PAYE Modernisation

Service User Group
18 July 2019

Agenda

- Live Update
- PIT Update
- Unlinked Payslips Update
- Monthly Statements Deemed v Accepted
- 2019 v 2020 process
- Preliminary EOY Statement
- CAB implementation

Live Update

Live Update (as at 18/07/19)

- Total Submissions - >   3,420,000
    - – Direct Payroll Reporting   90%
    - ROS Payroll Reporting   1%
    - ROS Manual Input   9%
- Submitting Employers - >   170,000
- Submitting Employer for July - >110,000

PIT Update

PIT Update (as of 17/07/19)

- 10 open tickets
- 1508 closed tickets
- 240 users
- 99 companies

- Updates to RPNs in PIT and PIT Self Service application delayed until 24th of July

Unlinked payslips update

Unlinked payslips update

- 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

Monthly statements

Statements deemed v accepted

Period	Accepted	Deemed
Jan-19	66,686	136,095
Feb-19	57,934	144,142
Mar-19	61,921	139,076
Apr-19	53,517	144,952
May-19	55,536	142,664
Jun-19	61,016	136,668

Transition 2019 v 2020

Transition from 2019 – 2020

- RPNs for 2020 will be available in early December 2019 - operator will need to ensure that the correct RPNs are requested. If payment date is 2020, a 2020 RPN must be used.

- 2020 RPNs will contain any budget updates and any changes to the case based on 2019 income e.g. removal of PAYE/USC exemption where thresholds exceeded.

- Employment IDs will roll forward automatically and will be included on the first RPNs of 2020, unlike 2019.

- Payroll operators/software should not change employees' employment ID from year to year.

Transition from 2019 - 2020

- Employer should request RPNs for all employees under each employer registration number for the first payroll run of 2020.

- If no 2020 RPN available under lookup RPN – follow the normal process i.e. request a new RPN for that employee. If none provided, apply emergency tax.

- 2018 Income Tax Regulations – cannot use a 2019 RPN in 2020. Employer is legally obliged to request the latest RPN for their employees and must apply the tax credits notified to them, even if the tax credits on the RPN are zero. If no RPN is available, the employer must operate the emergency basis of tax and USC.

- Payroll submissions with payment dates in 2020 are currently accepted and will continue to be accepted – must ensure that 2020 tax year is included in the header.

2019 APIs available in 2020

- The latest 2019 RPNs will not be available in 2020. If PAYE was not operated on payments in 2019, you must regross the payment and report it to Revenue.

- All other APIs for 2019 will be available

- Weeks rollover into new year for employees on emergency

- SOAP and REST Endpoints unchanged for 2020

- Payroll run references and Submission IDs can be reused in 2020

- 2019 and 2020 pay dates cannot be included in a single submission as that would break the following validation rule
  - *PayDate must be within the TaxYear specified in the header of the PayrollSubmissionRequest.*

Preliminary EOY Statement

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.

CAB Implementation

CAB Implementation – CR009

Change RPN Schema to include Cessation Date field

- This change will involve an update to the RPN schemas (SOAP and REST)
- If the Employment is ceased the cessation date will always be included in the RPN
- This change will only be present in 2020 RPNs

CAB Implementation – CR010

Modify Look Up RPN By Employee API to allow searched by PPSN only

- The updated service will return all RPNs for the specified Employee for the specified Employer
- This change will involve an update to the REST RPN schema
- REST
  - Look up by Employer service
    - An optional query param, 'PPSN', will be added
    - The service will require either EmployeeId or PPSN query param to be provided but not both params
  - Look up by Employee service *
    - An optional path param, 'PPSN', will be added
    - The service will require either EmployeeId or PPSN path param to be provided but not both params
- This change will require an update to the SOAP schema
  - A new PPSN field will be added to the request schema. The service will require either the EmployeeId or PPSN to be populated to perform an employee lookup but not both.

* The update to be 'Look up by Employee' service may need to be descoped due to implementation complexity however the update to the 'Look up by Employer' service will still meet the requirements of the Change request

AOB