

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Document providing guidance on Employer PAYE Payroll payment liabilities and payments options.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Purpose of document

This document provides information on determining the payroll liability due for payment as well as guidance on payment options available.

1. Employer obligations

Employers **must report payroll information to Revenue** on or before paying employees.

Employers must pay the outstanding liability **on or before their payment due date** in line with their remitting period, usually by the 23rd of the month. Further information on payments is available in Chapter 18 [Employers Guide to PAYE](#) and on [Revenue.ie](#).

Employers who have more than one registration as an employer (PAYE-Emp registration) must ensure that they meet their obligations for each of their employer registrations.

2. Liability Due

- Employers can use the ROS 'Statement of Account' to view their payroll statements and returns. The Statement of Account will show the liabilities and any collections (payments) made for each month.

Payments set up for a future date will not appear until they are processed on that date. The balance shows the current balance that must be paid by the payment due date.

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
2019								
Monthly								
Return	01/01/2019	31/01/2019	14/04/2019	4,188.81	0.00	4,188.81	Accepted	View Return
Transaction Type				Updated	Liability Effect €	Collections Effect €		
Statement				01/02/2019	4,188.81 ¹	0.00		
Accepted Return				05/02/2019	4,188.81	0.00		View Return

¹ Liability is only established when a statement has been accepted or deemed a return

² Payments will not be reflected in the period balance until the Monthly Statement is Accepted or Deemed

³ There is an Assessment in the period which will not be displaced by a return

Prior to the statement being accepted or deemed as the return, the liability is not confirmed and will not be reflected in the Statement of Account balance. Employers can expand the year & months to see a breakdown of the monthly statements, returns, credits and payments that together make up the Statement of Account.

- If the values of the Statement of Account differ to those expected, then the employer must review the payroll and submit any necessary corrections. For more information see [the Guidance for most common employer issues](#) guide: '[Employer Statements](#)'

3. Collections (Payments)

- Payments will be reflected in the Statement of Account once payment has been received by Revenue, except for payments that have been set up for a future date (see 3 above).
- Payments made by credit or debit card will be displayed on the Statement of Account once fully processed, usually the day after the credit/debit card payment is made.
- Payments made by Revenue Debit Instruction (RDI) or by Variable Direct Debit will be shown on the Statement of Account when processed on the deduction date.
- Any payments which are returned unpaid from the bank will be shown in the Statement of Account.
- Employers should check their ROS inbox for payment receipts or acknowledgements where there is a concern that a payment has been made and not yet reflected in the Statement of Account.

- Credits or transfers from other taxes or other registrations will be shown when they are applied.
- From the 15th of the month, payments made will be allocated to liabilities in the following order, with any remaining credit applied to any further liability that exists:
 1. The most current month's PAYE-Emp liability for the current registration number.
 2. Any previous month's PAYE-Emp liability for the current registration number.
 3. Any previous or current PAYE-Emp liability for other PAYE-Emp registration number(s) for the same customer.
 4. Any previous or current tax liability (other than PAYE-Emp) for any registration number for the same customer.
 5. Remaining balance will be refunded subject to Revenue rules.

4. Variable Direct Debit (VDD)

- Where Revenue is authorised, it will deduct the value of the monthly liability from the employer's bank account. The VDD will collect the outstanding balance for the current period only.
- Each VDD can be authorised to collect the outstanding balance of one or more PAYE-Emp registrations. Employers with multiple registrations can opt to have multiple active VDDs. This allows the employer to specify a bank account for each PAYE-Emp Registration.
- The VDD payment will be collected from the bank account on the 3rd last working day of the month (deduction date). Employers must ensure that there are sufficient funds available on that date. If the collection fails, Revenue will not make any further attempt to collect via VDD and employers must pay the liability using an alternative payment method.
- The value requested will be based on the outstanding liability balance on the return, as of the 5th last working day of the month (2 days before the deduction date).
- The VDD will only operate on the most current month's liability, e.g., the amount requested on 26 February 2025 would be the liability balance for January's payroll as of Monday 24 February 2025.
- Outstanding liabilities for any prior month must be paid by a payment method other than VDD, see section 6 'Making a Payment'.
- As the VDD scheme operates on a monthly basis, quarterly and annual remitters who sign up for the VDD scheme will be converted to monthly remitters. This will take effect from the date of sign-up for annual remitters and from the first month of the following quarter for quarterly remitters.
- Instructions on how to set up a **Variable Direct Debit** are available [here](#).
- To allow set-up time, employers wishing to sign-up for the VDD or amend an existing VDD mandate must ensure that they have completed the VDD sign up/amendment process by the 10th last working day of the month (7 working days before the deduction date). Other payment methods, such as Debit/Credit cards will remain available.

5. Making a Payment

- Employers must pay the outstanding liability [on or before their payment due dates](#) in line with their remitting period, usually by the 23rd of the month.
- If the employer accepts a statement in ROS, then they will be given the option to [make or arrange a payment](#) at that time.
- Alternatively, employers can make one or more [payments to Revenue on ROS](#) at any time, but must ensure that sufficient payment is made by the payment due date.

The pre-populated figures in the payment screen may not fully reflect offsets, payments on account or other adjustments. Employers must be satisfied that the payment values entered are the correct payment values that they wish to make.

Enter Values

Please enter the amount you would like to pay.
The pre-populated figures below are based on payroll submissions received in the period.
Please note they do not reflect payments made for the period.

Income Tax
Please enter an amount for Income Tax
€ 100.00

PRSI (Employer & Employee)
Please enter an amount for PRSI
€ 100.00

USC
Please enter an amount for USC
€ 100.00

LPT
Please enter an amount for LPT
€ 100.00

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The liability can be paid by any of the following methods:

- [Variable Direct Debit](#) (VDD)
The monthly balance outstanding will be automatically paid from your bank account.
- [ROS Debit Instruction](#) (RDI)
You can submit a payment request to pay a specific amount on a specific date.
- [Credit or Debit Card](#)
You can submit a payment using your credit or debit card – please note that cards may have payment limits.
- [Single Debit Instruction](#)
You can submit a payment using your bank account details. For more information on the range of payment options available, please see [How to make a payment on ROS](#) and [How to pay your liability](#) to Revenue.
- Employers should check their ROS inbox for payment receipts or acknowledgements where there is a concern that a payment has been made and not yet reflected in the Statement of Account.

6. Additional information

If you are having financial difficulties paying your liability, you should [contact Revenue](#) immediately.

To assist employers, the Revenue Website has information on [employer obligations when employing people](#). Additionally, the [Employers Guide to PAYE](#) details the PAYE process.

If employers experience difficulties complying with their obligations or have questions regarding payments, they can use the secure '[MyEnquiries](#)' service contact us.

To ensure that your employer enquiry is sent to the correct team, select 'Employers' PAYE' for 'MyEnquiry relates to' and then the closest match from 'More specifically'.