

PAYE Modernisation

Project Update
October 3rd 2017

PAYE Modernisation: context

Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

Employer Statistics

- 208,000 employers
- 110,000 employers with ≤ 5 employees
 - 98% filed through ROS
 - 45% use a software package to file
 - Additional 8% using ROS Offline

Employee Statistics

- 2.7m active employments in 2016 (includes pensions)
- 206,000 employees >1 live employment
- Multiple employments with same employer

Forms Statistics

Forms	Number received 2016
P45	844,750
P46	343,025
P30	1.38m
P35	209,801
Total	2.77m

- Over 5.4m forms generated to fulfil employer PREM reporting obligations (including 2.7m P60s)

Jobs and Pensions service

Jobs and Pensions	Number
No. of jobs and pensions added since September '16	123,930
New customers (Form 12A)	56,563
Existing customers	66,367

High Level Design and Process Flows

SMART PAYE



Seamless integration into payroll

Minimize employer cost to comply

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

Right tax paid on current due dates

Time savings

SMART PAYE



Simplified online services

Maximise use of entitlements

Automatic end of year review

Real time accurate data

Transparency

SMART PAYE



Statutory in-year employer return

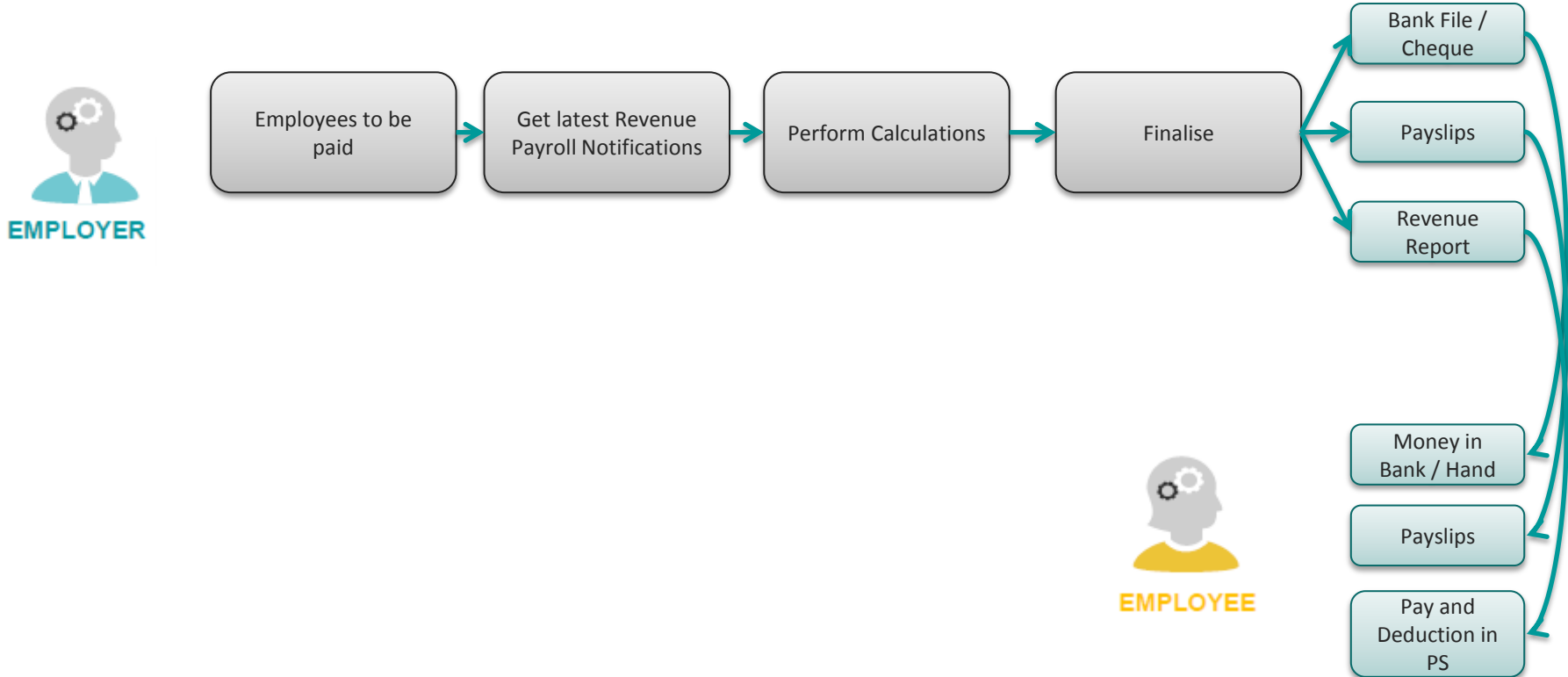
Making compliance easier

Accurate up to date income details

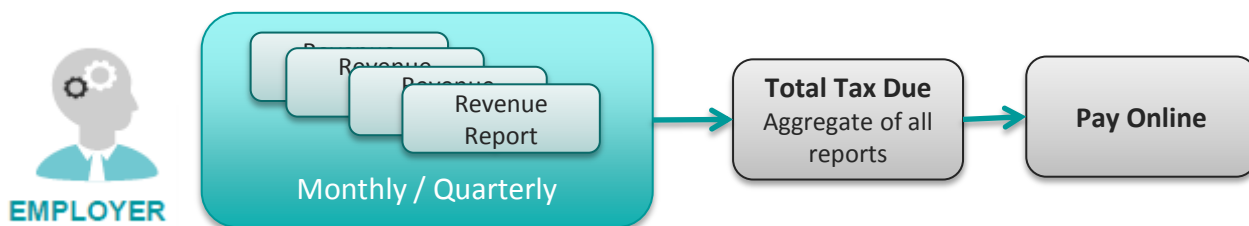
Reduced customer contacts

Timely targeted interventions

Seamless integration of reporting into the payroll process

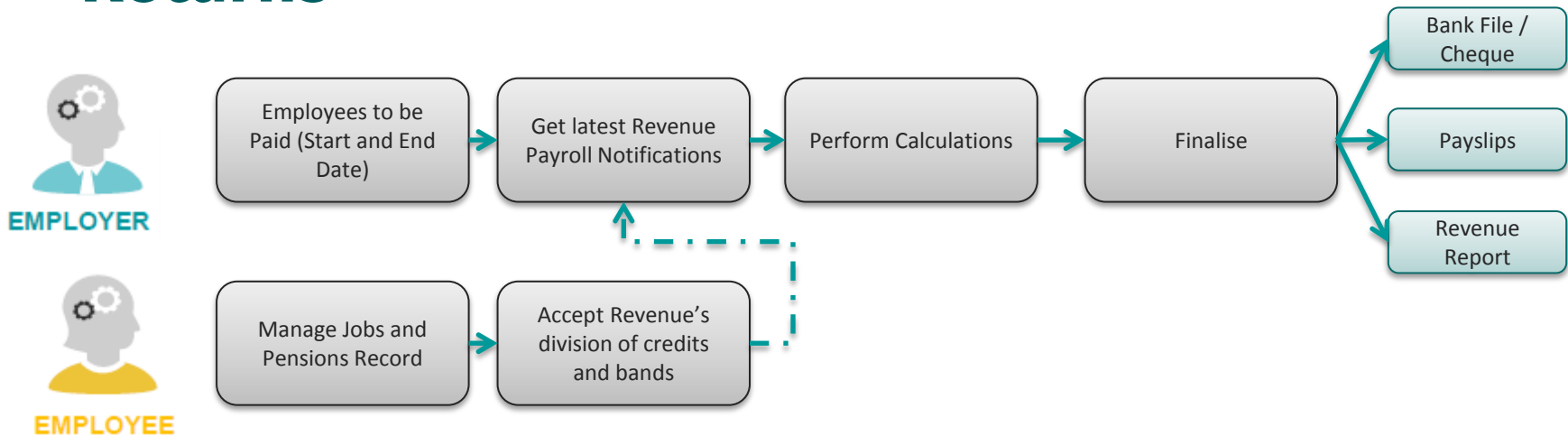


Abolition of P30s, P45s, P46s, P60, End of Year Returns



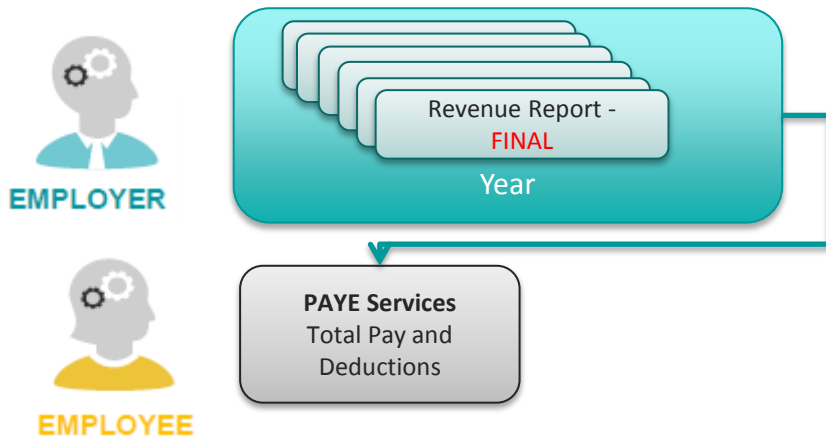
- P30
 - Statement issued to employer each month with total tax due based on submissions.
 - Statement deemed as return if no corrections made by return due date.
 - Employer payment made in line with current payment dates.
 - Debt management for underpayments in year.
 - In year interventions based on risk analysis of reporting.

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



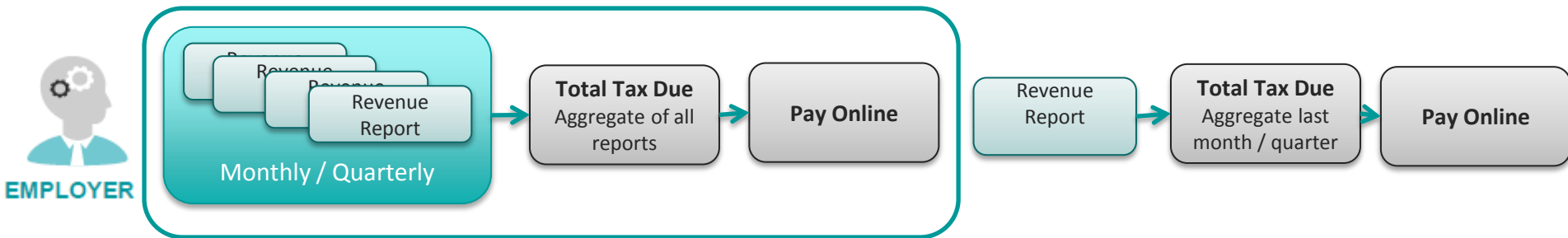
- P45 and P46s
 - New employees set up in payroll and Revenue Payroll Notification requested will commence the employment.
 - Payroll submissions by employers will include commencement and cessation dates.
 - Employees can manage their employment record via the Jobs and Pensions service.

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



- P60s
 - During the year employee can view up to date pay and deductions on PAYE Services
 - Once final report for year processed employee can see final pay and deductions for that employment on PAYE Services

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



- End of Year Returns
 - December statement available in early January.
 - Statement deemed as return if no corrections made by return due date.
 - Debt management for underpayments.

Public Consultation

Consultation submissions

Category	Number received
Accountant / Tax Practice	11
Employer	26
Individuals	9
Payroll agent	15
Payroll software provider	7
Representative body	9
Total	77

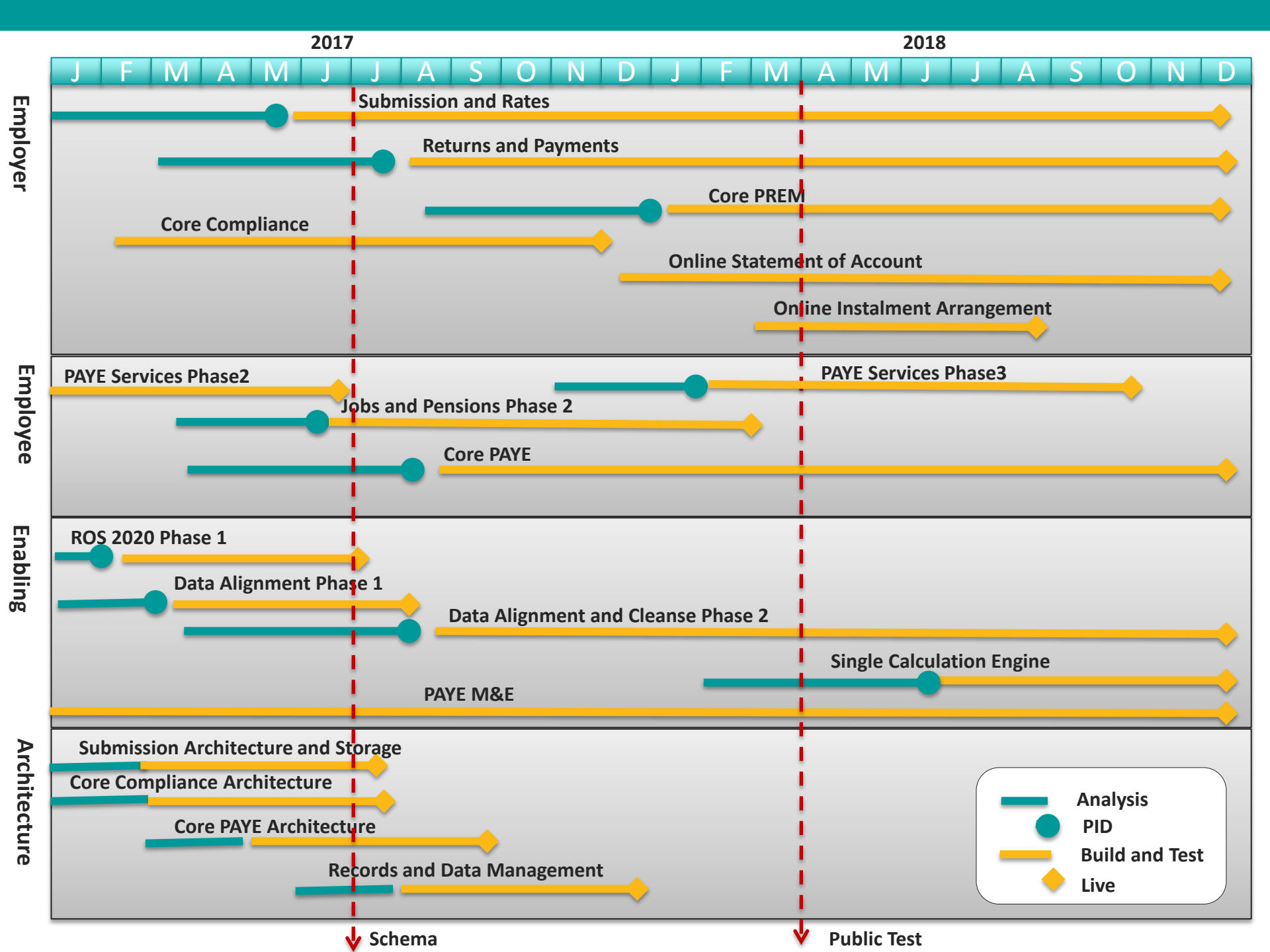
Executive Summary – Employer Key Challenges

- For employers the introduction of real time reporting will necessitate changes in their current salary payment practices which are based on an end of year reporting obligation.
- Employers will need to focus on the quality and accuracy of the data they will provide to Revenue on each pay day.
- Employees will have full visibility of all data employers report to Revenue in real time on their behalf which if not accurate will lead to increased customer contacts for both employers in the first instance and possibly also for Revenue.

Executive Summary – Revenue Key Challenges

- Revenue will need to respond in real time to employer reporting and underlying PAYE compliance issues.
- Revenue will also need to extend its ICT infrastructure to handle the scale and volume on a continuous basis.

High level plan



2017

J

F

M

A

M

J

Design Input

Consultation Review and Report

Revenue Design Workshops

Stakeholder Design Workshops

Foundation Work

ROS 2020 P1

Data Alignment P1

Submission and Rates

Jobs and Pensions P2

Returns and Payments

Core PAYE

Data Alignment P2

Architecture

Submission Architecture and Storage

Proof of Concept

Evaluation and Decision

Core Compliance Architecture

Proof of Concept

Evaluation and Decision

Core PAYE Architecture

Proof of Concept

Evaluation and Decision

Procurement

Legislation

Current TCA

Current PAYE Regulations

Current USC Regulations

Draft new TCA, PAYE regulations and USC regulations

Schema



Legislation

PAYE Modernisation

Liza Deegan

Pam Flynn

Marie McGuirk

Kevin Cashell

Tax Acts

2016

Income Tax
Corporation Tax
Capital Gains Tax

BLOOMSBURY

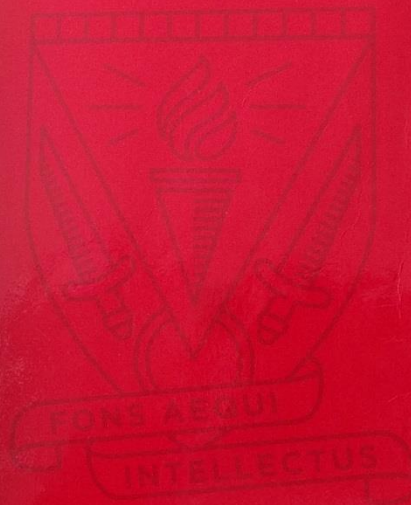
Bloomsbury Professional

Irish Tax
Institute

Irish Tax Series 2017

Direct Tax Acts

Finance Act 2016
Tom Maguire



21st Edition



Number 39 of 1997

Taxes Consolidation Act, 1997

VOLUME 1

PARTS I TO M



Number 39 of 1997

Taxes Consolidation Act, 1997

VOLUME 2

PARTS 19 TO 49 AND SCHEDULES



LE COMMISSAIRE CANADIEN, 1997
LES COMMODIFICATION BILL, 1997

OUTLINE OF PROVISIONS

This Bill only and does not purport to be a definitive
statement of the provisions of the Taxes Consolidation

ACTION AND RAMP CHARGING PROVISIONS

PART 1

Interpretation

Section 1-22

When the interpretation of terms and expressions used

in this Bill is to be determined, the interpretation of the Bill shall
be determined in accordance with the provisions of the Bill
relating to the interpretation of the terms and expressions used
in the Bill.

Income Tax Act

Income Tax Act

Tax Act, and

or

When the interpretation of terms and expressions used
in this Bill is to be determined, the interpretation of the Bill shall
be determined in accordance with the provisions of the Bill
relating to the interpretation of the terms and expressions used
in the Bill.

Section 122—

Interpretation of references to "child" in the Tax Act and the
Income Tax Act, (Section 12)

When subject to exceptions, of the Age of Majority Act,
the Income Tax Act and any other provision governing
a duty under the care and management of the Revenue
Commissioner, (Section 12)

When all matters of the Status of Children Act, 1987 to
be matters in establishing relationships between persons
arising from those matters, (Section 12)



KEVIN CASHILL

An Bill Airgeadais, 2016
Finance Bill 2016

Presented by the Minister
for Finance to the Dáil Éireann

No 18 of 2016
25/12/2016

[No. 836 of 2016]

KEVIN CASHILL



KEVIN CASHILL

Number 8 of 2013

FINANCE ACT 2013

27 March 2013

[No. 16 of 2014]

Kevin

(S.I. No. 559 of 2001.)

INCOME TAX (EMPLOYMENTS) (CONSOLIDATED) REGULATIONS, 2001

The Revenue Commissioners, in exercise of the powers conferred on them by [section 986](#) of the [Taxes Consolidation Act, 1997](#) (No. 39 of 1997), hereby make the following regulations:

PART 1

General

Citation and
commencement.

1. (1) These Regulations may be cited as the Income Tax (Employments) (Consolidated) Regulations, 2001.

(2) These Regulations shall come into operation on 1 January 2002.

Interpretation.

2. (1) In these Regulations, except where the context otherwise requires —

“the Act” means the [Taxes Consolidation Act, 1997](#);

“authorised officer” means an officer of the Revenue Commissioners authorised by them in writing for the purposes of these Regulations;

“authorised person” in relation to Regulations 29 and 30, means an employer who has been authorised in writing by the Collector-General for the purposes of Regulation 29 and, “authorise”, “authorised” and “authorisation” shall be construed accordingly;

“certificate of tax credits and standard rate cut-off point” has the meaning specified in paragraph (2) of Regulation 11;

“Collector-General” means the Collector-General appointed under section 851 of the Act;

“cumulative emoluments” in relation to any date means the sum of all payments of emoluments made by the employer to the employee from the beginning of the year up to and including that date;

“cumulative gross tax” means the sum of cumulative tax due at the standard rate of tax and cumulative tax due at the higher rate of tax;

“cumulative standard rate cut-off point” in relation to any date means the sum of the standard rate cut-off point from the beginning of the year up to and including that date as specified on the employee's tax deduction card;

PAYE Modernisation

- Primary Legislation
 - Taxes Consolidation Act 1997
 - Basis of Charge – Income Tax
 - PAYE System – Income Tax
 - USC
 - Return Filing
 - Penalties
 - Social Welfare Consolidation Act 2005
 - PRSI
 - LPT

PAYE Modernisation

- Secondary legislation
 - PAYE
 - Income Tax (Employments)(Consolidated) Regulations 2001
 - USC
 - Universal Social Charge Regulations 2001
 - PRSI
 - Social Welfare (Consolidated Contributions and insurability) Regulations 1996

PAYE Modernisation

- What and when you will see changes
 - Finance Bill 2017
 - Enacted by Christmas
 - Only deals with Primary legislative changes
 - Income Tax and USC
 - Social Welfare Bill
 - If needed
 - LPT
 - Not a money bill

PAYE Modernisation

- What and when you will see changes
- Regulations
 - Income Tax
 - USC
 - Prior to 1 January 2019
 - Made by Revenue Commissioners
- Many Steps
 - Solution will not be in one place / at one time

Plan



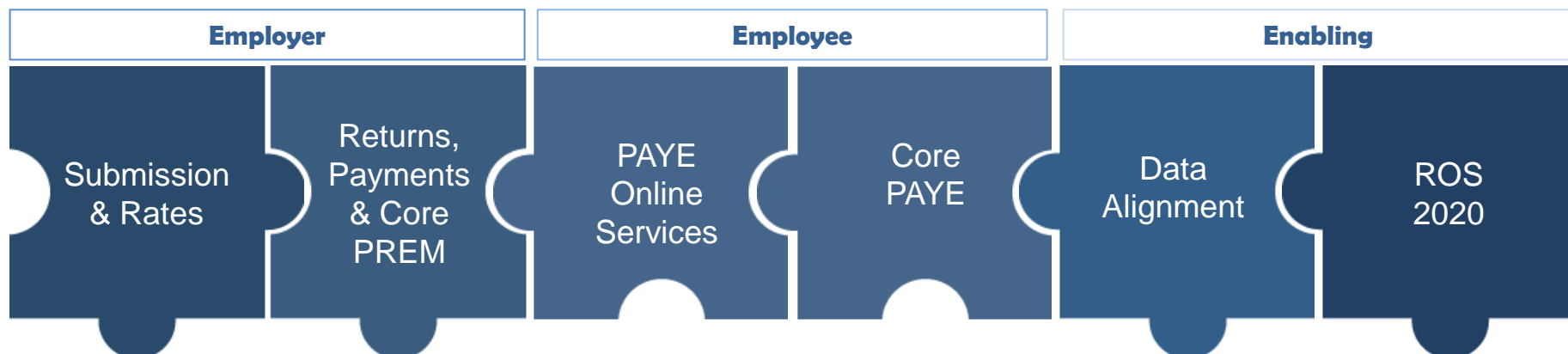
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Minimize employer cost to comply
Abolition of P30s, P45s, P46s, P60, End of Year Returns
Right tax paid on current due dates
Time savings



Simplified online services
Maximise use of entitlements
Automatic end of year review
Real time accurate data
Transparency



Statutory in-year employer return
Making compliance easier
Accurate up to date income details
Reduced customer contacts
Timely targeted interventions



Outcomes

Employer

- Pay & tax details for periods from 01/01/19 submitted in real-time
- P30, P35, P45, P46, P60 abolished (periods from 01/01/19)

Revenue

- Real-time data available
- Timely targeted interventions

Outcomes

- Enhanced & fit for real-time common services for:
 - Allocations,
 - Employment Functions,
 - Input / Amend Ingredients,
 - Events
 - Migration strategy from existing shared database to PAYE database
 - Agent access to Jobs and Pensions
 - Automatic issue of electronic output for online users
 - Changes to DEASP interfaces
- Further updates TBC 2018 & 2019

Revenue

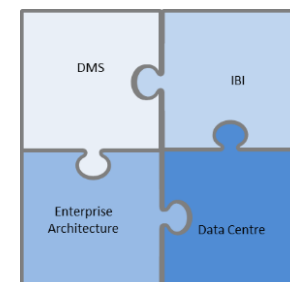
- Reduced contacts
- Accurate up to date income details

Outcomes

- Letters issuing & case work
 - Data clean-ups
- Further updates TBC 2018 & 2019

Outcomes

- Improved Agent access and Inbox





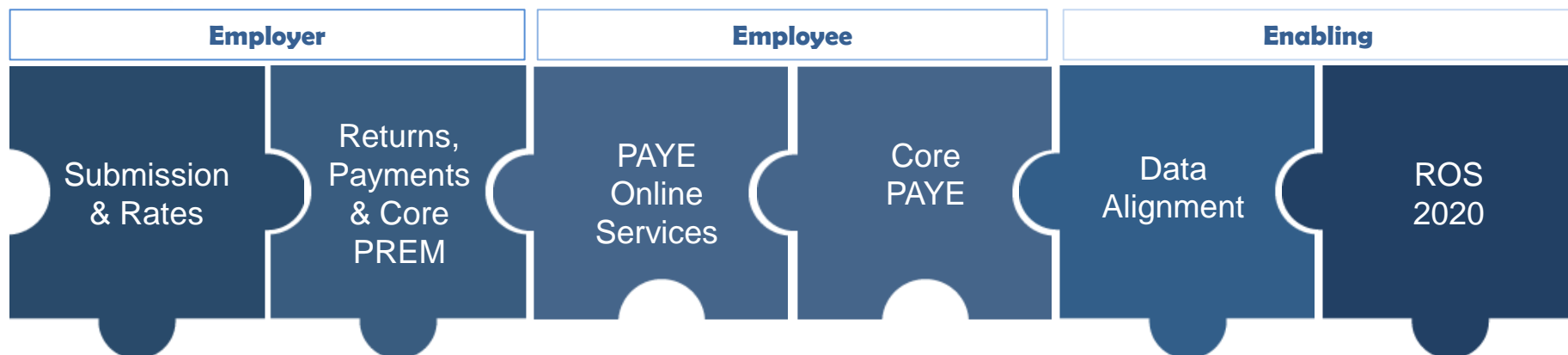
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- P1
- 3rd party schema
 - Payroll submissions & corrections
- P2
- Internal & External Screens

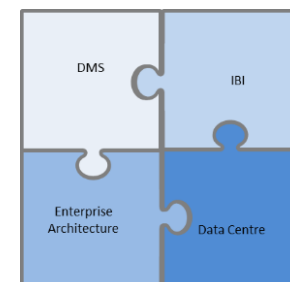
- P1
- Online Returns functionality
 - ITP Subsystems updates
- P2
- Online Payments functionality
 - Scanning
 - Internal Return Screens
 - ITP Subsystems updates

- 2017 H2
- Updates to
 - PAYE Online Services
 - Jobs & Pensions
 - ROS
 - ITP/CRS
 - EOY Statement
 - eForm12
- 2018 H1, H2...

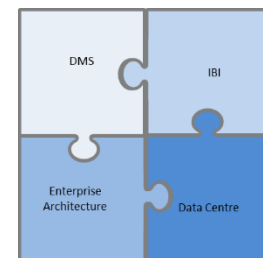
- P1
- Redesign of PAYE services in ITP / common services
- P2
- Database migration
- P3...

- 17.5
 - W & SP cases
 - Case merge
 - Employment registrations
- 18.1
 - Case merge
 - SP Clean-up
- P2
 - Employer List

- P2
- Agent access & permissions
 - Styling changes
 - Inbox updates

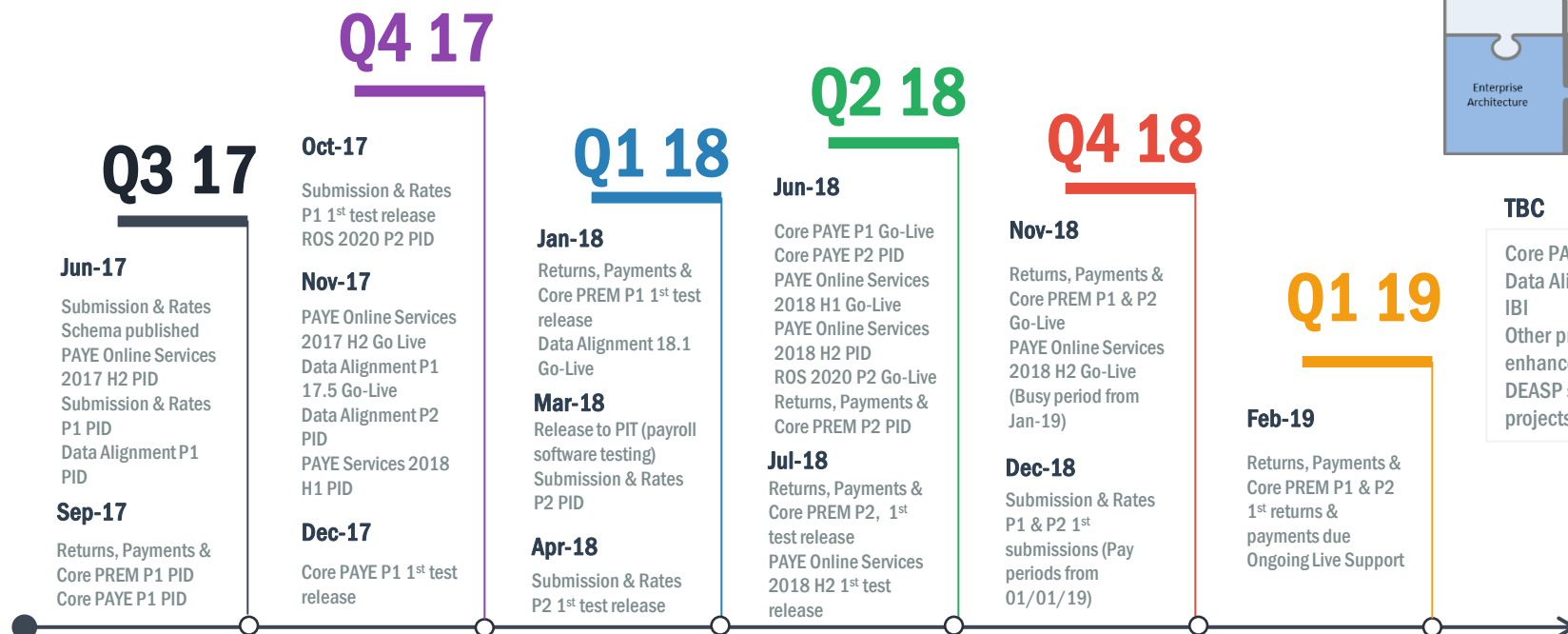


*Indicative dates



TBC

Core PAYE P2
Data Alignment P2
IBI
Other projects & enhancements
DEASP supporting projects & interfaces



End to End Functional Architect (Chuck Adams)

End to End Technical Solution Architect (Ronan McMahon)

End to End Test Coordination (TBC)

End to End Requirements (Business)

Change Management (Internal & External)

Enterprise Architecture – Architectural Runway

Dedicated Support – PMO, Release Management, Test Support, Data Centre



Seamless integration into payroll
Minimize employer cost to comply
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Nov-17

Revenue

Letters issuing and case work as part of Data Alignment 17.5:
- W & SP numbers
- Case merge
- Employment registrations

Employee

Agent access to Jobs and Pensions
Automatic issue of electronic output for online users

Jan-18

Revenue

Further letters and work for Data Alignment 18.1

Jun-18

Employee

New functions – credits, employments
Changes to DEASP interfaces
Enhancements from POS & M&E

Nov-18

Employee

Enhancements from PAYE Online Services & M&E

Dec-18

Employer

1st payroll submissions expected (Pay periods from 01/01/2019)

Jan-19

Employer

Payroll periods from 01/01/19 submitted in real-time
P30, P35, P45, P60 abolished (periods from 01/01/19)
Dec 2018 P30 due

Employee

Access to in-year pay and deductions resulting in reduced customer contacts
Abolition of P60
Budget 2019

Revenue

Real-time data available
Timely targeted interventions

Dec-19

Employer

Automatic PAYE reviews for all employees will be carried out at the end of each tax year.

Feb-19

Employer

1st 2019 monthly statutory return due
2018 P35 due

 Change Management (Internal & External)

 Dedicated Support – Live Support, PMO, Release Management, Test Support, Data Centre

Employers and Employees

Overview of the current PAYE system for employees

How the PAYE system works for employees

- If you're an employee, any tax due on your wages is deducted on behalf of Revenue by your employer – this is known as Pay as you Earn (PAYE)
- Either employee (via PAYE Services) or employer (via P45(3)/P46) should register the job with Revenue as soon as possible when you start – otherwise, you'll be taxed on the emergency basis
- Revenue then issues a notification (P2C) to employer which allows them to calculate the right amount of income tax, USC and LPT to deduct from your wages
- Revenue will also issue a Tax Credit Certificate to the employee showing how much will be deducted

Tax Credit Certificate (TCC)

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE	
FOR THE YEAR 1 JANUARY 2017 TO 31 DECEMBER 2017 AND FOLLOWING YEARS	
Tax Credits €	
Personal Tax Credit	1,650.00
Employee Tax Credit	1,650.00
Gross Tax Credits	3,300.00
Net Tax Credits	3,300.00

Tax Rate Bands €	
Rate Band 1	33,800.00
The amount of your income taxable at 20%	33,800.00
All income over €33,800.00 is taxable at 40%	

USC Rate Bands €	
Rate Band 1	12,012.00
The amount of your income chargeable at 0.5%	12,012.00
Rate Band 2	6,760.00
The amount of your income chargeable at 2.5%	6,760.00
Rate Band 3	51,272.00
The amount of your income chargeable at 5%	51,272.00
All income over €70,044.00 is chargeable at 8%	

Allocation of your Tax Credits and Rate Bands (Subject to Rounding)							
Employer	Tax Credits €			Rate Band	Tax Rate Bands €		
	Yearly	Monthly	Weekly		Yearly	Monthly	Weekly
Employers Name	3,300.00	275.00	63.47	20%	33,800.00	2,816.67	650.00

Allocation of your USC Rate Bands (Subject to Rounding)				
Employer	USC Rate Bands €			
	Rate Band	Yearly	Monthly	Weekly
Employers Name	Income chargeable at 0.5%	12,012.00	1,001.00	231.00
	Income chargeable at 2.5%	6,760.00	563.34	130.00
	Income chargeable at 5%	51,272.00	4,272.67	986.00
	Income over €70,044.00 in this employment is chargeable at 8%			

How income tax is calculated

- PAYE is calculated on your taxable pay i.e. gross pay less non-taxable deductions such as pension contributions
- You pay a certain amount at the standard rate of tax (currently 20%) up to the amount of your standard rate band (currently €33,800 per annum for single person)
- Any income above your standard rate band is taxed at the higher rate of tax (currently 40%).
- Tax Credits reduce the amount of tax payable – they're based on your personal circumstances e.g. single/widowed/married, etc.

PAYE Computation

For example, Seán has an annual income of €40,000 and Standard Rate Band of €33,800:

PAYE is calculated as follows :

€33,800 @ 20% = €6,760

(€40,000 - €33,800 = €6,200) €6,200 @ 40% = €2,480

Total: €9,240

PAYE Computation

Tax Credits reduce the PAYE liability.

A single individual's Tax Credits are:

Personal Tax Credit: €1,650

PAYE Tax Credit: €1,650

Total: **€3,300**

Net PAYE liability is: **€9,240 - €3,300 = €5,940**

PAYE: week 1 or cumulative basis

- Normally calculated using the 'cumulative basis': each pay day, all earnings and tax credits from beginning of that year are accumulated. Ensures you've paid the right amount of tax and have received the benefit of all your tax credits.
- Week 1 basis means that your employer is deducting income tax from your pay on a week-to-week basis. Employer can't make any refunds due until a 'cumulative' TCC is issued.
- Reasons for week 1: reduction in tax credits resulting in hardship, lack of info about prior pay and tax details, don't want your new employer to know your previous pay and tax details

End of Year Review

- When a tax year is over, you can apply for an end of year review (P21 Balancing Statement) to ensure you've paid the right amount of tax during the year
- If you want to claim any additional tax credits or reliefs e.g. health expenses, this will generate an end of year review

Tax services

PAYE Services



Employees and Pension Recipients:

manage your tax record, claim credits, declare income, submit a return and register your new job or pension.

To get an End of year statement (P21) click 'Review your tax'.

To get a Tax credit certificate click 'Manage your tax'.

[Learn more](#)

[Manage your tax 2017](#)

[Review your tax 2013-2016](#)

[\(Form 12 or](#)

[End of year statement \(P21\)\)](#)

[Add Job or Pension](#)

Property Services



Property Owners

- View, file and pay your LPT
- LPT valuation guide: average market value of properties as at March 2013
- Claim tax relief on the renovation of a property
- Claim tax relief on mortgage interest paid

First Time Buyers: View or start your Help To Buy application.

[Learn more](#)

[Local Property Tax \(LPT\)](#)

[Home Renovation Incentive](#)

[Help To Buy](#)

[LPT Valuation Guide](#)

[Claim Mortgage Interest Relief](#)

Ceasing an employment

- When you finish working with an employer, employer should issue a Form P45 to you (statement of your pay, PAYE, PRSI, USC from the start of the tax year to the date of cessation)
- You should give Part 2 and 3 of P45 to new employer
- New employers sends Part 3 to Revenue to request a TCC for your new employment
- Form P45 is an important document and is needed when:
 - Claiming a refund of PAYE/USC during unemployment;
 - Claiming DEASP benefits;
 - Starting a new employment.

PAYE Employees: issues in the current system

Issues in the current system

- Volume of contacts (2.2m employees: 1.3m PAYE calls, 900,000 items of PAYE correspondence)
- Not paying the right amount of tax at the right time (significant under and over payments of tax) (2015 - €126m under, €178m over)
- Employers not using up to date P2Cs
- PPS numbers not provided
- Employers not providing P45
- Employee can't cease employment online themselves

Issues in the current system

- Employer not registering employments with us
- Employers indefinitely operating emergency basis
- Volume of employees on week 1 basis
- Pay and tax details not available at the beginning of the year to enable a review to be carried
- Non taxation of DEASP payments
- Employee can't see following year's details until that year

How PAYE will rectify these issues

How PAYE Modernisation will rectify issues

- Payroll software will automatically request up to date details to deduct right amount of tax
- Job will automatically be registered once submission or RPN request is received
- Expansion of PAYE Services means employees will be able to do more online e.g. cease job, select allocation of credits/rate bands
- Real time reporting will facilitate more automatic compliance checks e.g. has employer provided PPS number for employees, is employer deducting tax according to Revenue notification, etc.

How PAYE Modernisation will rectify issues

- Volume of employees on week 1 basis will decrease as pay and tax details will be available in all circumstances
- Assist in tackling shadow economy – employee will see online pay and tax details reported by employer to Revenue
- More time for caseworkers to spend on value-added work items
- Automatic end of year reviews – full year's pay and tax details available from beginning of year

Overview of the current PAYE system for employers

Current P35 Process

- 200,000 employers registered for PREM
- P35 system unchanged since 1960's
- Most employers file via ROS
- Paper filing allowed for small employers (Sole Traders with < 10 employees)

P30 returns

- Monthly P30 returns filed by employers or a Direct Debit payment scheme is set up. Small number of quarterly P30 filers exist.
- The P30 records the amount of PAYE, PRSI, USC and LPT deducted from all employees during the month. P30 is not a statutory return.
- No employee details contained in P30
No impact on employee records during year

P35 Return

- Annual P35 return due by 15/23 February after the reference year ends
- P35 made up of declaration plus employee details or listings (P35L)
- Pay, PAYE, USC, PRSI, LPT recorded for each employee on the P35L
- Certain pension related information collected on P35 at Employer level.

P35 Return - Processing

- Declaration and listings are updated to ITS
- Employee details classified by PPSN
- Pay, PAYE & USC posted to employee record on ITS
- Employee PRSI details transferred to DEASP
- LPT deducted at source posted to employee's Property Registration

P35 – Issues

- Delay in getting 3.0 M employment records updated from ROS to ITS
- Employment records only update each weekend - typically takes 2- 3 months for all employee records to be updated
- Transfers to DEASP can only take place after the listings have been updated

P35 – Issues

- LPT allocation to Property registrations takes place after the P35L records have updated to ITS.
- Employers may follow up with Supplementary or Amended Returns
- Amendments filed on ROS, which reduce the liability, have to be worked manually by the P35 Processing Section

PAYE Real Time Filing - Advantages over P35

- Employee Payroll details will be available in year. Revenue and the employee will be able to view payroll details
- The Monthly Bill will be statutory. It will be created by the payroll submissions
- Earlier intervention by Collector General's Division will be possible to tackle payment compliance

PAYE Real Time Filing - Advantages over P35

- An end of year return will not be required from Employers
- P45's no longer required – Employers will use a cessation date when filing the final pay run for an employee
- P60's no longer required – Employers may issue an annual statement of earnings to their employees

Real Time Filing - Challenges

- No payroll submissions received
- Nil Statement will be issued by Revenue. Must be confirmed by employer or it will be deemed to be Nil Return
- Corrections
 - Employers should not re-write history but rather follow the money principle

Real Time Filing - Challenges

- Significant increase in volume of data submitted to Revenue
- Employers required to file payroll data in real time
- Customer Service & Change Management for internal & external stakeholders

Paper Based Returns

- A small number of employers can file their P35 declaration and P35L (employee detail) forms on paper at present.
- Under Real Time filing only two categories of employers will be allowed to file on paper;
 - > Those employers with a small number of employees
 - > Employers with e-filing exemptions

Prototype

As Is– Small Employer Payroll Software

Payroll Run

Log into
payroll

Set up
Employee

Export
P45

Log into
ROS

Upload
P45



Email

Log into
ROS

Download
P2C

Log into
payroll

Upload
P2C

Run
payroll

Quarterly

Log into
payroll

Download
P30

Log into
ROS

Upload
P30

Pay P30



Email

Log into
ROS

Receipt

Yearly

Log into
payroll

Download
P35

Publish
P60

Log into
ROS

Upload
P35

To Be – Small Employer Payroll Software

Payroll Run

Log into
payroll

Set up
Employee

Run
Payroll

Monthly

Email

Log into
ROS

Accept
Statement

Optional – will be deemed

Quarterly

Log into
ROS

Make
payment



Email

Log into
ROS

Receipt

Optional – could use variable DD

Employer runs weekly payroll

Weekly Pay Run

21st July 2017
(Week 29)

Total employee net pay
368.92

Total employer cost
483.75

Employee ready to be paid
1

Process Pay Run

Process Weekly Pay: 21st July 2017 (Week 29)

Make sure the correct Pay Date is specified. ?

Back



GET STARTED



EDIT PAY



CONFIRM PAY

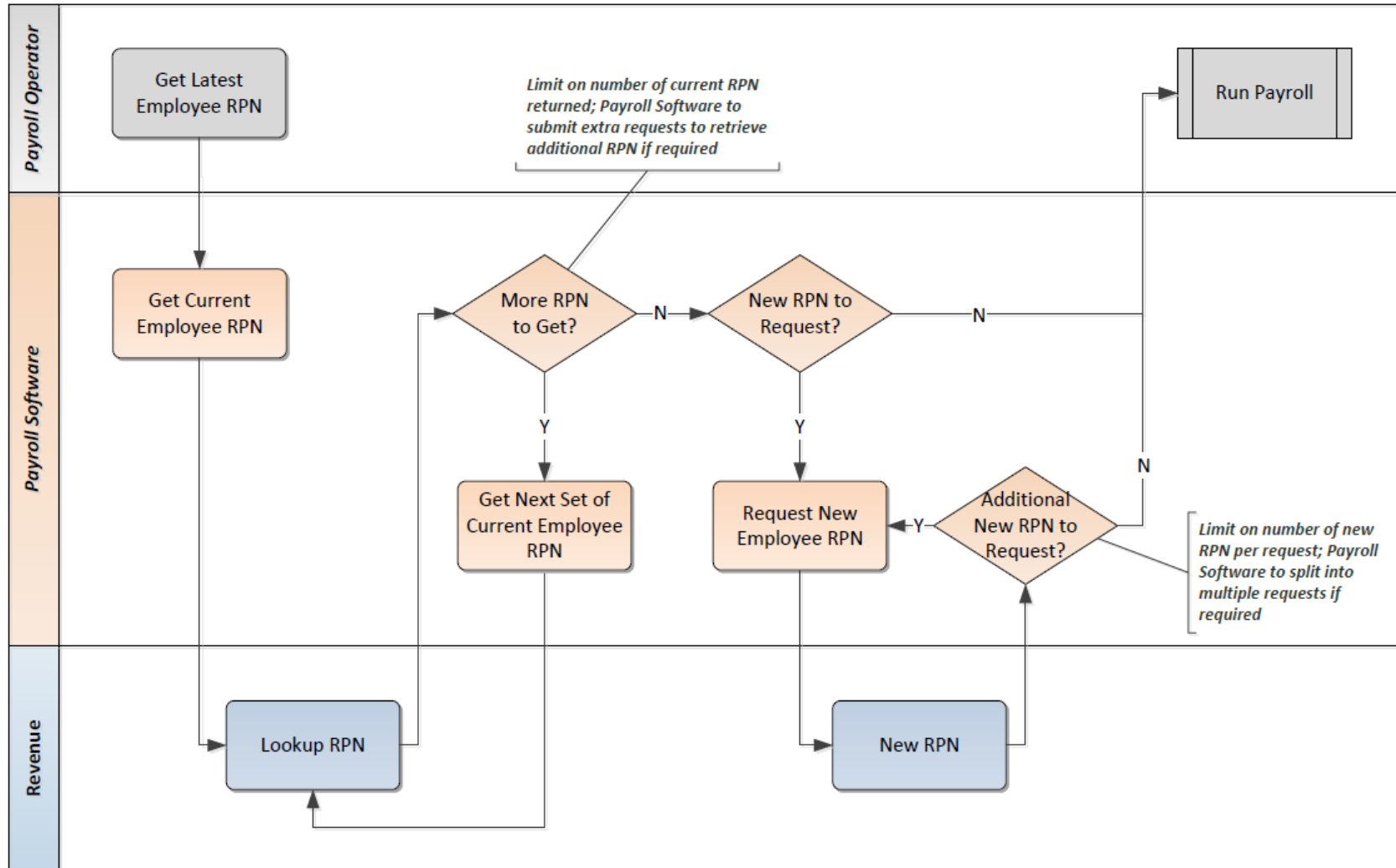
Next

Confirm the pay date for Week 29

21/07/2017



To process a different Pay Run, please go to your Pay Calendar in the Settings area or click [here](#)



Employer runs weekly payroll

Process Weekly Pay: 21st July 2017 (Week 29)

Record time and pay for each employee. All your work is auto-saved. ?

[Back](#)

GET STARTED



EDIT PAY



CONFIRM PAY

[Next](#)

Name	Hours	Pay
Gemma Maria Santiago Blanco	44.00	368.92

Gemma Maria Santiago Blanco

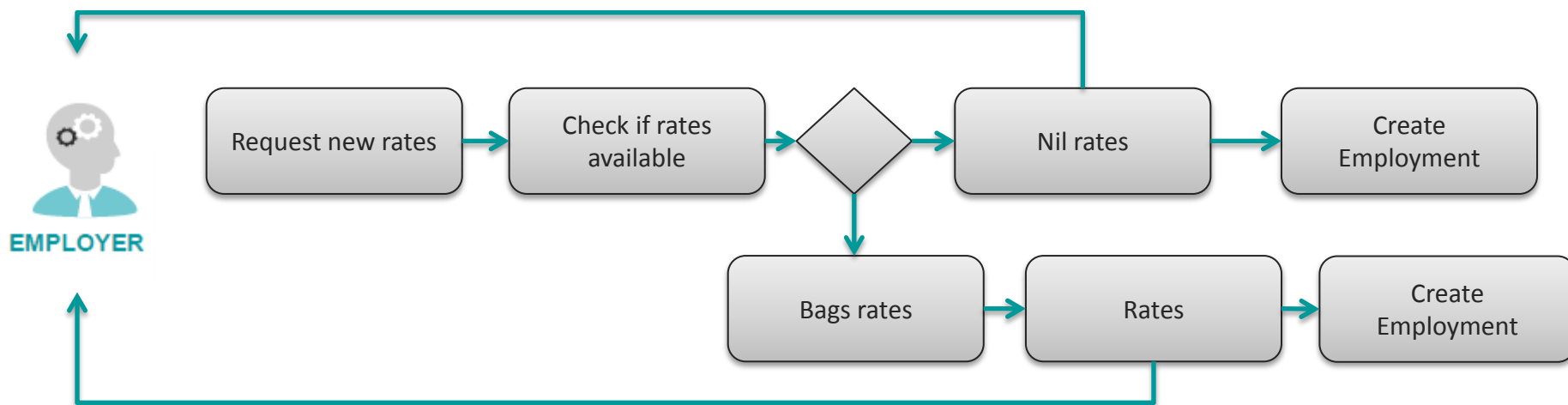
Pay Due: 368.92

Payments	Quantity	Rate	Total
<input checked="" type="checkbox"/> Basic Hours	44.00 hrs	10.00	440.00
Add Payment			Total payments: 440.00

Deductions	Rate	Total
<input type="checkbox"/> PAYE		17.93
<input type="checkbox"/> PRSI		13.44
<input type="checkbox"/> Universal Social Charge		6.71
<input checked="" type="checkbox"/> Travel Saver	33.00	33.00
Add Deduction		Total deductions: 71.08

Do not pay ☐

[Create Employee](#) +



Employee	Employer	Credits	Rate Band	Available
John	Dunnes	3300	29400	N
Mary	Tesco	1650	18000	Y
Jack	Super Valu	200	5000	N
Jack	Lidl	1500	7000	Y

Helps with:

1. Leavers / Starters
2. Once off payments (state examination, ARFs etc)
3. M&As

Can't provide a RPN for non PAYE registered employees or for technical fall back.

Employer runs weekly payroll

Process Weekly Pay: 21st July 2017 (Week 29)

Confirm your pay information before completing the pay run. This also sets the next pay run. [?](#)

[Back](#)

GET STARTED



EDIT PAY



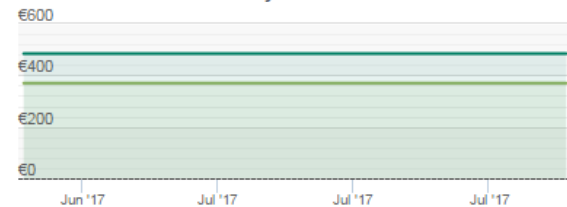
CONFIRM PAY

[Complete Pay Run](#)

You are paying **1** employees, at a total cost to you of **€483.75**

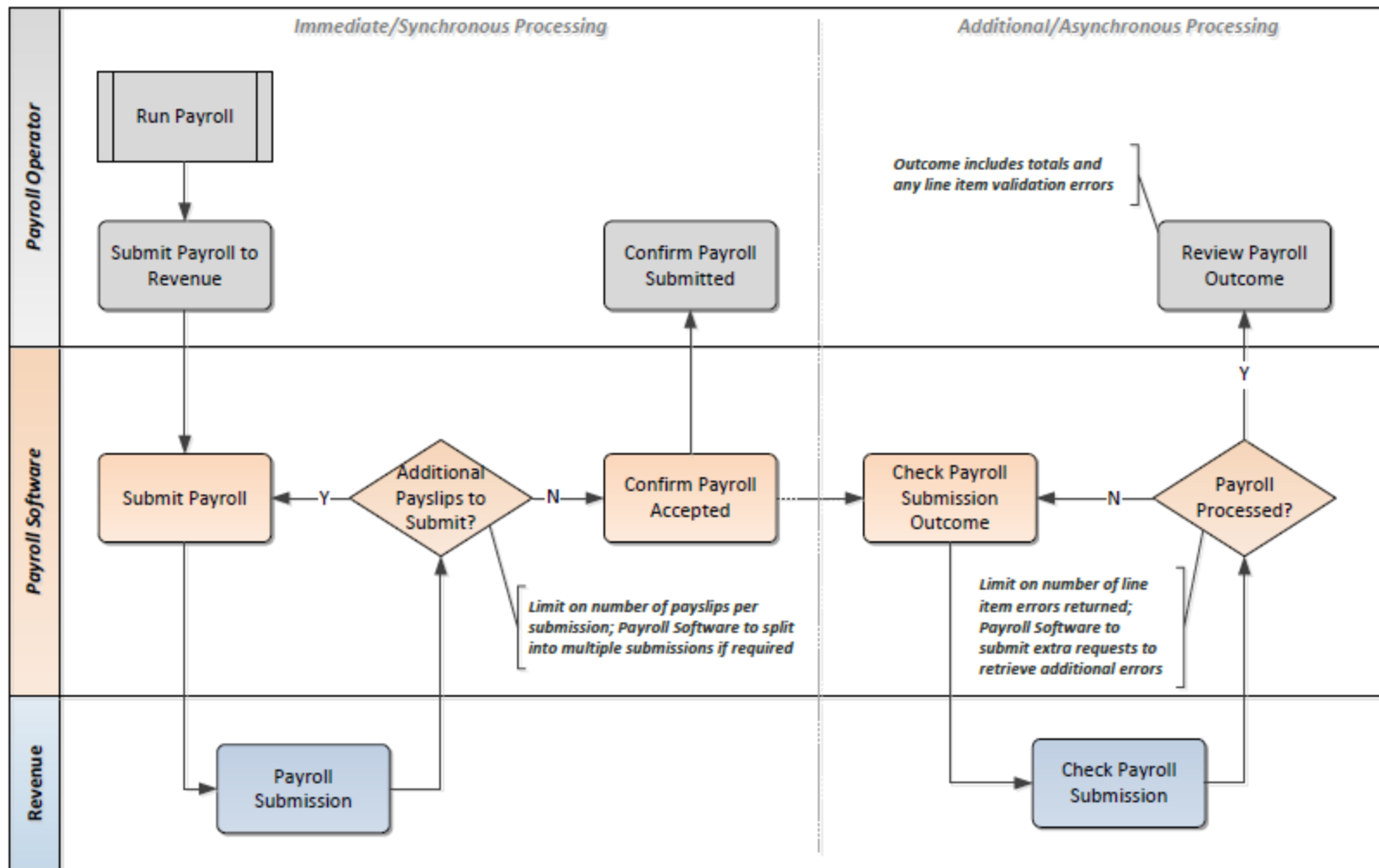
For a breakdown of how these amounts were calculated, [open the detailed report](#)

Pay Trends



Employee Pay Breakdown

	Net Pay	Employer Pension Contribution	Employee Pension Contribution	
Gemma Maria Santiago Blanco	€368.92	€0.00	€0.00	Payslip
Total	€368.92	€0.00	€0.00	



Pay Runs

Process your employees' pay in the pay cycles you operate. You can also review and edit previous pay runs. ?

Next Weekly Pay Run

Due 15th September 2017
(Week 37)

Process Pay Run

Setup New Calendar +

Status	Pay Date	Pay Cycle	Pay Run
Processed	08 Sep 2017	Weekly	Week 36
Processed	01 Sep 2017	Weekly	Week 35
Processed	25 Aug 2017	Weekly	Week 34
Processed	18 Aug 2017	Weekly	Week 33
Processed	11 Aug 2017	Weekly	Week 32
Processed	04 Aug 2017	Weekly	Week 31

Completed Pay Run: 8th September 2017 (Week 36)

View information about the completed pay run. You can also make corrections by editing the pay run. ?

Edit Pay Run

For a breakdown of how these amounts were calculated, [open the detailed report](#)

Employee Pay Breakdown

1 Employees processed

Gemma Maria Santiago Blanco

€381.71



Total Net Pay

€381.71

Export All PDF Payslips

P30 Employer Payment Record

Quarter 3 (July - September 2017)

Payment due in

32 Days

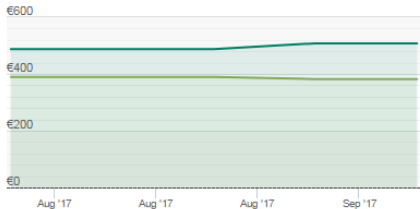
Pay runs not completed

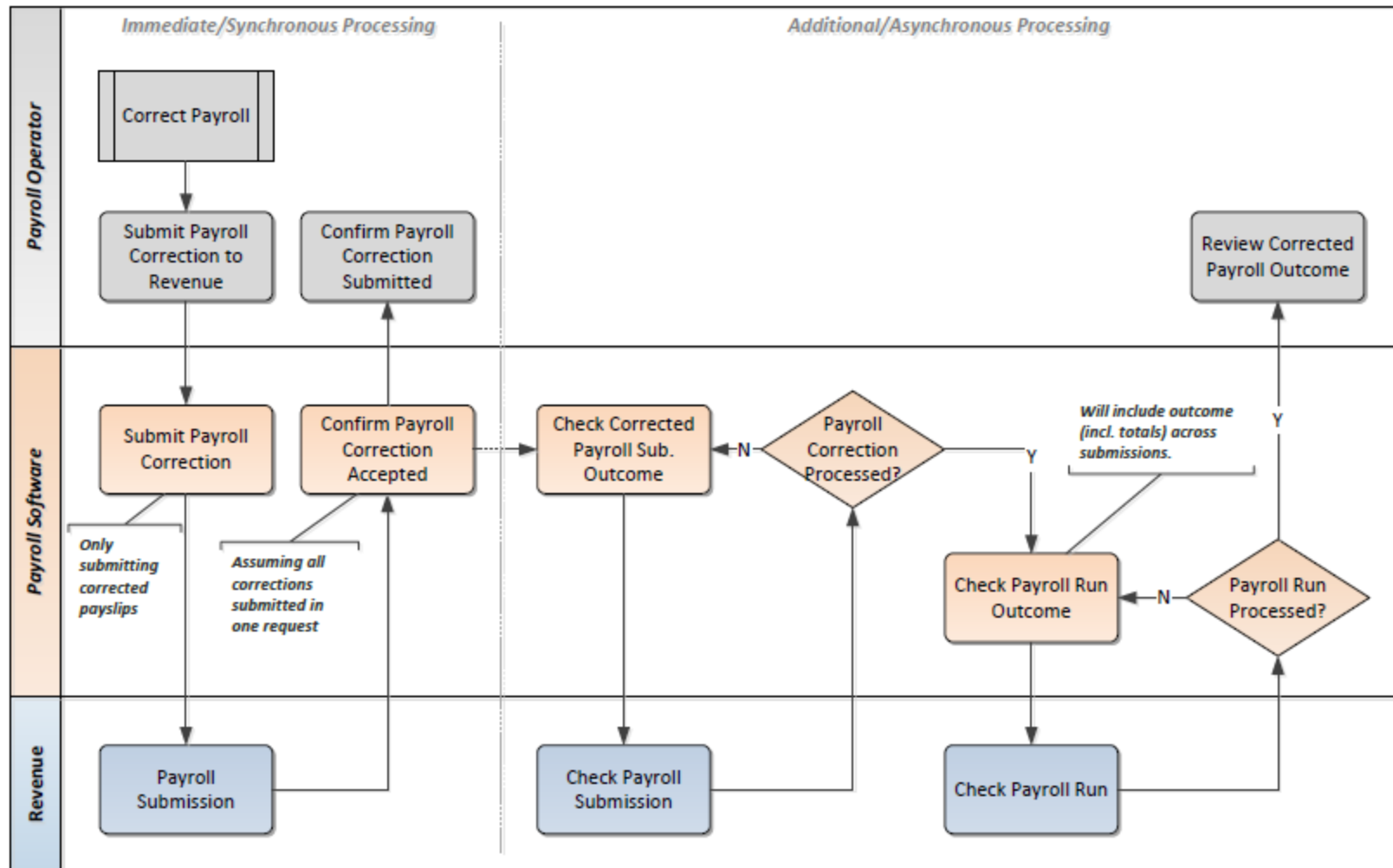
Total Employer Cost: €508.12

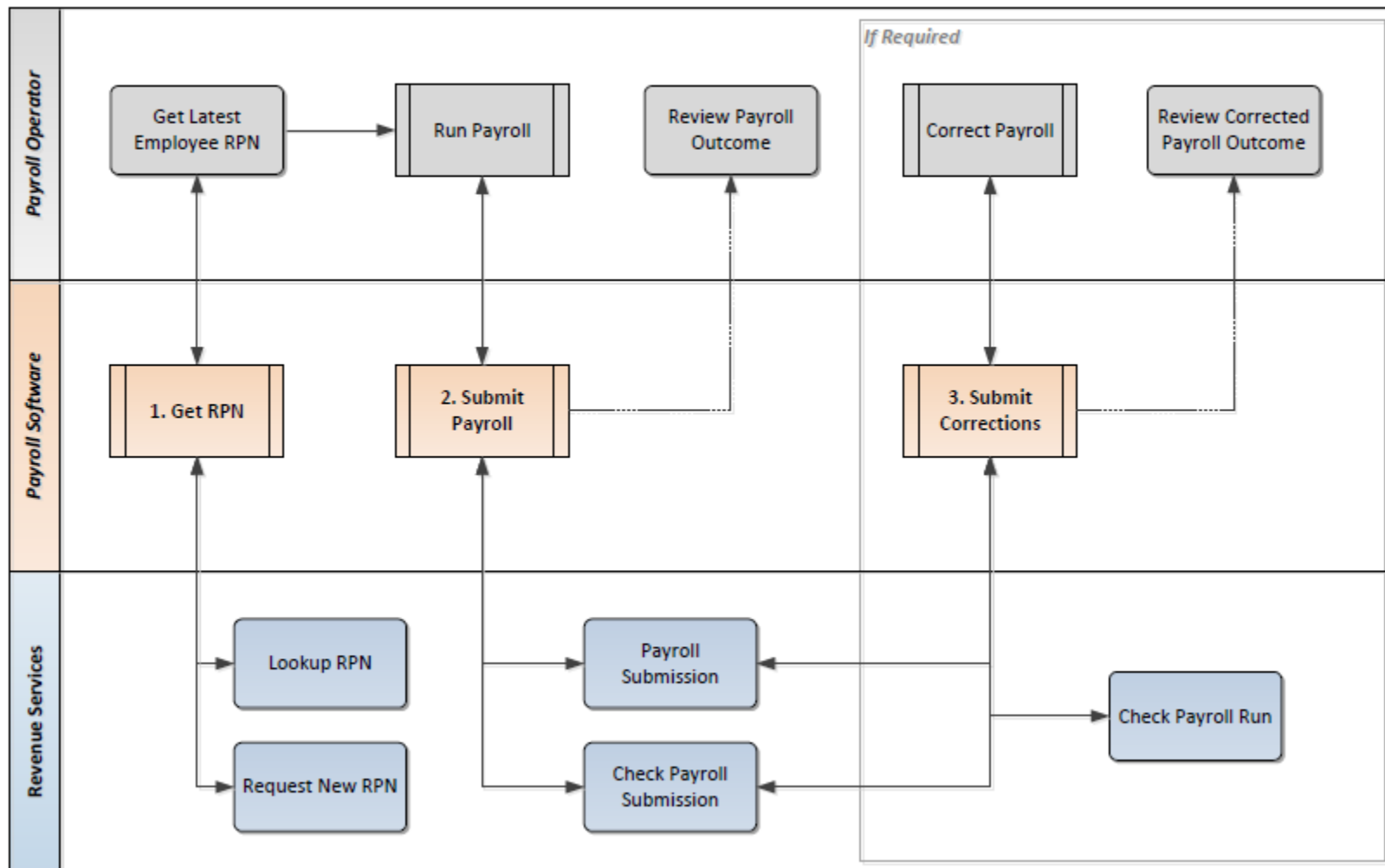
Payment Method Breakdown

Cash Due	€381.71
Bank Transfer	€0.00
Cheque	€0.00
Total	€381.71

Pay Trends








ROS Demo

ROS Secure Login

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

1. Select Certificate

[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](#)



Revenue Record:



 [Open Revenue Record](#) 



Services:



 [Manage Tax Registrations](#) 

 [Manage Reporting Obligations](#) 



 [Download Pre-populated Returns](#) 

 [Manage Relevant Contracts Tax](#) 

 [Manage Financial Statements](#) 

 [Secure Upload/Download Service](#) 

 [Mobile Access](#) 

 [Manage LPT / HC arrears](#) 

 [View Property History](#) 

 [Manage Tax Clearance](#) 

 [Verify Tax Clearance](#) 




Returns and Payments

No current tax clearance certificate.

 [File a Return](#)

Complete a Form On-line

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

  [File Return](#) 

Upload Form(s) Completed Off-line




Select the type of return from the drop-down list to upload a return completed off-line.

 [Upload Return](#) 

 [Payments & Refunds](#)

Submit a Payment


You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

  [Make Payment](#) 

Payment Details

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

[Manage Bank Accounts](#) 

 [Other Services](#)

Employer PAYE Services

2019


VAT MOSS


Jobs and Pensions


MyEnquiries


Drivers & Passengers
with Disabilities


VRT Certificate of
Conformity


Receipts Tracker

PAYE Services
2019 Tax Year


eRepayment Claims


Help to Buy Applicant

Revenue Payroll Notification (RPN)

Request all tax and deduction calculations for a current or new employee.

[Request RPN →](#)

Payroll Submission

Submit your payroll online for up to 5 employees.

[Submit Payroll →](#)

ROS Debit Instruction (RDI)

Allows fast one off payments directly from your bank account when filing a return or payment.

[Set-Up RDI →](#)

Statement of Account

View and manage your returns in one place.



[View/Accept Statements →](#)

Payments

Submit a payment for a specific period under PREM.

[Make Payments →](#)

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

[Set-Up SEPA DD →](#)



Revenue Payroll Notification (RPN)

The RPN will provide all deduction calculations for your employee(s).

[New RPN Request](#)

[Look Up RPN Request](#)

The new function will retrieve the RPN details for a new employee.

The look-up function will retrieve all RPN details for current employees.

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Revenue Payroll Notification (RPN)

The RPN will provide all deduction calculations for your employee(s).

Employer Registration Number:

Tax Year:

Date Last Updated:

PPSN:

First Name:

Surname:

[Click Here](#) 

[Back](#)

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

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



Revenue Payroll Notification (RPN)

The RPN will provide all deduction calculations for your employee(s).

RPN.csv has been downloaded. Please check your downloads folder.

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[Set-Up SEPA DD →](#)

Payroll Submission

[← Back](#)

Payroll Submission

Please enter payroll details for up to 5 employees below.

▼ [Payroll Header](#)

Employer Number

Run Reference

Submission Type

Tax Year

Employee Details

If you would like to auto-populate an employee's personal information based on a previous payroll submission, please select the employee below.



Mary Byrne



Joe Bloggs

[▶ Payroll Line Item: Employee Personal Information](#)[▶ Payroll Line Item: Tax Details](#)[▶ Payroll Line Item: Pension, LPT & External Scheme Details](#)

▼ [Payroll Line Item: Employee Personal Information](#)

PPSN	<input type="text" value="8438554M"/>	Employment ID	<input type="text" value="MB001"/>
First Name	<input type="text" value="Mary"/>	Employment Start Date	<input type="text" value="01/05/2017"/>
Last Name	<input type="text" value="Byrne"/>	Date of Leaving	<input type="text"/>
Address	<input type="text" value="1 New Street"/>	Pay Date	<input type="text"/>
County	<input type="text" value="Dublin"/>	Pay Frequency	<input type="text" value="Monthly"/>
Country	<input type="text" value="Republic of Ireland"/>	Standard Rate Cut-Off Point	<input type="text" value="€"/>
Employer Reference	<input type="text"/>	Tax Credits	<input type="text" value="€"/>

▼ [Payroll Line Item: Tax Details](#)

PAYE Calculation Basis	<input type="text" value="Select"/>	PRSI Exemption Reason	<input type="text"/>
Exclusion Order	<input type="text" value="Select"/>	PRSI Class	<input type="text" value="Select"/>
Gross Pay	<input type="text" value="€"/>	Employee PRSI Paid	<input type="text" value="€"/>
Pay for Income Tax	<input type="text" value="€"/>	Employer PRSI Paid	<input type="text" value="€"/>
Income Tax Paid	<input type="text" value="€"/>	Pay for USC	<input type="text" value="€"/>
Pay for Employee PRSI	<input type="text" value="€"/>	USC Status	<input type="text" value="Select"/>
Pay for Employer PRSI	<input type="text" value="€"/>	USC Paid	<input type="text" value="€"/>
PRSI Exempt	<input type="text" value="Select"/>	Gross Medical Insure Paid by Empr	<input type="text" value="€"/>

► [Payroll Line Item: Pension, LPT & External Scheme Details](#)

▼ [Payroll Line Item: Pension, LPT & External Scheme Details](#)

Pension Tracing Number

Retirement Benefit Scheme
- Empe Cont.

€	<input type="text"/>
---	----------------------

PRSA Scheme - Empe Cont.

€	<input type="text"/>
---	----------------------

RAC Scheme - Empe Cont.

€	<input type="text"/>
---	----------------------

AVC Scheme - Empe Cont.

€	<input type="text"/>
---	----------------------

Taxable Benefits

€	<input type="text"/>
---	----------------------

Exp Number of Pay Periods in Year

Select ▼

Share Based Remuneration

€	<input type="text"/>
---	----------------------

Taxable Lump Sum

€	<input type="text"/>
---	----------------------

Non-Taxable Lump Sum

€	<input type="text"/>
---	----------------------

LPT Deducted

€	<input type="text"/>
---	----------------------

Director

Select ▼

Shadow Payroll Indicator

Select ▼

Add Employee →

Submit →

[Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Language [Gaeilge](#)



Payroll Submission

[← Back](#)

Payroll Submission Summary

Please carefully review the details entered below before accepting.

Payroll Header	Employer Number	Agent Tain	Submission Type	Run Reference	Tax Year
	1234567K	N/A	Original	Jan Week 1	2019

Payroll Line Items	PPSN	First Name	Family Name	Gross Pay	Tax	Net Pay	Pay Week
EMP 1:	8114355K	John	Bloggs	€ 350.00	€ 100.00	€ 250.00	Week 01
EMP 2:	8438554M	Mary	O'Brien	€ 500.00	€ 150.00	€ 350.00	Week 01

[More Details +](#)[Submit →](#)

Payroll Submission



Your payroll has been submitted.

Employer PAYE Services

Revenue Payroll Notification (RPN)

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[Request RPN →](#)

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[Set-Up RDI →](#)

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View and manage your returns in one place.



[View/Accept Statements →](#)

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[Make Payments →](#)

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

[Set-Up SEPA DD →](#)

Statement of Account

[← Back](#)**Welcome to your Monthly Employer PAYE Statement**

This information is accurate as of 31/03/19 11:00:45 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.	Balance €	Status
PAYE-EMP	1210700SA	(12,721.98)	Declaration Due, 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.

	Start Date	End Date	Due Date	Liability €	Collections €	Balance €	Status	Action
↓ 2019	Action Required							
Monthly Return	01/01/2019	31/01/2019	14/02/2019	7,313.12	0.00	7,313.12	Accepted	View
Monthly Return	01/02/2019	28/02/2019	14/03/2019	7,355.29	0.00	7,355.29	Accepted	View
Monthly Return	01/03/2019	31/03/2019	14/04/2019	12,721.98	0.00	12,721.98	Pending	Submit
→ 2018								
→ 2017								
→ 2016								
→ 2015								
→ 2017								
→ 2013								

Statement of Account

[← Back](#)

Monthly Employer PAYE Statement

This information is accurate as of 31/03/19 11:00:45.

Acceptance of this return certifies and declares that all particulars required to be entered by you in this return are fully and truly stated to the best of your knowledge and belief.

Summary Details

PAYE	€ 6,598.28
PRSI	€ 1,249.70
USC	€ 455.00
LPT	€ 4,419.00

Total € 12,721.98

Return Details

Period: 01/03/2019 - 31/03/2019

Status: Pending

Due Date: 14/04/2019


Period Details

The return details breakdown will show information from all payroll submissions received for that period.

	Submission Date	Total	PAYE	PRSI	USC	LPT
→ P201703Week1Dub	07/03/2019	€ 1,924.40	€ 1,520.00	€ 304.40	€ 100.00	€ 1,230.00
→ P201703Week2Dub	14/03/2019	€ 2,012.15	€ 1,639.12	€ 305.00	€ 115.00	€ 1,039.00
→ P201703Week3Dub	21/03/2019	€ 2,800.90	€ 1,900.00	€ 340.15	€ 130.00	€ 1,111.00
→ P201703Week4Dub	28/03/2019	€ 2,000.00	€ 1,539.12	€ 300.15	€ 110.00	€ 1,039.00

Declaration

☐ I agree with the summary above.

Accept 

[← Back](#)

Return Received.

Your return has been submitted. Your Reference number is **ASDD4736558767**.

Payment

Please, select how you would like to pay.

☐ Pay now using the available payment methods in ROS.



☒ Pay later.



Continue →

[← Back to My Inbox](#)



Return

Your statement for the period: **01/03/19 to 31/03/19**
has been accepted as a return.

Revenue Payroll Notification (RPN)

Request all tax and deduction calculations for a current or new employee.

[Request RPN →](#)

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[Make Payments →](#)

SEPA Direct Debit Instruction

You can choose to make monthly payments to Revenue for current taxes.

[Set-Up SEPA DD →](#)

[← Back](#)

Select a Tax to pay

Income Tax

Add Payment →

▶ [What is Income Tax](#)

PAYE Employer

Add Payment →

▶ [What is PAYE Employer](#)

Ancillary State
Support Scheme (Fair Deal)

Add Payment →

▶ [What is Ancillary State
Support Scheme \(Fair Deal\)](#)

↓ [Show more taxes\(14\)](#)

Next →

Payments

[← Back](#)

PAYE Employer

Payment Year

Please select a year

2019 ▼

Payment Period

Please select a Period

March ▼

PAYE Amount

Please enter an amount

€ 6,598.28

PRSI Amount

Please enter an amount

€ 1,249.70

USC Amount

Please enter an amount

€	455.00
---	--------

LPT Amount

Please enter an amount

€	4,419.00
---	----------

Payment Amount

Please enter an amount

€	12,721.98
---	-----------

Add Payment →

You will have a chance to review your payment before it is paid

[← Back](#)

How would you like to pay?

Total Payment Amount €12, 721.98

☐ ROS Debit Instruction

☒ By Credit Card

☐ By Debit Card


☐ Using my Bank Account

▶ [How do I pay using my bank account?](#)

If you wish to receive a confirmation email please enter your email address below:

Next →

Payment Details

Secured By 256bit SSL Cert 

Order Id - UA an Ordaithe - **350781**

Total - Iomlán - **12,861.92 EUR**

Card Number



Expiry(mm/yy)

 /

Security Code 

Cardholder Name

Pay Now

Securely Processed by



[← Back](#)



Your payment has been submitted

Your Payment Reference Number is 4511171596

[Go To Inbox →](#)

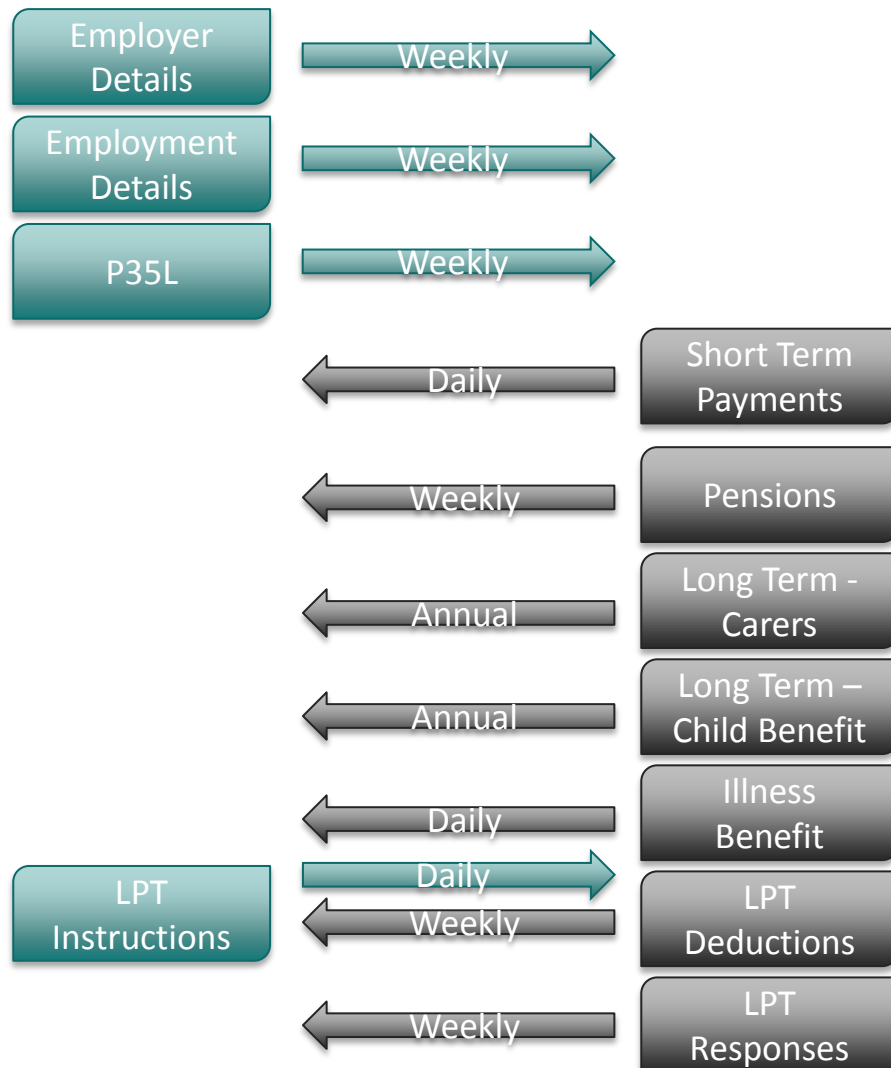
DEASP and PAYE Modernisation

Overview of the taxation of DEASP Payments

Taxation of DEASP Payments

- In general, certain payments from DEASP are taxable sources of income and subject to income tax but not USC or PRSI. Tax is not deducted at source from these payments.
- DEASP gives Revenue details of the taxable amount of some, but not all, of these payments.
- We also provide DEASP with certain data.

Current Data Exchanges



No impact but registrations may be allowed earlier than currently

Source of data change from employer to employee.
Accuracy. Timeliness

Ability to have in year details from payroll submissions. No end of year process.

Potentials to streamline processing.

Potentials to streamline processing.

Potentials to streamline processing. Currently no coded as amount to exchanged.

Potentials to streamline processing. Used to determine certain tax credits but not enough details exchanged to automate entitlement / non entitlement.

Potentials to streamline processing for employers.

No impact envisaged

Taxation of DEASP Payments

- Where customer has a job/private pension, long term/predictable length benefits are taxed by annualising the payment and reducing the tax credits and rate bands to collect the tax through the payroll
 - Works pretty well
 - Can cause issues when large arrears payments or inter scheme adjustments made
 - Christmas bonus and budget increases can lead to issues

Taxation of DEASP Payments

	Yearly	Weekly
PAYE Credit	1650	
Personal Credit	1650	
Total Credits	3300	63.46
Rate Band	33800	650
Weekly Pay	500	
	Income	Tax
Taxed @20%	500	100
Gross Tax		100
Less Credits		63.46
Tax Payable		36.54

Normal Weekly Amount		100
Annualised Amount		5200
	Yearly	Weekly
PAYE Credit	1650	
Personal Credit	1650	
DSP Income	-1040	
Total Credits	2260	43.46
Rate Band	33800	
DSP Rate Band Reduction	-5200	
Total Rate Band	28600	550
Weekly Pay	500	
	Income	Tax
Taxed @20%	500	100
Gross Tax		100
Less Credits		43.46
Tax Payable		56.54

Taxation of DEASP Payments

- Difficulties with short-term, sporadic payments
- E.g. Jobseekers Benefit:
 - Tax not consistently collected
 - Arrears of tax can build up
 - Manual intervention required by caseworker unless customer uses Jobs and Pensions service
- E.g. Illness Benefit (should be taxed through payroll)
 - Delays in receiving notification (start and end notifications)
 - Agents/outourced payroll don't receive the notifications
 - Notifications not always applied or received
 - Administrative burden for employers

PAYE Modernisation & Taxation of DEASP Payments

- Working with DEASP to get all data required to ensure that the right amount of tax is consistently collected on taxable DEASP payments
- Have requested data in a format that will allow us to tax budget increases and Christmas bonuses accurately and efficiently
- To reduce admin burden on employers, will collect tax on DEASP payments through the reduction of credits/rate bands (this change for illness benefit will be come into play in January 2019)

Overview of the collection of PRSI

PRSI

- Revenue acts as the collection agent for PRSI on behalf of the Department of Employment Affairs and Social Protection
- PRSI is collected via the Monthly P30 returns and Direct Debit Payments
- PRSI amounts are paid to DEASP daily by the Collector General's Division

PRSI – Employer Records

- PRSI records for employees are transferred electronically from the P35 end of year returns to DEASP each year
- P35 Section in Newcastle West requests the file transfer. Most files sent across in the February to April period
- If a P35L record is amended, the revised record is sent to DEASP

PRSI – Records

- Files can be transferred electronically for all contribution years from 2004 onwards
- PRSI records are important for employees in relation to making SW benefit claims and for calculating pension entitlements
- Pension Tracing numbers recorded on P35L's are also transferred to DEASP

PRSI and PAYE Modernisation

- Very little change to the current transfer of data to DEASP regarding PRSI and the collection of PRSI

Benefits Realisation

Benefits

Benefits will be realised under four categories

- Yield
- Cost
- Time
- Assurance/Satisfaction

Yield

- Increased yield in Year 1 based on increased compliance
- Increased yield as PAYE is returned on a monthly basis.

Yield

- Enhanced data exchange with DEASP should improve tax collection on DEASP taxable payments

Cost

- Improved debt management collection
 - Activities carried out in real time should have more potential for collection
- Reduced underpayments/overpayments
- Reduction in external printing costs

Time Savings

- Reduced manual effort from the streamlining of PRSI related activities.

Assurance/Satisfaction

- Improved data and profiling analytics from the collection of real time information
- Enhanced customer service with the availability of near real time data. Front line staff can provide a better informed and more professional service
- Enhanced online services will increase user uptake and enhance Revenue's reputation.

Assurance/Satisfaction

- More timely payment of PREM
- Greater assurance on yield
- Earlier identification of insolvent businesses
- Sound basis for forecasting and policy decisions.

Stakeholder Engagement

Stakeholder Engagement - 2017

September	October	November	December
4 External Stakeholder Update	2 External Stakeholder Update	6 External Stakeholder Update	1 IBEC Webinar
12 Dublin Bus	3 Webinar Thesaurus Conference	13 PWC Client Event	4 External Stakeholder Update
13 INTO Briefing	4 Webinar Thesaurus Conference	IPASS Briefing x 18	8 CPA Webinar
13 CPA	11 Deloitte Client Event		IPASS Briefing x7
18 PWC Briefing	17 Deloitte Client Event		
22 Workplace Relations Commission	24 Webinar Thesaurus Conference		
27 Bus Eireann	26 Irish Agresso User Group Workshop		
29 BDO Client Information Session			

Internal Training & Communication

Internal Training & Communication

Training plan currently in design stage

Specific Resource groups identified for training

- Front line staff dealing with employees
- Front line staff dealing with employers
- Compliance staff
- CG's staff
- BT 1890
- ROS helpdesk
- LCD

Internal Training & Communication

- High Level View
- 5 Phases of training
- Phase 1&2 – Education
- Phase 3 – Training on new developments to be implemented in June 2018
- Phase 4 – Rollout of technical training to relevant staff
- Phase 5 – Review and feedback

Internal Training & Communication

- Phase 1 & 2 scheduled to be carried out between October & December 2017
- Phase 3 planned for May 2018
- Phase 4 August – November 2018

Phase 3 – Changes to PAYE practices

- June 2018 - Changes to current practices in PAYE eg. credit allocation
- January 2018 – Training material for RTB required
- March 2018 – New trainees
- May 2018 - Training environment required with functionality and practical demos for changes coming in June.

Phase 4 Intensive system and knowledge training

Aug – Nov 2018 - Roll out of technical training to relevant cohorts of staff

Aug 2018 – Fully functional training environment required.

Wrap Up

Already Delivered

- June 2017
 - PAYE Online Service P2
 - ROS 2020 P1
- July
 - Employer Readiness pilot 400 letters
- September
 - 2000 employer readiness letters (28000 more in October)
 - 4564 W numbers updated
 - 8381 SP mini Bulk Issue
- October
 - Legislation for PAYE Modernisation

Nearly There

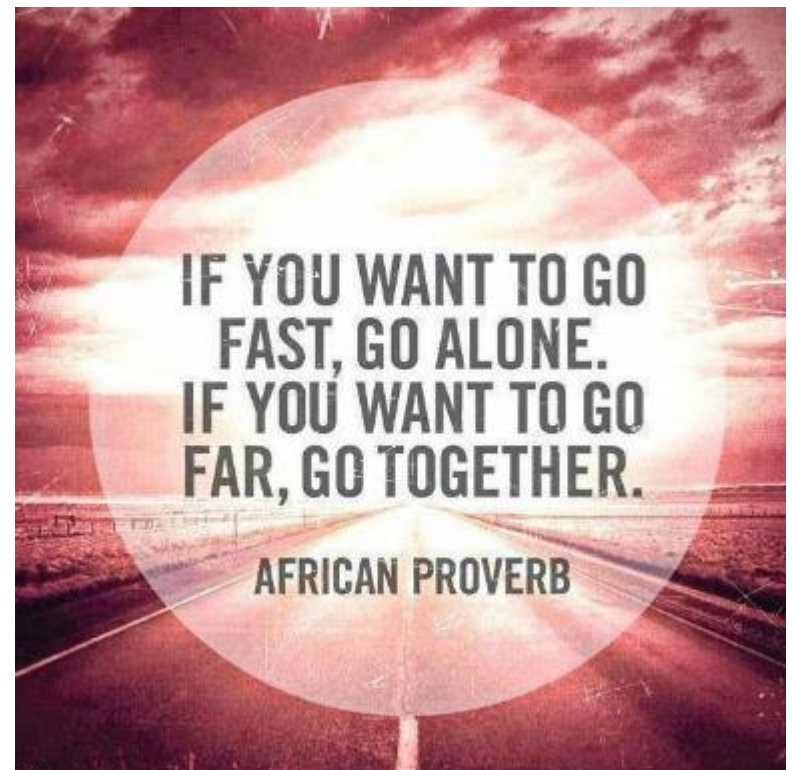
- November
 - PAYE Online Service H2 2017
 - Data Alignment
- January
 - Data Alignment

Critical Milestones

- March
 - Public Interface Test
 - ROS 2020 P2
- June
 - Core PAYE P1 Live
 - Core PREM P1 completed
 - Employer Readiness List of Employees
 - PAYE Online Services

The Challenge

- Great opportunity
- Innovation and collaboration will be key



The Challenge

- Need to keep vision and end game in mind at all times
- There will be a lot of interest, pressure and meddling from internal and external stakeholders



6 JANUARY 2017

Modernisation of Ireland's Pay As You Earn (PAYE) system – what will this mean for employers?

Hidden costs in countdown to online PAYE

■ Firms face additional costs as Revenue goes online

Brian Keegan



It is now as commonplace as the notion that material could be placed online by every Internet user no longer

for Revenue, and also improves the likelihood that the data will be accurate.

The scrutiny of information is undoubtedly enhanced when the transfer takes place close to its source. Large companies, for example, are now required to provide a complete down-

software providers and payroll outsourcing services.

There will be little benefit to employers because the new requirements will involve additional costs for many. Employees though, may see improvements in the time it takes for changes to their tax allowances and entitlements to flow through.

PAYE Modernisation

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Economists are fond of quoting the famous maxim of Jean Baptiste Colbert, King Louis XV's finance minister, that the secret to a successful tax system

"... consists in so plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing."



The Challenge

- It is a marathon not a sprint

**Success is the sum of
small efforts, repeated
day in and day out.**

- Robert Collier

Thank you for your attention

