

PAYE Modernisation

Community and Comprehensive Schools

August 30th 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 the same employer

Employers

- 219,000 employers
- 111,000 employers with ≤ 5 employees
- 98% File through ROS

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

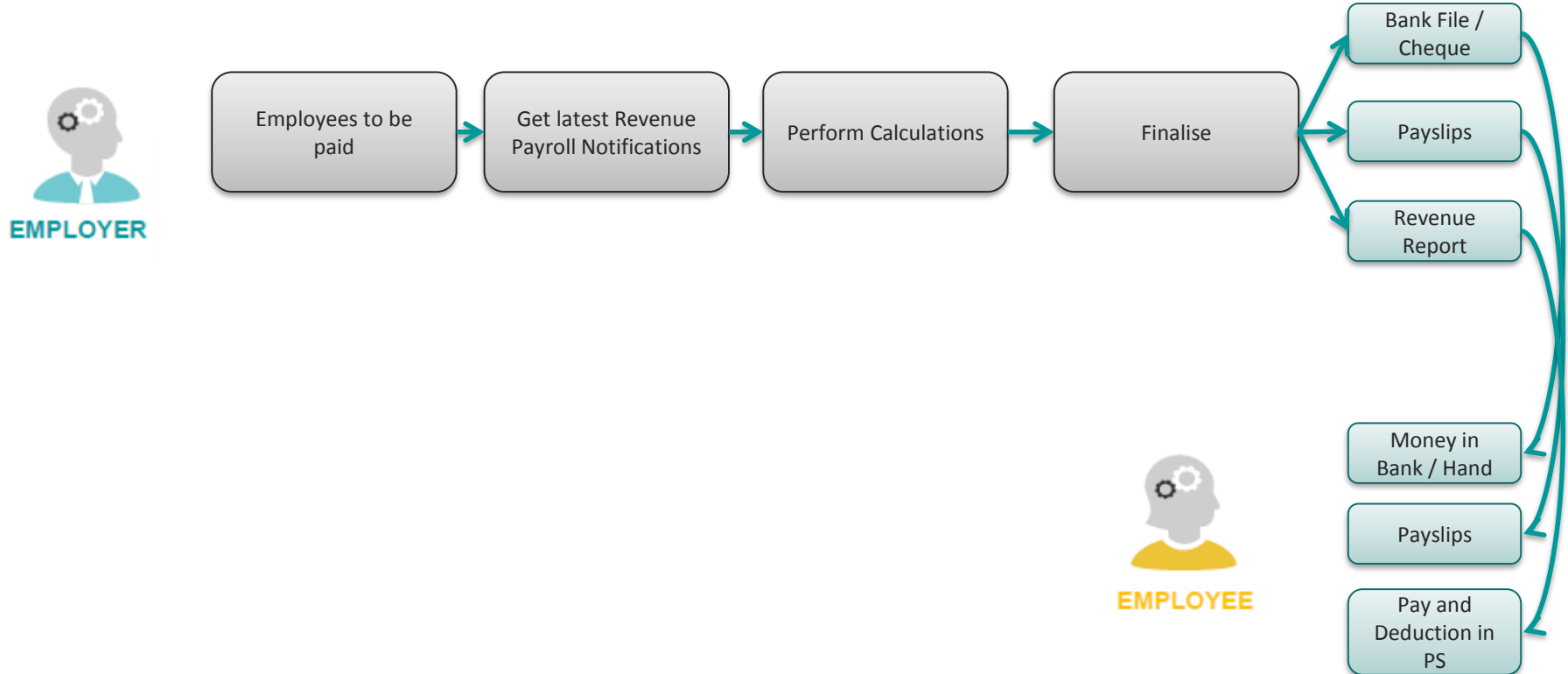
Legislation – Finance Act 2017

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
- Monthly statement issued by Revenue – deemed a return by the 14th.
- Persistent Technology 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

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](#)

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](#)

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

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Language: [Gaeilge](#)

Submit payroll by online form



Cheann Ceannas na Mianann
Irish Tax and Customs

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

GAEILGE | ENGLISH | ROS HELP

TKSDAYNCYWPP KRWCWSDWE SKNBXDZNU AYZ | EXIT

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

^

4

Excise Phase 1

Payroll Reporting

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Select an employee

Please select an employee to whom a payment is being made. If you have a new employee, you will first need to request an RPN in order to make the correct deduction.

[I have a new employee.](#)

Search by PPS number:

[Search](#)[Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
1234567T	Paddy O'Brien	-	01/01/2018	Select
9876543R	Mary O'Brien	-	01/01/2018	Select

[I don't have a PPS number for my employee →](#)[Revenue Home](#) | [Accessibility](#) | [System Requirements](#)[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)Language: [Gaeilge](#)

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Select a pay frequency

Please input the pay frequency and expected number of pay periods in the year for this employee.

Employee name:

Paddy O'Brien

PPS number:

1234567T

Employment ID:

1

Pay frequency:

Weekly ▼

Number of pay periods: ⓘ

52 ▼

Cancel

Next →

[← Back](#)

Submission item

Tax credits & rate bands

These are the most up to date tax credits and rate band information for this employment, which must be used when calculating pay & tax.

[Learn more](#)

RPN Number	1	RPN issue date	05/04/2018
Income tax calculation basis	Cumulative	Yearly Tax Credits	€4,950.00
Tax Rate 1	20%	Yearly standard rate cut off point	€43,550.00
Tax Rate 2	40%		

To help you complete your submission item, we have included certain information from your Revenue record. Please complete and confirm all fields below, updating as necessary.

Employee details

[Update](#)

Employee name	Paddy O'Brien	PPS number	1234567T
Employment ID	1	Employer reference	-
Employment start date	01/01/2018	Date of leaving	-
Pay frequency	Weekly	Pay periods	52
Directorship	None	Shadow payroll	No

I confirm these details are correct ☐

Pay & deductions

[Update](#)

Pay date	-	Gross Pay	-
Pay for Income tax	-	Income Tax paid	-
Pay for USC	-	USC Paid	-
Pay for Employee PRSI	-	Employee PRSI paid	-
Pay for Employer PRSI	-	Employer PRSI paid	-
		LPT Deducted	-

I confirm these details are correct ☐

Other details

[Update](#)

Gross medical insurance paid by employer	-	Share based remuneration	-
Taxable benefits	-		
Taxable lump sum	-	Non-taxable lump sum	-
Pension tracing number 1	-		
Employer contribution to RBS scheme	-	Employee contribution to RBS scheme	-
Employer contribution to PRSA scheme	-	Employee contribution to PRSA scheme	-
Employer contribution to RAC scheme	-	Employee contribution to AVC scheme	-
Employer contribution to ASC scheme	-		

I confirm these details are correct ☐[Save →](#)

Online Manual Submission

Pay & deductions

Pay date:

Gross Pay:

Pay for income tax:

Income Tax paid:

USC status:
☒ Ordinary ☐ Exempt
You are deemed ordinary in the paying of Universal Social Charge (USC) for the current year if your total estimated income, excluding all payments from the DEASP, will exceed €13,000.

Pay for USC:

USC Paid:

PRSI exempt:
☒ No ☐ Yes
Text required.

Online Manual Submission

PRSI exempt:

☒ No ☐ Yes

Text required.

PRSI class, subclass & insurable weeks:

PRSI class & subclass	Number of insurable weeks	Action
	No details on record.	

Add PRSI class, subclass & number of insurable weeks

Pay for Employee PRSI: ⓘ

Employee PRSI paid: ⓘ

Pay for Employer PRSI: ⓘ

Employer PRSI paid: ⓘ

LPT Deducted: ⓘ

Cancel

Save →

[← Back](#)

Submission item

Tax credits & rate bands

These are the most up to date tax credits and rate band information for this employment, which must be used when calculating pay & tax.
[Learn more](#)

RPN Number	1	RPN issue date	-
Income tax calculation basis	Cumulative	Yearly Tax Credits	€4,950.00
Tax Rate 1	20%	Yearly standard rate cut off point	€43,550.00
Tax Rate 2	40%		

To help you complete your submission item, we have included certain information from your Revenue record. Please complete and confirm all fields below, updating as necessary.

Employee details

[Update](#)

Employee name	Paddy O'Brien	PPS number	1234567T
Employment ID	1	Employer reference	-
Employment start date	01/01/2018	Date of leaving	-
Pay frequency	Weekly	Pay periods	52
Directorship	None	Shadow payroll	No

I confirm these details are correct ☒

Pay & deductions

[Update](#)

Pay date	03/07/2018	Gross Pay	€1,000.00
Pay for income tax	€1,000.00	Income Tax paid	€100.00
Pay for USC	€1,000.00	USC Paid	€120.00
PRSI Class 1	H1	Insurable weeks 1	2
Pay for Employee PRSI	€1,000.00	Employee PRSI paid	€100.00
Pay for Employer PRSI	€1,000.00	Employer PRSI paid	€100.00
		LPT Deducted	€12.06

I confirm these details are correct ☒

Other details

[Update](#)

Gross medical insurance paid by employer	-	Share based remuneration	-
Taxable benefits	-	Non-taxable lump sum	-
Taxable lump sum	-		
Pension tracing number 1	-	Employee contribution to RBS scheme	-
Employer contribution to RBS scheme	-	Employee contribution to PRSA scheme	-
Employer contribution to PRSA scheme	-	Employee contribution to AVC scheme	-
Employee contribution to RAC scheme	-		
Employee contribution to ASC scheme	-		

I confirm these details are correct ☒

[Save →](#)

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Payroll submission form

Please confirm all details below before proceeding with your submission.

Submission items

The following submission items are ready for submission.

Search by PPS number:

[Search](#)[Clear filter](#)

PPS number	Employee name	Employment ID	Gross Pay	Income Tax	USC	PRSI	LPT	Total	Actions
1234567T	Paddy O'Brien	1	€1,000.00	€100.00	€120.00	€200.00	€12.06	€432.06	Edit Remove

[Add additional submission items →](#)[Submit →](#)[Revenue Home](#) | [Accessibility](#) | [System Requirements](#)[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)Language: [Gaeilge](#)

Hello, John Ryan (3390661HH)

Gaeilge

[Sign out](#)



Payroll Reporting



Thank you

Your payroll run reference is: **PR-20180629-1559199**

Your submission ID is: **1**

You can view details of your payroll run and submission using the "View payroll" screens.

[Return to ROS](#)

[View payroll run](#)

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

[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)

Language: [Gaeilge](#)

View Payroll Run

View Payroll Run

[← Back](#)

View payroll

[Make a new submission](#)

Search by

- Select -

Search

Recent payroll runs

The following payroll runs were recently submitted / updated.

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

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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.

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

[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)

Language: [Gaeilge](#)

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
Status: Completed
Payroll reference: run12345
Date submitted: 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 items
Active: 50
Warnings: 0
Deleted: 0
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 qsndwu_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.

[Q 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 

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.

Stakeholder Engagement – Business Process

Net pay arrangement

- Net pay arrangements should not be agreed, they can leave the employer exposed to an additional liability due to reallocation of credits by the employee.
- If incorrect tax credits and rates are already allocated – you as the employer could be liable for any shortfall with the possibility of the amount being re-grossed
- Always deduct tax based on the Revenue Payroll Notification
- Ensure that correct tax deductions are applied
- The RPN is available in real time –credit and rates available for that employee at payment time.

Operation of Payroll

- It is clear from the consultation to date that for some employers the focus on the end of year reporting may have contributed to in year payroll processing practices that are not fully in line with PAYE regulations.
- The real time reporting regime will make these visible and such processes will need to change.

Corrections

- While it is recognised that errors in payroll will occur, every effort should be made to ensure that submissions to Revenue are accurate and timely.
- If the information contained in the statement issued by Revenue is incorrect, there is a legal obligation on the employer to fix the relevant payroll submissions to ensure that the return reflects the correct liability for the month.
- This may require fixing incorrect submissions or submitting any outstanding payroll submissions.
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems.
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.

List of Employees

- Revenue has commenced requesting that all employers submit an employee list via ROS. This will contain details of all employees currently working for the employer.
- The objective of the exercise is to ensure RPN's for 2019 are correct from the start of the year.
- This will then be followed up with a Revenue matching exercise.

List of Employees

- 3 tranches scheduled:
 - First tranche (Legal, accounting, management, architecture, engineering, technical testing and analysis)
 - Second tranche commenced August
 - Final tranche in September
- Employers/agents will be notified via banner in ROS
- E-Brief No. 137/18 issued on June 28th via Revenue.ie
- Employer Helpdesk will handle all issues and queries
 - Contact number: 1890 254 565

Stakeholder Engagement

August – October 2018

External Stakeholder Engagement

August – October 2018

August	September	September	October
1st PSDA	3rd CIMA-Limerick	7th Institute of Legal Accountants	3rd PSDA Dublin
2nd Paycheck Presentation-Drogheda	3rd CIMA-Cork	11th IFA Cork West	15th External Stakeholders-Dublin
13th External Stakeholders	3rd CIMA-Waterford	11th ITFUEL Sage Monaghan	18th SAP SIG User Group - Dublin
14th CAI-Mayo	3rd PSDA- Dublin	11th SkillNet Carlow & Kilkenny	17th Pimbrook & Fingal Chamber
15th Mazars / Institute of Directors	4th PMod Thesaurus Webinar	12th PSDA- Dublin	18th SAP User Group- Dublin
17th Declan O'Callaghan Accountants Ennis	4th Pimbrook/ Waterford Chamber of Commerce-Waterford	13th Accountants Conference	24th PSDA Dublin
23rd Mazars Event	5th PMod Thesaurus Webinar	17th External Stakeholders-Dublin	
23rd CIF Event	5th IPPN Briefing- CityWest	17th IFA Cork Central	
28th BDO Seminar Limerick	5th CoreHR Conference- Dublin	18th Ploughing championships-Offaly	
29th CIF Event	5th FOOD- Dublin	19th CPA	
30th INTO Dublin	5th PKF Payroll	19th Ploughing championships-Offaly	
30th Hardiman Wallace Accountants Network	6th PMod Thesaurus Webinar	20th Ploughing championships-Offaly	
30th C&C Schools	6th CIMA-Galway		
31st Paul McGonigle Event Donegal			

External Change Management

- Letters have issued to all employers advising of the PAYE Modernisation changes.
- Revenue presentations at outreach events focussing on employers and agents
- National Compliance Imperatives - focus on PREM.
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation

External Change Management

- Review of 2017 P35L data and employers and employees are receiving new P2C and TCC where they were not registered
- Employer customer service visits by District staff commenced in May and will continue to end of 2018
- Media and advertising campaign (Sept to Dec)
- Revenue Regional Seminars (Sept/Oct)

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?

Revenue Regional Seminars

Revenue Regional Seminars

- Regional seminars taking place throughout Sept/Oct 2018
- Free to attend
- Demonstration screens
- Employers should request to attend on [Revenue.ie](https://revenue.ie)

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Search



Popular topics

[Tax credits, reliefs and exemptions](#)

[Health expenses](#)

[Emergency tax](#)

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

PAYE modernisation – Employer Seminar


Employers register your interest now.

[Read more... →](#)

Information

Information

ROS Help Centre : <https://www.ros.ie/helpcentre/help.html?lang=en>

**ROS Help Centre**[Login to ROS](#)

Help

Welcome to the ROS Help Centre

Welcome to the ROS Help Centre! Click on one of the topics below for assistance with using ROS.

We have designed the ROS Help Centre to help you find the information you need as quickly as possible. In the top left corner of your screen you will see a trail of links emerge as you navigate through the Help Centre. These links can be used to easily navigate backwards through the Help Centre. To help with navigation, a number of pages utilise expanding and collapsing sections. Simply click on these sections to view more information.

Hot Topics

» ROS Changes

- The ROS My Services, Agent Services and Revenue Record screens have been updated.
- It is now possible for Agents to select either "Financial & Payroll" capacity or "Payroll-only" capacity when linking to employers through ROS.
- **More details are available here**

» ROS Login

Please follow these **instructions** to locate and load your ROS digital certificate file to log in to ROS.

If you have lost your certificate or forgotten your password, please follow these **instructions** to use the Reset ROS Login function.

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