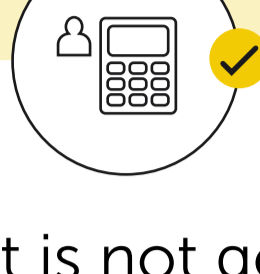


Ready for **PAYE Modernisation**?  
Here is all you need to know...



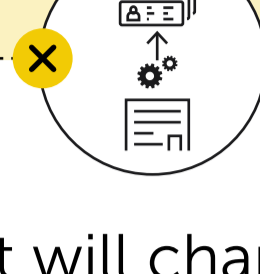
## When does it start?

**1 January 2019** and it will apply to **every employer in Ireland**



### What is not going to change?

The way your business calculates PAYE.



### What will change?

The way your business reports pay and statutory deductions to Revenue for each employee as and when they are paid.

## Why should you plan ahead?



Bureaus that process payroll will need to ensure that payroll information is received in a timely manner from clients



Employers should have a plan in place to submit payroll information timely even if the payroll operator is not available



## Your preparation

Ensure that the personal details for all employees are up-to-date and accurate:



First name and surname



Address



PPS Number



Tax Credit Certificate (P2C)



If your payroll is outsourced, check with your provider that they are ready to comply with the new legislation



If you manage payroll in-house, check that your payroll software is PAYE Modernisation ready



Accountants or payroll bureaus need to communicate to their clients what is needed to comply. **Read our PAYE Modernisation Guide for Bureaus**

## The new journey

**2018**

Employers should have submitted a List of Employees to Revenue via Revenue's Online Service (ROS). Revenue has now closed submissions.

**Mid December 2018**

The current tax credit retrieval (P2C) to be replaced with Revenue Payroll Notification (RPN) for each pay period. RPNs can be requested via your payroll software or ROS.

**From 1 January 2019**

Use Payroll Submission Request (PSR) to submit payroll data to Revenue on or before each pay period. PSRs eliminate P30s, P35s, P45s, P46s and P60s.

**Monthly**

Revenue issues a statement with payroll submission totals. Employers can either accept the statement as the monthly return or correct the payroll data if the statement is incorrect. If no action is taken by the employer Revenue deems the statement as accepted. There is no change to payment arrangements or payment due dates.

**December 2019**

Employees can view and print their official certificate of earnings and deductions from Revenue's myAccount.

**99%**

customer satisfaction rate

**99%**

recommended BrightPay

**99%**

satisfaction rating for customer support

## Why BrightPay?



Streamlines new processes allowing users to instantly submit PAYE data to Revenue



Fully PAYE Modernisation & Revenue compatible



Easy to use



An average annual saving of €3,500 (an SME with 5 employees)

## Resources



Saving Calculator to help you choose right software



PAYE Modernisation webinars (CPD accredited)

## How can PAYE Modernisation compliant software help?



Saves you time by streamlining your payroll processing



Automating payroll submissions to Revenue



Help you avoid potential penalties