Information for employers about changes to MyAccount that allow employees view their payroll submission details reported to Revenue.
1. Overview

As part of PAYE Modernisation, Revenue has enhanced myAccount to include payroll details. This service allows employees to view their pay and statutory deductions information reported by their employer to Revenue.

Where an employee has a query about the pay or statutory deduction information shown in myAccount payroll details, or on their payslip, they should first contact their employer.

Where Revenue does not have a submission on record the employee will be advised that there are no pay and tax details on record.

Any inaccuracies or omissions in the pay or submissions should be corrected by employers and an amended submission made to Revenue as soon as possible. Employers should review their payroll practices to avoid reoccurrence.

2. Payroll details in myAccount

Payroll details are available under the heading “Manage your tax 2019” within myAccount for all employees registered for MyAccount.

Included in myAccount payroll details:
• Pay and deductions submitted by employers in relation to payments made after 1 Jan 2019.
• All employments for the employee and their jointly assessed spouse including employments from other employers or pension providers, multiple employments and ceased employments.
• Gross pay, income tax, USC, employee PRSI, LPT & pensionable deductions (if in pensionable employment).
• Information from payroll submissions, including amendments, will be available to view from the 15th of the following month. For example, employees will be able to see pay and tax details for the month of April, as well as prior months, from 15 May onwards.

Not Included in myAccount payroll details:
• Employments that are not yet registered with, or reported to, Revenue.
• Payroll information where no submissions have been made by an employer.
• Employee information where the PPSN was not included in the payroll submission. This information will become available to the employee once the employer makes a submission that includes the employee’s PPSN and the Employer Reference used for previous submissions.
• Current month information.
• Personal deductions not reported to Revenue, for example Credit Union, membership fees etc.
• Employer information such as employer tax liability or payments.

Information to be shortly included in myAccount.
• An end of year statement that employees can print in place of the P60 previously supplied by employers.
3. Additional information

Where an employee has a query about the pay or statutory deduction information shown in myAccount payroll details, or on their payslip, they should first contact their employer. Revenue has information on PAYE Modernisation for employees and MyAccount.

To assist employers, the Revenue Website has information on employer obligations when employing people, information on PAYE Modernisation and guidance on the most frequent PAYE Modernisation issues that employers are encountering. Additionally, the Employers Guide to PAYE details the PAYE process.

If you are having financial difficulties paying your liability, you should contact Revenue immediately.

If employers continue to experience difficulties complying with their new obligations or have any questions regarding PAYE Modernisation they can contact the National Employer Helpline on 01 - 7383638 for assistance.
Appendix – Example screens from myAccount payroll details

The following example screens are provided to assist employers understand myAccount payroll details. They show how the information from payroll submissions will be presented to employees and may assist employers resolve differences.

1. Example of an employee with one employer/pension provider.

![Example of an employee with one employer/pension provider.](image1)

2. Example of an employee with multiple employer/pension providers.

![Example of an employee with multiple employer/pension providers.](image2)
4. Example of an employee’s year to date information

![Image of employee’s year to date information]

Payroll details
These are your payroll details for this job or pension for the current tax year. If you have any queries with the figures reported below, please contact your employer/pension provider.

<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>16/01/2019</td>
<td>€2,500.00</td>
<td>€1,000.00</td>
<td>€870.00</td>
<td>€1,000.00</td>
<td>€856.00</td>
<td>€67.00</td>
<td>€67.00</td>
<td>View</td>
</tr>
<tr>
<td>01/01/2019</td>
<td>€1,000.00</td>
<td>€1,000.00</td>
<td>€100.00</td>
<td>€1,000.00</td>
<td>€10.00</td>
<td>€10.00</td>
<td>€10.00</td>
<td>View</td>
</tr>
</tbody>
</table>

5. Example of employee payroll submission information

![Image of employee payroll submission information]

Payroll submission
These are the details as submitted to Revenue.

Job or pension details
employer/pension provider’s name: Sara-er-osinski
Employee/pension provider’s number: 2
Pay frequency: Monthly

Reference details
Payroll run reference: PR-20190221-1134392
Submission ID: 1
Line item ID: 1

Other pay and deductions
No other pay and deductions

Pay and deductions
Pay date: 16/01/2019
Gross pay: €2,500.00
Pay for Income Tax: €1,000.00
Income Tax paid: €870.00
Pay for USC: €1,000.00
USC paid: €856.00
Employee PRSI paid: €67.00
LPT deducted: €67.00
6. Example of an employee’s employment where no payroll submissions have been made.