

Financial Guideline P03 – 2018/2019

PAYE Modernisation – Submitting the ‘List of Employees’

In preparation for PAYE Modernisation, Revenue will shortly request schools, as employers, to submit a ‘List of Employees’ through Revenue’s Online Service (ROS). Typically, this list will relate to the ancillary staff employed in the school such as caretaker, secretary etc.

Submission of this list will ensure that both Revenue and the school’s records are correct and aligned and that schools will receive the most up to date employee information to calculate their deductions. It is **essential that schools ensure the accuracy of their ‘List of Employees’ before submitting it to Revenue.**

Once the list has been submitted to Revenue, school employees included on the list but not previously registered with Revenue will now be registered on Revenue’s records. Personnel not included on the list but previously registered with Revenue as working in the school will be removed from Revenue’s records.

If there is a difference between Revenue’s records and the school’s records, the school will be asked to confirm that the list is to be processed. If there is a significant difference, the list will be rejected and the school will be asked to contact the Employer Helpline on 1890 25 45 65.

Steps to take

If your school uses a payroll software package, the payroll software package should be able to generate the list of employees from their payroll system. Once generated, it is important to ensure the list accurately states the current employees with correct PPSN numbers. The payroll software package provider will have instructions via online or phone support on how to upload the information to ROS. The steps involved in completing the submission can be found in Appendix A.

OR

If your school has engaged someone to do your payroll for you, contact them to ensure that the correct list is uploaded to ROS.

If your school is still using a manual payroll system, the FSSU strongly recommends that your school switches to a payroll software package or engages someone to do your payroll. Revenue has created a detailed step by step guide (which includes relevant ROS screen shots for illustrative purposes) which will assist schools in submitting their ‘List of Employees’. [Please click here to access the Revenue Guidelines.](#)

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit

Appendix A

Uploading the List of Employees

If your school currently uses a payroll software package, take the following steps once you have generated the list of employees from the payroll system:

1. Sign into ROS as normal;
2. Go to My Services and click on the 'List of Employees' link under 'Employer Services';
3. Select the employer registration number for which you are uploading the List of Employees 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;
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. Any validation errors must be fixed before the file will be accepted.
5. Once validation is complete, click the 'submit' button. 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.
7. Once signed and submitted, an acknowledgement screen will inform you that your file is being processed and you will receive a ROS inbox message once complete.

Appendix B

- 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?

Treoirlíne Airgeadais P03 - 2018/2019

Nuachóiriú ÍMAT – ‘Liosta na bhFostaithe’ a Chur Isteach

Le hullmhú le haghaidh Nuachóiriú an Chórais ÍMAT, is garr go n-iarrfaidh na Coimisinéirí Ioncaim ar scoileanna, mar fhostóirí, ‘Liosta na bhFostaithe’ a chur faoina mbráid trí Sheirbhís ar Líne na gCoimisinéirí Ioncaim (ROS). De ghnáth, baineann an liosta sin leis an bhfoireann choimhdeach atá fostaithe sa scoil amhail feighlí, rúnaí, srl.

Tríd an liosta sin a chur isteach, cinnteofar go bhfuil taifid na gCoimisinéirí Ioncaim agus taifid na scoile i gceart agus ag teacht le chéile, agus go bhfaighidh na scoileanna an fhaisnéis is déanaí dá bhfuil ann faoina bhfostaithe le cur ar a gcumas a gcuid asbhaintí a ríomh. Tá sé **riachtanach go gcinnteodh na scoileanna go bhfuil ‘Liosta na bhFostaithe’ ceart agus cruinn sula gcuirfear faoi bhráid na gCoimisinéirí Ioncaim é.**

Nuair a bheidh an liosta curtha faoi bhráid na gCoimisinéirí Ioncaim, beidh fostaithe na scoile atá san áireamh ar an liosta ach nach raibh cláraithe leis na Coimisinéirí Ioncaim cheana féin cláraithe ar thaifid na gCoimisinéirí Ioncaim ansin. Déanfar pearsanra nach bhfuil san áireamh ar an liosta ach a cláraíodh leis na Coimisinéirí Ioncaim cheana mar bheith ag obair sa scoil a bhaint ó thaifid na gCoimisinéirí Ioncaim.

Má bhíonn aon neamhréireacht ann idir taifid na gCoimisinéirí Ioncaim agus taifid na scoile, iarrfar ar an scoil a dheimhniú go bhfuil an liosta le próiseáil. Má bhíonn neamhréireacht shuntasach ann, diúltófar don liosta agus iarrfar ar an scoil teagmháil a dhéanamh leis an Líne Chabhrach d’Fhostóirí ar 1890 25 45 65.

Céimeanna le glacadh

Má bhaineann do scoil úsáid as pacáiste bogearraí párolla, ba cheart go mbeifí in ann liosta na bhfostaithe a ghiniúint óna córas párolla leis an bpacáiste bogearraí párolla. Tar éis an liosta a ghiniúint, tá sé tábhachtach a áirithiú go bhfuil na fostaithe reatha luaite go cruinn ar an liosta in éineacht lena n-uimhreacha PSP cearta. Cuirfidh soláthraí an phacáiste bogearraí párolla treoirlínte ar fáil trí thacaíocht ar líne nó ar an teileafón faoi conas an fhaisnéis a uaslódáil chuig ROS. Is féidir teacht ar na céimeanna atá i gceist chun an fhaisnéis go léir a chur isteach in Aguisín A.

NÓ

Má tá duine fostaithe ag do scoil chun an párolla a chur i bhfeidhm di, téigh i dteagmháil leis/léi lena chinntiú go ndéanfar an liosta ceart a uaslódáil go dtí ROS.

Má tá córas párolla láimhe fós in úsáid ag do scoil, molann FSSU go láidir go mbainfeadh do scoil úsáid as pacáiste bogearraí párolla nó go bhfostódh sí duine chun an párolla a chur i bhfeidhm. Tá na Coimisinéirí Ioncaim tar éis treoir mhionsonraithe céim ar chéim a chruthú (lena n-áirítear gabhálacha scáileáin ábhartha ROS chun críocha léiriúcháin) a bheidh ina cabhair do scoileanna agus ‘Liosta na bhFostaithe’ á chur isteach acu. [Clliceáil anseo chun rochtain a fháil ar Threoirlínte na gCoimisinéirí Ioncaim.](#)

**Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur chuig
primary@fssu.ie nó glao a chur ar
(01) 910 4020**

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Aguisín A

Liosta na bhFostaithe a Uaslódáil

Má tá pacáiste bogearraí párolla in úsáid ag do scoil faoi láthair, glac na céimeanna a leanas tar éis duit liosta na bhfostaithe a ghiniúint ón gcóras párolla:

1. Sínigh isteach in ROS mar is gnách;
2. Téigh chuig Mo Sheirbhísí agus cliceáil ar an nasc chuig 'Liosta na bhFostaithe' faoi 'Sheirbhísí an Fhostóra';
3. Roghnaigh an uimhir chláráithe fostóra a bhfuil tú ag uaslódáil Liosta na bhFostaithe ina leith agus roghnaigh an comhad Liosta na bhFostaithe (XML nó CSV) ó do ríomhaire lena uaslódáil. Má bhíonn roinnt comhad le huaslódáil, beidh cnaipe 'Cuir leis' ar an scáileán, chomh maith le cnaipe 'Scríos'.
4. Déanfar formáid an chomhaid a bhailíochtú ansin lena chinntiú go bhfuil sí i gceart agus go bhfuil an fhaisnéis ar fad atá de dhíth ann. Má bhíonn aon earráidí ann, sonrófar an mhír líne ábhartha. Ní mór aon earráidí bailíochtaithe a chur ina gceart sula nglacfar leis an gcomhad.
5. Tar éis an bailíochtú a chur i gcrích, cliceáil ar an gcnaipe 'Cuir isteach'. Cuirfear i gcuimhne duit cé chomh tábhachtach is atá sé a chinntiú go bhfuil an fhaisnéis atá sa liosta ceart agus cruinn.
6. Ar deireadh, cuir isteach an pasfhocal le haghaidh do Dheimhnithe Dhigitigh ROS leis an gcomhad a shíniú agus a chur isteach.
7. Tar éis don chomhad a bheith sínithe agus curtha isteach, cuirfear in iúl duit ar scáileán admhála go bhfuil an comhad á phróiseáil agus gheobhaidh tú teachtaireacht i do bhosca isteach ROS a luaite a bheidh sé sin curtha i gcrích.

Aguisín B

- An bhfuil an Uimhir Phearsanta Seirbhíse Poiblí (PSP, nó PPS i mBéarla) cheart agat do gach duine de do chuid fostaithe?
- An bhfuil do chuid fostaithe go léir cláráithe leis na Coimisinéirí Ioncaim?
- An bhfuil teastas creidmheasanna cánach cothrom le dáta agat do gach duine de do chuid fostaithe?
- An bhfuil próiseas an P45 curtha i gcrích agat d'aon fosaithe nach bhfuil ag obair leat a thuilleadh?
- An leor na rialuithe atá i bhfeidhm agat lena chinntiú go ríomhtar na sochair/an pá barúlach go ceart cruinn le linn na bliana?
- An eol duit na dualgais a mbíonn ort ag deireadh na bliana mar fhostóir?