PAYE Modernisation
Service User Group
16th May 2019
Agenda

- Live Update
- PIT Update
- Validation Update
- Data Quality
- AOB
Live Update
# Live Update (as at 5pm, 15/05/19)

- **Total Submissions** - > 2,270,000
- **Direct Payroll Reporting** - > 89%
  - **ROS Payroll Reporting** - > 1%
  - **ROS Manual Input** - > 10%
- **Submitting Employers** - > 163,000
- **Submitting Employer for May** - > 104,000

<table>
<thead>
<tr>
<th>Total Line Items</th>
<th>Invalid Line Items</th>
<th>Deleted Line Items</th>
<th>Corrected Line Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>30,255,000</td>
<td>405,000</td>
<td>930,000</td>
<td>172,000</td>
</tr>
<tr>
<td>1.3%</td>
<td>3.1%</td>
<td>0.6%</td>
<td></td>
</tr>
</tbody>
</table>
Live Update – Annual Report Launch

- **Revenue’s Annual Report** for 2018 was published on the 9th of May 2019.

**PAYE Modernisation**

The new arrangements for PAYE reporting came into operation on 1 January 2019, whereby every time employers pay their employees, they report the pay and statutory deduction details to Revenue as part of the payroll process. Commenting on the success of the co-design approach taken for the project, the Chairman said that

‘we are grateful for the co-operation of the various stakeholders in helping us deliver PAYE Modernisation. Their input was central to the success of the project.’

As of 31 March 2019, Revenue had received 1.4 million payroll submissions (pay and statutory deductions) from almost 157,000 employers, reporting total gross salaries of almost €24 billion, for more than 2.6 million employees and pension recipients.
Live Update – Employee View

• Today (15/05/19) Revenue launched the facility for employees and occupational pension recipients to view their pay and statutory deductions (tax, USC, PRSI, etc.), as submitted by their employer, in myAccount.

• Since 1 January 2019, employers are reporting details of employees’ pay and statutory deductions to Revenue on or before each time an employee is paid. This enables Revenue to provide access, through myAccount, to relevant payroll details to each employee and occupational pension recipient.

• Employees and occupational pension recipients can view their pay and deduction information in 3 simple steps:
  – 1. sign into myAccount
  – 2. click on 'Manage your tax 2019' on the PAYE Services card
  – 3. click on the 'View' link next to your employer’s name on the Overview screen.
Sign In

PPS Number

5342778V

Date of Birth

01 01 1960

Password

•••••••

Temporary passwords can also be used

Forgot Password?

Sign In ➔

If you have a verified MyGovID account, you can use your MyGovID details to sign in

Continue with MyGovID ➔

What is MyGovID?

Or

Register Now ➔

If you already have a temporary password, use this to sign in. You do not need to register again.
You can now view your payroll details as submitted to Revenue by your employer/pension provider in myAccount. Click here or the ‘Manage your tax 2019’ link in the PAYE Services card to access these details.

**PAYE Services**

**Employees and Pension Recipients:**
- Manage your tax record, claim credits, declare income, view your pay and tax details, submit a return and register or cease your 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.’

- Manage your tax 2019  
  (Includes view your pay & tax details)
- Review your tax 2015-2018  
  (Form 12 or End of year statement (P21))
- Update job or pension details

**Vehicle Services**

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

**Vehicle Owners:**
- Upload a VRT Certificate of Conformity.

**VRT Calculator:**
- Estimate VRT due on a car, small commercial vehicle or motorcycle. Estimate any repayment of VRT due on the export of a car.

**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.

**Help To Buy**
- LPT Valuation Guide
- Claim Mortgage Interest Relief

**Payments/Repayments**

**Payments:**
- Make payments online for most tax types and view your payments history.

**eRepayments:**
- Make repayment claims and check status of submitted claims for:
  - Specific VAT repayments for unregistered persons
  - Mineral Oil Tax paid by certain sectors
  - Stamp Duty (83D)

**Make a Payment**
- View Payments History
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. Click on 'View' below to see your payroll details as reported by your employer/pension provider to Revenue.

Add job/pension

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.

Add new credits

Add new incomes
Your job/pension

The pay & tax details shown reflect payroll information submitted by your employer/pension provider up to 30/04/2019 only. Learn more 

Job or pension details

<table>
<thead>
<tr>
<th>Name of employer/pension provider</th>
<th>Revenue Commissioners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer/pension provider's number</td>
<td>4000098F</td>
</tr>
<tr>
<td>Employment ID</td>
<td>1</td>
</tr>
<tr>
<td>Start date</td>
<td>21/01/2006</td>
</tr>
<tr>
<td>Status</td>
<td>Active</td>
</tr>
<tr>
<td>Directorship</td>
<td>-</td>
</tr>
</tbody>
</table>

Pay and tax details Year To Date (YTD)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross pay</td>
<td>€12,800.00</td>
</tr>
<tr>
<td>Pay for Income Tax</td>
<td>€12,000.00</td>
</tr>
<tr>
<td>Income Tax paid</td>
<td>€1,436.64</td>
</tr>
<tr>
<td>Pay for USC</td>
<td>€12,800.00</td>
</tr>
<tr>
<td>USC paid</td>
<td>€350.32</td>
</tr>
<tr>
<td>Employee PRSI paid</td>
<td>€512.00</td>
</tr>
<tr>
<td>LPT deducted</td>
<td>€115.00</td>
</tr>
</tbody>
</table>

Payroll details

These are your payroll details for this job or pension for the current tax year. If you have any queries regarding the figures reported below, please contact your employer/pension provider in the first instance. If you continue to have concerns regarding the figures reported by your employer/pension provider, please contact Revenue through MyEnquiries.

<table>
<thead>
<tr>
<th>Pay date</th>
<th>Gross pay</th>
<th>Pay for Income Tax</th>
<th>Income Tax paid</th>
<th>Pay for USC</th>
<th>USC paid</th>
<th>Employee PRSI paid</th>
<th>LPT deducted</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>30/04/2019</td>
<td>€3,200.00</td>
<td>€3,000.00</td>
<td>€366.66</td>
<td>€3,200.00</td>
<td>€87.58</td>
<td>€128.00</td>
<td>€28.75</td>
<td>View</td>
</tr>
<tr>
<td>31/03/2019</td>
<td>€3,200.00</td>
<td>€3,000.00</td>
<td>€366.66</td>
<td>€3,200.00</td>
<td>€87.58</td>
<td>€128.00</td>
<td>€28.75</td>
<td>View</td>
</tr>
<tr>
<td>28/02/2019</td>
<td>€3,200.00</td>
<td>€3,000.00</td>
<td>€366.66</td>
<td>€3,200.00</td>
<td>€87.58</td>
<td>€128.00</td>
<td>€28.75</td>
<td>View</td>
</tr>
<tr>
<td>31/01/2019</td>
<td>€3,200.00</td>
<td>€3,000.00</td>
<td>€366.66</td>
<td>€3,200.00</td>
<td>€87.58</td>
<td>€128.00</td>
<td>€28.75</td>
<td>View</td>
</tr>
</tbody>
</table>
## Payroll submission

These are the details as submitted to Revenue.

### Job or pension details

<table>
<thead>
<tr>
<th>Details</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer/pension provider’s name</td>
<td>Revenue Commissioners</td>
</tr>
<tr>
<td>Employer/pension provider’s number</td>
<td>4000098F</td>
</tr>
<tr>
<td>Employment ID</td>
<td>1</td>
</tr>
<tr>
<td>Pay frequency</td>
<td>Monthly</td>
</tr>
</tbody>
</table>

### Pay and deductions

<table>
<thead>
<tr>
<th>Details</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay date</td>
<td>30/04/2019</td>
</tr>
<tr>
<td>Gross pay</td>
<td>€3,200.00</td>
</tr>
<tr>
<td>Pay for Income Tax</td>
<td>€3,000.00</td>
</tr>
<tr>
<td>Income Tax paid</td>
<td>€65.66</td>
</tr>
<tr>
<td>Income Tax calculation basis</td>
<td>Cumulative</td>
</tr>
<tr>
<td>USC status</td>
<td>Ordinary</td>
</tr>
<tr>
<td>Pay for USC</td>
<td>€3,200.00</td>
</tr>
<tr>
<td>USC paid</td>
<td>€87.58</td>
</tr>
<tr>
<td>PRSI exempt</td>
<td>No</td>
</tr>
</tbody>
</table>

#### PRSI classes

<table>
<thead>
<tr>
<th>Details</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRSI class</td>
<td>A1</td>
</tr>
<tr>
<td>Number of insurable weeks</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Details</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay for employee PRSI</td>
<td>€3,200.00</td>
</tr>
<tr>
<td>Employee PRSI paid</td>
<td>€128.00</td>
</tr>
<tr>
<td>Pay for employer PRSI</td>
<td>€3,200.00</td>
</tr>
<tr>
<td>Employer PRSI paid</td>
<td>€344.00</td>
</tr>
<tr>
<td>LPT deducted</td>
<td>€28.75</td>
</tr>
</tbody>
</table>
## Live Update – Employee View Stats

<table>
<thead>
<tr>
<th>Date</th>
<th>Payslip Views</th>
</tr>
</thead>
<tbody>
<tr>
<td>15&lt;sup&gt;th&lt;/sup&gt; May</td>
<td>2105</td>
</tr>
<tr>
<td>16&lt;sup&gt;th&lt;/sup&gt; May</td>
<td>319</td>
</tr>
<tr>
<td>Total</td>
<td>2424</td>
</tr>
</tbody>
</table>

This number represents how many times a payslip has been viewed through PAYE Online.
Duplicate Employments

• Review ongoing of duplicate employments where one has no employment ID or where there are no payroll submission under one to determine if one of the employments should be deleted.
PIT Update
PIT Update

Statistics

- 6 open tickets
- 17 closed in the last 30 days, 1441 closed in total
- 225 users
- 93 companies

- Work underway to enrich the data of the RPNs available in PIT.
Validation Update
Validation Update

- **Future employment start date:** reducing this to 90 days into the future as it is causing us processing difficulties.
  - New RPN request with a start date more than 90 days after the request date will be rejected.
  - If the employment is started by a payroll submission and the start date is more than 90 days after the payment date, the start date will be updated to the payment date. The line item will not be rejected.

- **Code:** 4006
- **Message:** *Employment Start Date cannot be more than 90 days in future.*
- **Path (RPN):** EmployeeDetail[<index number>].EmployeeDetail
- **Path (Payroll):** startDate
Validation Update

- **Leave Date is before Start Date:** If leave date and start date are in current year and the leave date is before the start date, we will create a 1 day employment.

  If leave date is outside current year, employment will not be ceased.

  Payroll submission will be processed but line item warning will be returned to employer to indicate that leave date is before start date.

- **Code:** 1019
- **Message:** Employment cessation date cannot be before the employment creation date.
- **Path (Payroll):** LeaveDate
Proposed Implementation

• Update validation documentation and add new rules to PIT week ending 30ᵗʰ of May.
• New rules in production from 14ᵗʰ of June
Data Quality
Revenue eBrief No. 093/19 03 May 2019

- PAYE Modernisation Update - employers and payroll agents.
- Prior to the new reporting arrangements, Revenue only received a breakdown of pay and tax information from employers in relation to their employees after the end of the tax year via the P35 return. The change to a real-time reporting environment enables us to improve our overall service to PAYE taxpayers as well as providing us with greater insight into employers’ payroll operations.
• The experience of the first four months of the new reporting arrangements, while being very satisfactory overall, has highlighted some recurring issues with payroll submissions, including:
  – Employers mistakenly sending the payroll data to Revenue more than once, which incorrectly inflates the declared liability and raises the possibility of unnecessary Revenue interventions.
  – Employers incorrectly creating duplicate employments for the same employee leading to an over-statement of liability to Revenue.
  – Payroll submissions, or parts of payroll submissions, failing the validation process.
Revenue eBrief No. 093/19 03 May 2019

• Some recurring issues with payroll submissions, including:
  – Employers ceasing employments in error by incorrectly including cessation dates for employees in payroll submissions.
  – Employers failing to apply the most up to date Revenue Payroll Notification (RPN) when running payroll.
  – Employees being taxed on the emergency tax basis where an RPN is available.
  – Incorrect operation of emergency tax e.g. employee reported with emergency tax, but no tax deducted by the employer.
Revenue eBrief No. 093/19 03 May 2019

• Some recurring issues with payroll submissions, including:
  – ‘Gross Pay’ shown as less than ‘Pay for Income Tax’ and/or ‘Pay for USC’.
  – No USC deducted where the employee is not USC exempt.
  – USC deducted where the employee is USC exempt.
  – Employers paying their tax liability twice in error e.g. by setting up both a ROS Debit Instruction and Variable Direct Debit for the same payment period.
Revenue eBrief No. 093/19 03 May 2019

• Where such errors, or other errors, arise, employers should immediately rectify them to ensure they do not feature in future payrolls. Early action also reduces the possibility of a Revenue intervention.
Data Quality and Employer Visits

• National Divisions are ramping up the number of data quality reviews being completed and employer visits will be conducted to highlight data quality issues and to agree plan for these to be rectified.
AOB
AOB

• Next Meeting
  – Service User Rep Group 10am 28th of May
  – Service User Group 10am 20th June