

PAYE Modernisation

Service User Group
14th February 2019

Agenda

- Live Update
- PIT Update
- Quarterly Remitters
- Variable Direct Debit
- Bulk Transfer of Employees
- AOB

Live Update

Live Update (as at 9am, 14/02/19)

- Total Submissions - > 660,000
 - Direct Payroll Reporting 89%
 - ROS Payroll Reporting 1%
 - ROS Manual Input 10%
- Submitting Employers - > 141,000

Live Update - Statements

- Issue identified effecting approximately 3,700 (1.8% of the total generated)
 - Payroll submitted between 5PM on Friday 1st and 3PM Monday 4th are not accounted for in employers Statement.
 - 3,300 fixed by 8/2
 - 400 being fixed ahead of the 14th. ~200 accepted the incorrect statement as their return and Revenue is contacting them individually.

Live Update – Nil Statements

- ~75k nil statements generated.
- Revenue issued letters on Monday 11th of Feb to employers who had a nil statement on file on Friday 8th of Feb
- ~62k letters issued
 - 24k had no active employees on record
- ~3500 employers accepted nil statement as return
- All statements as of midnight 14th will be deemed the employer return.

Live Update – Agent View Statement of Account

- Issue identified where agents linked to employers in January 2019 cannot view the employers statement through statement of account.
- Initial investigation indicate approximately 5,000 employers have new agents linked in January.
 - ~1,000 new employer registration in Jan with no payroll submitted.
- Fix in development and aim to release on the 14/02.

Duplicate RPNs

- No Revenue action for the following scenario:
 - Duplicate employments with different employment IDs
- Will review in February when all active employments should have a payroll submission

Review of Payroll Data Reported

- Duplicate Payslips – same employer, employee, pay date, pay and tax.

Date	Total Records	Unique Duplicates
11/01/2019	19,723	10,128
24/01/2019	24,295	14,561
29/01/2019	34,093	21,536
05/02/2019	36,361	21,696
13/02/2019	32,478	19,693

Review of Payroll Data Reported

- Invalid Payslips

	05-Feb	13-Feb
Duplicate LineltemID across the payroll run.	2341	2467
employeePRSIPaid and employerPRSIPaid are mandatory when prsiExempt is false	642	102
EmploymentID required for specified PPSN	2000	2826
PayDate must be within the TaxYear specified in the header of the PayrollSubmissionRequest	2234	2244
EmployerReference is mandatory if EmployeeID(PPSN & EmploymentID) not included	1204	1574
ExclusionOrder marker is mandatory when no RPNumber is included	251	296
Invalid format employee PPSN	411	474
Invalid NumberOfPayPeriods selected for chosen PayFrequency	32	32
PRSIClassDetail (PRSIClass and InsurableWeeks) required if PRSIExempt is false	557	727
Address is mandatory when EmployeeID(PPSN & EmploymentID) is not included.	535	614
Employee's Date of Birth is mandatory if the PPSN is not available	328	412
Invalid previous line item	198	328
Invalid PRSI class - subclass	1708	46
LeaveDate cannot be earlier than 01/01/2018		108
All other	546	514
	12987	12764

Review of Payroll Data Reported

- Gross Pay < Pay for Income Tax
- Gross Pay < Pay for USC
- Taxable Benefits < 0
- Share Bases remuneration < 0
- Taxable Lump Sum < 0
- Gross Pay = Taxable Benefits

PIT Update

PIT Update

- 27 tickets closed in February.
- 20 tickets currently open, 12 tech and 8 business related, mainly about issues due to user error, signature issues or general queries on PMOD.
- The PIT release on Thursday the 7th brought the PIT environment up to date with Live.
- No live data to be put in PIT helpdesk queries
- PIT issues yesterday, fixed by 16.30. Increased disk space. Need to decollate old 2018 data and then review data usage as some users are creating a lot of data all the time.

Quarterly Remitters

Quarterly Remitters

- Quarterly remitters must submit payroll data on or before the payment of emoluments and make corrections via payroll submissions.
- All employers, regardless of remittance frequency, received a monthly statement of Income Tax, PRSI, USC and LPT.
- If the statement is correct, the employer may accept it at any time prior to the return filing date (14th of the following month) and it will be a return for the month. If the employer does nothing, the statement will be deemed to be a return on the return filing date (14th of the following month) .

Quarterly Remitters

- The quarterly payment pattern for quarterly remitters will remain the same. Therefore, payment must be paid electronically by the 23rd of the month following the quarter.
- Quarterly remitters may avail of Fixed and Variable Direct Debit options in addition to RDI, SDI and Credit/Debit card payment options.

Variable Direct Debit

Variable Direct Debit

The screenshot shows a web portal interface with a teal header. The header contains navigation tabs: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below the header, a status message reads 'No current tax clearance certificate.' The main content area is divided into sections: 'My Frequently Used Services' with an 'Add a service +' button, 'MyEnquiries', 'Employer Services' (with sub-sections: Revenue Payroll Notifications (RPNs), Payroll, Returns, and Additional Services), 'File a Return' (with sub-sections: Complete a Form Online and Upload Form(s) Completed Offline), and 'Payments & Refunds' (with sub-sections: Submit a Payment and Manage Bank Accounts).

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

No current tax clearance certificate.

My Frequently Used Services Add a service +

MyEnquiries

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)

Returns
[Statement of Account](#)
[View Latest Statement/Return](#)

Additional Services
[PPS Number Checker](#)
[PAYE Modernisation Information](#)

File a Return

Complete a Form Online

Upload Form(s) Completed Offline

Payments & Refunds

Submit a Payment

Manage Bank Accounts

Customer selects Manage Bank Accounts

Manage Bank Accounts

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

ROS Debit Instruction

Set up a ROS Debit Instruction (RDI) to allow fast one off payments directly from your bank account when filing a return or payment.

Manage RDIs →

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

Select a Direct Debit Type... ▼

Refunds

Certain repayments or refunds due to you can be paid directly into your bank account Electronic Funds Transfer.

Manage EFT →

Customer clicks on Select a Direct Debit Type and the drop-down menu is displayed.

Manage Bank Accounts

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

ROS Debit Instruction

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[Manage RDIs →](#)

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

Variable Direct Debit ▾

[Manage Direct Debits →](#)

Refunds

Certain repayments or refunds due to you from Revenue can be paid directly into your bank account by means of Electronic Funds Transfer.

[Manage EFT →](#)

Customer selects Variable Direct Debit from the drop-down list. To continue the customer clicks on Manage Direct Debits.

[← Back](#)

Variable Direct Debit

The Variable Direct Debit Scheme is for you if you wish to authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners. The amount owed to Revenue at the time of payment will be based on the balance outstanding for the period in question and therefore may be *variable*. [Learn more](#) ↗

Your Existing Mandates

You currently have no Variable Direct Debit mandates set up.

[Create New Mandate →](#)

Customer selects Create New Mandate to set up a new Variable Direct Debit.

[← Back](#)

Create Mandate

Select the registrations you would like to add to your mandate.

Add Registrations

Tax Type	Tax Number	Add to Mandate?
Employer PAYE/PRSI	03214567A	<input type="checkbox"/>
Employer PAYE/PRSI	03564007QH	<input type="checkbox"/>
Employer PAYE/PRSI	03564116VH	<input type="checkbox"/>

[Next →](#)

Customer clicks on Create New Mandate and the Create Mandate screen is displayed.

All available registration numbers that can be selected for Variable Direct Debit will be displayed.

Customer selects the registration number(s) by clicking on the Add to Mandate check box.

Create Mandate

Select the registrations you would like to add to your mandate.

Add Registrations

Tax Type	Tax Number	Add to Mandate?
Employer PAYE/PRSI	03214567A	<input checked="" type="checkbox"/>
Employer PAYE/PRSI	03564007QH	<input type="checkbox"/>
Employer PAYE/PRSI	03564116VH	<input type="checkbox"/>

Next →

Customer selects a registration number and clicks on Next to continue.

Create Mandate details screen

Create Mandate

Please enter your bank account details and read and accept the terms and conditions.

Bank Details

Name of Account Holder

Address of Account Holder

Address Line 1

Address Line 2

Address Line 3

Country

 

[Add Additional Account Holder Name and Address](#)

Customer enters details: Name, Address, BIC (optional) and IBAN. Customer can also enter an Additional Account Holder Name and Address.

Originator Details

Originator

Direct Debit Unit, Collector General, Sarsfield House, Limerick

Originator Number

IE81ZZZ300729

Declarations



I declare that I authorise (A) the Revenue Commissioners to send instructions to my bank to debit my account and (B) my bank to debit my account in accordance with the instruction from the Revenue Commissioners. As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.



I confirm that this account can accept a Direct Debit.



I confirm that I have read and accept the terms and conditions. [Learn more](#) ↗

Next →

Customer ticks the Declaration and selects Next to continue.

Summary Screen

Summary

Are these details correct?

Mandate Details

[Edit](#)

Tax Type	Tax Number
Employer PAYE/PRSI	03214567A

Bank Details

[Edit](#)

Name of Account Holder

Test

Address of Account Holder

Test, Test, Test, Ireland

IBAN

IE63BOFI90190925160385

You will receive a notification with the date of your first payment when your application has been submitted.

A Summary screen will be displayed to the customer. The screen will allow the customer to review all details previously entered. The customer can Edit the details if the information displayed is incorrect.

You will receive a notification with the date of your first payment when your application has been submitted. Subsequent payments will be deducted on the third last working day of every month.

Declarations

- I declare that I authorise (A) the Revenue Commissioners to send instructions to my bank to debit my account and (B) my bank to debit my account in accordance with the instruction from the Revenue Commissioners. As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.
- I confirm that this account can accept a Direct Debit.
- I confirm that I have read and accept the terms and conditions.

Submit →

After reviewing the details on the Summary screen, customer selects Submit to continue.

Sign & Submit

Certificate

 [Help](#)

Enter Password

Customer will be presented with the Sign and Submit screen. Customer enters a password and selects the Sign & Submit button.

Acknowledgement

Thank you. Your Variable Direct Debit mandate has been set up.

Revenue will send a confirmation letter confirming your bank details, mandate number and deduction details.

[Back to ROS →](#)

Acknowledgement screen is displayed to the customer. The Direct Debit Confirmation Letter/Notice issues to the employer in all circumstances even if the set up has been completed by the agent. If the employer's ROS digital certificate has expired, the Direct Debit Confirmation Letter will be posted to the employer.

Amend a Variable Direct Debit

[← Back](#)

Variable Direct Debit

The Variable Direct Debit Scheme is for you if you wish to authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners. The amount owed to Revenue at the time of payment will be based on the balance outstanding for the period in question and therefore may be *variable*. [Learn more ↗](#)

Your Existing Mandates

Mandate number	Tax Type	Tax Number(s)	Status	Action
CV634907	Employer PAYE/PRSI	03214567A	ACTIVE	Amend Cancel mandate

[Create New Mandate →](#)

Customer can Amend a Variable Direct Debit by clicking on the Amend link.

[← Back](#)

Amend Mandate

Add registrations to your mandate or remove existing linked registrations.

Please note a mandate must have at least one Employer PAYE/PRSI registration. If you would like to cancel the mandate click 'Back' to return to the VDDI Information Screen.

Mandate CV634894

Tax Type	Tax Number	Remove from Mandate?
Employer PAYE/PRSI	03564007QH	<input type="checkbox"/>

Add Registrations

Tax Type	Tax Number	Add to Mandate?
Employer PAYE/PRSI	03214567A	<input checked="" type="checkbox"/>
Employer PAYE/PRSI	03564116VH	<input type="checkbox"/>

[Next →](#)

The customer can remove a registration number from the mandate by selecting the Remove from Mandate check box. If only one registration number is linked to the existing mandate the customer is advised to return to the main screen and select the Cancel option.

Customer may choose to add registrations to the mandate by clicking on the Add to Mandate check box. Customer selects Next to continue.

Customer can select Next without clicking on a check box. The customer will be taken to the Bank Details screen to make amendments (if required).

Summary

Summary

Are these details correct?

Mandate Details

[Edit](#)

Tax Type	Tax Number
Employer PAYE/PRSI	03564007QH
Employer PAYE/PRSI	03214567A

Bank Details

[Edit](#)

Name of Account Holder

Test

Address of Account Holder

Test, test, test, Ireland

IBAN

ie63bofi90190925160385

The first payment will be deducted on the third last working day of the month. Subsequent payments will be deducted on the third last working day of every month.

A Summary screen will be displayed to the customer. The screen will allow the customer to review all details previously entered. The customer can Edit the details if the information displayed is incorrect.

Acknowledgement

Thank you. Your details have been updated.

Revenue will send a confirmation letter confirming your bank details, mandate number and deduction details.

[Back to ROS →](#)

Customer selects Submit on the Summary screen and is presented with the Acknowledgement screen.

A Notice/Letter issues to the employer in all circumstances even if the amendment has been completed by the agent. If the employer's ROS digital certificate has expired, the Notice/Letter will be posted to the employer.

Cancel a Variable Direct

Variable Direct Debit

The Variable Direct Debit Scheme is for you if you wish to authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners. The amount owed to Revenue at the time of payment will be based on the balance outstanding for the period in question and therefore may be *variable*. [Learn more](#) ↗

Your Existing Mandates

Mandate number:	Tax Type	Tax Number(s)	Status	Action
CV634894	Employer PAYE/PRSI	03564007QH	ACTIVE	Amend Cancel mandate

[Create New Mandate →](#)

Customer selects the Cancel mandate link to cancel an existing mandate.

[← Back](#)

Cancel Mandate

Are you sure you wish to cancel your Variable Direct Debit mandate?

Cancellations received less than 2 working days prior to the date the direct debit is due to be deducted from your account will take effect from the next period.

Cancel Mandate →

Customer is presented with a confirmation screen. Customer clicks on the Cancel Mandate button to continue.

Acknowledgement

Thank you. Your Variable Direct Debit mandate has been cancelled.

[Back to ROS →](#)

An Acknowledgement is displayed to the customer advising that the mandate has been cancelled.

A Notice/Letter issues to the employer in all circumstances even if the cancellation has been completed by the agent.
If the employer's ROS digital certificate has expired, the Notice/Letter will be posted to the employer.

Terms and Conditions of using the SEPA Variable Direct Debit Scheme which is a facility for Employers who pay Employer Income Tax/PRSI/USC/LPT

- Rules and Regulations with regards to the collection of monies by means of SEPA Direct Debit are governed by the Banking and Payments Federation Ireland, website at www.bpfi.ie
- Your attention is drawn to the Legal Text that is provided for online application.
- Participation in the SEPA Variable Direct Debit Scheme is a concession offered by Revenue.

Taxpayer obligations when paying Employer Income Tax/PRSI/USC/LPT by SEPA Direct Debit

- You should ensure that you have sufficient funds in your bank account to cover the amount owed to Revenue each month. The amount owed will be based on the balance outstanding for the period and therefore may be variable. Deductions will be made from your bank account on the third last working day of each month. Where that payment fails and a balance remains outstanding, Revenue will request a deduction from your bank account seven working days later to replace the failed payment.
- Payments received after the third last working day of each month will be regarded as late payments and may be subject to Interest on Late Payment.
- If any credits are available in advance of the Variable Direct Debit deduction date these may be offset against your outstanding balance.

Legal text: By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners. As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Bulk Transfer of Employees

Bulk Transfer of Employees

- File format: submit in excel through MyEnquiries

PPSN:	old' Employment ID	'old' Employer Registration number:	Confirmation of Date of Cessation:	'new' Employer Registration number:	new' Employment ID	Confirmation of Date of Commencement:
Only employees with a PPS number can be moved to the new employer registration number	This employment ID must match exactly the employment ID on Revenue's records for the relevant PPS number including any leading zeros		Date of cessation	New employer registration number must be registered prior to this file being processed	Must remain the exact same as on the future payroll submissions, if not duplicate employments will be created.	Must be date of cessation +1

Bulk Transfer of Employees

- Notify Revenue as early as possible of the intention to use this facility giving an indication of dates and number of employees involved
- The process will take approximately 5 days from start to finish depending on the numbers of employers availing of this facility
 - Day 1: We receive the file
 - Day 2: A pre-live check is completed
 - Day 3: ORT carried out
 - Day 4: File processed
 - Day 5: New RPNs available

Note: all dependent on the cessation date at the old number

Bulk Transfer of Employees Example

- Notification received by Revenue mid February
- Cessation date at old employer number 31/03/19
- Start date at new employer number 01/04/19
- New RPNs required for payroll on 01/04/19
 1. File received by Revenue 25/03/19
 2. Pre-live check completed 26/03/19
 3. ORT completed 27/03/19
 4. File processed 28/03/19
 5. Employments ceased at old number from 31/3/19 and started at new number from 01/04/19
 6. RPNs available under the new number from 01/04/19

Bulk Transfer of Employees

- Nil week 1 RPNs will be available under the old employer number for affected employees under their old employment ID
- Tax Credit Certificates will not issue to employees
- Employees will be able to see the cessation and creation of a new employment in PAYE Services
- If there were no payroll submissions under the old employment i.e. no pay and tax, the new employment will be on a week 1.

AOB

AOB

- Next Meeting
 - Service User Group March 14th 10am