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Financial Guideline 2019/2020 - 20

Community & Comprehensive and Voluntary Secondary Schools

PAYE Modernisation

Changes to myAccount on Revenue website applicable to employees

Please inform employees of the following information.

As part of PAYE Modernisation, Revenue has enhanced myAccount to include payroll details.

1. **This service allows**

- **employees** to view their pay and statutory deductions information reported by their employer to Revenue.
- Where an **employee** has a query about the pay or statutory deduction information shown in myAccount payroll details, or on their payslip, they should first contact their employer.
- Where Revenue does not have a submission on record the **employee** will be advised that there are no pay and tax details on record.
- Any inaccuracies or omissions in the pay or submissions should be corrected by employers and an amended submission made to Revenue as soon as possible. Employers should review their payroll practices to avoid reoccurrence.

2. Payroll details in myAccount

Payroll details are available under the heading “Manage your tax 2019” within myAccount for all **employees** registered for myAccount.

Included in myAccount payroll details are:

- Pay and deductions submitted by employers in relation to payments made after 1 Jan 2019.
- All employments for the employee and their jointly assessed spouse including employments from other employers or pension providers, multiple employments and ceased employments.
- Gross pay, income tax, USC, employee PRSI, LPT & pensionable deductions (if in pensionable employment).
- Information from payroll submissions, including amendments, will be available to view from the 15th of the following month. For example, employees will be able to see pay and tax details for the month of April, as well as prior months, from 15 May onwards.

Not Included in myAccount payroll details are:

- Employments that are not yet registered with, or reported to, Revenue
- Payroll information where no submissions have been made by an employer.
- Employee information where the PPSN was not included in the payroll submission. This information will become available to the employee once the employer makes a submission that includes the employee's PPSN and the Employer Reference used for previous submissions.
- Current month information.
- Personal deductions not reported to Revenue, for example Credit Union, membership fees etc.
- Employer information such as employer tax liability or payments.

3. End of Year Statement

From 2019, an end of year statement will be available to the employee in myAccount. This will include details of all pay and deductions from all employments for that tax year. This replaces the P60. **The employee can print the end of year statement from myAccount.**

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677
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25th November 2019

FSSU Financial Support Services Unit

Teach Emmet, Baile an Mhuilinn, Baile Átha Cliath 14
Guthán: 01 2690677 R-phost: info@fssu.ie

Treoirlíne Airgeadais 2019/2020 - 20

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Nuachóiriú an Chórais ÍMAT

Athruithe maidir le moChúrsaí ar láithreán gréasáin na gCoimisinéirí Ioncaim, agus iad bainteach le fostaithe

Iarrtar ort an t-eolas seo a leanas a thabhairt le fios d'fhostaithe.

Mar chuid de nuachóiriú an Chórais ÍMAT, tá na Coimisinéirí Ioncaim tar éis moChúrsaí a fheabhsú le go gcuimseodh sé sonraí párolla.

1. **Ligeann an tseirbhís seo**

- **d'fhostaithe** breathnú ar fhaisnéis dá gcuid maidir le pá agus asbhaintí reachtúla, arna tuairisciú ag a bhfostóir do na Coimisinéirí Ioncaim.
- I gcás go bhfuil ceist ag **fostaí** faoin bhfaisnéis phá nó asbhainte reachtúla atá ar taispeáint i sonraí párolla moChúrsaí, nó ar a nduillín pá, ba chóir dóibh dul i dteagmháil lena bhfostóir i dtús báire.
- I gcás nach bhfuil aon tíolacadh ar taifead ag na Coimisinéirí Ioncaim, déarfar leis an **bhfostaí** nach bhfuil aon sonraí pá nó cánach ar taifead.
- Ba chóir d'fhostaithe aon mhíchruinneas nó easnaimh i bpá nó i dtíolacthaí a cheartú agus tíolacadh leasaithe a chur chuig na Coimisinéirí Ioncaim a luaithe agus is féidir. Ba chóir d'fhostaithe a gcleachtais phárolla a athbhreithniú lena chinntiú nach dtarlóidh a leithéid arís.

2. **Sonraí párolla i moChúrsaí**

Is féidir sonraí párolla a aimsiú faoin gceannteideal "Bainistigh do cháin 2019" laistigh de moChúrsaí i gcás **gach fostaí** atá cláraithe le moChúrsaí.

Tá an méid seo a leanas **áirithe leis na sonraí párolla i moChúrsaí**:

- Pá agus asbhaintí arna seoladh isteach ag fostóirí i ndáil le híocaíochtaí a rinneadh tar éis an 1 Eanáir 2019.
- Gach fostaíocht a bhaineann leis an bhfostaí agus a c(h)éile, más i gcomhpháirt le chéile atá siad á measúnú, lena n-áirítear fostaíochtaí ó fhostóirí nó soláthraithe pinsin eile, ilfhostaíochtaí agus fostaíochtaí scortha.
- Pá comhlán, cáin ioncaim, an Muirear Sóisialta Uilíoch (MSU), ÁSPC fostaí, Cáin Mhaoine Áitiúil & asbhaintí inphinsin (más i bhfostaíocht inphinsin atá an fostaí).

- Beidh eolas ó thíolacthaí párolla, leasuithe san áireamh, ar fáil le breathnú air ón 15ú den mhí dar gcionn. Mar shampla, beidh fostaithe in ann breathnú ar shonraí pá agus cánach do mhí Aibreáin agus na míonna roimhe sin, ón 15 Bealtaine ar aghaidh.

Níl an méid seo a leanas áirithe leis na sonraí párolla i moChúrsaí:

- Fostaíochtai nach bhfuil cláraithe fós leis na Coimisinéirí Ioncaim, nó tuairiscithe dóibh
- Sonraí párolla i gcás nach bhfuil aon tíolacthaí déanta ag fostóir.
- Sonraí fostaí i gcás nár áiríodh an UPSP leis an tíolacadh párolla. Beidh an t-eolas sin ar fáil don fhostaí chomh luath is a bheidh tíolacadh déanta ag an bhfostóir ina bhfuil UPSP an fhostaí, mar aon leis an Tagairt Fostóra a úsáideadh le haghaidh tíolacthaí roimhe sin.
- Eolas faoin mí reatha.
- Asbhaintí pearsanta nár tuairiscíodh do na Coimisinéirí Ioncaim, mar shampla, Comhar Creidmheasa, táillí ballraíochta srl.
- Eolas fostóra amhail fiachas cánach fostóra nó íocaíochtaí fostóra.

3. Ráiteas Deireadh Bliana

Ó 2019 i leith, beidh ráiteas deireadh bliana ar fáil don fhostaí i moChúrsaí. Áireofar leis sin sonraí an phá agus na n-asbhaintí uile ó gach fostaíocht don bhliain chánach sin. Beidh sé sin ag dul in áit an P60. **Is féidir leis an bhfostaí an ráiteas deireadh bliana a phriontáil ó moChúrsaí.**

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.

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An 25 Samhain 2019