PAYE Modernisation



The introduction of real-time reporting from 1 January 2019 is the most significant reform of the PAYE system since 1960.



PAYE Modernisation ensures the right amount of tax is deducted and returned at the right time



- P45/P35/P60/P30 forms abolished
- P60 replaced by Employment Detail Summary



€31.6 billion collected in 2019 (Income Tax, USC and PRSI)

€290m PAYE surplus over target 2018 €178m PAYE surplus over target 2019



- Instant access for employees to their real-time pay and deductions
- 2.75 million Tax Credit Certificates issued for 2020
- End of year statements available for all employees in MyAccount
- Pre-Populated Income Tax Returns

Survey of Employers

78%

Agree that PAYE Modernisation means payroll takes less time

70%

Agree that Revenue's 2018 outreach programme assisted preparations for new regime

PAYE Modernisation in Numbers



181,631

89%

Agree PAYE Modernisation makes it

easier to submit tax returns and

payments for their employees

Employers making submissions Including Pension Providers



80.9m

Payslips received



2.8m

Active Employments
Including Occupational Pensions



€98.2bn

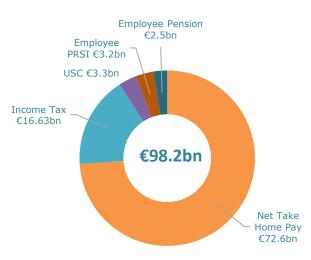
Gross Pay and Pensions Reported



6.1m

Payroll Submissions

Distribution of Gross Pay and Pensions





Over 191,000 people have used the Employee Online View

Register now at www.revenue.ie/myaccount