

# **PAYE Modernisation Thesaurus November 2018**

# Background & Design Principles

# Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

# PAYE Modernisation



**S**eamless integration into payroll

**M**inimize employer cost to comply

**A**bolition of P30s, P45s, P46s, P60, End of Year Returns

**R**ight tax paid on current due dates

**T**ime savings



**S**implified online services

**M**aximise use of entitlements

**A**utomatic end of year review

**R**ead time accurate data

**T**ransparency



**S**tatutory in-year employer return

**M**aking compliance easier

**A**ccurate up to date income details

**R**educed customer contacts

**T**imely targeted interventions



# Context

# Employee/Employer Statistics May 2018

- **Employees**

- 2.9m active employments (includes pensions)
- 292,234 employees >1 live employment
- Multiple employments with the same employer

## **Employers**

- 179,871 employers
- 111,000 employers with  $\leq 5$  employees
- 98% File through ROS

# PAYE: Current Employer Obligations

# Paying Employees & Reporting for 2018

1. Apply the latest P2C
2. Calculate tax to be deducted (IT, USC, PRSI & LPT)
3. Provide the employee with a payslip that shows the pay and deductions made
4. P45 / P46 for every employee starting or leaving employment with them
5. Each month / quarter submit a P30 and payment
6. By February of the following year complete a P35 with the associated listings for all employees

# Legislative Framework – Finance Act 2017

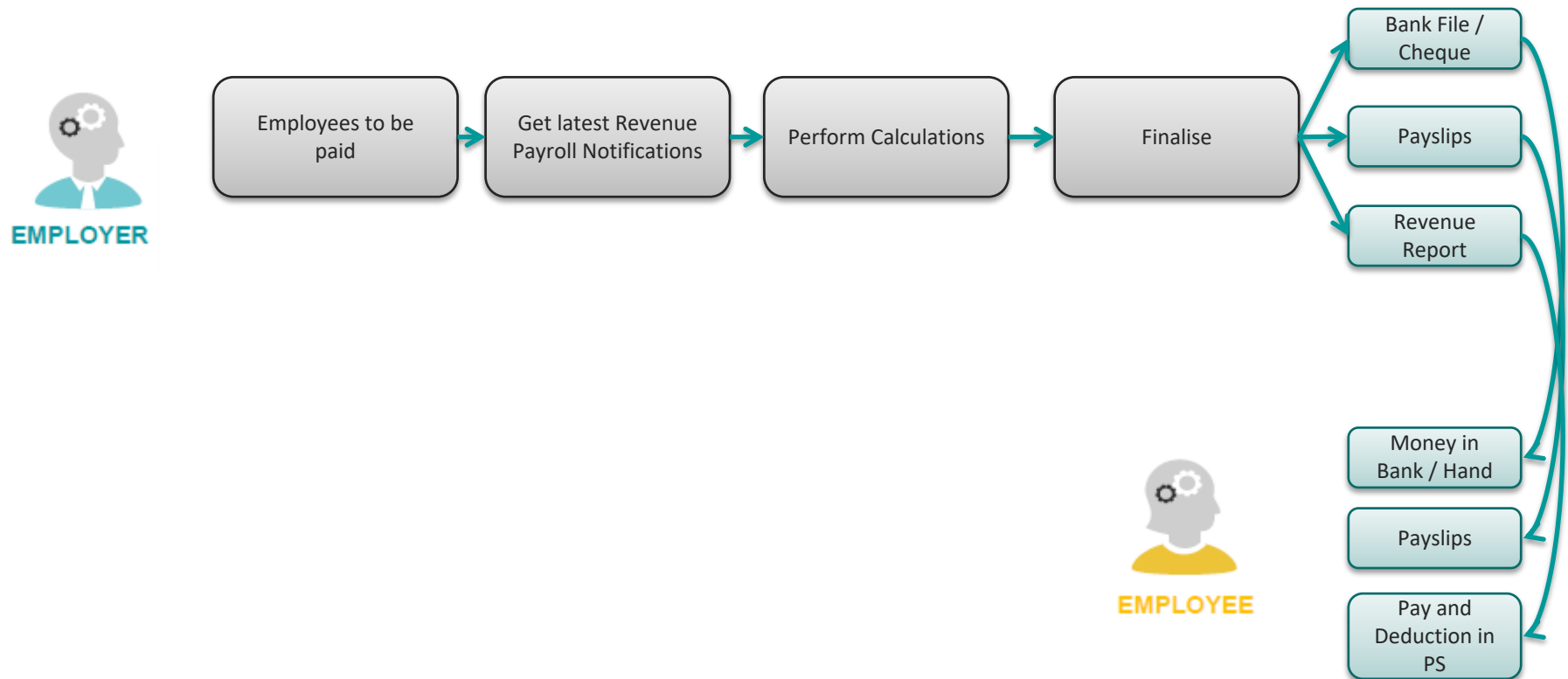
# Legislation – Finance Act 2017

The legislative provisions have been passed into law governing the changes these include:

- Revenue Payroll Notification (RPN)
- Payroll submissions **on or before** payment to employees
- Monthly statement issued by Revenue – deemed a return by the 14<sup>th</sup>
- Persistent Technology Failure
- Direct Debit/Variable Direct Debit

# High Level Design and Process Flows

# Seamless integration of reporting into the payroll process





# Abolition of P30s, P45s, P46s, P60, End of Year Returns

- Statement issued to employer each month with total tax due based on submissions
- Statement deemed as return if no corrections made by return due date
- New employees (P45/P46) set up in payroll and Revenue Payroll Notification requested will commence the employment
- Payroll submissions by employers will include commencement and cessation dates
- End of Year Returns (P35) - each month stands as a statutory return. No option to tidy up at year end
- For 2019 there will no longer be an obligation on employers to provide P60 to employees

# Payroll Reporting Options

# Payroll Reporting Options

## Payroll Software

- Direct Payroll Reporting- payroll software communicates with Revenue seamlessly
- ROS Payroll Reporting- Upload files created by payroll software through ROS

## No Payroll Software


- Employer must request an RPNs and complete an online form to record pay and payroll deductions for employees through ROS

# Direct Payroll Reporting

- On starting the payroll your software will:
  - Request Revenue Payroll Notifications (RPN) for all employees
  - Request RPNs for any new employees who have not been paid before
  - Payroll software will use the details returned in the RPN to calculate statutory deductions for each employee
- Payroll software will send Revenue details of each employee with their pay and statutory deductions
- Start and end date for an employee are sent as part of the payroll submission
- Revenue send payroll software a response containing the total liability for that payroll submission and highlight any errors if applicable.

# ROS Payroll Reporting

## ROS Secure Login

 From June 18th, Revenue will be updating the ROS registration process. For more details please visit [ROS Help](#)

### 1. Select Certificate

K\_61192133

[Manage My Certificates](#)

### 2. Enter Password

[Change password](#)

[Reset Login](#)

### 3. Login

Login to ROS

[ROS Help](#)



If you experience problems, please visit [ROS Help](#)

# Revenue Online Service

Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes and levies, file tax returns and forms, and make payments for these taxes online in a variety of ways.

## Useful Links

[View Latest Revenue News](#)

[EU VAT Customers](#)

[ROS Offline Application](#)

[ROS Developer Support](#)

[ROS Compatible Third Party Software](#)

[Digital Certificate for Emails](#)

[ROS Registration changes - upcoming developments](#)

[Revenue Home](#) | [ROS Help](#) | [Accessibility](#) | [System Requirements](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#) | [Eolas as Gaeilge](#)

MY SERVICES

REVENUE RECORD


PROFILE

WORK IN PROGRESS

ADMIN SERVICES

No current tax clearance certificate.

## My Frequently Used Services

Add a service 



MyEnquiries

## Employer Services

Revenue Payroll  
Notifications (RPNs)

[Request RPNs](#)

Payroll

[Submit payroll](#)

[View payroll](#)

Returns

[Statement of Account](#)

Additional Services

[PPS Number Checker](#)

[PAYE Modernisation  
Information](#)

## File a Return

[Complete a Form Online](#)



[Upload Form\(s\) Completed Offline](#)



# RPN request



# Request RPN

08001416KH

[Gaeilge](#)

[Sign out](#)



## Employer Services

[← Back](#)

### Request Revenue Payroll Notifications (RPNs)

You must always ensure that payroll is run based on the most up to date RPNs. You can request RPNs for your employees by uploading a request file or by completing our online form. [Learn more](#) ↗

#### Upload request file

If your software produces an RPN request file, you can upload it here. Your file must be in either JSON or XML format. Separate files should be uploaded for existing or new employees.

[Request RPNs by file upload](#)

#### Complete online form

If you do not have a file to upload, you can request RPNs for your existing or new employees using our online form.


[Request RPNs by online form](#)

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## File a Return

Complete a Form Online



Upload Form(s) Completed Offline



## Payroll Reporting

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### 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 deduction.

[I have a new employee.](#)

Search by PPS number:

[Search](#)[Clear filter](#)

PPS number	Employee name	Employment ID	Employment start date	Action
1234567T	Paddy O'Brien	-	01/01/2018	<a href="#">Select</a>
9876543R	Mary O'Brien	-	01/01/2018	<a href="#">Select</a>

[I don't have a PPS number for my employee →](#)[Revenue Home](#) | [Accessibility](#) | [System Requirements](#)[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)Language: [Gaeilge](#)

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## Submission item

### Revenue Payroll Notification (RPN)

[View RPN](#)

RPN Number	1	RPN Issue date	21/08/2018
Income tax calculation basis	Cumulative	Yearly Tax Credits	€3,300.00
Tax Rate 1	20.00%	Yearly standard rate cut off point	€34,550.00
Tax Rate 2	40.00%		

Please complete/update all relevant sections below.

#### Employee details

[Update](#)

Employee name	JOE MURPHY	PPS number	1245274P
Employment ID	1	Employer reference	-
Employment start date	01/01/2014	Date of leaving	-
Pay frequency	Monthly		
Directorship	None	Shadow payroll	No

I confirm these details are correct ☐

#### Pay & deductions

[Update](#)

Pay date	-	Gross pay	-
Pay for Income tax	-	Income Tax paid	-
Pay for USC	-	USC Paid	-
Pay for Employee PRSI	-	Employee PRSI paid	-
Pay for Employer PRSI	-	Employer PRSI paid	-
		LPT Deducted	-

I confirm these details are correct ☐

#### Other pay & deductions

[Update](#)

Gross medical Insurance paid by employer	-	Share based remuneration	-
Taxable benefits	-		
Taxable lump sum	-	Non-taxable lump sum	-
Pension tracing number 1	-		
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 ☐

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[Save →](#)

# Online Manual Submission

## Pay & deductions

Pay date ⓘ

DD/MM/YYYY



Gross pay ⓘ

RPN number ⓘ

Pay for Income Tax ⓘ

Income Tax paid ⓘ

USC status



Ordinary



Exempt

Your employee is deemed ordinary in the paying of Universal Social Charge (USC) for the current year if their total estimated income, excluding all payments from the DEASP, will exceed €13,000.

Pay for USC ⓘ

# Online Manual Submission

PRSI class, subclass & insurable weeks

PRSI class & subclass	Number of insurable weeks	Action
AL	1	<a href="#">Remove</a>
<a href="#">Add additional PRSI class, subclass &amp; number of insurable weeks</a>		

Pay for employee PRSI ⓘ

Employee PRSI paid ⓘ

Pay for employer PRSI ⓘ

Employer PRSI paid ⓘ

LPT deducted ⓘ

Cancel

Save →

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## Submission item

### Revenue Payroll Notification (RPN)

[View RPN](#)

RPN Number	1	RPN Issue date	21/08/2018
Income tax calculation basis	Cumulative	Yearly Tax Credits	€3,300.00
Tax Rate 1	20.00%	Yearly standard rate cut off point	€34,550.00
Tax Rate 2	40.00%		

Please complete/update all relevant sections below.

#### Employee details

[Update](#)

Employee name	JOE MURPHY	PPS number	1245274P
Employment ID	1	Employer reference	-
Employment start date	01/01/2014	Date of leaving	-
Pay frequency	Monthly		
Directorship	None	Shadow payroll	No

I confirm these details are correct ☒

#### Pay & deductions

[Update](#)

Pay date	16/08/2018	Gross pay	€2,500.00
Pay for Income tax	€2,500.00	Income Tax paid	€137.50
Pay for USC	€2,500.00	USC Paid	€63.92
PRSI Class 1	A1	Insurable weeks 1	4
Pay for Employee PRSI	€2,500.00	Employee PRSI paid	€100.00
Pay for Employer PRSI	€2,500.00	Employer PRSI paid	€268.75
		LPT Deducted	€0.00

I confirm these details are correct ☒

#### Other pay & deductions

[Update](#)

Gross medical Insurance paid by employer	-	Share based remuneration	-
Taxable benefits	-		
Taxable lump sum	-	Non-taxable lump sum	-
Pension tracing number 1	-		
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 ☒

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[Save →](#)



## Payroll Reporting

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## Submission items

The following submission items are ready for submission.

Search by PPS number:

[Search](#)[Clear filter](#)

PPS number	Employee name	Employment ID	Pay date	Gross pay	Income Tax	PRSI	USC	LPT	Total deductions	Actions
1245274P	JOE MURPHY	1	16/08/2018	€2,500.00	€137.50	€368.75	€63.92	€0.00	€570.17	<a href="#">Amend</a> <a href="#">Delete</a>

[Add additional submission items →](#)[Submit payroll →](#)[Revenue Home](#) | [Accessibility](#) | [System Requirements](#)[Terms & Conditions](#) | [Privacy Policy](#) | [Certification Policy Statement](#) | [Certification Practice Statement](#)Language: [Gaeilge](#)

## Payroll Reporting



### Thank you

Your payroll run reference is: **PR-20180828-0834050**

Your submission ID is: **1**

You can view details of your payroll run and submission using the "View payroll" screens.

You may wish to print this screen to keep a record of your payroll run reference and submission ID for future correspondence.

[Return to ROS](#)

[Print screen](#)

[View payroll run](#)

## View Payroll Run

[← ROS homepage](#)

### View payroll

[Make a new submission](#)

Search by

- Select -

Search

### Recent payroll runs

The following payroll runs were recently submitted / updated.

#### Payroll reference: PayrollRunJulyRun

[Download payroll run summary](#) ↓

##### Payroll run details

Status: Processed ⓘ  
Last updated: 27/08/2018  
Tax year: 2018

##### Total PAYE deductions

Income Tax: €507.40  
PRSI: €2,404.58  
USC: €527.60  
LPT: €172.34

##### Submission summary

Active items: 9  
Payroll submissions: 1

[View active items](#)

#### Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
27/08/2018	15551516	9	0	0	0	€507.40	€2,404.58	€527.60	€172.34	Completed	<a href="#">View</a>

ROS homepage

[← ROS homepage](#)

## View payroll

[Make a new submission](#)

Search by Payroll run reference

Tax year 2018

Payroll run reference August\_demo\_02 Search

## Recent payroll runs

The following payroll runs were recently submitted / updated.

### Payroll reference: 25145

[Download payroll run summary](#) ↓

#### Payroll run details

Status: Processed ⓘ  
Last updated: 28/08/2018  
Tax year: 2018

#### Total PAYE deductions

Income Tax: €150.00  
PRSI: €250.00  
USC: €40.00  
LPT: €0.00

#### Submission summary

Active items: 1  
Payroll submissions: 2

[View active items](#)

### Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
28/08/2018	47851246	0	0	0	0	€1,000.00	€40,000.00	€20,000.00	€20,000.00	Completed	<a href="#">View</a>

# Reviewing the payroll information

# Understanding on screen information

- Error messages will be sent automatically from the system
- Where items are incorrect the message will refer to the inaccuracy
- If an out of date RPN has been applied a warning will be visible on the payroll history
- If a correction has been made both sets of data will be available (corrected and original)

## Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

### Submission ID: sub\_02

[Download payroll submission response](#) ↓

#### Submission results

Status: Completed ⓘ  
Payroll reference: [August demo 02](#)  
Date submitted: 28/08/2018  
Tax year: 2018

#### Total PAYE deductions

Income Tax: €500.00  
PRSI: €250.00  
USC: €38.00  
LPT: €70.00

#### Submission items

Additions: 1  
Corrections: 1  
Deletions: 0  
Invalid: 1

### ^ Invalid items

These submission items were **not processed** and need to be corrected.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Error	Action
000003	9463839C	1	test	01/01/2018	• Duplicate line item ID in payroll submission	<a href="#">View</a>

### ^ Additions

These items were added to the payroll run and are included in the total PAYE deductions for this submission.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
0000015	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	<a href="#">View</a>
• <i>Warning - Out-of-date RPN used.</i>									

### ^ Corrections

These items were corrected in the payroll run and are included in the total PAYE deductions for this submission.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
000002-C	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	<a href="#">View</a>
<b>Previous item:</b>									
000002	9463839C	1	test	01/01/2018	€300.00	€150.00	€22.00	€50.00	<a href="#">View</a>



# Payroll run

These are your payroll run details. Please download the payroll run summary for further information.

## Payroll reference: run12345

[Download payroll run summary](#) ↓

### Payroll run details

Status: Processed  
Last updated: 24/05/2018  
Tax year: 2018

### Total PAYE deductions

Income Tax: €13,500.00  
PRSI: €18,000.00  
USC: €3,560.00  
LPT: €2,500.00

### Submission summary

Active items: 50  
Payroll submissions: 1

### Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status	Action
24/05/2018	submission12345	50	0	0	7	€13,500.00	€18,000.00	€3,560.00	€2,500.00	Completed	<a href="#">View</a>

# Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

**Submission ID: submission12345**

[Download payroll submission response](#) ↓

**Submission results**  
Status: Completed  
Payroll reference: run12345  
Date submitted: 24/05/2018  
Tax year: 2018

**Total PAYE deductions**  
Income Tax: €13,500.00  
PRSI: €18,000.00  
USC: €3,560.00  
LPT: €2,500.00

**Submission items**  
Active: 50  
Warnings: 0  
Deleted: 0  
Invalid: 7

## ^ Invalid items

These submission items were not processed and need to be corrected.

Submission ID	Line item ID	PPS number	Employment ID	Employer reference	Income Tax	PRSI	USC	LPT
submission12345	LineItem1_bret qsdwu_44923	07005176LA	325	kxtjeifkdp6223 6	€270.00	€360.00	€71.20	€50.00
submission12345	LineItem1_bihe cpadnu_63384	07005176LA	325	ruqslqkpd119 96	€270.00	€360.00	€71.20	€50.00

# Statement

[← Back](#)

## Welcome to your Online Statement of Account

This information is accurate as of 30/04/18 11:39 for PAYE-Emp only, as applicable.  
Please note returns/payments may take 3-5 working days to appear on this Statement.

### Tax Type Details

PAYE-EMP

[Registration Details](#)

Tax Type	Reg No.	Status
PAYE-EMP	3390236PH	Return Due & Payment Due

### Period Details

The period details breakdown/search will show information from the previous seven complete tax years and the current tax year and is applicable to PAYE-EMP only.

[Q Search](#)

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
↓ 2019	! Action Required							
→ Monthly Statement	01/04/2019	30/04/2019		414.00 *	0.00	0.00	Due	View/Accept
→ Monthly Return	01/03/2019	31/03/2019	23/04/2019	570.00	0.00	570.00	Accepted	View Return or Make Payment
→ Monthly Return	01/02/2019	28/02/2019	23/03/2019	0.00	0.00	0.00	Accepted	View Return
→ Monthly Return	01/01/2019	31/01/2019	23/02/2019	100.00	0.00	100.00	Deemed	View Return or Make Payment

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

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## Monthly Employer PAYE Return Submission (3390236PH)

This information is accurate as of 30/04/2018 10:43:14.

### Summary Details

Income Tax	€	250.00
PRSI (Employer & Employee)	€	89.00
USC	€	55.00
LPT	€	20.00
<b>Total</b>	<b>€</b>	<b>414.00</b>

### Period Details

Period:	01/04/2019 - 30/04/2019
Status:	DUE
Due Date:	14/05/2019

### Payroll Details

Only payroll figures with pay dates in the selected month are included in this period's totals.

To download the Return Summary for the period in XML format click [here](#).

To download the Return Summary for the period in JSON format click [here](#).

### Declaration

☐

I agree with the summary above.



The acceptance of this return certifies and declares that all the payroll data you submitted is complete and true and is an accurate reflection of the emoluments made to your employees in this period.

Submit

# PPSN Checker

# PPSN Checker

- Available in ROS since April 2018
- Agents, employers and pension providers requested PPSN checker facility as part of the co-design with Revenue.
- A maximum of 10 PPSNs can be checked at one time.
- Captcha used to protect from phishing and internal reports will be produced on usage
- Result is either that PPSN can be used for that employee or that you need to contact employee and confirm PPSN

[← ROS Homepage](#)

### PPS Number Checker

Enter the details required below to check that the PPS Number supplied is the correct PPS Number for your employee/pension recipient. Click the Submit button to send the information to be checked against Revenue records. To check additional PPS Numbers, click the Add Employee button. A maximum of 10 PPS Numbers can be checked at any one time.  
\* indicates a mandatory field

[Employee 1](#) ✖ ➤

#### Employee 1

First name \*

Surname \*

PPS Number \*

Address Line 1

Address Line 2



Address Line 3

County / Postcode

Date of Birth

Day

Month

Year

[Add Employee](#) +

- ☐ For security and data protection purposes, the information you supply is being monitored by Revenue. Your continued use of this service is subject to use for legitimate purposes i.e. to ensure you are supplying the correct PPS Number for each of your employees. Activity which suggests otherwise will result in the service being withdrawn.

☐

I'm not a robot



reCAPTCHA  
Privacy - Terms

**Submit** →

### PPS Number Results

[← ROS Homepage](#)  
[← Start Again](#)

Employee	PPS Number		
Employee 1	6300066G	✓	<a href="#">Valid Details</a>
Employee 2	1234567T	✗	<a href="#">Invalid Details</a>

# PPS Number Results

Employee

PPS Number

## Valid details



Based on information held by Revenue, the PPS Number and details you have entered are valid.

## PPS Number Results

Homepage  
gain

Employee

PPS Number

### Invalid details



Revenue is unable to validate the details you have supplied against our records.

Please verify details with your employee by checking against, for example Revenue correspondence quoting his/her PPS Number or Public Service Card.

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# Business Process

# Operation of Payroll

- It is clear from the consultation to date that for some employers the focus on the end of year reporting may have contributed to in year payroll processing practices that are not fully in line with PAYE regulations. ***The end of year tidy up is gone***
- The real time reporting regime will make these visible and such processes will need to change.
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.

# Corrections

- While it is recognised that errors in payroll will occur, every effort should be made to ensure that submissions to Revenue are accurate and timely.
- If the information contained in the statement issued by Revenue is incorrect, there is a legal obligation on the employer to fix the relevant payroll submissions to ensure that the return reflects the correct liability for the month.
- This may require the employer to fix incorrect submissions or submit any outstanding payroll submissions.
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems.

# Net pay arrangement

- Net pay arrangements should not be agreed, they can leave the employer exposed to an additional liability due to reallocation of credits by the employee.
- If incorrect tax credits and rates are already allocated – you as the employer could be liable for any shortfall with the possibility of the amount being re-grossed
- Always deduct tax based on the Revenue Payroll Notification (RPN)
- Ensure that correct tax deductions are applied
- The RPN is available in real time –credit and rates available for that employee at payment time.



# Revenue Payroll Notification

- The Revenue Payroll Notification can only be used for the year it is issued.
- All employers must have their employees registered with Revenue in order to receive a 2019 Revenue Payroll Notification otherwise there is a risk the employee will be on emergency tax.
- New emergency tax provisions as per the revised regulations

# Emergency Basis of Deduction

## Emergency Basis of Tax Deduction 2019

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

### Where employee does not provide a PPS Number

Week or Month	Cut-Off Point	Tax Credit
All	€0.00	€0.00

### Where employee provides a PPS Number

Weekly paid	Weekly Cut-Off Point	Weekly Tax Credit
Weeks 1 to 4	€679	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,942	€0.00
Month 2 onwards	€0.00	€0.00

# Employment Identifier

- An employer must assign a unique employment identifier for each separate employment for an employee
- It will be used to distinguish between multiple employments for an employee with the same employer
- It will also be used to distinguish between the different periods of employments where an employee ceases and re-commences employment with the same employer in the same year

# Employment Identifier

- Payroll software will assign the employment identifier but employer must make sure that this is not changed once assigned
- For employers without payroll software the employment identifier must be input through the ROS online reporting screens the first time you report pay for an employee

# Employer Reference Number

- Where a payment is being reported for an employee who has not provided a PPSN to the employer, an employer reference number must be reported on each payroll submission
- The employer reference must be included until the PPSN is received by the employer and reported to Revenue
- The employer reference number must be unique and cannot be changed until the PPSN is received by the employer and reported to Revenue

## Regulation 12 - Benefits in kind

- Regulation 12 of the Income Tax (Employments) Regulations 2018 covers the reporting requirements for notional pay (company cars, medical insurance, etc).
- Notional pay can be reported
  1. the day the notional payment is made, or
  2. the earlier of the next pay day or the 31 December in the year.
- Employers should include a best estimate of the value of any benefit and include that amount in the relevant payroll submission to Revenue.
- When the actual value of benefits becomes available, any adjustment should be included in the next payroll submission to Revenue.

## Regulation 12 - Benefits in kind

- Employers are also advised to review notional pay regularly (at least quarterly)

Similar practices will apply for the following:

- Share based remuneration
- Shadow Payroll
- Expenses

# Transitional Arrangements



# Transitional arrangements

- Cessation in 2018
- Income earned in 2018 but paid in 2019
- P35 for 2018
- P60 for 2018
- Pay dates Dec 2018/pay dates Jan 2019

# Stakeholder Engagement

## October – November 2018

# External Stakeholder Engagement 2018

October		November		November		November		December	
3rd	PSDA Dublin	5th	Jefferson Payroll - Dublin	13th	IPASS Annual Update Day - Dublin West	21st	CPA - Dublin	3rd	IPASS Annual Update Day - Dublin City
4th	GPMI Payslip Webinar	5th	IPASS Annual Update Day - Dublin	14th	IPASS Annual Update Day - Wexford	21st	IPASS Annual Update Day - Limerick	4th	IPASS Annual Update Day - Cork
10th	CAI Castlebar	6th	IPASS Annual Update Day - Sligo	14th	PSDA	22nd	IPASS Annual Update Day - Cork	4th	IPASS Annual Update Day - Kilkenny
10th	CAI Letterkenny	7th	IPASS Annual Update Day - Cork	15th	Intelligo Cork	22nd	CPA - Cork	4th	CPA - Kildare
15th	External Stakeholders -Dublin	7th	IPASS Annual Update Day - Dublin North	15th	IPASS Annual Update Day - Galway	22nd	Intelligo Dublin	5th	CPA - Galway
18th	BDO Client Event	7th	PMOD Thesaurus Webinar	16th	IPASS Annual Update Day - Dublin West	23rd	IPASS Annual Update Day - Letterkenny	5th	PSDA
18th	SAP User Group - Dublin	8th	IPASS Annual Update Day - Athlone	19th	IPASS Annual Update Day - Dublin City	26th	Accounting Technicians Conference	6th	IPASS Annual Update Day - Dublin North
22nd	GAA	9th	IPASS Annual Update Day - Kilkenny	20th	IPASS Annual Update Day - Athlone	27th	CPA - Limerick	10th	IPASS Annual Update Day - Dublin City
23rd	Ardbrook	12th	IPASS Annual Update Day - Dundalk	20th	IPASS Annual Update Day - Dublin South	28th	CPA - Kerry	10th	External Stakeholders
23rd	CIF Galway	12th	External Stakeholders	20th	Pmod Thesaurus Webinar	29th	Department of Defence	12th	IPASS Annual Update Day - Dublin West
23rd	Ballinasloe Town Team	13th	IPASS Annual Update Day - Limerick	21st	Deloitte	30th	Chartered Accountants	12th	IPASS Annual Update Day - Limerick
24th	PSDA Dublin							13th	Pmod Thesaurus Webinar
25th	DEASP Athlone							17th	IFA
31st	Film Industry Accountants								
1st/ 31st	Reveune Seminars								

# External Change Management

- Two letters have issued to all employers advising of the PAYE Modernisation changes.
- Ongoing Revenue presentations at outreach events focussing on employers and agents
- Compliance visits are focusing on the operation PAYE by employers

# External Change Management

- Employer customer service visits by District staff commenced in May and will continue to end of 2018
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation
- Media and advertising campaign now live
- Focus will shift to employees at end of 2018 and into 2019

# Employee view in Jobs and Pensions

# Employee View – PAYE Online Services

[← Back to myAccount](#)

[View my tax credit certificate](#)

PADDY

T-MANUEL

## Overview

This is your current tax position (01/01/2018 to 31/12/2018)

### ☒ Overview

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

## Your jobs and pensions

These are all the jobs and/or pensions we have on our record for you. You can add a new job or pension by using the Jobs and Pensions service which is available by clicking the 'Add job or pension' link on the PAYE Services card in MyAccount.

[Add job/pension](#)

Mary Smith  
Proprietary director

Ceased

[View](#)

Mary Smith

Active

[View](#)

Mary Smith

Active

[View](#)

Mary Smith

Active

[View](#)

Mary Smith

Active

[View](#)

[← Back](#)

PADDY

T-MANUEL

☒ Overview☒ Mary Smith☐ Claim tax credits☐ Declare income☐ Divide tax credits☐ Review & submit

## Your jobs and pensions

Mary Smith (3393253HH)

### Job or pension details

**Employment ID:** 1  
**Start date:** 01/01/2014  
**Ceased date:** 01/06/2018  
**Status:** Ceased  
**Directorship:** Proprietary director

[Delete](#) [Edit](#)

### Pay and tax details Year To Date (YTD)

**Gross pay** ⓘ €1,000.00  
**Income tax paid** €400.00  
**USC paid** €80.00  
**Employee PRSI paid** €2,800.00  
**LPT deducted** €0.00

## Payroll details

These are your payroll details for this job or pension for the current tax year.

Pay date	Gross pay	Income tax paid	USC paid	Employee PRSI paid	LPT deducted	Action
01/01/2018	€2,000.00	€300.00	€22.00	€100.00	€50.00	<a href="#">View</a>
01/01/2018	€2,000.00	€300.00	€22.00	€100.00	€50.00	<a href="#">View</a>
01/01/2018	€2,000.00	€300.00	€22.00	€100.00	€50.00	<a href="#">View</a>



## Job or pension details



**Name of employer/pension provider** Mary Smith

**Employer/pension provider's tax registration number** 3393253HH

**Start date:** 03/01/2014

**Ceased date:** 01/06/2018

**Total gross pay:** €1,000.00

**Total gross tax:** €400.00

**Total gross pay for USC:** €1,000.00

**Total gross USC:** €80.00

**Total employee PRSI:** €60.00

**Status** Ceased

**Employment ID** 1

### Directorship

Proprietary director

[Delete](#) [Edit](#)

**Print**

**Cancel**

# Preparing for PAYE Modernisation


# Getting Ready

- Have you the right Personal Public Service (PPS) number for all your employees?
- Have you registered your employees with Revenue?
- Have you an up-to-date tax credit certificate for all your employees?
- Have you completed the P45 process for any employees who have stopped working for you?
- Have you adequate controls in place to ensure that benefits/notional pay are being accurately calculated during the year?
- Are you aware of your duties as an employer at the end of the year?

# Information

# Information

ROS Help Centre : <https://www.ros.ie/helpcentre/help.html?lang=en>



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

ROS Help Centre

Login to ROS

Help

## Welcome to the ROS Help Centre

Welcome to the ROS Help Centre! Click on one of the topics below for assistance with using ROS.

We have designed the ROS Help Centre to help you find the information you need as quickly as possible. In the top left corner of your screen you will see a trail of links emerge as you navigate through the Help Centre. These links can be used to easily navigate backwards through the Help Centre. To help with navigation, a number of pages utilise expanding and collapsing sections. Simply click on these sections to view more information.

## Hot Topics

### » ROS Changes

- The ROS My Services, Agent Services and Revenue Record screens have been updated.
- It is now possible for Agents to select either "Financial & Payroll" capacity or "Payroll-only" capacity when linking to employers through ROS.
- **More details are available here**

### » ROS Login

Please follow these **instructions** to locate and load your ROS digital certificate file to log in to ROS.

If you have lost your certificate or forgotten your password, please follow these **instructions** to use the Reset ROS Login function.

# Information

- Regular updates on [revenue.ie](https://revenue.ie)

## Employing people

Information for employers about your tax obligations when you hire and pay employees and when employment ends.

### Popular topics

- [Travel and subsistence](#)
- [Flat-rate expense allowances](#)
- [Private use of company cars](#)

<a href="#">Becoming an employer and ongoing obligations</a>	<a href="#">Hiring an employee</a>
<a href="#">What constitutes pay?</a>	<a href="#">Paying an employee</a>
<a href="#">Paying your employees' tax to Revenue</a>	<a href="#">Benefit in kind (BIK) for employers</a>
<a href="#">Employee expenses</a>	<a href="#">Shares for employees</a>
<a href="#">Employers' notices</a>	<a href="#">Taxation of social welfare payments - Illness Benefit (IB)</a>
<a href="#">Universal Social Charge (USC)</a>	<a href="#">Employment related tax returns and forms</a>
<a href="#">When an employment ends</a>	<a href="#">PAYE modernisation</a>

- Questions\feedback to [payemodernisation@revenue.ie](mailto:payemodernisation@revenue.ie)