attach your List of Employees file (XML or CSV) from your computer to upload. If there are multiple files to be uploaded the screen will have an add button available as well as a delete button (Figure 5);
4. The file format will then be validated to ensure that the file format is correct and all required information is provided. If there are any errors, the relevant line item will be specified (Figure 5). Any validation errors must be fixed before the file will be accepted.
5. Once validation is complete, click the 'submit' button (Figure 6). You will be reminded of the importance of ensuring that the information included in the list is correct.

6. Finally, sign and submit the file by entering your ROS Digital Certificate password (Figure 7).
7. Once signed and submitted, and an acknowledgement screen will inform you that you file is being processed and you will receive a ROS inbox message once complete (Figure 8).

Figure 4: Upload/confirmation screen



Revenue
Léas Cúirte agus Cúirte
Irish Tax and Customs

Gaeilge

ROS Homepage

List of Employees

Select the Employer Registration number for the List of Employees you are uploading

1234567T

Upload list of employees

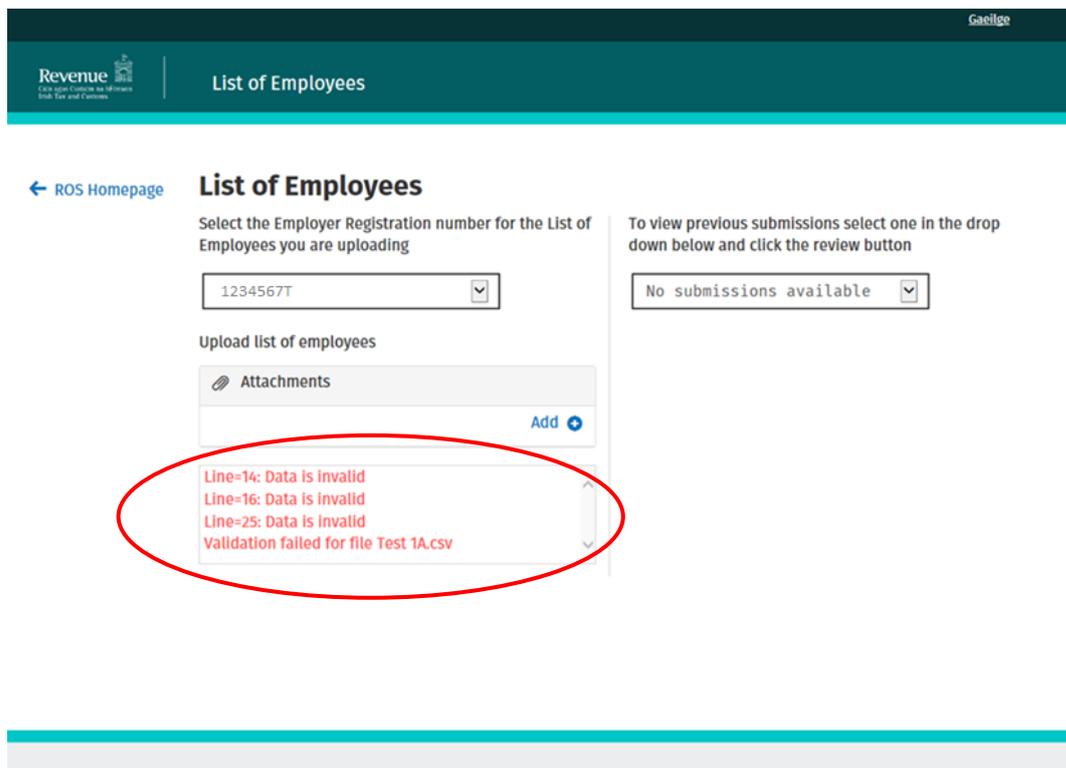
Attachments

Add

To view previous submissions select one in the drop down below and click the review button

Select a submission

Figure 5: File validation errors



Revenue
Léas Cúirte agus Cúirte
Irish Tax and Customs

Gaeilge

ROS Homepage

List of Employees

Select the Employer Registration number for the List of Employees you are uploading

1234567T

Upload list of employees

Attachments

Add

Line=14: Data Is Invalid
Line=16: Data Is Invalid
Line=25: Data Is Invalid
Validation failed for file Test 1A.csv

To view previous submissions select one in the drop down below and click the review button

No submissions available

Figure 6: Submit List of Employees

The screenshot shows the 'List of Employees' page in the ROS system. At the top left is the Revenue logo with the tagline 'Cúimhne agus Cúimhne na Míreanna' and 'With Tax and Customs'. The page title is 'List of Employees'. A navigation link for 'ROS Homepage' is visible. The main content area is titled 'List of Employees' and contains the following elements:

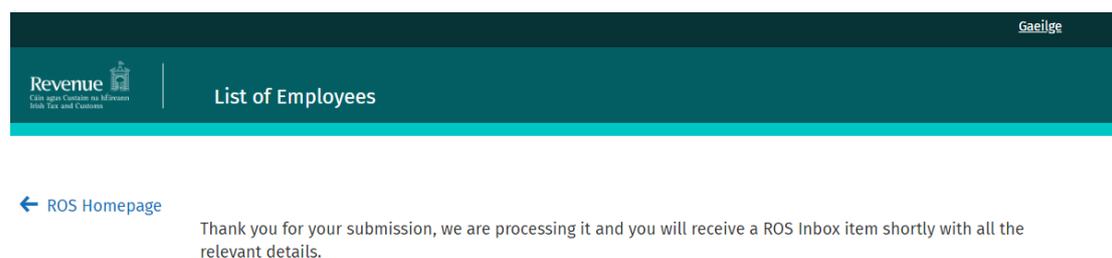
- A dropdown menu for 'Employer Registration number' with the value '1234567T' selected.
- An 'Upload list of employees' section with an 'Attachments' table containing 'Test 2.csv' and an 'Add' button.
- A 'By Clicking "Submit":' section with a list of terms and conditions:
 - I confirm that I have read the information regarding the List of Employees on revenue.ie
 - I understand that Revenue will Cease/Commence employments based on the data I have provided in the file(s) submitted.
 - Revenue may contact me regarding this submission.
- A blue 'Submit →' button, which is circled in red.
- On the right side, there is a dropdown menu for 'Select a submission' and a note: 'To view previous submissions select one in the drop down below and click the review button'.

Figure 7: Sign and Submit

The screenshot shows the 'Sign & Submit' page in the ROS system. At the top left is the Revenue logo with the tagline 'Cúimhne agus Cúimhne na Míreanna' and 'With Tax and Customs'. The page title is 'Sign & Submit'. The main content area contains the following elements:

- A 'Certificate' field with the value 'Test006668' and a 'Help' icon.
- An 'Enter Password' field with the value 'Password', which is circled in red.
- A 'Sign & Submit' button.
- A progress bar showing '0%'.

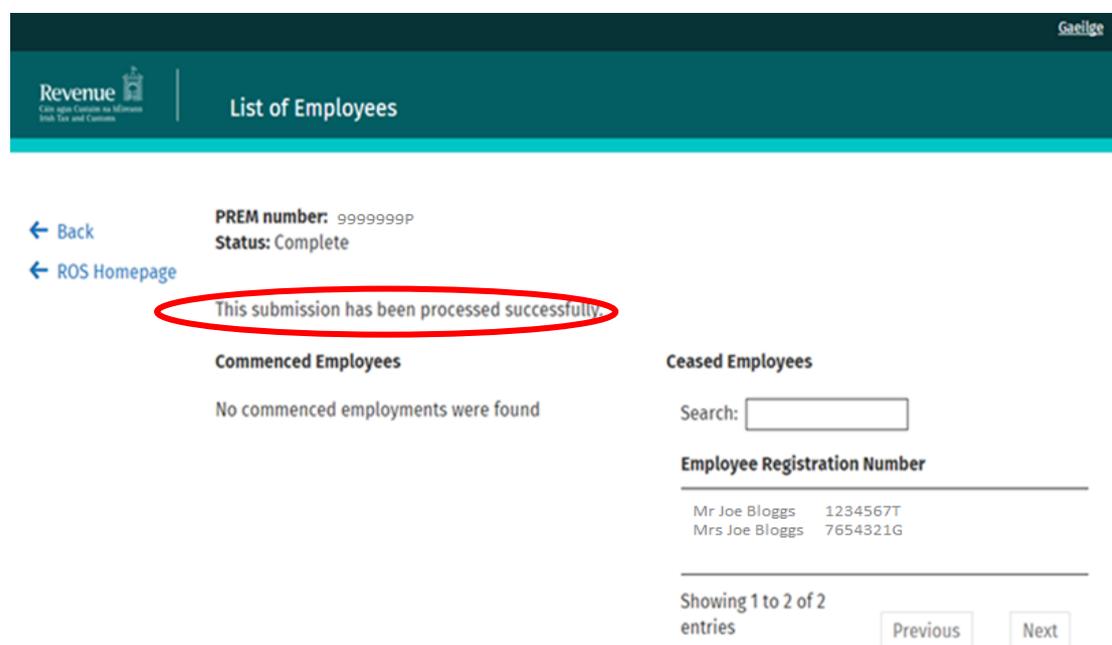
At the bottom of the page, there are links for 'Revenue Home', 'ROS Help', 'Exit', and 'Accessibility', and a link for 'Certificate Policy and Practice Statement'.

Figure 8: Acknowledgement screen

7. Processing of the List of Employees

To guard against the submission of inaccurate files, the List of Employees has inbuilt tolerance levels (Appendix 2) based on the number of employees to be commenced and ceased on foot of the list.

If these tolerances are not broken, the file will be processed by Revenue and no further action is required (Figure 9). The PPS numbers of employees commenced and ceased will be displayed.

Figure 9: List of Employees accepted

If the first set of tolerances are broken, the employer will be notified by a ROS inbox message and will be asked to either accept or reject the file for processing by Revenue. Details of employees to be commenced and ceased if the file is accepted will be presented to the employer in the message (Figure 10).

Figure 10: Confirmation required

Revenue
Can you Contact us Monday
10th May 2018

List of Employees

Employer Registration Number:
Status: Action Required

Your submission has been analysed. Below are the differences identified between your submission and Revenue's records. Please log into List of Employees in order to accept or reject this submission.

Commenced Employees

Search:

Employee Registration Number

7654321T

Ceased Employees

Search:

Employee Registration Number

1234567T

To accept or reject the file, the employer should go to the List of Employees screen and either accept or reject the submission (Figure 11). The employer must complete this action within 7 calendar days of the initial submission. The date will appear on screen.

Figure 11: Accept/reject screen

Revenue
Can you Contact us Monday
10th May 2018

List of Employees

[← ROS Homepage](#)

PREM number: 9999999P
Status: Failed
Confirmation Required By: 16-May-2018

Your submission has been analysed on foot of the employee list submitted by you. It fails the first level of tolerance set by Revenue due to the following number of Commencements/Cessations of employments. We request you to accept the submission if you are happy with this submission. However, if you would like to resubmit an updated list of employees kindly reject this submission.

Commenced Employees

No commenced employments were found

Ceased Employees

Search:

Employee Registration Number

Mr Joe Bloggs	1234567T
Mrs Joe Bloggs	7654321G

Showing 1 to 2 of 2 entries

[Previous](#) [Next](#)

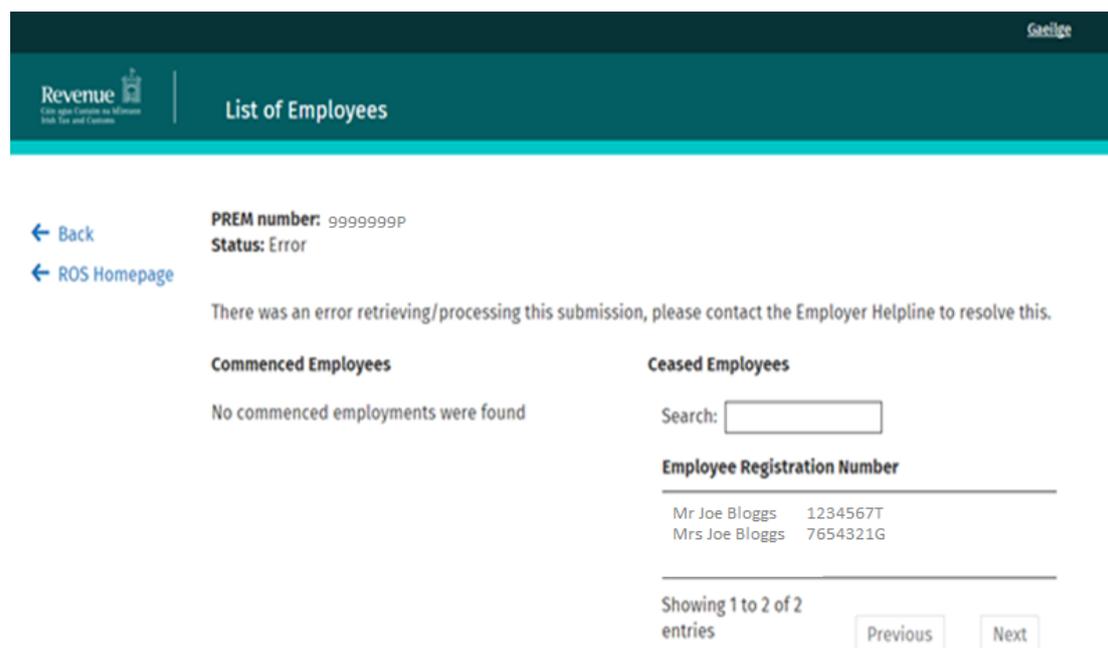
Accept **Reject**

If the employer rejects the submission, another file can be uploaded once the employer is satisfied that it is correct.

If the accept/reject screen is not actioned within 7 calendar days, the list will be deemed rejected. A new file can be submitted and a closing date for submission will be displayed on screen.

If the second set of tolerances is broken, the employer will be asked to contact the Employer Helpline.

Figure 12: List of Employees rejected



The screenshot shows the Revenue 'List of Employees' interface. At the top, there is a dark teal header with the Revenue logo and the text 'List of Employees'. Below the header, there are navigation links: 'Back' and 'ROS Homepage'. The main content area displays the following information:

- PREM number:** 9999999P
- Status:** Error
- Message: There was an error retrieving/processing this submission, please contact the Employer Helpline to resolve this.
- Commenced Employees:** No commenced employments were found.
- Ceased Employees:** A search box is present.
- Employee Registration Number:** A table with two entries:

Employee Registration Number	
Mr Joe Bloggs	1234567T
Mrs Joe Bloggs	7654321G
- Footer: Showing 1 to 2 of 2 entries, with 'Previous' and 'Next' buttons.

8. Outcome of the List of Employees

Once accepted by Revenue and processed, the List of Employees will be compared to Revenue's record.

8.1 New Employees

Employees included on the List but not registered as working for that employer on Revenue's records will be commenced on Revenue's records.

A revised tax credit certificate (TCC) will issue to the employee.

A revised employer tax credit certificate (P2C) will issue to the employer on a week 1 basis.

If a start date is not provided on the List of Employees, a start date of 1/1/18 will be recorded on Revenue's systems.

8.2 Ceased Employees

Employees registered as working for that employer on Revenue's records but not included on the employer's List of Employees will be ceased on Revenue's records.

The cessation will not result in the reallocation of tax credits or the standard rate cut-off point.

A cessation date, using the date the list is received by Revenue, will be recorded on Revenue's systems.

8.3 Existing Employees

There will be no action on Revenue's part in respect of employees included on the List and correctly registered with Revenue as working with that employer.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

9. Employer Obligations

To ensure that employer and Revenue records remain aligned following the List of Employees, employers are reminded of their obligations as employers and must follow the Regulations for starting and ceasing employments with Revenue. The following is a summary of these obligations:

- Ensure you have the correct PPS number for all employees;
- Complete the [P45 process](#) for any employees who have left your employment;
- Submit Part 3 of the Form P45 or Form P46 for any employees who have started in your employment;
- Request any first-time employees in the country to register their job with Revenue through myAccount.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

11. Queries

Queries regarding the List of Employees should be addressed to the Employer Helpline:

Telephone: 1890 25 45 65 (+ 353 1 7023014 if ringing from outside the Republic of Ireland).

MyEnquiries: Category “PAYE Mod – List of Employee”

Postal address: Collector General's Division
Sarsfield House
Francis Street
Limerick
V94 R972

Appendix 1

A [full description of the List of Employees required data fields](#) are published on the Revenue website.

'Employment Reference Number'

The Employment Reference Number is the employee's internal staff identifier; it is generally the same as the works number.

'Employment ID'

This is a unique identifier for each separate employment for an employee. In the case of a dual employment, which is currently registered with Revenue, this is mandatory for each employment. It will be used to uniquely identify each employment of the employee with the same employer.

It is important that the Employment ID provided remains unchanged.

'PPSN'

The PPS number is a mandatory field and therefore must be provided in order to include the employee on the list of employees. If you do not have PPS numbers for all your employees, you must ensure that you have them before you submit your List of Employees.

It is important that you use the most up to date PPS number for all your employees. You can check the most recent P2C for each of your employees to ensure you have the right number.

If an employee does not have a PPS number, he/she should apply to the Department of Employment Affairs and Social Protection (DEASP) for a PPS number.

'Exclusion Order'

Any employees in receipt of an Exclusion Order must be included (including non-resident employees). Where possible the commencement and cessation dates of the exclusion order should be provided.

'Director'

The PAYE system of collection applies to directors, as it does to any other employees, and therefore their details should be submitted, indicating on the submission if they are a director or not.

Appendix 2

Tolerance Levels

Number of Employees as per current Revenue records	1 st threshold % Tolerance	2 nd threshold % Tolerance (i.e. prompted to ensure data supplied is correct)	Description of 1st Threshold	Description of 2nd Threshold
≤ 5	40%	80%	For any employers in this category, prompt to review where up to 2 new employees not linked on Revenue records and up to 2 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 4 new employees not linked to the employer on Revenue records and up to 4 employees linked to the employer on Revenue records but not on the list. This is a small employer who may not have payroll software or a dedicated payroll person – the likelihood of not following the Regulations due to a lack of awareness are greater.
6-10	20%	40%	For any employers in this category, prompt to review where up to 2 new employees not linked on Revenue records and up to 2 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 4 new employees not linked to the employer on Revenue records and up to 4 employees linked to the employer on Revenue records but not on the list.
11-20	13%	25%	For any employers in this category, prompt to review where up to 3 new employees not	For any employers in this category, accept up to 5 new employees not linked to the employer on Revenue records and up to

			linked on Revenue records and up to 3 employees linked to the employer on Revenue records but not on the list.	5 employees linked to the employer on Revenue records but not on the list.
21-30	13%	25%	For any employers in this category, prompt to review where up to 4 new employees not linked on Revenue records and up to 4 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 8 new employees not linked to the employer on Revenue records and up to 8 employees linked to the employer on Revenue records but not on the list.
31-40	13%	25%	For any employers in this category, prompt to review where up to 5 new employees not linked on Revenue records and up to 5 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 10 new employees not linked to the employer on Revenue records and up to 10 employees linked to the employer on Revenue records but not on the list.
41-50	13%	25%	For any employers in this category, prompt to review where up to 6 new employees not linked on Revenue records and up to 6 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 13 new employees not linked to the employer on Revenue records and up to 13 employees linked to the employer on Revenue records but not on the list.
51-70	13%	25%	For any employers in this category, prompt to review where up to 9 new employees not	For any employers in this category, accept up to 18 new employees not linked to the employer on Revenue records and up to

			linked on Revenue records and up to 9 employees linked to the employer on Revenue records but not on the list.	18 employees linked to the employer on Revenue records but not on the list.
71-100	10%	20%	For any employers in this category, prompt to review where up to 10 new employees not linked on Revenue records and up to 10 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 20 new employees not linked to the employer on Revenue records and up to 20 employees linked to the employer on Revenue records but not on the list.
101-200	5%	10%	For any employers in this category, prompt to review where up to 10 new employees not linked on Revenue records and up to 10 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 20 new employees not linked to the employer on Revenue records and up to 20 employees linked to the employer on Revenue records but not on the list.
201-300	5%	10%	For any employers in this category, prompt to review where up to 15 new employees not linked on Revenue records and up to 15 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 30 new employees not linked to the employer on Revenue records and up to 30 employees linked to the employer on Revenue records but not on the list.
301-400	5%	10%	For any employers	For any employers in this

			in this category, prompt to review where up to 20 new employees not linked on Revenue records and up to 20 employees linked to the employer on Revenue records but not on the list.	category, accept up to 40 new employees not linked to the employer on Revenue records and up to 40 employees linked to the employer on Revenue records but not on the list.
401-500	5%	10%	For any employers in this category, prompt to review where up to 25 new employees not linked on Revenue records and up to 25 employees linked to the employer on Revenue records but not on the list.	For any employers in this category, accept up to 50 new employees not linked to the employer on Revenue records and up to 50 employees linked to the employer on Revenue records but not on the list.
500+	-		For this level threshold, prompt to review where there are up to 25 new employees not linked to the employer on Revenue records and up to 25 employees linked to the employer on Revenue records but not on the list.	Employers in this category should have sophisticated software packages and full-time dedicated payroll departments. For any employers in this category, accept up to 50 new employees not linked to the employer on Revenue records and up to 50 employees linked to the employer on Revenue records but not on the list.