

IMPORTANT END OF YEAR NOTICE TO EMPLOYERS & PENSION PROVIDERS

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1. 2019 Revenue Payroll Notifications (RPNs)

Revenue will continue to make 2019 RPNs available to employers up to and including 31 December 2019. 2019 RPNs should only apply to 2019 payroll.

2. 2020 RPNs

2020 RPNs will be available from Wednesday, 4th December 2019. You should ensure that you import 2020 RPNs to 2020 payroll only.

You must request the latest RPN for all employees/pensioners before you run your payroll. Where Revenue cannot provide you with an RPN, you must apply emergency tax. The [Emergency Tax and USC rates](#) are available on www.revenue.ie.

3. Employees' Employment Detail Summary (P60 replacement)

Under PAYE Modernisation, employers are no longer obliged to provide a Form P60 to their employees. In its place, employees can access an Employment Detail Summary for 2019 in 'PAYE services' on myAccount. This Employment Detail Summary will contain income and statutory deduction details for each employment or pension for 2019. This will be available in January 2020 and can be downloaded or printed and used where proof of income is required by a third party.

4. Pay Dates

The pay date reported by employers on the payroll submission should be the date when the funds are made available to employees. The tax credits and rate bands to be applied are those that relate to the period in which the payment is made. This applies regardless of when the money was earned.

If a payment made in 2019 was incorrectly included in the 2018 P35, you must correct this immediately by removing the payment from the 2018 P35 and filing a payroll submission for that payment in 2019. Similarly, if a payment made in 2018 was incorrectly reported under PAYE Modernisation with a payment date in 2019, you must correct this immediately by including the payment in the 2018 P35 and deleting the payroll submission for that payment in 2019.

Note: the only exception to the payment date rule is where the normal payday falls on a bank holiday and an employee is due to be paid by funds transfer on that day. In this instance, Revenue regards the payday as the bank holiday where the funds are made available in the employee's bank account on the previous day.

Example

An employee's normal pay day is 1 January. The payment cannot be made on 1 January as banks are closed so the employer makes the payment on 31 December instead. The pay date should be reported as 1 January and 1 January credits/rate bands applied even though the payment is made on 31 December in the prior year.

5. ROS Digital Certificates

ROS access is critical to fulfilling your obligations as an employer.

You should regularly review your ROS digital certificate(s) to ensure that they do not expire. ROS Administrators should log in to ROS now and if prompted to renew, should proceed with the renewal. If the ROS Administrator certificate expires, all sub-users will be suspended until a new certificate is obtained, which may take up to 5 working days. There is only one ROS Administrator certificate. To check that you are the ROS Administrator, go to the Profile tab in ROS – only the ROS Administrator may update contact details there.

In some circumstances, ROS certificates may need to be renewed before 2 years have elapsed. Email notifications of this are issued in advance. You should make sure that the ROS Administrator contact details are up-to-date in the ROS Profile tab so that you receive the notifications. You should also check 'Amend ROS Email Addresses' for each sub-user in the ROS Admin Services tab to ensure that sub-users receive renewal notifications.

If any ROS certificate is used in a payroll package, you must update your payroll package if you renew or replace that certificate. You must have the newest version of the certificate saved securely so that you can use it in your payroll package. Only the newest version of the certificate will communicate with ROS.

If any ROS certificate is copied to another computer or another user, ensure that all relevant parties are aware of any renewals or updated passwords.

Information regarding ROS certificates is available on our website – see Online services / ROS help / ROS for employers / [ROS preparations for 2019 payroll](#).

6. Agent Links

Payroll submissions made and monthly statements generated before the date the Agent link takes effect are not accessible to new Agents. If an Agent needs access to view or update periods pre-dating the Agent link, they should contact Revenue to get the link backdated to 1 January.

7. Variable Direct Debit

If you set up a Variable Direct Debit, you are authorising Revenue to deduct the value of each monthly liability from a designated bank account. The Variable Direct Debit will collect the outstanding balance for the current period only. For more information on payment options, please see Employing People, PAYE Modernisation, Hot Topics.

8. No longer possible to file 2009 & 2010 P45s using the ROS Offline Application

The [ROS Offline Application](#) is a tool that lets you complete ROS forms when not connected to the internet. You can save the forms to your computer and then complete and upload them to ROS when it is convenient to you.

Employers are advised that it is no longer possible to upload P45s for the years 2009 and 2010 using the ROS Offline Application. You can continue to file P45s for 2009 and 2010 using the ROS online system.

9. Taxation of Illness Benefit and Occupational Injury Benefit

Since 1 January 2018, Revenue has incorporated the taxable element of Illness or Occupational Injury Benefit into employees'/pensioners' tax credit certificates. This has the effect of reducing employees'/pensioners' available tax credits and/or rate bands.

Employers should not have included taxable Illness Benefit with pay in payroll in 2019. If you did include it, you must now correct the TAX/USC/PRSI pay figure(s) in the relevant payroll submission(s).

10. Employers' Guide to PAYE

The [Employers' Guide to PAYE](#) is available on www.revenue.ie. This is a comprehensive source of information on the operation of PAYE for employers and is updated throughout the year.

11. National Employer Helpline

The **National Employer Helpline** provides information and support to employers. Contact details as follows:

MyEnquiries: Select 'Employers PAYE' in the 'My Enquiry Relates To' box.

12. Further assistance

Additional assistance is available from our website in relation to

- using ROS - see Online Services / [ROS Help](#)
- PAYE Modernisation - see Online Services / Software developers / [PAYE Modernisation Technical Overview](#).