PAYE Modernisation

Service User Group
14th March 2019

Agenda

- Live Update
- PIT Update
- DEASP Budget Increases
- Employee View of Data
- AOB

Live Update

Live Update (as at 5pm, 13/03/19)

- Total Submissions - >   1,168,000
  - Direct Payroll Reporting   89%
    - ROS Payroll Reporting   1%
    - ROS Manual Input   10%
- Submitting Employers - > 153,000
- Submitting Employer for March - > 100,000

Live Update – Employment ID

- Live issue where employment ID is not updating to the employment/RPN in certain circumstances.
- Notified SURG last week of 10,000 employments impacted, 7,000 of which were fixed by the end of last week. Remaining 3,000 are currently being worked on.
- Following further analysis, a further 6,000 employments were identified – 4,000 have since been updated with employment ID. Remaining 2,000 are currently being worked on.
- We are working on solving the root cause of this issue
- In the meantime, we will continue to detect and fix affected cases.

Duplicate RPNs

- No Revenue action for the following scenario:
  - Duplicate employments with different employment IDs
- Will review in March when all active employments should have a payroll submission and employment ID issue has been rectified

Review of Payroll Data Reported

Data	Number of Vendors	Number of submission Items
Basis = Emergency, Income Tax Deducted = 0	31	4,602
Basis = Emergency, RPN Number reported	30	5,706
Pay Date > 30/04/19	9	885
Pay for Income Tax > Gross Pay	~44	~173,000
Pay for USC > Gross Pay	~44	~173,000
Invalid Pay Date	14	7,197
USC = Exempt, USC Deducted > 0	24	4,934
Pay for USC >0, USC Paid = 0, Not Exempt	43	1,670
Gross Pay = Taxable Benefits	21	3,091
Negative Taxable Benefits	22	4,993
Negative Taxable Lumpsum	3	9

PIT Update

PIT Update

Statistics

- 9 open tickets
- 1387 closed tickets

- Users – 222
- Companies – 99

PIT Time To Live

- Proposal
  - Add time to live of 2 Months to Payroll Data submitted in PIT
  - Time to Live will not impact Mock Employer Certs

  - Required for capacity/resource management in PIT environment

PIT Developments

- PIT Wishlist from PSDA
- CAB Items from PSDA

DEASP Budget Update

DEASP Payments

- In general, payments from the DEASP are taxable sources of income.

- For individuals who are taxed under the PAYE system, the tax due on these payments is collected by reducing their tax credits and cut-off points.

- DEASP payments are exempt from USC and PRSI.

Budget Increases

- The increase in DEASP pensions and payments announced in Budget 2019 have come into effect in March 2019.

- Revenue plan to update the payments on the first weekend in April and revised RPNs will be available from 8th of April.

- Larger volume of RPN changes should be expected from this date

Communications

- Revenue will issue an employer notice informing all employers of the DEASP budget increases.

- The National Employer and Employee Helplines will be ready to deal with calls from employers, agents or employees.

Employee View of Data

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

PAYE Services

📧 **My Documents**

← Back to myAccount

☑ **Overview**

☐ Claim tax credits

☐ Declare income

☐ Divide tax credits

☐ Review & submit

View my tax credit certificate

Overview

This is your current tax position (01/01/2019 to 31/12/2019)

Your jobs and pensions

Add job/pension

These are all the jobs and/or pensions we have on our record for you.

| Luke Westaway | Active | View |

| Mike Channel | Ceased | View |

Your current tax credits

Add new credits

These are all the tax credits we have on our record for you. They reduce the amount of tax that you pay.

| Employee tax credit | €1,650.00 | Edit |

| Personal tax credit | €1,650.00 | Edit |

Revenue
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PAYE Services

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  - ○ Mike Channel
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Your job/pension

Mike Channel

Job or pension details

Employer/pension provider's number	1850013TA
Employment ID	12
Start date	01/01/2019
Ceased date	13/02/2019
Status	Ceased
Directorship	

Add

Pay and tax details Year To Date (YTD)

Gross pay ⓘ	€202,500.00
Pay for Income Tax	€64,450.00
Income tax paid	€7,995.00
USC paid	€8,475.00
Employee PRSI paid	€1,270.00
LPT deducted	€210.00

Payroll details

These are your payroll details for this job or pension for the current tax year.

Pay date	Gross pay	Pay for Income Tax	Income tax paid	USC paid	Employee PRSI paid	LPT deducted	Action
15/02/2019	€2,000.00	€200.00	€20.00	€400.00	€0.00	€0.00	View
13/02/2019	€45,000.00	€4,500.00	€2,000.00	€2,100.00	€250.00	€0.00	View
10/02/2019	€45,000.00	€4,500.00	€450.00	€450.00	€300.00	€30.00	View
03/02/2019	€60,500.00	€30,250.00	€3,025.00	€3,025.00	€120.00	€120.00	View
31/01/2019	€50,000.00	€25,000.00	€2,500.00	€2,500.00	€600.00	€60.00	View

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

PAYE Services

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   ○ **Revenue Commissioners**

☐ Claim tax credits

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Payroll submission (01/01/2019)

These are the details as submitted to Revenue.

Job or pension details

Employer name	Revenue Commissioners
Employer number	3395800UH
Employment ID	1
Pay frequency	Monthly

Other pay and deductions

Gross medical insurance paid by employer	€123.00
Share based remuneration	€123.00
Taxable benefits	€123.00
Taxable lump sum	€123.00
Non-taxble lump sum	€123.00
Employer Contribution to RBS Scheme	€123.00
Employee contribution to RBS scheme	€123.00
Employer contribution to PRSA scheme	€123.00
Employee contribution to PRSA Scheme	€123.00
Employee contribution to RAC scheme	€123.00
Employee contribution to AVC scheme	€123.00

Pay and deductions

Pay date	01/01/2019
Gross pay	€1,000.00
Pay for Income Tax	€1,000.00
Income Tax paid	€100.00
Income Tax calculation basis	Emergency
USC status	Exempt
Pay for USC	€1,000.00
USC paid	€10.00
PRSI exempt	No

PRSI classes

PRSI class	A1
Number of insurable weeks	0
Pay for employee PRSI	€1,000.00
Employee PRSI paid	€10.00
Pay for employer PRSI	€1,000.00
Employer PRSI paid	€10.00
LPT deducted	€10.00

AOB

AOB

- Next Meeting
  - Service User Group April 18th 10am