

**Document providing guidance on Employer PAYE Payroll
payment liabilities and payments options.**

1. Purpose of document

This document provides information on determining the payroll liability due for payment as well as guidance on payment options available.

2. Employer obligations

Employers [must report payroll information to Revenue](#) on or before you pay your employees.

Employers must pay the outstanding liability [on or before their payment due date](#) in line with their remitting period, usually by the 23rd of the month. Further information on Payments is available in Chapter 18 [Employers Guide to PAYE](#) and on [Returns and Payments due dates](#).

Employers who have more than one registration as an employer (PAYE-Emp registration) must ensure that they meet their obligations for each of their Employer Registrations.

3. Liability Due

- Employers can use the ROS Statement of Account to view their Payroll Statements and Payroll Returns. The Statement of Account will show the liabilities and any collections (payments) made for each month. Payments set up for a future date will not appear until they are processed on that date. The Balance shows the current balance that must be paid by the payment due date.

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
^ 2019								
^ Monthly								
Return	01/01/2019	31/01/2019	14/04/2019	4,188.81	0.00	4,188.81	Accepted	View Return
Transaction Type			Updated	Liability Effect €	Collections Effect €			
Statement			02/02/2019	4,188.81 ¹	0.00			
Accepted Return			05/02/2019	4,188.81	0.00	View Return		

¹ Liability is only established when a statement has been accepted or deemed a return

² Payments will not be reflected in the period balance until the Monthly Statement is Accepted or Deemed

³ There is an Assessment in the period which will not be displaced by a return

- NB: As the monthly liability is not confirmed until a return is made, prior to the Statement being accepted or deemed as the Return, the liabilities on the Statement will not be reflected in the Statement of Account balance. You can expand the year & months to see a breakdown of the monthly statements, returns, credits and payments that together make up the Statement of Account.
- If the values of the Statement of Account differ to those expected, then the employer must review the Returns and submit any necessary corrections. For more information see the [Hot Topics](#) guide that describes common reasons why a statement may differ to that expected and it provides guidance on how to correct these differences.

4. Collections (Payments)

- Payments will be reflected in the Statement of Account once payment has been received by Revenue.
- Payments made by Credit or Debit card will be displayed on the Statement of Account once fully processed, usually the day after the credit/debit card payment is made.
- Payments made by Revenue Debit Instruction (RDI), Direct Debit or by Variable Direct Debit will be shown on the Statement of Account when processed on the Deduction Date.
- Any payments which are returned unpaid from the bank will be shown in the Statement of Account.
- Employers should check their ROS inbox for payment receipts where there is a concern that a payment has been made and not yet reflected in the Statement of Account.
- Credits or transfers from other Taxes or other registrations will be shown when they are applied.
- From the 15th of the month, payments made will be allocated to Liabilities in the following order, with any remaining credit applied to any further Liability that exists:
 - The most current month's PAYE-Emp liability for the current registration number.
 - Any previous month's PAYE-Emp liability for the current registration number.
 - Any previous or current PAYE-Emp liability for other PAYE-Emp registration number(s) for the same customer.
 - Any previous or current tax Liability (other than PAYE-Emp) for any registration number for the same customer.
 - Remaining balance will be refunded subject to Revenue rules.

5. Variable Direct Debit (VDD)

- A Variable Direct Debit (VDD) scheme was introduced in January 2019 for PAYE Modernisation payments. Where Revenue is authorised, it will deduct the value of the monthly liability from the Employer's bank account. The VDD will collect the outstanding balance for the current period only.
- Each VDD can be authorised to collect the outstanding balance of one or more PAYE-Emp registrations. Employers with multiple registrations can opt to have multiple active VDDs, this allows the employer to specify a bank account for each PAYE-Emp Registration.
- The VDD payment will be collected from the bank account on the 3rd last working day of the month (Deduction Date) and employers must ensure that there are sufficient funds available on that date. If the collection fails, then Revenue will make only one further attempt to collect via VDD seven working days later. Collections achieved on the second collection attempt will be classed as late payment and may attract Interest on Late Payment (ILP)
- The value requested will be based on the outstanding liability balance on the Statement of Account, as of the 5th last working day of the month (2 days before the Deduction Date).
- The VDD will only operate on the most current month's liability, e.g. the amount requested on 26 February 2019 would be the liability balance for January's Payroll as of Friday 22 February 2019.
- Outstanding liabilities for any other month must be paid by a payment method other than VDD, see making a Payment below.
- As the VDD scheme operates on a monthly basis, Quarterly and Annual Remitters who sign up for the Variable Direct Debit VDD scheme will be converted to monthly remitters. This will take effect from the date of signup for annual remitters and from the first month of the following quarter for Quarterly Remitters.
- Employers with existing [Direct Debit arrangements](#) should [review these](#) when registering for VDD.
- Instructions on how a [Variable Direct Debit can be setup](#) are available from the Payments & Refunds section in ROS.
- To allow setup time, Employers wishing to sign-up for the VDD must ensure that they have completed the VDD signup process by the 10th last working day of the month (seven working days before the Deduction Date). Other payment methods, such as Debit/Credit cards will remain available.

6. Making a Payment

- Payments dates have not changed. Employers must pay the outstanding liability [on or before their payment due dates](#) in line with their remitting period, usually by the 23rd of the month.
- If the employer accepts a Statement in ROS then they will be given the option to [make or arrange a payment](#) at that time.
- Alternatively, Employers can make, one or more, [payments to Revenue on ROS](#) at any time but must ensure that sufficient payment is made by the payment due date.
- The pre-populated figures in the Payment Screen may not fully reflect offsets, payments on account or other adjustments. Employers must satisfy themselves that the payment values entered are the correct payment values that they wish to make.

Enter Values

Please enter the amount you would like to pay.

The pre-populated figures below are based on payroll submissions received in the period. Please note they do not reflect payments made for the period.

Income Tax

Please enter an amount for Income Tax

€ 100.00

PRSI (Employer & Employee)

Please enter an amount for PRSI

€ 100.00

USC

Please enter an amount for USC

€ 100.00

LPT

Please enter an amount for LPT

€ 100.00

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- The Liability can be paid by any of the following methods
 - [Variable Direct Debit](#) (VDD)
The monthly balance outstanding will be automatically paid from your bank account
 - [Fixed Direct Debit](#) (DDI)
A fixed amount will be automatically paid from your bank account each month
 - [ROS Debit Instruction](#)(RDI)
You can submit a payment request to pay a specific amount on a specific date
 - [Credit or Debit Card](#)
You can submit a payment using your credit or debit card – please note that cards may have payment limits
 - Single Debit Instruction
You can submit a payment using your bank account details
- For more information on the range of payment options available please see [Ways to make an online payment](#) and [How to pay your liability](#) to Revenue.
- Employers should check their ROS inbox for payment receipts where there is a concern that a payment has been made and not yet reflected in the Statement of Account.

- If Employers avail of the [fixed direct debit](#) scheme, they must ensure that the cumulative monthly payments are sufficient to cover the annual liability and meet the [obligations of the scheme](#)

7. Additional information

If you are having financial difficulties paying your liability, you should [contact Revenue](#) immediately.

To assist employers, the Revenue Website has information on [employer obligations when employing people](#), information on [PAYE Modernisation](#) and guidance on the [most frequent PAYE Modernisation issues](#) employers are encountering. Additionally, the [Employers Guide to PAYE](#) details the PAYE process.

If employers continue to experience difficulties complying with their new obligations or have any questions regarding PAYE Modernisation they can contact the National Employer Helpline on 01 - 7383638 for assistance.