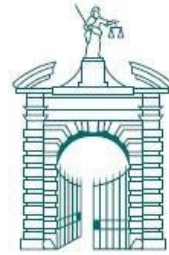


Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Guidance on resolving duplicate Revenue Payroll Notifications when operating Employer's PAYE.

1. Purpose of document

Revenue is receiving queries from employers where the employer is receiving more than one Revenue Payroll Notification (RPN) for an employee and they have not chosen to operate multiple employments.

This document describes the reasons why an employer may receive duplicate Revenue Payroll Notifications when operating Employer's PAYE and provides guidance on how an employer can resolve these when encountered.

2. Impact of ceasing an employment

An employee can have multiple employments with one or more employers. Ceasing any of these employments may have implications for the allocation of the employee's tax credits, including a nil RPN for an employer.

If you create or edit employments, you should advise the employee to log into Revenue's MyAccount service to ensure that the allocation of their tax credits is correct. If their tax credits are not correct the employee must contact PAYE to make any changes.

3. Revenue Payroll Notification: terms explained

Revenue Payroll Notification (RPN):

The RPN provides employers with the necessary information to calculate the statutory deductions through payroll. Further information on the RPN is [available on the Employing People section of the Revenue website](#).

Employment Identifier (Employment ID):

The Employment ID is an important field that is required on both the Revenue Payroll Notification (RPN) and the payroll submission to identify each employment. Further information on the Employment ID is [available on the Employing People section of the Revenue website](#).

Revenue will issue an RPN for each employment that has been created.

Multiple Employments (also known as dual employments):

While there is no obligation or requirement to do so, some employers have circumstances where they choose to have the same employee on their payroll with more than one live employment. The employer may create dual employments where they wish to keep the pay of each employment separate on their payroll records, an example of this is given [here](#). Where an employer has chosen to operate in this manner they will receive a Revenue Payroll Notification for each employment and these are differentiated by the Employment ID.

4. Reasons for duplicate Revenue Payroll Notifications:

Once an Employment ID is notified to Revenue then it should not be changed for that employment, as each time a payroll submission is made with a different or new Employment ID a new employment is created on Revenue systems for that employee.

While it may not be the intention of the employer to create an additional employment, Revenue are aware that because of employer/agent actions, duplicate RPNs are issuing in a number of instances where there should be only one employment. Actions that can give rise to this, include:

- Using an **Employment ID** for the employee, that is either new or different to the **Employment ID** that was previously submitted to Revenue for that employee's employment.
- Changing an employee's **Employment ID** in the payroll package after making a submission.
- Creating multiple **Employment IDs** for an employee in error where there is only one employment
- Creating multiple 'new RPN' requests with different **Employment IDs**
- Employer requesting an RPN for a new employee via ROS and including the **Employment ID** and subsequently the employer is requesting an RPN through their payroll software but using a different **Employment ID**.

5. Solutions to resolve incorrect multiple RPNs

Solution 1:

Use this solution to make a correction where no payroll submission has been made and one of the following scenarios applies:

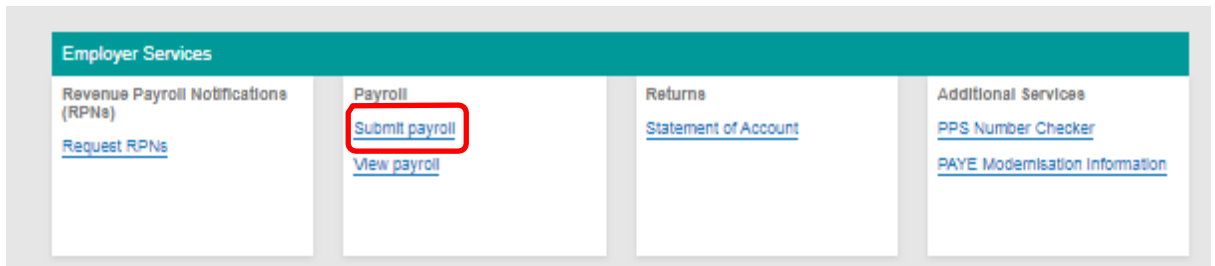
Scenario A: Multiple RPNs are available for an employee and each RPN has a different Employment ID and **no** payroll submission has been submitted to Revenue on the Employment ID you wish to remove,

Scenario B: Employment was created by the employee through Jobs and Pensions and the employment was also created through an RPN request by employer using an Employment ID, or

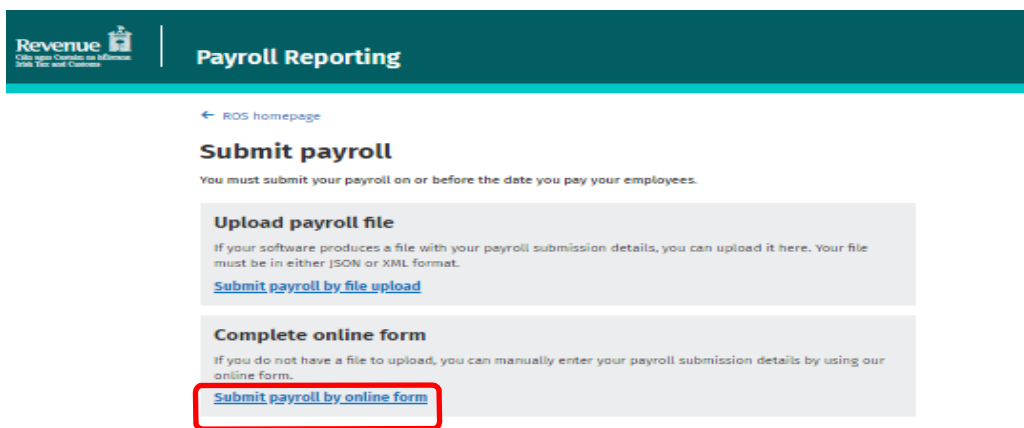
Scenario C: There are two employments for the employee on record for the same employer and neither of these have an Employment ID.

The following steps will guide you through using ROS to create a new nil value payroll submission with a date of leaving that will notify Revenue to cease the incorrect Employment.

- 1) Log in to [ROS](#)
- 2) Click “Submit Payroll”



- 3) Click “Submit payroll by online form”



- 4) Select the relevant tax year



ROS will display a list of all employments that are active on Revenue systems. Depending on the relevant scenario, the display will look similar to one of the following examples.

Scenario A: Employee incorrectly has multiple employments and each employment has an Employment ID. A payroll submission has been made using one of these Employment IDs but not the other. You wish to cease the Employment ID which was not used in the payroll submission.

← Back

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 deductions.

PPS number [Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
1257236A	JOHN SMITH	1	01/01/2018	Select
1257236A	JOHN SMITH	2	01/01/2018	Select

[My employee is not on the list](#) →

Note: If the employment you wish to remove has an Employment ID, it often means that a payroll submission has been made for this Employment ID. Before proceeding you must satisfy yourself that a submission has not been made for the Employment ID. This can be done by viewing payroll in ROS (see how to 'View Payroll' [here](#)).

Scenario B: Employee incorrectly has multiple employments one of which has an Employment ID and one does not. A payroll submission may have been made on the employment with the Employment ID.

← Back

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 deductions.

PPS number [Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
8933614K	T-ARTHUR KILBACK	1	01/01/2014	Select
8933614K	T-ARTHUR KILBACK	-	01/01/2019	Select

[My employee is not on the list](#) →

Scenario C: Employee incorrectly has multiple employments, none of which has an Employment ID. No payroll submissions have been made.

← Back

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 deductions.

PPS number [Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
4389205C	T-EZEKIEL DIEBERT	-	01/01/2014	Select
4389205C	T-EZEKIEL DIEBERT	-	01/01/2019	Select

[My employee is not on the list](#) →

- Identify the Employment ID that is the valid employment i.e. the one that will be used to report pay and deductions for this employee. If using payroll software, check which is the 'active' Employment ID in your payroll software.

- 6) Once you have identified the ‘active’ employment you wish to keep you will know which employment needs to be removed.-For the employment that you do not wish to keep, click on “select” to start the removal process.
- 7) Complete the “Select a pay frequency” page. (If payroll has been submitted this page will not appear).

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Payroll Reporting

← Back

Select a pay frequency

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

First name
T-ARTHUR

Family name
KILBACK

PPS number
8933014K

Employment ID ⓘ
2

Pay frequency
Please select

Cancel Next →

- If the Employment ID is blank (Scenario B or C) then you will be required to enter a temporary Employment ID to allow you to proceed. Make sure that the temporary Employment ID you enter is not an Employment ID that your payroll package has already assigned/may assign. (For example you could enter something like “TempToDelete01”. If you are deleting multiple employments you will need to change the 01 to 02 and so on).
- Input the pay frequency you normally use.
- When complete click on ‘Next’.

8) Complete the “Submission Item” page

Revenue Payroll Reporting

← Back

Submission item [View RPN](#)

Revenue Payroll Notification (RPN)

RPN Number	3	RPN issue date	15/01/2019
Income tax calculation basis	Cumulative	Yearly tax credits	€0.00
Tax rate 1	20%	Yearly standard rate cut off point	€44,300.00
Tax rate 2	40%		

Please complete/update all relevant sections below. Certain fields have been pre-populated based on your last payroll submission for this employee. Please ensure these details are correct before submitting.

Employee details [Update](#)

Employee name	JOHN SMITH	PPS number	T25726A
Employment ID	2	Employer reference	-
Employment start date	01/01/2018	Date of leaving	-
Pay frequency	Weekly		52
Directorship	None	Shadow payroll	No

I confirm these details are correct

Pay and deductions [Update](#)

Pay date	-	RPN number	3
Gross pay	€1,000.00	Income Tax paid	-
Pay for income tax	€1,000.00	USC paid	-
USC status	Ordinary	PRSI exempt	No
Pay for USC	€1,000.00	PRSI Class 1	A1
PRSI exempt	No	Insurable weeks 1	1
Pay for employee PRSI	€1,000.00	Employee PRSI paid	-
Pay for employer PRSI	€1,000.00	Employer PRSI paid	-
LPT deducted	-		

I confirm these details are correct

Other pay and 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	-
Employer contribution to RAC scheme	-	Employee contribution to AUC scheme	-
Employer contribution to ASC scheme	-		

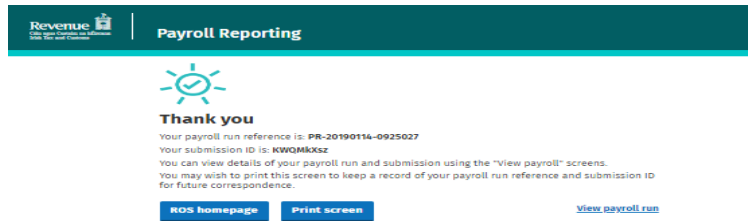
I confirm these details are correct

← Back [Save →](#)

Update each section as follows:

- **Employee details panel:** include the “Date of Leaving” as today’s date
- **Pay and deductions panel:** include “Pay Date” as today’s date & enter the pay period. All pay amounts should be input as zero
- PRSI Class: input class “M” with zero weeks (“Remove” the PRSI Class, if one is already pre-populated).
- Confirm that all fields are correct
- Tick the three ‘I confirm these details are correct’ checkboxes
- Save

- 9) When ready, submit the payroll. This payroll submission will have the effect of ceasing the incorrect employment record with Revenue and the acknowledgement screen will be presented when complete.



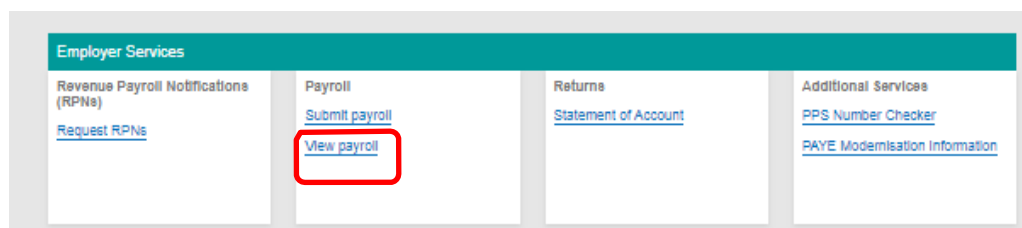
- 10) As this cessation may trigger the reallocation of employee credits, you should request updated RPNs in your payroll package/ROS to confirm that the details are now as expected. **Please ensure that the ROS record and your payroll software records reconcile.**

Solution 2:

Use this solution to correct a payroll submission which has been made to an incorrect Employment ID.

The following steps will guide you through using ROS to locate the incorrect submission, amend all payroll field values to nil and enter a cessation date to notify Revenue to cease the incorrect employment.

- 1) Log in to [ROS](#)
- 2) Click on 'View payroll'



- 3) Select the payroll run to be corrected and click on 'View payroll run'.

The screenshot shows the 'View payroll' page in ROS. The page title is 'Payroll Reporting'. Below the title, there is a 'View payroll' button and a 'Make a new submission' button. A search bar is present with a dropdown menu set to '- Select -' and a 'Search' button. The main content area is titled 'Payroll run' and includes a 'Download payroll run summary' link. Below this, there are three summary boxes: 'Payroll run details', 'Total PAYE deductions', and 'Submission summary'. The 'Payroll run details' box shows: Payroll reference: PR-20190114-0925027, Status: Processed, Last updated: 14/01/2019, Tax year: 2019. The 'Total PAYE deductions' box shows: Income Tax: €100.00, PRSI: €110.00, USC: €60.00, LPT: €0.00. The 'Submission summary' box shows: Active items: 1, No. of warnings: 0, Payroll submissions: 1. Below these boxes is a table of 'Recent submissions' with columns: Date submitted, Submission ID, Additions, Corrections, Deletions, Invalid items, Income Tax, PRSI, USC, LPT, Status, and Action. The table has one row with the following data: 14/01/2019 9:26 AM, 1, 1, 0, 0, 0, €100.00, €110.00, €60.00, €0.00, Completed, View. Below the table is a section for 'Active items' with columns: Submission ID, Employee name, PPS number, Employment ID, Employer reference, Pay date, Income Tax, PRSI, USC, LPT, and Action. The table has one row with the following data: 1, PAYE05-20EY PA., 8568 2L, 123, -, 15/01/2019, €100.00, €110.00, €60.00, €0.00, View. The 'Employment ID' cell in the 'Active items' table is highlighted with a red box.

- 4) In the “Active items” section, locate the submission record that you wish to amend and click on ‘View’

^ Active items
These are the active submission items.

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
1	PAYEOS-ZOEY PA...	8568742L	123	-	15/01/2019	€100.00	€110.00	€60.00	€0.00	View

- 5) Check that the ‘Submission item’ details reflect the item you wish to amend and click on “Amend”

Submission item details
These are the payroll details for this submission item. Status: Active

Print screen Amend Delete

Reference details	Employee details	Pay and deductions
<p>Item reference: PR-20190114-0925027</p> <p>Submission ID: 1</p> <p>Line Item ID: 1</p>	<p>Employee name: PAYEOS-ZOEY PAYEOS-WERNER</p> <p>Employee ID:</p> <p>PPS number: 8568742L</p> <p>Employment ID: 123</p> <p>Employment start date: 01/01/2014</p> <p>Pay frequency: Weekly</p> <p>Pay periods: 52</p> <p>Shadow payroll: No</p>	<p>Pay date: 15/01/2019</p> <p>RPN number: 1</p> <p>Gross pay: €500.00</p> <p>Pay for Income Tax: €500.00</p> <p>Income Tax paid: €100.00</p> <p>Income Tax calculation basis: Cumulative</p> <p>USC status: Ordinary</p> <p>Pay for USC: €500.00</p> <p>USC paid: €60.00</p> <p>PRSI exempt: No</p> <p>PRSI classes</p> <p>PRSI class: A1</p> <p>Insurable weeks: 1</p> <p>Pay for employee PRSI: €500.00</p> <p>Employee PRSI paid: €60.00</p> <p>Pay for employer PRSI: €500.00</p> <p>Employer PRSI paid: €50.00</p>
<p>Other pay and deductions</p> <p>No other pay and deductions</p>		

Close

6) Update all the panels on the 'Submission Item' page.

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Payroll Reporting

← Back

Submission item

Revenue Payroll Notification (RPN) [View RPN](#)

RPN Number	1	RPN issue date	14/01/2019
Income Tax calculation basis	Cumulative	Yearly tax credits	€3,300.00
Tax rate 1	20%	Yearly standard rate cut off point	€35,300.00
Tax rate 2	40%		

Please complete/update all relevant sections below.

Employee details [Update](#)

Employee name	PRYE05-ZOEY PRYE05-WEHNER	PPS number	8508742L
Employment ID	123	Employer reference	-
Employment start date	01/01/2014	Date of leaving	-
Pay frequency	Weekly	Pay periods	52
Directorship	None	Shadow payroll	No

I confirm these details are correct

Pay and deductions [Update](#)

Pay date	15/01/2019	RPN number	1
Gross pay	€500.00	Income Tax paid	€100.00
Pay for Income Tax	€500.00	USC paid	€00.00
USC status	Ordinary	Insurable weeks 1	1
Pay for USC	€500.00	Employee PRSI paid	€00.00
PRSI exempt	No	Employer PRSI paid	€50.00
PRSI Class 1	A1	LPT deducted	-

I confirm these details are correct

Other pay and deductions [Update](#)

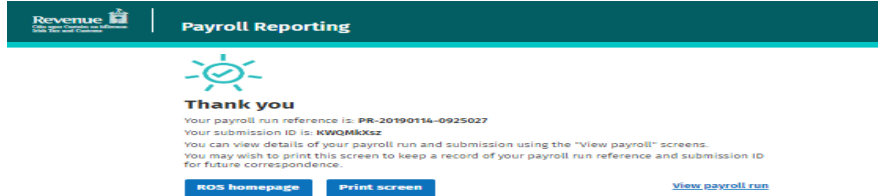
Gross medical insurance paid by employer	-	Share based remuneration	-
Taxable lump sum	-	Non-taxable lump sum	-
Taxable benefits	-	Pension tracing number	-
Employer contribution to RBS scheme	-	Employee contribution to RBS scheme	-
Employer contribution to PRSA scheme	-	Employee contribution to PRSA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

I confirm these details are correct

Update each section as follows:

- **Employee details panel:** Include the "Date of Leaving" as the same date as the paydate on submission.
- **Pay and deductions panel:**
 - All pay amounts should be input as zero.
 - PRSI Class: input class "M" with zero weeks, remove the PRSI Class already populated
- Confirm that all fields are correct
- Tick the three 'I confirm these details are correct' checkboxes
- Save

- 7) When ready, submit the payroll. This payroll submission will have the effect of removing the submission and ceasing the incorrect employment record with Revenue and the acknowledgement screen will be presented when complete.



- 8) As this cessation may trigger the reallocation of employee credits, you should request updated RPNs in your payroll package/ROS to confirm that the details are now as expected. **Please ensure that the ROS record and your payroll software records reconcile.**
- 9) **IMPORTANT**, as you have removed the submission for this employee, you **must** then use ROS or your payroll software to re-submit the employee's pay and deductions under the correct Employment ID.