IPASS Design Workshops
13th and 16th February 2017
Stakeholder Design Workshops

Aim for the workshops is to:
• Gain insight into business processes
• Identify and resolve any potential design issues from the outset ensuring practicality and reduction in administrative burden
• Provide transparency to the design process for all stakeholders
• Gain buy-in from key stakeholders
• Overall, optimise design, implementation and success of the programme by using stakeholder expertise
Submission of Payroll data items
Submission of Payroll data items

This stream looked at data items which may form part of the employer payment submission. Items discussed included:

• PPSN – making this mandatory was generally seen as a positive development however this cannot get in the way of someone being paid. Some Pension payrolls have employees who never have PPSNs. Revenue would need to give instructions as to what should be included when a PPSN isn’t available
Submission of Payroll data items

• Pay date – most agreed that this date is usually the date that the payment goes to the employee’s bank account. Can be the end date of the pay period. Definition to be agreed.

• Gross pay – Revenue need to provide a clear definition of what this should comprise. The groups were asked to consider other Incomes that should be included. Suggestions included PRSA contribution paid by Employer on behalf of the Employee and Salary Sacrifice.
Submission of Payroll data items

• Breakdown of Employer/Employee PRSI – There was no objection to providing this breakdown. Request for cumulative PRSI.

• PRSI Class and Sub-class – It was generally agreed that this was based on earnings and that the payroll software would adjust accordingly. Suggestion that Revenue could include a marker to advise payroll operator if a PRSI class should change or the employee is exempt.
Submission of Payroll data items

- Insurable weeks – Amending Insurable weeks is a manual process. Adjustment doesn’t always happen and accuracy is questionable. There are difficulties in amending out of year. Clear instructions from DSP would be useful.

- Illness Benefit – Major issue for Employers. The possibility of Revenue issuing instructions via an updated P2C was welcomed by all. Revenue would need to identify if the Illness Benefit was paid to the employer or to the employee. Clarification required on how this would work if employee is not being paid by the employer while in receipt of Illness Benefit.
Submission of Payroll data items

- LPT Deduction Start date – The start date would not be known for a previous employment but otherwise no issue with providing this.

- LPT deducted – Difficulties if an employee isn’t paid so LPT isn’t deducted or deduction instruction received late in the year resulting in full LPT amount deducted over a short time. It was explained that this is the employee’s choice of payment and it is their responsibility to use another payment method for shortfalls of LPT.
Submission of Payroll data items

• Year to date figures – It was generally agreed that no payments are made outside of payroll so YTD and Pay period totals should match. Suggestion that a year-end adjustment facility should be provided similar to the UK. Issue with Directors not being paid in year.

• Hours worked – This would be hours paid for non-salaried staff and standard/salaried hours for salaried staff. Hours worked not always included in Payroll. Additional hours worked outside of overtime for salaried staff are usually not recorded. Suggestion that this field should be optional.
Other Issues Raised

• Some payroll systems allow negative payslips for overpayments while others reduce pay in the next pay period.

• Revenue should make it easier to understand the P2C and the P60. Define Gross Pay for USC, for Tax, for PRSI.

• The question was asked if it was possible to have 2 payslips for an employee for the same pay period. If so, if one needed to be amended - how would you identify which? No suggestions.
Dual & Casual Employments Workshop
Dual & Casual Employment

This stream looked at dual and casual employments and how these could be dealt with in the new system. Items discussed included:

• Employment identifier
  – General agreement that a ‘payroll software instance number’ coupled with an ‘employment sequence number’ would work

• PRD refunds and subsequent recoupment for casual workers should be rectified in the new system
Dual & Casual Employment

• Differing practices regarding the payroll record of previously ceased employees (some assign a new works number, some reactivate old works number)

• Differing practices when dealing with casual/seasonal workers – explicit guidelines would ensure consistency

• Week 53 and possible solutions:
  – Change in pay frequency/pay days and periods of unemployment will cause problems for all proposed solutions
Other Issues Raised

• New employees
  – Allow the establishment of a new payroll record for a new employee to trigger the issue of a P2C in advance of the first payroll run
Other Issues Raised

• Negative pay
  – New system must be able to accept negative pay figures
• For customer service purposes, Revenue should be able to see historical P2Cs
• Incorrect PPS numbers an issue for pension payroll
Corrections Workshop
Corrections Issues

This stream discussed how corrections are currently dealt with and suggested some solutions for dealing with them in the new system. Items discussed included:

1. Amendments
   - generally all made in next pay period
   - some software allows roll back facility
   - some issue new payslip
   - most participants agreed one consistent process would be the ideal
Corrections Issues

2. Start/Cease Dates

- Contract start date in general use
- Casual season workers remain live on payroll with pay suspended
- P2C listing staff no longer in employment, all attendees requested to review these and advise Revenue of correct position through “My Enquiries” facility
Other Issues Raised

- Feasibility to capture hours worked/paid
- DSP/PRSI issues - more detailed P2C may assist
- LPT Collection – Where employee off payroll for a period
- Agents require access to register employees not just the employer
Participants Feedback Responses

- The objectives and purpose of the workshop were clearly explained
- The facilitators were well prepared and got the most from participants
- Topics chosen for discussion were relevant and useful
- I had the necessary knowledge/expertise to effectively contribute
- Next steps were clearly explained
- I am interested in attending follow-up workshops

-Strongly Disagree/Disagree
-Neither Agree nor Disagree
-Strongly Agree/Agree