

PAYE Modernisation

Service User Group
16th May 2019

Agenda

- Live Update
- PIT Update
- Validation Update
- Data Quality
- AOB

Live Update

Live Update (as at 5pm, 15/05/19)

- Total Submissions - > 2,270,000
- Direct Payroll Reporting 89%
 - ROS Payroll Reporting 1%
 - ROS Manual Input 10%
- Submitting Employers - > 163,000
- Submitting Employer for May - > 104,000

Total Line Items	Invalid Line Items	Deleted Line Items	Corrected Line Items
30,255,000	405,000	930,000	172,000
	1.3%	3.1%	0.6%

Live Update – Annual Report Launch

- [Revenue's Annual Report](#) for 2018 was published on the 9th of May 2019.

PAYE Modernisation

The new arrangements for PAYE reporting came into operation on 1 January 2019, whereby every time employers pay their employees, they report the pay and statutory deduction details to Revenue as part of the payroll process. Commenting on the success of the co-design approach taken for the project, the Chairman said that

‘we are grateful for the co-operation of the various stakeholders in helping us deliver PAYE Modernisation. Their input was central to the success of the project.’

As of 31 March 2019, Revenue had received 1.4 million payroll submissions (pay and statutory deductions) from almost 157,000 employers, reporting total gross salaries of almost €24 billion, for more than 2.6 million employees and pension recipients.

Live Update – Employee View

- Today (15/05/19) Revenue launched the facility for employees and occupational pension recipients to view their pay and statutory deductions (tax, USC, PRSI, etc.), as submitted by their employer, in myAccount.
- Since 1 January 2019, employers are reporting details of employees' pay and statutory deductions to Revenue on or before each time an employee is paid. This enables Revenue to provide access, through myAccount, to relevant payroll details to each employee and occupational pension recipient.
- Employees and occupational pension recipients can view their pay and deduction information in 3 simple steps:
 - 1. sign into myAccount
 - 2. click on 'Manage your tax 2019' on the PAYE Services card
 - 3. click on the 'View' link next to your employer's name on the Overview screen.

Sign In

PPS Number

5342778V

Date of Birth

01

01

1960

DD

MM

YYYY

Password

.....


Temporary passwords can also
be used

[Forgot Password?](#)

Sign In →

Or

If you have a verified MyGovID account,
you can use your MyGovID details to sign
in

Continue with MyGovID 

[What is MyGovID?](#)

Or

Register Now →

If you already have a temporary password,
use this to sign in. You do not need to
register again.

You can now view your payroll details as submitted to Revenue by your employer/pension provider in myAccount. Click [here](#) or the 'Manage your tax 2019' link in the PAYE Services card to access these details.

Tax services

PAYE Services



Employees and Pension Recipients: manage your tax record, claim credits, declare income, view your pay and tax details, submit a return and register or cease your job or pension.

To get an End of year statement (P21) click 'Review your tax'.

To get a Tax credit certificate click 'Manage your tax'.

[Learn more](#)

[Manage your tax 2019](#)
(includes view your pay & tax details)

[Review your tax 2015-2018](#)
(Form 12 or
End of year statement (P21))

[Update job or pension details](#)

Property Services



First Time Buyers: View or start your Help To Buy application.

Mortgage Interest Relief: claim interest paid on a loan used to purchase, repair, develop or improve the home.

LPT Valuation Guide: information on average market value of properties as at March 2013

[Learn more](#)

[Help To Buy](#)

[LPT Valuation Guide](#)

[Claim Mortgage Interest Relief](#)

Vehicle Services



Drivers & Passengers with Disabilities: Apply for tax relief on adapted vehicles and claim fuel grant.

Vehicle Owners: Upload a VRT Certificate of Conformity.

VRT Calculator: estimate VRT due on a car, small commercial vehicle or motor cycle. Estimate any repayment of VRT due on the export of a car.

[Drivers & Passengers with Disabilities](#)

[VRT Certificate of Conformity](#)

[VRT Calculator](#)

Payments/Repayments



Payments: make payments online for most tax types and view your payments history.

eRepayments: make repayment claims and check status of submitted claims for

- Specific VAT repayments for unregistered persons
- Mineral Oil Tax paid by certain sectors
- Stamp Duty (83D)

[Learn more](#)

[Make a Payment](#)

[View Payments History](#)

[eRepayments](#)

Back to myAccount

[View my tax credit certificate](#)

Overview

- ☐ Claim tax credits
- ☐ Declare income
- ☐ Review & submit

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. Click on 'View' below to see your payroll details as reported by your employer/pension provider to Revenue.

Revenue Commissioners

Active

[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](#)

Add new incomes

[← Back](#)☒ Overview☒ Revenue Commissioners☐ Claim tax credits☐ Declare income☐ Review & submit

Your job/pension

The pay & tax details shown reflect payroll information submitted by your employer/pension provider up to 30/04/2019 only.

[Learn more](#)

Job or pension details

Name of employer/pension provider	Revenue Commissioners
Employer/pension provider's number	4000098F
Employment ID	1
Start date	21/01/2006
Status	Active
Directorship	-

[Add](#)

Pay and tax details Year To Date (YTD)

Gross pay ⓘ	€12,800.00
Pay for Income Tax ⓘ	€12,000.00
Income Tax paid	€1,436.64
Pay for USC ⓘ	€12,800.00
USC paid	€350.32
Employee PRSI paid ⓘ	€512.00
LPT deducted	€115.00

Payroll details

These are your payroll details for this job or pension for the current tax year. **If you have any queries regarding the figures reported below, please contact your employer/pension provider in the first instance.** If you continue to have concerns regarding the figures reported by your employer/pension provider, please contact Revenue through MyEnquiries.

Pay date	Gross pay	Pay for Income Tax	Income Tax paid	Pay for USC	USC paid	Employee PRSI paid	LPT deducted	Action
30/04/2019	€3,200.00	€3,000.00	€366.66	€3,200.00	€87.58	€128.00	€28.75	View
31/03/2019	€3,200.00	€3,000.00	€366.66	€3,200.00	€87.58	€128.00	€28.75	View
28/02/2019	€3,200.00	€3,000.00	€366.66	€3,200.00	€87.58	€128.00	€28.75	View
31/01/2019	€3,200.00	€3,000.00	€336.66	€3,200.00	€87.58	€128.00	€28.75	View

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Payroll submission

These are the details as submitted to Revenue.

[Print](#)

☒ Overview

☒ Revenue Commissioners☐ Claim tax credits☐ Declare income☐ Review & submit

Job or pension details

Employer/pension provider's name	Revenue Commissioners
Employer/pension provider's number	4000098F
Employment ID	1
Pay frequency	Monthly

Reference details ⓘ

Payroll run reference	PR-20190503-1128476
Submission ID	1
Line item ID	1

Other pay and deductions

No other pay and deductions

Pay and deductions

Pay date	30/04/2019
Gross pay	€3,200.00
Pay for Income Tax	€3,000.00
Income Tax paid	€366.66
Income Tax calculation basis	Cumulative
USC status	Ordinary
Pay for USC	€3,200.00
USC paid	€87.58
PRSI exempt	No
PRSI classes	
PRSI class	A1
Number of insurable weeks	4
Pay for employee PRSI	€3,200.00
Employee PRSI paid	€128.00
Pay for employer PRSI	€3,200.00
Employer PRSI paid	€344.00
LPT deducted	€28.75

Live Update – Employee View Stats

	Payslip Views
15 th May	2105
16 th May	319
Total	2424

This number represents how many time a payslip has been viewed through PAYE Online.

Duplicate Employments

- Review ongoing of duplicate employments where one has no employment ID or where there are no payroll submission under one to determine if one of the employments should be deleted.

PIT Update

PIT Update

Statistics

- 6 open tickets
- 17 closed in the last 30 days, 1441 closed in total
- 225 users
- 93 companies
- Work underway to enrich the data of the RPNs available in PIT.

Validation Update

Validation Update

- **Future employment start date:** reducing this to 90 days into the future as it is causing us processing difficulties.
 - New RPN request with a start date more than 90 days after the request date will be rejected.
 - If the employment is started by a payroll submission and the start date is more than 90 days after the payment date, the start date will be updated to the payment date. The line item will not be rejected.
- Code: 4006
- Message: *Employment Start Date cannot be more than 90 days in future.*
- Path (RPN): *EmployeeDetail[<index number>].EmployeeDetail*
- Path (Payroll): *startDate*

Validation Update

- **Leave Date is before Start Date:** If leave date and start date are in current year and the leave date is before the start date, we will create a 1 day employment.

If leave date is outside current year, employment will not be ceased.

Payroll submission will be processed but line item warning will be returned to employer to indicate that leave date is before start date.

- Code: *1019*
- Message: Employment cessation date cannot be before the employment creation date.
- Path (Payroll): *LeaveDate*

Proposed Implementation

- Update validation documentation and add new rules to PIT week ending 30th of May.
- New rules in production from 14th of June

Data Quality

Revenue eBrief No. 093/19 03 May 2019

- PAYE Modernisation Update - employers and payroll agents.
- Prior to the new reporting arrangements, Revenue only received a breakdown of pay and tax information from employers in relation to their employees after the end of the tax year via the P35 return. The change to a real-time reporting environment enables us to improve our overall service to PAYE taxpayers as well as providing us with greater insight into employers' payroll operations.

Revenue eBrief No. 093/19 03 May 2019

- The experience of the first four months of the new reporting arrangements, while being very satisfactory overall, has highlighted some recurring issues with payroll submissions, including:
 - Employers mistakenly sending the payroll data to Revenue more than once, which incorrectly inflates the declared liability and raises the possibility of unnecessary Revenue interventions.
 - Employers incorrectly creating duplicate employments for the same employee leading to an over-statement of liability to Revenue.
 - Payroll submissions, or parts of payroll submissions, failing the validation process.

Revenue eBrief No. 093/19 03 May 2019

- Some recurring issues with payroll submissions, including:
 - Employers ceasing employments in error by incorrectly including cessation dates for employees in payroll submissions.
 - Employers failing to apply the most up to date Revenue Payroll Notification (RPN) when running payroll.
 - Employees being taxed on the emergency tax basis where an RPN is available.
 - Incorrect operation of emergency tax e.g. employee reported with emergency tax, but no tax deducted by the employer.

Revenue eBrief No. 093/19 03 May 2019

- Some recurring issues with payroll submissions, including:
 - ‘Gross Pay’ shown as less than ‘Pay for Income Tax’ and/or ‘Pay for USC’.
 - No USC deducted where the employee is not USC exempt.
 - USC deducted where the employee is USC exempt.
 - Employers paying their tax liability twice in error e.g. by setting up both a ROS Debit Instruction and Variable Direct Debit for the same payment period.

Revenue eBrief No. 093/19 03 May 2019

- Where such errors, or other errors, arise, employers should immediately rectify them to ensure they do not feature in future payrolls. Early action also reduces the possibility of a Revenue intervention.

Data Quality and Employer Visits

- National Divisions are ramping up the number of data quality reviews being completed and employer visits will be conducted to highlight data quality issues and to agree plan for these to be rectified.

AOB

AOB

- Next Meeting
 - Service User Rep Group 10am 28th of May
 - Service User Group 10am 20th June