

PAYE Modernisation

Service User Group

14 August 2019

Agenda

- Live Update
- PIT Update
- Unlinked & unregistered payslips update
- Preliminary EOY Statement & P60 replacements
- CAB
- Week 53
- AOB

Live Update

Live Update (as at 13/08/19)

- Total Submissions - > 3,870,000
 - Direct Payroll Reporting 90%
 - ROS Payroll Reporting 1%
 - ROS Manual Input 9%
- Submitting Employers - > 172,000
- Submitting Employer for August - > 93,000

PIT Update

PIT Update (as of 13/08/19)

- 13 open tickets
 - 1527 closed tickets
 - 248 users
 - 103 companies
-
- Updates to RPNs in PIT and PIT Self Service application were released on 9th August.

Overview of released enhancements

- **Request Specific Certificate** - button available on the dashboard that allows the user to specify the type of RPN all employees will have for a new mock employer.
- **Employee Overview** - screen available through the 'Overview' link on the dashboard for each employer. This screen lists the employees associated with that employer.
- **Edit Employee** - screen which allows the user to edit the type of RPN associated with a specific employee. This is available from the 'Edit' link available on the Employee Overview screen.
- Documentation and more detail: [PIT Self Service Application Guide](#)

The Digital Certificates ready for download below may be used to test connectivity to Revenue's PAYE Modernisation web services. Admin certs have all the permissions required to connect to our web services. The permissions of each of the other certs listed below are specific under 'Cert Type'. Each cert has one employee associated with it, Once you have established that you can connect to the various web services you may proceed to request additional Digital Certificates with more employees.

| # | Employer | Number of Employees | Cert | Password | Cert Type | Cert Status | Employee Details | Employee Overview |
|---|---|---------------------|---------------------------|----------|-----------------|-------------|--|--------------------------|
| 1 | Medhurst-Medhurst (8001802PH) | 10 | 999966646 | c7d011a6 | Admin Active | Active | 8001802PH_details.json | Overview |

[Request New Certificate →](#)

[Request Specific Certificate →](#)

[Delete Employer →](#)

[Create Unemployed Customer →](#)

[Create Unemployed Customer With Fada →](#)

Request a new certificate

Randomly generate test data

Enter the number of employees you wish to have associated with your Admin Cert. you will have a maximum of 100 employees to test with in total across all certs requests.

Select certificate type

Admin Active ▼

Number of employees

Tax Year

☒ 2019

Tax Calculation Basis

☒ Cumulative

☐ Week 1

USC Status

☒ Ordinary

☐ Exempt

Select RPN type

Standard USC Rates ▼

Previous Employment

Pay for Income Tax

Pay for USC

Income Tax Paid

USC Paid

Request Certificate →

Unlinked & unregistered payslips update

Unlinked payslips update

| 13/08/19 | Payslips | Individual cases |
|-------------------|----------|------------------|
| Unlinked payslips | 40,371 | 12,719 |

- Steps taken to reduce numbers of unlinked payslips
 - Date of Birth removed as matching criteria
 - Name match updated to be case insensitive
 - Employer Reference Number matching updated to trim leading zeros
- Employer Reference Number issues
 - Employers using the same number for all staff
- Team now in place which will be looking at these issues over the coming weeks/months

Unregistered payslips update

| 13/08/19 | Payslips | Individual cases |
|-----------------------|----------|------------------|
| Unregistered payslips | 216,756 | 24,054 |

- Steps taken to reduce numbers of unregistered payslips:
 - Letters will issue over the coming month to remind these customers that the need to register their employment in myAccount
 - Any such customers who have a Revenue footprint e.g. are income tax registered, will be auto-registered for PAYE

P60 Replacement and Preliminary EOY Statement

P60 Replacement and Preliminary end of year statement

- No P60s in respect of 2019 onwards. Pay, tax and PRSI details for each employment will instead be available in PAYE Services – screen will be printable.
- In addition, an automatic preliminary end of year statement will be available for all employees:
 - Available from 15 January 2020
 - If the information reported by your employer is incorrect, employer will need to correct it. Link to report this to Revenue will be embedded on screen.
 - Statement will be made available for all PAYE customers with a live employment at any point in 2019.

You can now view your Preliminary End of Year Statement. Click [here](#) or the 'Review your tax 2016-2019' link in the PAYE Services card.

Tax services

PAYE Services



Manage your tax 2020: Update your tax record, claim credits, declare income, view your pay and tax details, request Tax credit certificate.

Review your tax 2016-2019: Form12, End of Year Statement (P21), Employment Detail summary.

Update job or pension details: Register or cease your job or pension.

Claim unemployment repayment 2020: Info for this

Request summary of your pay and tax: Create PDF of your pay and tax to share with financial institutions

[Learn more](#)

[Manage your tax 2020](#)

[Review your tax 2016-2019](#)

[Update job or pension details](#)

[Claim unemployment repayment 2019](#)

[Request summary of your pay and tax](#)

Property Services



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

Mortgage Interest Relief: claim interest paid on a loan used to purchase, repair, develop or improve the home.

LPT Valuation Guide: information on average market value of properties as at March 2013

[Learn more](#)

[Help To Buy](#)

[LPT Valuation Guide](#)

[Claim Mortgage Interest Relief](#)

[Property Ownership Transfer](#)

Vehicle Services



Drivers & Passengers with Disabilities: Apply for tax relief on adapted vehicles and claim fuel grant.

[Drivers & Passengers with Disabilities](#)

[VPT Certificate of Conformity](#)

Payments/Repayments



Payments: make payments online for most tax types and view your payments history.

[Make a Payment](#)

[View Payments History](#)

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[← Back to myAccount](#)

2019

You can review your tax by completing a Form 12 or requesting a preliminary End of year statement

Choose Preliminary End of Year Statement:

- If you want a statement without making changes to your existing credits / declared income

Choose Employment Detail Summary to:

- Request a summary of your payroll submissions

Choose Form 12 to:

- Change existing credits / declared income
- Claim additional credits e.g. health expenses and declare additional income

2019

| Review type | Status | Action |
|-------------------------------------|-----------|--------------------------|
| ① Preliminary End of Year Statement | Available | View |
| ① Employment Detail Summary | Available | View |
| ① Form 12 | Available | Complete |

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Hello RUTH

Gaeilge

Sign out

Revenue

Learn more

Revenue for Information

Irish Tax and Customs

PAYE Services

My Documents

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Employment Detail Summary

Create PDF

Overview

2019

Employer details

Name of employer

ABC Ltd.

Employer's number

7654321T

Employment ID

1

Status

Ceased

Start date

01.01.2019

Ceased date

31.10.2019

View payroll submissions

Pay, Tax, USC, LPT and PRSI details

Gross pay ①

€50,000.00

Pay for Income Tax ①

€50,000.00

Income Tax paid

€15,000.00

Taxable benefits

€2,000.00

Pay for USC ①

€50,000.00

USC paid

€5,000.00

LPT deducted

€0.00

Employee PRSI paid ①

€4,000.00

Employer PRSI paid ①

€1,000.00

PRSI Class

A1

Number of Insurable Weeks

30

PRSI Class

A0

Number of Insurable Weeks

10

Employer details

Name of employer

XYZ Ltd.

Employer's number

1234567A

Employment ID

987

Start date

01.11.2019

View payroll submissions

Pay, Tax, USC, LPT and PRSI details

Gross pay ①

€5,000.00

Pay for Income Tax ①

€5,000.00

Income Tax paid

€1,500.00

Taxable benefits

€200.00

Pay for USC ①

€5,000.00

USC paid

€500.00

LPT deducted

€0.00

Employee PRSI paid ①

€0.00

Employer PRSI paid ①

€0.00

PRSI Exempt

Yes

Payroll details

This is a summary of your payroll details from your employer(s) for the tax year 2019. If you have any queries regarding the details reported, please contact your employer(s) directly in the first instance. If you continue to have concerns regarding the details reported by your employer(s), please contact Revenue through MyEnquiries.

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In all correspondence please
quote:

PPS No: 1234567A



CUSTOMER NAME
ADDRESS LINE 1
ADDRESS LINE 2
ADDRESS LINE 3
ADDRESS LINE 4

DISTRICT INSPECTOR NAME
DISTRICT ADDRESS LINE 1
DISTRICT ADDRESS LINE 2
DISTRICT ADDRESS LINE 3

Phone No. 01 7383636
Date of issue: 15.01.2019

Employment Detail Summary 2019

Employer details


| | |
|-------------------|------------|
| Name of employer | ABC Ltd. |
| Employer's number | 7654321T |
| Employment ID | 1 |
| Start date | 01/01/2019 |
| Ceased date | 30/04/2019 |

Pay, Tax, USC, LPT and PRSI details

| | |
|---------------------------|------------|
| Gross pay | €20,000.00 |
| Pay for Income Tax | €20,000.00 |
| Income Tax paid | €4,546.66 |
| Taxable Benefits | €1,500.00 |
| Pay for USC | €20,000.00 |
| USC paid | €674.32 |
| LPT deducted | €0.00 |
| Employee PRSI paid | €800.00 |
| Employer PRSI paid | €500.00 |
| PRSI Class | A1 |
| Number of Insurable Weeks | 52 |

Calculations can
be expanded:

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**Revenue**
Chaos upon Chaos in Millions
Unit Tax and Customs

Preliminary End of Year Statement 2019

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☒ Overview

Overview

This is your tax position (01/01/19 to 31/12/19) based on the information Revenue holds on record.

Overall Preliminary Result

| | |
|---------------------|------------------|
| Underpayment | €5,617.90 |
|---------------------|------------------|

Income Tax Calculation

| | | |
|-------------------------------|--------------|-------------|
| Taxable Income | €90,000.00 | ∨ |
| Net Tax Due | €25,640.00 | ∨ |
| Less Total Tax Paid | - €21,640.00 | ∨ |
| Preliminary Income Tax Result | Underpayment | €4,000.00 ∨ |

USC Calculation

| | | |
|--------------------------|--------------|-------------|
| Income Chargeable to USC | €90,000.00 | ∨ |
| USC Due | €4,071.55 | ∨ |
| Less USC Paid | €2,453.65 | ∨ |
| Result | Underpayment | €1,617.90 ∨ |
| Preliminary USC Result | Underpayment | €1,617.90 ∨ |

If you are sure the result is correct you can go straight to the accept screen.

Accept statement →

If details in your Preliminary End of Year Statement are incorrect or you wish to claim additional tax credits, e.g. Health Expenses, you should complete a Form 12.

Form 12 →

If your payroll submissions are incorrect, your first point of contact should be your employer. You can also report incorrect payroll submissions to Revenue through the following link.

Report payroll submissions →

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Preliminary End of Year Statement

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PAYE

□ Overview

Taxable Income ^

Employment income

| | |
|----------------------------|------------|
| ABC Financial Services LTD | €60,000.00 |
| DEF Accounting LTD | €20,000.00 |

Other income

| | |
|------------------------------|------------|
| Dept. of Agriculture payment | €10,200.00 |
|------------------------------|------------|

Total income €90,200.00

Less deductions

| | |
|------|---------|
| PRSA | €200.00 |
|------|---------|

Total deductions €200.00

Taxable Income €90,000.00

Net Tax Due ^

Tax charged as follows:

| | |
|------------------|------------|
| €35,300.00 @ 20% | €7,060.00 |
| €54,700.00 @ 40% | €21,880.00 |

Gross Tax Due €28,940.00

Less tax credits and reliefs

| | |
|---------------------|-----------|
| Personal tax credit | €1,650.00 |
| Employee tax credit | €1,650.00 |

Total tax credits and reliefs €3,300.00

Net Tax Due €25,640.00

Less Total Tax Paid ^

Employments

| | |
|----------------------------|------------|
| ABC Financial Services LTD | €16,230.00 |
| DEF Accounting LTD | €5,410.00 |

Income Tax paid €21,640.00

Total Tax paid €21,640.00

Preliminary PAYE result ^

Net Tax due €25,640.00

Total Tax paid €21,640.00

Preliminary PAYE result €4,000.00
Underpayment

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Revenue

Chaos goes to the Revenue

2024 Tax and Customs

Preliminary End of Year Statement

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Overview

USC

Paul's USC

Income Chargeable to USC

Employment income

ABC Financial Services LTD €90,000.00
DEF Accounting LTD €20,000.00

Other income

Dept. of Agriculture payment €10,000.00

Total Income Chargeable to USC €120,000.00

Mary's USC

Employment income

XYZ Ltd €9,000.00

Total Income Chargeable to USC €9,000.00

USC due

Pay for USC charged as follows:

€12,000.00 @ 0.5% €60.00
€18,000.00 @ 2% €360.00
€50,000.00 @ 4.5% €2,250.00
€19,950.00 @ 8% €1,596.00
Total USC due €4,071.55

USC exempt

Less USC Paid

Employments

ABC Financial Services LTD €1,835.77
DEF Accounting LTD €917.88
Total USC paid €2,453.65

Employments

XYZ Ltd €0.00

Total USC paid €0.00

Result

Total USC due €4,071.55
Less Total USC paid €2,453.65
Result Underpayment €1,617.90

Total USC due €0.00
Less Total USC paid €0.00
Result Balanced

Preliminary USC result

Total USC due €4,071.55
Total USC paid €2,453.65
Preliminary USC result €1,617.90 Underpayment

CAB

CAB proposal: additional data item on payroll submission

| Data item | Condition | Description and validation | Context |
|------------|-----------|---|--|
| Pay period | Mandatory | <p>Pay period applied by payroll.</p> <p>Options include:</p> <ul style="list-style-type: none">• 1-53 where pay frequency is weekly;• 1-52 where pay frequency is quarterly, bi-annual, annual, other;• 1-27 where pay frequency is fortnightly;• 1-12 where pay frequency is monthly;• 1-13 where pay frequency is four weekly. <p>This should be determined by the payment date and pay frequency. Where an employee is on a week 1 basis, the pay period that would be applied by software were it not for week 1 basis should be reported.</p> | Used for employee in-year reconciliations to determine if credits/rate bands are allocated to best effect. |

- Date for CAB will be arranged for next week

Week 53

Week 53

- Finance Act 2018 inserted a new section 480B into TCA 1997 - in a week 53 scenario specified tax credits will be increased by 1/52.
- Prior to PMOD, the week 53 indicator on the P35L was used to determine whether week 53 rules were to be taken in to account when carrying out a review for employees.
- For preliminary end of year statements, the data reported by employers on the payroll submission will be used in the calculation of the preliminary end of year statement.
- Employers must therefore ensure that the information reported to Revenue is correct:

| | | | |
|----|---|-------------|--|
| 53 | Expected number of pay periods in a full year | Conditional | Options: 13 14 26 27 52 53 |
|----|---|-------------|--|

Anti avoidance provision – week 53

- s480B TCA 1997 contains an anti-avoidance provision to prevent the manipulation of paydays to create an unscheduled week 53 payday.
- Where an employer changes pay dates during the current or previous year, employees will not be due the additional 1/52 of the additional tax credits or rate band (including USC rate bands).

AOB

AOB

- Next meeting – 12 September 10am