Guidance on resolving duplicate Revenue Payroll Notifications when operating PAYE Modernisation.
1. Purpose of document

Revenue is receiving queries from employers where the employer is receiving more than one Revenue Payroll Notification (RPN) for an employee and they have not chosen to operate multiple employments.

This document describes the reasons why an employer may receive duplicate Revenue Payroll Notifications when operating PAYE Modernisation and provides guidance in how an employer can resolve these when encountered.

2. Impact of ceasing an employment

An employee can have multiple employments with one or more employers. Ceasing any of these employments may have implications for the allocation of the employee’s tax credits, including a nil RPN for an employer.

If you create or edit employments, you should advise the employee to log into Revenue’s MyAccount service to ensure that the allocation of their tax credits is correct.

3. Revenue Payroll Notification: terms explained

Revenue Payroll Notification (RPN):
The RPN provides employers with the necessary information to calculate the statutory deductions through payroll. Further information on the RPN is available on the Employing People section of the Revenue website.

Employment ID:
The Employment Identifier is an important field that is required on both the Revenue Payroll Notification (RPN) and the payroll submission to identify each employment. Further information on the Employment ID is available on the Employing People section of the Revenue website.

Revenue will issue an RPN for each Employment ID that it has been notified of.

Multiple Employments (also known as dual employments):
While there is no obligation or requirement to do so, some employers have circumstances where they choose to have the same employee on their payroll with more than one live employment. The employer may do so where they wish to keep the pay of each employment separate on their payroll records, an example of this is given here. Where an employer has chosen to operate in this manner they will receive a Revenue Payroll Notification for each employment and these are differentiated by the Employment ID.
4. Reasons for duplicate Revenue Payroll Notifications:

Once an Employment ID is notified to Revenue then it should not be changed for that employment, as each time a payroll submission is made with a different or new Employment ID a new employment is created on Revenue systems for that employee.

While it may not be the intention of the employer to create an additional employment, Revenue are aware that because of employer/agent actions, duplicate RPNs are issuing in a number of instances where there should be only one employment. Actions that can give rise to this, including:

- Using an **Employment ID** for the employee, in the payroll submission, that is either new or is different to the **Employment ID** that was previously submitted to Revenue for that employee’s employment.

- Changing an employee’s **Employment ID** in the payroll package after making a submission.

- Creating multiple **Employment IDs** for an employee in error where there is only one employment

- Creating multiple ‘new RPN’ requests with different **Employment IDs**

- Employer requesting a RPN for a new employee via ROS and including the **Employment ID** and subsequently the employer is requesting an RPN through their payroll software but using a different **Employment ID**.

- Employer set up the employment at the end of 2018 by ‘create RPN request’ with a start date in 2019; employee at the same time linked the new employment through Jobs and Pensions. The employee would not have seen that the employer had already set up the employment as it was future dated.

5. Solutions to resolve incorrect multiple RPNs

**Solution 1:**

Use this solution to make a correction where no payroll submission has been made and one of the following scenarios applies:

- **Scenario A:** Multiple RPNs are available for an employee and each RPN has a different Employment ID and no payroll submission has been made to Revenue on the Employment ID you wish to remove,

- **Scenario B:** Employment was created by the employee through Jobs and Pensions in 2018 (without specifying an Employment ID) and the employment was also created through an RPN request by employer using an Employment ID, or

- **Scenario C:** There are two employments for the employee on record for the same employer and neither of these have an Employment ID.
The following steps will guide you through using ROS to create a new nil, value, payroll submission with a date of leaving that will notify Revenue to cease the incorrect Employment.

1) Log in to ROS
2) Click “Submit Payroll”

3) Click “Submit payroll by online form”

ROS will display a list of all employments that are active on Revenue systems. Depending on the scenario relevant, the display will look similar to one of the following scenario examples.
**Scenario A:** Employee incorrectly has multiple employments and each employment has an Employment ID. A payroll submission has been made using one of these Employment IDs but not the other. You wish to cease the Employment ID which was not used in the payroll submission.

![Select an employee](#)

Note: If the employment you wish to remove has an Employment ID, it often means that a payroll submission has been made for this Employment ID. Before proceeding you must satisfy yourself that a submission has not been made for the Employment ID. This can be done by viewing payroll in ROS (see how to ‘View Payroll’ [here](#)).

**Scenario B:** Employee incorrectly has multiple employments one of which has one Employment ID and one does not. A payroll submission may have been made on the employment with the Employment ID

![Select an employee](#)

**Scenario C:** Employee incorrectly has multiple employments, none of which has an Employment ID. No payroll submissions have been made.

![Select an employee](#)

5) Identify the employment ID that is the valid employment i.e. the one that will be used to report pay and deductions for this employee. If using payroll software, check which is the ‘active’ Employment ID in your payroll software.
6) Once you have identified the employments you wish to keep you will know which employment needs to be removed. For the employment that you do not wish to keep, click on “select” to start the removal process.

7) Complete the “Select a pay frequency” page.

- If the Employment ID is blank (Scenario B or C) then you will be required to enter a temporary Employment ID to allow you to proceed. Make sure that the temporary Employment ID you enter is not an Employment ID that your payroll package has already assigned/may assign. (For example you could enter something like “TempToDelete01”. If you are deleting multiple employments you will need to change the 01 to 02 and so on)
- Input the pay frequency you normally use
- When complete click on ‘Next’
8) Complete the “Submission Item” page

Update each section as follows:

- Employee details panel: include the “Date of Leaving” as today’s date
- Pay and deductions panel: all pay amounts should be input as zero
- Pay and deductions panel: PRSI Class: input class “M” with zero weeks
- Confirm that all fields are correct
- Tick the four ‘I confirm these details are correct’ checkboxes
9) When ready, Save and Submit the payroll. This payroll submission will have the effect of ceasing the incorrect employment record on the Revenue systems and the acknowledgement screen will be presented when complete.

10) As this cessation may trigger the reallocation of employee credits, you should request updated RPNs in your payroll package/ROS to confirm that the details are now as expected. You can view the ‘Active Employments’ in ROS to confirm that the employment is no longer active for that employee.

Please ensure that the ROS record and your payroll software records match.
**Solution 2:**

Use this solution to correct a payroll submission which has been made to an incorrect Employment ID.

The following steps will guide you through using ROS to locate the incorrect submission, amend all payroll field values to nil and enter a cessation date to notify Revenue to cease the incorrect employment.

1) Log in to ROS
2) Click on ‘View payroll’

3) Select the payroll run to be corrected and click on ‘View payroll run’.
4) In the “Active items” section, locate the submission record that you wish to amend and click on ‘View’

5) Check that the Submission Item details reflect the item you wish to amend and click on “Amend”
6) Update all the panels on the Submission Item page.

Update each section as follows:

- **Employee details panel**: Include the “Date of Leaving” as today’s date
- **Pay and deductions panel**: all pay amounts should be input as zero
- **Pay and deductions panel**: PRSI Class: input class “M” with zero weeks
- **Confirm that all fields are correct**
- **Tick the four ‘I confirm these details are correct’ checkboxes**
7) When ready, Save and Submit the payroll. This payroll submission will have the effect of removing the submission and ceasing the incorrect employment record on the Revenue systems and the acknowledgement screen will be presented when complete.

8) As this cessation may trigger the reallocation of employee credits, you should request updated RPNs in your payroll package/ROS to confirm that the details are now as expected. You can view the ‘Active Employments’ in ROS to confirm that the employment is no longer active for that employee.

**Please ensure that the ROS record and your payroll software records match.**

9) **IMPORTANT**, as you have removed the submission for this employee, you **must** then use ROS or your payroll software to re-submit the employees pay and deductions under the correct Employment ID.