PAYE Modernisation
Service User Group
14th March 2019
Agenda

• Live Update
• PIT Update
• DEASP Budget Increases
• Employee View of Data
• AOB
Live Update
Live Update (as at 5pm, 13/03/19)

• Total Submissions - > 1,168,000
  – Direct Payroll Reporting 89%
• ROS Payroll Reporting 1%
• ROS Manual Input 10%
• Submitting Employers - > 153,000
• Submitting Employer for March - > 100,000
Live Update – Employment ID

• Live issue where employment ID is not updating to the employment/RPN in certain circumstances.
• Notified SURG last week of 10,000 employments impacted, 7,000 of which were fixed by the end of last week. Remaining 3,000 are currently being worked on.
• Following further analysis, a further 6,000 employments were identified – 4,000 have since been updated with employment ID. Remaining 2,000 are currently being worked on.
• We are working on solving the root cause of this issue.
• In the meantime, we will continue to detect and fix affected cases.
Duplicate RPNs

• No Revenue action for the following scenario:
  – Duplicate employments with different employment IDs
• Will review in March when all active employments should have a payroll submission and employment ID issue has been rectified
# Review of Payroll Data Reported

<table>
<thead>
<tr>
<th>Data</th>
<th>Number of Vendors</th>
<th>Number of submission Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basis = Emergency, Income Tax Deducted = 0</td>
<td>31</td>
<td>4,602</td>
</tr>
<tr>
<td>Basis = Emergency, RPN Number reported</td>
<td>30</td>
<td>5,706</td>
</tr>
<tr>
<td>Pay Date &gt; 30/04/19</td>
<td>9</td>
<td>885</td>
</tr>
<tr>
<td>Pay for Income Tax &gt; Gross Pay</td>
<td>~44</td>
<td>~173,000</td>
</tr>
<tr>
<td>Pay for USC &gt; Gross Pay</td>
<td>~44</td>
<td>~173,000</td>
</tr>
<tr>
<td>Invalid Pay Date</td>
<td>14</td>
<td>7,197</td>
</tr>
<tr>
<td>USC = Exempt, USC Deducted &gt; 0</td>
<td>24</td>
<td>4,934</td>
</tr>
<tr>
<td>Pay for USC &gt; 0, USC Paid = 0, Not Exempt</td>
<td>43</td>
<td>1,670</td>
</tr>
<tr>
<td>Gross Pay = Taxable Benefits</td>
<td>21</td>
<td>3,091</td>
</tr>
<tr>
<td>Negative Taxable Benefits</td>
<td>22</td>
<td>4,993</td>
</tr>
<tr>
<td>Negative Taxable Lumpsum</td>
<td>3</td>
<td>9</td>
</tr>
</tbody>
</table>
PIT Update

Statistics

– 9 open tickets
– 1387 closed tickets
– Users – 222
– Companies – 99
PIT Time To Live

• Proposal
  – Add time to live of 2 Months to Payroll Data submitted in PIT
  – Time to Live will not impact Mock Employer Certs

  – Required for capacity/resource management in PIT environment
PIT Developments

- PIT Wishlist from PSDA
- CAB Items from PSDA
DEASP Budget Update
DEASP Payments

- In general, payments from the DEASP are taxable sources of income.
- For individuals who are taxed under the PAYE system, the tax due on these payments is collected by reducing their tax credits and cut-off points.
- DEASP payments are exempt from USC and PRSI.
Budget Increases

- The increase in DEASP pensions and payments announced in Budget 2019 have come into effect in March 2019.
- Revenue plan to update the payments on the first weekend in April and revised RPNs will be available from 8th of April.
- Larger volume of RPN changes should be expected from this date
Communications

• Revenue will issue an employer notice informing all employers of the DEASP budget increases.

• The National Employer and Employee Helplines will be ready to deal with calls from employers, agents or employees.
Employee View of Data
Overview

This is your current tax position (01/01/2019 to 31/12/2019)

Your jobs and pensions

These are all the jobs and/or pensions we have on our record for you.

<table>
<thead>
<tr>
<th>Name</th>
<th>Status</th>
<th>View</th>
</tr>
</thead>
<tbody>
<tr>
<td>Luke Westaway</td>
<td>Active</td>
<td>View</td>
</tr>
<tr>
<td>Mike Channel</td>
<td>Ceased</td>
<td>View</td>
</tr>
</tbody>
</table>

Your current tax credits

These are all the tax credits we have on our record for you. They reduce the amount of tax that you pay.

<table>
<thead>
<tr>
<th>Tax Credit</th>
<th>Amount</th>
<th>Edit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee tax credit</td>
<td>€1,650.00</td>
<td>Edit</td>
</tr>
<tr>
<td>Personal tax credit</td>
<td>€1,650.00</td>
<td>Edit</td>
</tr>
</tbody>
</table>
Your job/pension

Mike Channel

Job or pension details

Employer/pension provider's number: 1850013TA
Employment ID: 12
Start date: 01/01/2019
Ceased date: 13/02/2019
Status: Ceased

Pay and tax details Year To Date (YTD)

- Gross pay: €202,500.00
- Pay for Income Tax: €64,450.00
- Income tax paid: €7,995.00
- USC paid: €6,475.00
- Employee PRSI paid: €1,270.00
- LPT deducted: €210.00

Payroll details

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

<table>
<thead>
<tr>
<th>Pay date</th>
<th>Gross pay</th>
<th>Pay for Income Tax</th>
<th>Income tax paid</th>
<th>USC paid</th>
<th>Employee PRSI paid</th>
<th>LPT deducted</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>15/02/2019</td>
<td>€2,000.00</td>
<td>€200.00</td>
<td>€20.00</td>
<td>€400.00</td>
<td>€0.00</td>
<td>€0.00</td>
<td>View</td>
</tr>
<tr>
<td>13/02/2019</td>
<td>€45,000.00</td>
<td>€4,500.00</td>
<td>€2,200.00</td>
<td>€2,100.00</td>
<td>€250.00</td>
<td>€0.00</td>
<td>View</td>
</tr>
<tr>
<td>10/02/2019</td>
<td>€45,000.00</td>
<td>€4,500.00</td>
<td>€2,500.00</td>
<td>€4,500.00</td>
<td>€300.00</td>
<td>€0.00</td>
<td>View</td>
</tr>
<tr>
<td>03/02/2019</td>
<td>€60,500.00</td>
<td>€30,250.00</td>
<td>€3,025.00</td>
<td>€3,025.00</td>
<td>€120.00</td>
<td>€120.00</td>
<td>View</td>
</tr>
<tr>
<td>31/01/2019</td>
<td>€50,000.00</td>
<td>€25,000.00</td>
<td>€2,500.00</td>
<td>€2,500.00</td>
<td>€600.00</td>
<td>€60.00</td>
<td>View</td>
</tr>
</tbody>
</table>
Payroll submission (01/01/2019)
These are the details as submitted to Revenue.

Job or pension details
- Employer name: Revenue Commissioners
- Employer number: 3395800UH
- Employment ID: 1
- Pay frequency: Monthly

Other pay and deductions
- Gross medical insurance paid by employer: €123.00
- Share based remuneration: €123.00
- Taxable benefits: €123.00
- Taxable lump sum: €123.00
- Non-taxable lump sum: €123.00
- Employer Contribution to RBS Scheme: €123.00
- Employee contribution to RBS scheme: €123.00
- Employer contribution to PRSA scheme: €123.00
- Employee contribution to PRSA scheme: €123.00
- Employee contribution to RAC scheme: €123.00
- Employee contribution to AVC scheme: €123.00

Pay and deductions
- Pay date: 01/01/2019
- Gross pay: €1,000.00
- Pay for Income Tax: €1,000.00
- Income Tax paid: €100.00
- Income Tax calculation basis: Emergency
- USC status: Exempt
- Pay for USC: €1,000.00
- USC paid: €10.00
- PRSI exempt: No
- PRSI classes
  - PRSI class: A1
  - Number of insurable weeks: 0
- Pay for employee PRSI: €1,000.00
- Employee PRSI paid: €10.00
- Pay for employer PRSI: €1,000.00
- Employer PRSI paid: €10.00
- LPT deducted: €10.00
AOB

• Next Meeting
  – Service User Group April 18th 10am