

# **PAYE Modernisation Relate Software**

**1<sup>st</sup> – 3<sup>rd</sup> May 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

## Context

# Employee/Employer Statistics

- 2.7m active employments (includes pensions)
- 206,000 employees >1 live employment
- Multiple employments with same employer
- 219,000 employers
- 110,000 employers with  $\leq 5$  employees
  - 98% filed through ROS
  - Over 5.4m forms generated to fulfil employer PREM reporting obligations (including 2.7m P60s)

# **PAYE: Current Employer Obligations**

# Paying Employees & Reporting

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**

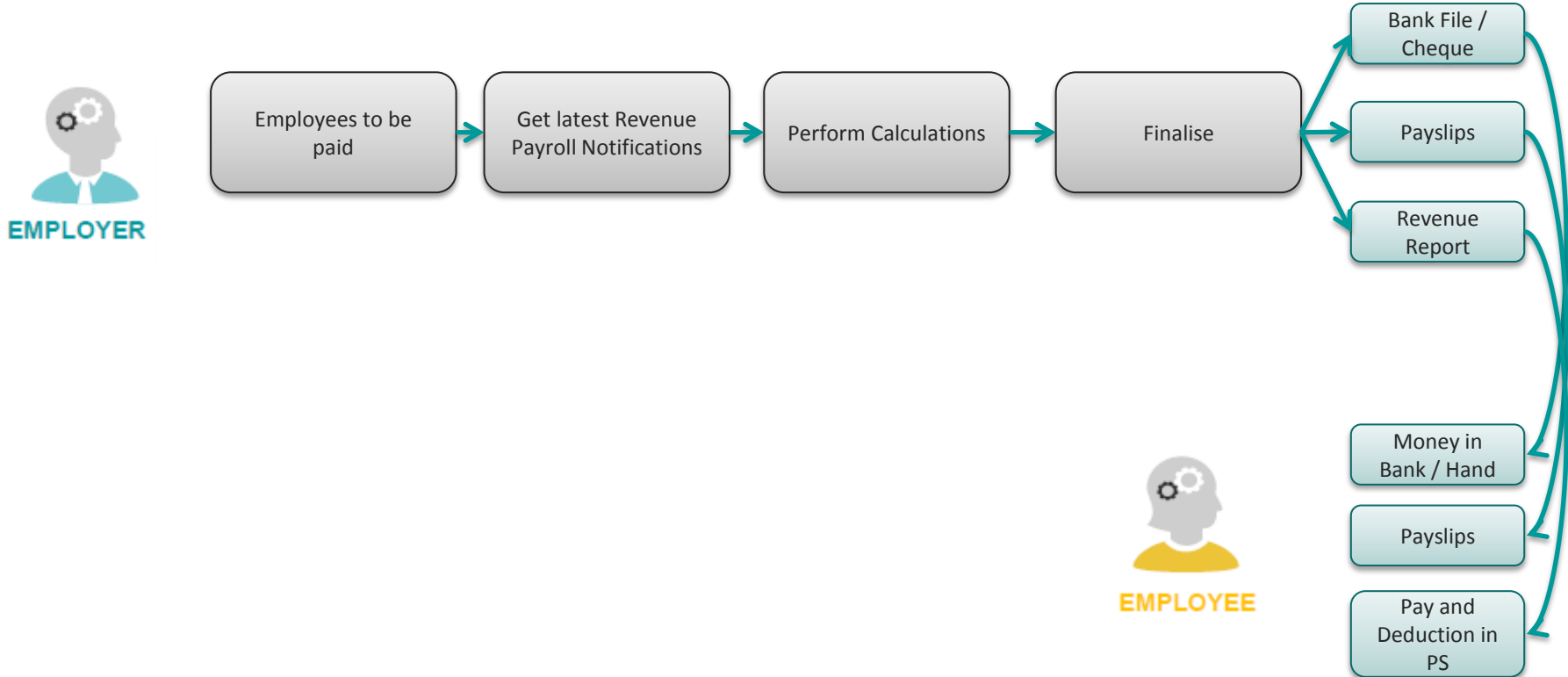
# Legislation – Finance Act 2017

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

- Revenue Payroll Notification (RPN)
- Payroll submissions on or before each payroll run by employers
- Statement issued by Revenue – deemed a return
- Upload difficulty due to technical 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

# PPSN Checker

# PPSN Checker

- Live in ROS from April 12<sup>th</sup>.
- 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.
- Will validate if employee information matches Revenue records.
- If it doesn't validate, employer is instructed to contact the employee.

[← 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.

X

## PPS Number Results

Employee

PPS Number

### Invalid details



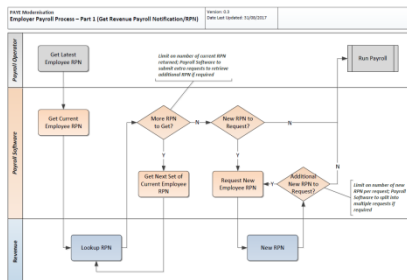
Revenue is unable to validate the details you have supplied against our records.

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

# Payroll Reporting Options

# Direct Payroll Reporting

- On starting the payroll for a given payroll run the software will:
  - Request Revenue Payroll Notifications (RPN) for all employees that have been amended since last payroll run
  - Request RPNs for any new employees who have not been paid before
- Revenue will allocate credits based on most up to date information available for that employee

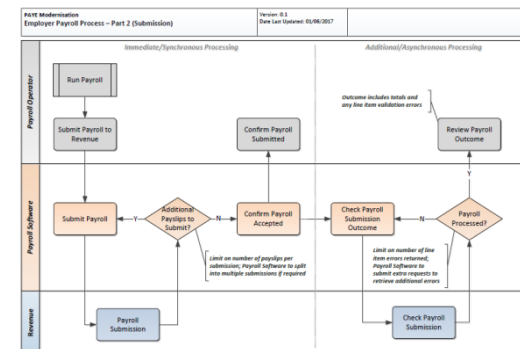


# Run Payroll

- Payroll software will use the details returned in the RPN to calculate statutory deductions for each employee
- If new employees are added at this stage the software will request a new RPN for that employee

# Complete / Finalise Payroll


- 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 sends an instantaneous acknowledgement that submission is received
- Revenue send payroll software a response containing any errors and the total liability for that payroll submission





# 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](#)

No current tax clearance certificate

My Frequently Used Services

Add a service +



MyEnquiries

Employer payroll services

Payroll

Request Revenue Payroll Notifications (RPNs) or submit and review your payroll

[Manage your payroll](#)

Returns

Lorem ipsum dolor sit amet, consectetur adipiscing elit, incididunt ut labore et dolore magna aliqua.

[Statement of Account](#)

Payments

Lorem ipsum dolor sit amet, consectetur adipiscing elit, incididunt ut labore et dolore magna aliqua.

[Make a payment](#)

[Set up debit instructions](#)

Payments & Refunds

Submit a Payment

Please note that you either have no active Tax Registrations for which payments may be made or an Administrator has restricted you from using this function.

Payment Details



Other Services

[Manage Reporting Obligations](#)

[Register New Revenue Customer](#)

[Jobs and Pensions](#)

[Drivers & Passengers with Disabilities](#)

[eRepayment Claims](#)

[VRT Certificate of Conformity](#)

[Mobile Access](#)

[Receipts Tracker](#)

[Secure Upload/Download Service](#)

# Employer Services homepage

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[Gaeilge](#)

[Sign out](#)



## Employer Services

[← Back](#)

### ① Request Revenue Payroll Notification (RPNs)

Request the necessary information to accurately prepare your payroll for existing and new employees.

[Request RPNs](#)

### ① Submit Payroll

Submit payroll information extracted from your payroll software. Alternatively avail of our online form to manually enter the data.

[Submit payroll](#)

### View Payroll Submissions

Review recent payroll runs to ensure they accurately reflect your payroll and that any errors or omissions have been addressed.

[View payroll](#)

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

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# RPN request

# Request RPNs

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## Employer Services

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### 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](#)

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

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Language: [Gaeilge](#)

# Request RPNs

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## Employer Services

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### Request RPNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, RPNs for your existing or new employees. Your request file must be in either JSON or XML format. [Learn more](#) ↗

[Browse files](#)

#### Selected files:

1.1\_Lookup\_RPI\_Request\_Example.xml [Remove](#)

#### Digital Certificate

This request must be signed using your ROS Digital Certificate

paye-employers-999225257

#### Password

.....

**Sign & Submit**

# RPN request by online form



# Request RPNs

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## Employer Services

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[Request RPNs by file upload](#)

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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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Language: [Gaeilge](#)

# Request RPNs – Existing or New employees

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[Sign out](#)



## Employer Services

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### Request RPNs by online form

You can use our online form to request RPNs for any of your existing or new employees. Please select the relevant option.

☒ Existing employees

☐ New employees

[^ Which should I choose?](#)

Existing employees refer to individuals who have not ceased in your employment. New employees refer to individuals who have commenced or re-commenced in your employment.

[Next →](#)

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Language: [Gaeilge](#)

# Submit payroll

# Submit payroll

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[Sign out](#)



## Employer Services

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### Submit payroll

You must submit your payroll on or before the date you pay your employees.

#### Upload payroll file

If your software produces a file with your payroll submission details, you can upload it here. Your file must be in either JSON or XML format.

[Submit payroll by file upload](#)

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

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Language: [Gaeilge](#)

# Submit payroll – File upload/Sign & Submit Screen

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[Sign out](#)



## Employer Services

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### Submit payroll by file upload

You can upload your payroll submission file here. The file must be in either JSON or XML format.

[Learn more](#) ↗

[🔍 Browse files](#)

#### Selected files:

Payroll Submission Template.xml [Remove](#)

#### Digital Certificate

This request must be signed using your ROS Digital Certificate

8001514kh

#### Password

.....

**Sign & Submit**

# View payroll



## Employer Services

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### View payroll

[^ Search payroll](#)

Search by:

Recently updated

Search

### Recent payroll runs

The following runs were recently submitted / updated.

#### Payroll reference: JAN\_RUN\_ALL

[Download run summary](#) ↓

##### Payroll run details

Status: Completed

Last updated: 31/01/2019

Period: 01/01/2019 - 31/01/2019

##### Total PAYE deductions

Income Tax: €55,234

PRSI: €4,631

USC: €1,234

LPT: €999

##### Submission summary

Active items: 500

Payroll submissions: 3

[View active items](#)

#### ^ Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status	Action
07/01/2018	12345-03390661HH-01-72	3	0	0	0	€5,000	€1,000	€1,000	€300	Completed	<a href="#">Download</a>
07/01/2018	12345-03390661HH-01-72	3	0	0	0	€5,000	€1,000	€1,000	€300	Completed	<a href="#">Download</a>
07/01/2018	12345-03390661HH-01-72	3	0	0	0	€5,000	€1,000	€1,000	€300	Completed	<a href="#">Download</a>
07/01/2018	12345-03390661HH-01-72	3	0	0	0	€5,000	€1,000	€1,000	€300	Completed	<a href="#">Download</a>

[View all](#)



# Employer Services

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## Payroll submission received

Your file has been successfully received. The results from your submission will be shown below once available. You can also access these details at any time through "View Payroll Submissions" on the Employer Services homepage.

**Acknowledgement ID:** b176ab32-7361-40dd-ae9f-d38f7ee401eb [i](#)

[Download acknowledgement](#) ↓

### Results

Submission ID:	98854884
Payroll run:	LargeRun
Status:	Pending

Sorry, we were unable to display the results from your payroll submission at this time. You can view these details at a later time through "View Payroll Submissions" and search using your submission ID. Please do not resubmit your request.

[Employer Services homepage](#)

# Payroll submission received screen – Submission completed

08001514KH

Sign out

**Employer Services**

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## Payroll submission received

Your file has been successfully received. The results from your submission will be shown below once available. You can also access these details at any time through "View Payroll Submissions" on the Employer Services homepage.

**Acknowledgement ID:** 1fcaa1b2-8d09-486b-82a4-d8db217fc3aa [i](#)

[Download acknowledgement](#) ↓

### Results

**Submission ID:** 3196481  
**Payroll run:** AprPayroll  
**Status:** Completed ✓

The response file for your payroll software has been automatically downloaded. This may be in your downloads folder.

### PAYE deductions

Income Tax:	€2,500
USC:	€2,100
PRSI:	€1,500
LPT:	€100

### Submission items

Active:	4
Warnings:	0
Deleted:	0
Invalid:	0


[Employer Services homepage](#)



# Payroll submission received screen – Submission completed with warnings

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Sign out



Revenue  
Óigán na hÉireann  
Irish Tax and Customs

Employer Services

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## Payroll submission received

Your file has been successfully received. The results from your submission will be shown below once available. You can also access these details at any time through "View Payroll Submissions" on the Employer Services homepage.

**Acknowledgement ID:** f9ae91e2-930a-472a-9043-2ff2d195529f ⓘ

[Download acknowledgement](#) ↓

### Results

Submission ID:	10008000
Payroll run:	100000000
Status:	Completed with warnings

Your submission has been completed with warnings. The response file for your payroll software has been automatically downloaded. This may be in your downloads folder.

### PAYE deductions

Income Tax:	€206.66
USC:	€2
PRSI:	€0
LPT:	€0

### Submission items

Active:	2
Warnings:	1
Deleted:	0
Invalid:	0

Employer Services homepage

# Payroll submission received screen – Submission completed with errors

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## Payroll submission received

Your file has been successfully received. The results from your submission will be shown below once available. You can also access these details at any time through "View Payroll Submissions" on the Employer Services homepage.

**Acknowledgement ID:** 9e65af92-2ec0-417c-bdae-21e1b387aaab ⓘ

[Download acknowledgement](#) ↓

### Results

**Submission ID:** 1199487412  
**Payroll run:** PayrollRun  
**Status:** **Completed with errors**

Your submission has been completed with errors. The response file for your payroll software has been automatically downloaded. This may be in your downloads folder. Please refer to this file for more information.

### PAYE deductions

Income Tax:	€2,250
USC:	€1,950
PRSI:	€1,350
LPT:	€100

### Submission items

Active:	3
Warnings:	0
Deleted:	0
Invalid:	1

[Employer Services homepage](#)

# Statement

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## Welcome to your Online Statement of Account

This information is accurate as of 10/04/20 15:34 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](#)

[Search](#)

Tax Type	Reg No.	Status
PAYE-EMP	0000022J	Declaration 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.

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
↓ 2020	! Action Required							
→ Monthly Statement	01/03/2020	31/03/2020	23/04/2020	12,721.98 *	0.00	0.00	Due	View/Accept
→ Monthly Return	01/02/2020	28/02/2020	23/03/2020	12,721.98	12,721.98	0.00	Deemed	View Return or Make Payment

# Returns, Payments and Core PREM

[← Back](#)

## Monthly Employer PAYE Statement

This information is accurate as of 02/04/20.

### Summary Details

Income Tax	€3,000.00
PRSI (Employer & Employee)	€4,000.00
USC	€3000.00
LPT	€2,721.98

<b>Total</b>	<b>€12,721.98</b>
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### Period Details

Period:	01/03/2020 - 31/03/2020
---------	-------------------------

Status:	Due
---------	-----

Due Date:	14/04/2020
-----------	------------

### [Payroll Details](#)

All payroll runs with payslips that have a pay date in the selected period will be included in the payroll details.

### Declaration

☐ I agree with the summary above.



Acceptance of this return certifies and declares that all the payroll data you submitted is complete and true to what you paid your employees in this period.

[Submit](#)

# Monthly Employer PAYE Statement

This information is accurate as of 02/04/20.

## Summary Details

Income Tax	€3,000.00
PRSI (Employer & Employee)	€4,000.00
USC	€3000.00
LPT	€2,721.98
<b>Total</b>	<b>€12,721.98</b>

## Period Details

Period:	01/03/2020 - 31/03/2020
Status:	Due
Due Date:	14/04/2020

## Payroll Details

All payroll runs with payslips that have a pay date in the selected period will be included in the payroll details.  
To download the Payroll Details Summary for the period click [here](#).

Payroll Run Reference	Submission Date	Income Tax €	PRSI €	USC €	LPT €	Total €	
Mar2020Week10	07/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 921.98	€ 3,421.98	
 Mar2020Week11	14/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00	
 Mar2020Week12	21/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00	
Mar2020Week13	28/03/2020	€ 750.00	€ 1,000.00	€ 750.00	€ 600.00	€ 2,850.00	

## Payroll Run Reference - Week 1

### Payroll Overall Totals

Tax on Income	€572.11
PRSI	€180.83
USC	€137.43
LPT	€30.00

<b>Total</b>	<b>€920.37</b>
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### Payroll Details

Period:	01/01/2019 - 07/01/2019
---------	-------------------------

Status:	Processed
---------	-----------

Number of Payroll Submissions:	3
--------------------------------	---

### Payroll Items

The following payslips were received for this payroll run.

Show  entries

Search:

Date Submitted	Employee ID	Employer Reference	Tax on Income	PRSI	USC	LPT	Status
05/01/2019	1175228T - 1		€226.17	€103.33	€70.04		Active
05/01/2019	3334567T - 1	Jane	€100.00	€60.00	€30.00	€10.00	Deleted
06/01/2019	4444444T - 1	0004	€150.00	€50.00	€30.00	€20.00	Active
06/01/2019	1175228T - 2		€24.00	€2.50	€3.00		Active *
06/01/2019		0001	€96.94	€0.00	€19.39		Active
06/01/2019	6666667T - 1	Cathal	€75.00	€25.00	€15.00	€10.00	Active
Date Submitted	Employee ID	Employer Reference	Tax on Income	PRSI	USC	LPT	Status

Showing 1 to 6 of 6 entries

Previous  Next

### Payroll Submissions

The following submissions were received for this payroll run.

Date Submitted	Tax on Income	PRSI	USC	LPT	Total	Status	Payslip Count	Payslips Corrected Count	Invalid Payslips Count
05/01/2019	€744.01	€211.33	€160.04	€10.00	€1125.38	Completed	3	0	1

# Stakeholder Engagement – 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 real time reporting regime will make these visible and such processes will need to change.

# 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.
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems.
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.

# List of Employees

- Commencing in June 2018, Revenue will be requesting all employers to submit an employee list, this will contain a list of employees currently working for the employer.
- The objective of the exercise is to ensure RPN's for 2019 are correct from the start of the year.
- This will then be followed up with a Revenue matching exercise.

# External Change Management

- Revenue presentations at outreach events focussing on employers and agents
- National Compliance Imperatives - focus on PREM.
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation
- 2 tailored mailshots to all employers and agents (April and September)
- Review of 2017 P35L data and employers will be issued with P2C for employees that they have not registered
- Employer customer service visits by District staff (May onwards)
- 2 phased media and advertising campaign (June and September – December)
- Revenue Regional Seminars (September / October)

# **Stakeholder Engagement**

## **April – June 2018**

# External Stakeholder Engagement April – June 2018

April	
3rd	External Stakeholders- Dublin
9th	IFA Co Execs- Portlaoise
10th	KPMG Client Event-Galway
11th	KPMG Client Event- Cork
12th	CAI Midwest- Tralee
17th	Pmod Thesaurus Webinar- Dublin
18th	PSDA- Dublin
19th	CAI Midwest-Limerick
20th	ITI Annual Conference- Galway
25th	Pimbrook Client Event- Dublin
30th	Sage Partner Event

May	
1st	Relate Software- Cork
2nd	EY - Dublin
2nd	Relate Software-Limerick
2nd	Construction Expo-Dublin
3rd	Relate Software-Dublin
8th	IFA - Letterkenny
9th	PSDA- Dublin
9th	SFA Business Bytes Seminar- Dublin
10th	IPASS Annual Payroll Conference- Dublin
14th	External Stakeholders- Dublin
15th	IFA - North Tipperary Nenagh
16th	Retail Excellence- Dublin
24th	Dungarvan Chamber- Waterford
28th	IFA South Tipperary- Cahir
29th	Grant Thornton- Dublin
30th	IFA - Kerry Tralee
30th	Ennis Chamber
30th	Tech Connect-Dublin
30th	PSDA- Dublin

June	
1st	Sage Partner event
5th	Sage Partner Event
6th	FSSU- Portlaoise
7th	FSSU
7th	SIG SAP User Group- AIB Dublin
8th	External Stakeholders-Dublin
20th	PSDA-Dublin
25th	Sage Partner Event
26th	Sage Partner Event
27th	Sage Partner Event
28th	Sage Partner Event

# 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?



# Seminars

# Regional Seminars

- Employer letters issuing April 2018
  - Regional seminars planned for September
  - Free to attend
  - Demonstration screens
- 
- Employers should register their interest on [Revenue.ie](https://revenue.ie)
  - Basic Questions – Number of staff, county etc.

# Regional Seminars

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Search



## Popular topics

[Tax credits, reliefs and exemptions](#)

[Health expenses](#)

[Emergency tax](#)

[LPT - What to do in 2018](#)

## PAYE modernisation – Employer Seminar

Employers register your interest now.

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# Information

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

<b>Employing people</b> Information for employers about your tax obligations when you hire and pay employees and when employment ends. <b>Popular topics</b> <a href="#">Travel and subsistence</a> <a href="#">Flat-rate expense allowances</a> <a href="#">Private use of company cars</a>		
<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>	

- Monthly external stakeholder update meetings
- Questions\feedback to [payemodernisation@revenue.ie](mailto:payemodernisation@revenue.ie)