

PAYE Modernisation Revenue Regional Seminar

Background & Design Principles

Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

PAYE Modernisation



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



Simplified online services

Maximise use of entitlements

Automatic end of year review

Real 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

- 200,000 employers
- 111,000 employers with ≤ 5 employees

PAYE: Current Employer Obligations

Paying Employees & Reporting

1. Apply the latest Tax Credit Certificate (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

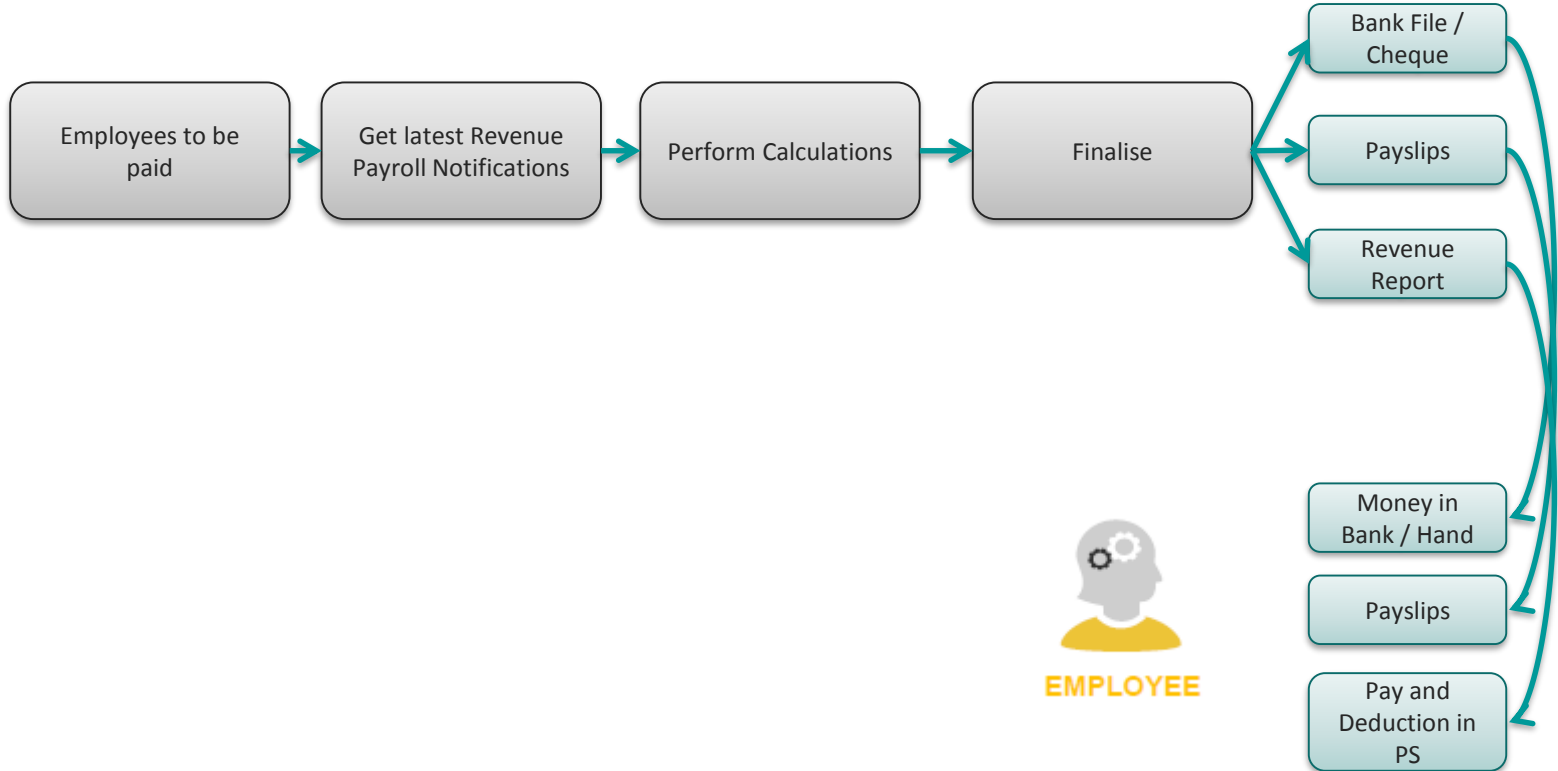
Legislation – Finance Act 2017

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

- Revenue Payroll Notification (RPN)
- Report pay and deductions for each employee **on or before** the making of the payment
- Monthly statement issued by Revenue – deemed a return by the 14th
- Provision for “Persistent Technology Failure”
- Direct Debit/Variable Direct Debit
- **No change to payment dates**

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 the employer 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 start and end 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. Revenue will issue every employee an end of year statement
- **No change to payment dates**

Payroll Reporting Options

Payroll Reporting Options

Payroll Software

- Direct Payroll Reporting- payroll software communicates with Revenue seamlessly
- ROS Payroll Reporting- Upload files created by payroll software through ROS

No Payroll Software

- Employer can complete an online form to record pay and payroll deductions for each employee through ROS


Direct Payroll Reporting

Direct Payroll Reporting

- On starting the payroll your software will:
 - Request Revenue Payroll Notifications (RPN) for all employees
 - Request RPNs for any new employees who have not been paid before
 - Payroll software will use the details returned in the RPN to calculate statutory deductions for each employee
- 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 send payroll software a response containing the total liability for that payroll submission and highlight any errors if applicable

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

[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](#)

No current tax clearance certificate.

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Employer Services

Revenue Payroll Notifications(RPNs)

[Request RPN](#)

[PPS Number Checker](#)

[PAYE Modernisation Information](#)

Payroll

[Submit Payroll](#)

[View payroll](#)

Returns

[Statement of Account](#)

File a Return

[Complete a Form Online](#)



[Upload Form\(s\) Completed Offline](#)



Payments & Refunds

[Submit a Payment](#)



[Manage Bank Accounts](#)



RPN request

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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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Request RPNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, RPNs for your existing or new employees. Your request file must be in either JSON or XML format. [Learn more](#) ↗

[Browse files](#)

No files selected

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

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Request RPNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, RPNs for your existing or new employees. Your request file must be in either JSON or XML format. [Learn more](#) ↗

[Browse files](#)

Selected files:

rpnLookupAll.json [Remove](#)

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

[← Back](#)

Request RPNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, RPNs for your existing or new employees. Your request file must be in either ISON or XML format. [Learn more](#)

Step 1 of 2

Digitally signing your RPN request.

This may take several minutes to process depending on the size of your request.

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

[← Make a new request](#)

RPN request results

Summary results of RPN request

Your RPN request has been successfully received and the results will be shown below once processed. The response file for your payroll software has been automatically downloaded. This may be in your downloads folder. Please refer to this file for more information.

RPNs returned

8


[What do these results mean?](#)

[ROS homepage](#)

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

Language: [Gaeilge](#)

 rpnLookupAll_Res...json ^

Show all

Payroll submission by file

[← ROS homepage](#)

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 manually enter your payroll submission details by using our online form.

[Submit payroll by online form](#)

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Submit payroll by file upload

You can upload your payroll submission file here. The file must be in either JSON or XML format.

[Learn more](#) ↗

No files selected

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

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Language: [Gaeilge](#)

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Submit payroll by file upload

You can upload your payroll submission file here. The file must be in either JSON or XML format.

[Learn more](#) ↗

[🔍 Browse files](#)

Selected files:

test-payroll_1.json [Remove](#)

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

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Submit payroll by file upload

You can upload your payroll submission file here. The file must be in either JSON or XML format.
[Learn more ↗](#)

Step 2 of 2

Your payroll submission is being uploaded. 

This may take several minutes to process depending on the size of your submission.

Digital Certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign & Submit](#)

[← Make a new submission](#)

Payroll submission received

Your file has been successfully received. The status of your submission will be shown below once available. You can also access these details at any time through "View payroll" in the Employer Services section on ROS.

Acknowledgement ID: 510bff05-340b-426a-901b-daf69e83af61 ⓘ

[Download acknowledgement](#) ↓

Details

Submission ID:	sub_01
Payroll reference:	Sept_submission
Status:	Completed ✓

The response file for your payroll software has been automatically downloaded. This may be in your downloads folder.

View payroll results

You can view the results of this submission through the "View payroll submission" button.

[View payroll submission](#)

Alternatively, you can click "View payroll run" to see the full details for all submissions within the payroll run.

[View payroll run](#)

[ROS homepage](#)

Submit payroll by online form

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

No current tax clearance certificate.

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MyEnquiries

Employer Services

Revenue Payroll
Notifications(RPNs)

[Request RPN](#)

[PPS Number Checker](#)

[PAYE Modernisation Information](#)

Payroll

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Returns

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[Upload Form\(s\) Completed Offline](#)



Payments & Refunds

[Submit a Payment](#)



[Manage Bank Accounts](#)



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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.

Search by PPS number:

[Search](#)

[Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
1245274P	JOE MURPHY	1	01/01/2014	Select
6327302Q	MARY SMITH	2	29/08/2018	Select

[My employee is not on the list →](#)

[← Back](#)

Select a pay frequency

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

First name

JOE

Family name

MURPHY

PPS number

1245274P

Employment ID ⓘ

1

Pay frequency

Monthly ▼

Cancel

Next →

[← Back](#)

Submission item

Revenue Payroll Notification (RPN)

[View RPN](#)

RPN Number	3	RPN issue date	10/09/2018
Income tax calculation basis	Cumulative	Yearly Tax Credits	€3,300.00
Tax Rate 1	20%	Yearly standard rate cut off point	€34,550.00
Tax Rate 2	40%		

Please complete/update all relevant sections below.

Employee details

[Update](#)

Employee name	JOE MURPHY	PPS number	1245274P
Employment ID	1	Employer reference	-
Employment start date	01/01/2014	Date of leaving	-
Pay frequency	Monthly		
Directorship	None	Shadow payroll	No

I confirm these details are correct

Pay & deductions

[Update](#)

Pay date	-		
Gross pay	-	RPN number used	3
Pay for Income tax	-	Income Tax paid	-
Pay for USC	-	USC Paid	-
PRSI Class 1	-	Insurable weeks 1	-
Pay for Employee PRSI	-	Employee PRSI paid	-
Pay for Employer PRSI	-	Employer PRSI paid	-
LPT Deducted	-		

I confirm these details are correct

Pay & deductions



Pay date ⁱ

DD/MM/YYYY



Gross pay ⁱ

RPN number used ⁱ

Pay for Income tax ⁱ

Income Tax paid ⁱ

USC status

Ordinary

Exempt

Your employee is deemed ordinary in the paying of Universal Social Charge (USC) for the current year if their total estimated income, excluding all payments from the DEASP, will exceed €13,000.

Pay for USC ⁱ

USC Paid ⁱ

PRSI exempt ⁱ

Enter PRSI class & subclass, number of insurable weeks, and click 'Add'

PRSI class & subclass ⓘ

Number of insurable weeks ⓘ

+ Add

Pay for Employee PRSI ⓘ

Employee PRSI paid ⓘ

Pay for Employer PRSI ⓘ

Employer PRSI paid ⓘ

LPT Deducted ⓘ

Cancel

Save →

Other pay & deductions

[Update](#)

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

I confirm these details are correct

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[Save →](#)

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Language: [Gaeilge](#)

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Submission items

The following submission items are ready for submission.

Search by PPS number:

[Search](#)

[Clear filter](#)

PPS number	Employee name	Employment ID	Pay date	Gross pay	Income Tax	PRSI	USC	LPT	Total deductions	Actions
1245274P	JOE MURPHY	1	01/09/2018	€20,000.00	€1,000.00	€200.00	€1,000.00	€200.00	€2,400.00	Amend Delete

[Add additional submission items →](#)

[Submit payroll →](#)



Thank you

Your payroll run reference is: **PR-20180913-1558197**

Your submission ID is: **1**

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

You may wish to print this screen to keep a record of your payroll run reference and submission ID for future correspondence.

[Return to ROS](#)

[Print screen](#)

[View payroll run](#)

Reporting Subsequent Payments

- After the first successful payroll submission for each employee, each subsequent payroll submission will be prepopulate with employee details, pay and deductions and other pay and deductions if applicable.

View Payroll Run

[← Back](#)

View payroll

[Make a new submission](#)

Search by

- Select -

Search

Payroll run

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

Payroll reference: September

[Download payroll run summary](#) ↓

Payroll run details

Status: Processed ⓘ
Last updated: 01/09/2019
Tax year: 2019

Total PAYE deductions

Income Tax: €2.00
PRSI: €600.00
USC: €1,184.00
LPT: €25.00

Submission summary

Active items: 2
No. of warnings: 0
Payroll submissions: 1

^ Recent submissions

Date submitted	Submission ID	Additions	Corrections	Deletions	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
01/09/2019	50009	2	0	0	0	€2.00	€600.00	€1,184.00	€25.00	Completed	View

[← Back](#)

View payroll

[Make a new submission](#)

Search by	<input type="text" value="Payroll run reference"/>
Tax year	<input type="text" value="2019"/>
Payroll run reference	<input type="text" value="September"/>

Payroll run

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

Payroll reference: September

[Download payroll run summary](#) ↓

Payroll run details

Status: Processed ⓘ
Last updated: 01/09/2019
Tax year: 2019

Total PAYE deductions

Income Tax: €2.00
PRSI: €600.00
USC: €1,184.00
LPT: €25.00

Submission summary

Active items: 2
No. of warnings: 0
Payroll submissions: 1

^ [Recent submissions](#)

Payroll run

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

Payroll reference: August_demo_02

[Download payroll run summary](#) ↓

Payroll run details

Status: Processed ⓘ
Last updated: 28/08/2018
Tax year: 2018

Total PAYE deductions

Income Tax: €4,700.00
PRSI: €2,350.00
USC: €346.00
LPT: €770.00

Submission summary

Active items: 15
No. of warnings: 1
Payroll submissions: 2

Recent submissions

Date submitted	Submission ID	Additions	Corrections	Deletions	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
28/08/2018	sub_02	1	1	0	1	€500.00	€250.00	€38.00	€70.00	Completed	View
28/08/2018	sub_01	14	0	0	0	€4,200.00	€2,100.00	€308.00	€700.00	Completed	View

Active items

These are the active submission items.

PPS number

[Search](#)

Only show items with corrections: [Clear filter](#)

Submission ID	Line item ID	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
sub_02	0000015	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	View
	• Warning - Out-of-date RPN used.									
sub_02	000002-C	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	View
	• Correction - Previous line item ID: 000002									
sub_01	000005	9463839C	1	test	01/01/2018	€300.00	€150.00	€22.00	€50.00	View
sub_01	000009	9463839C	1	test	01/01/2018	€300.00	€150.00	€22.00	€50.00	View
sub_01	000006	9463839C	1	test	01/01/2018	€300.00	€150.00	€22.00	€50.00	View

[← Back](#)[Amend](#)[Delete](#)[←](#)

Correction: 2 of 2

[→](#)

Submission item details

These are the payroll details for this submission item.

Status: Active

Reference details

Run reference	AugDisplay
Submission ID	100341
Line item ID	w36812
Previous line item ID	w36811

Employee details

Name	PAYEOS-MOSE PAYEOS-NADER
Employee ID	
PPS number	0000892Q
Employment ID	2
Address	
Address line 1	1001 The Close Dublin Ireland
County	Dublin
Eircode	A65F4E2
Country code	IRL
Date of birth	05/04/1992
Employer reference	123000
Employment start date	01/01/2013
Pay frequency	Monthly
Pay periods	12
Shadow payroll	No
Directorship	Proprietary

Pay and deductions

Pay date	21/11/2018
RPN number	20
Gross pay	€0.00
Pay for income tax	€333.17
Income tax paid	€333.33
Tax credits	€0.00

Tax rates

Tax rate	1
Standard rate cut off point this period	€0.00
USC status	Ordinary
Pay for USC	€333.34
USC paid	€333.00
PRSI exempt	No

PRSI classes

PRSI class 1	A1
Insurable weeks	8
Pay for employee PRSI	€333.34
Employee PRSI paid	€0.00
Pay for employer PRSI	€333.34
Employer PRSI paid	€0.00
LPT deducted	€0.00

Other pay and deductions

Gross medical insurance paid by employer	€300.00
Share based remuneration	€0.00
Taxable benefits	€0.00

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

- Available in ROS since April 2018
- Agents, employers and pension providers requested PPSN checker facility as part of the co-design with Revenue.
- 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
- Result 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.



PPS Number Results

Homepage
gain

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.

DRAFT

Home | RO
Conditions
aeilge

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 latest Revenue Payroll Notification (RPN)
- 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 end of year tidy up is gone***
- The real time reporting regime will make these visible and such processes will need to change
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf

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 the employer to fix incorrect submissions or submit any outstanding payroll submissions
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems

Regulations

Regulations

- As part of our engagement process with stakeholders affected by PAYE Modernisation, draft Income Tax Regulations and draft USC Regulations were published in June 2018
- Feedback received has been incorporated into the regulations
- The detailed provisions in relation to the administration of the new PAYE system are set out in the Income Tax (Employments) Regulations 2018 which were made on 5th September 2018 and will take effect from 1 January 2019

Revenue Payroll Notification

- The Revenue Payroll Notification can only be used in the year it is issued for. All employers must have their employees registered with Revenue in order to receive a 2019 Revenue Payroll Notification otherwise there is a risk the employee will be on emergency tax

Emergency Basis of Deduction

Emergency Basis of Tax & USC Deduction 2019

(based on 2018 tax & USC rates/bands)

Emergency Basis of Tax Deduction 2019

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

Where employee does not provide a PPS Number

Week or Month	Cut-Off Point	Tax Credit
All	€0.00	€0.00

Where employee provides a PPS Number

Weekly paid	Weekly Cut-Off Point	Weekly Tax Credit
Weeks 1 to 4	€665	€0.00
Week 5 onwards	€0.00	€0.00

Employment Identifier

- An employer must assign a unique employment identifier for each separate employment for an employee
- It will be used to distinguish between multiple employments for an employee with the same Employer
- It will also be used to distinguish between the different periods of employments where an Employee ceases and re-commences employment with the same Employer in the same year

Employment Identifier

- Payroll software will assign the employment identifier but employer must make sure that this is not changed once assigned
- For employers without payroll software the employment identifier must be input through the ROS online reporting screens the first time you report pay for an employee

Employer Reference Number

- Where a payment is being reported for an employee who has not provided a PPSN to the employer, an employer reference number must be reported to Revenue with each payment until the PPSN is received by the employer and reported to Revenue
- The employer reference number must be unique and cannot be changed until the PPSN is received by the employer and reported to Revenue

List of Employees

List of Employees

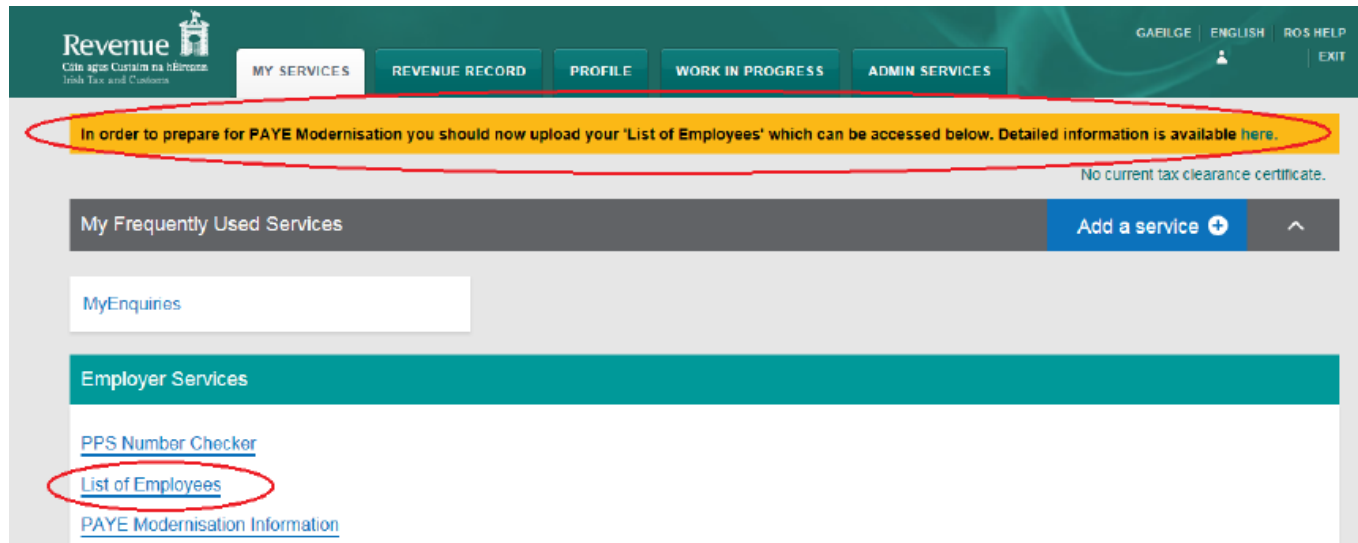
- In preparation for PAYE Modernisation, Revenue has asked employers to submit a List of Employees to Revenue through Revenue's Online Service (ROS)
- This will ensure that both Revenue and employer records are aligned and employers are receiving the most up to date employee information to calculate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

List of Employees – Actions to be Taken

- 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 by checking the most recent P2C issued by Revenue
 - 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

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



The screenshot shows the Revenue.ie website interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cárta agus Cúistiam na hÉireanna Irish Tax and Customs'. The navigation bar includes several menu items: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. On the right side of the navigation bar, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', and 'EXIT'. Below the navigation bar, there is a yellow banner with a red border containing the text: 'In order to prepare for PAYE Modernisation you should now upload your 'List of Employees' which can be accessed below. Detailed information is available [here](#).' Below the banner, there is a section titled 'My Frequently Used Services' with a blue button labeled 'Add a service +'. Underneath this section, there is a search bar labeled 'MyEnquires'. Below the search bar, there is a section titled 'Employer Services' with a teal background. Underneath this section, there are several links: 'PPS Number Checker', 'List of Employees' (which is circled in red), and 'PAYE Modernisation Information'.

Stakeholder Engagement

External Change Management

- Letters issued to all employers in April 2018 advising of the PAYE Modernisation changes
- At the end of September a second letter issued to all employers
- Ongoing Revenue presentations at outreach events focussing on employers and agents
- Compliance visits are focusing on the operation of PAYE by employers

External Change Management

- Employer customer service visits by District staff commenced in May and will continue to end of 2018
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation
- Media and advertising campaign starting in September
- Revenue Regional Seminars will continue until the end of October

Preparing for PAYE Modernisation

Getting Ready for 1 January 2019

- 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 current tax and payroll duties as an employer for the end of 2018?

Getting Ready for 1 January 2019

- If you use an accountant or a payroll agent for your payroll
 - contact them to ensure that you will meet your reporting obligations each time your employees are paid
- If you use payroll software to operate your payroll
 - contact your software provider to ensure your payroll package is ready to report this information to Revenue from 1 January 2019

Getting Ready for 1 January 2019

- Review your payroll data to make sure it is complete, accurate and up to date
- Review your process on obtaining the required information on all elements of employee pay, including notional pay, to ensure it is provided accurately, on a timely basis and in the correct format to payroll
- Make sure you have your ROS digital certificate
 - required by your payroll software for direct payroll reporting
 - required by you if not using direct payroll reporting

Recap

New arrangements from 1 January 2019

- For all payment where the payment date is 1 January 2019 or later:
 - Use the latest Revenue Payroll Notification (RPN) each time paying employees
 - Report pay and deductions for each employee **on or before** the making of the payment
 - Monthly statement issued by Revenue – deemed a return by the 14th
 - No end of year tidy up – you need to make sure you have processes in place to include notional pay like BIK through the payroll
 - Abolition of P30, P45, P46, P60, P35
 - Each employee will get an end of year balancing statement from Revenue

Information and Support

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](#)

- Questions to National Employer Helpdesk 01-738 3638

Support

- Staff are available after a short Q&A session to provide support and assistance in relation to PAYE Modernisation
- Short videos are available on the Revenue website:
 - [How to request an RPN](#)
 - [Payroll Submissions](#)
 - [Viewing and accepting a Statement of Account](#)
 - [How to make a payment using Statement of Account or ROS](#)