Guidance on statements and resolving common issues where differences arise.
1. **Purpose of document**

This document provides a summary of the statement process and it describes common reasons why a ROS statement may differ to that expected. It also provides guidance on how an employer can resolve these when encountered.

2. **Employer obligation**

It is the employer’s responsibility to ensure that the payroll information submitted in the payroll submissions and Return is accurate.

All valid payroll submissions and returns received by Revenue are available on ROS. If the employer is not satisfied that the ROS statement reflects payments made to the employees then it is the employer’s obligation to make the appropriate corrections.

Where a difference exists between the information in an employer’s payroll package and the Statements or Returns in ROS then this should be examined and rectified as soon as possible.
3. Overview of statements, returns and payments.

Statement of Account is a new facility in ROS that provides employers with an overview of each of their employer tax registrations. It shows the overall financial position including the declared liabilities, payments made and the balance due for payment.

![Welcome to your Online Statement of Account](image)

**NB:** As the monthly liability is not confirmed until a return is made, prior to the statement being accepted or deemed as the return, the liabilities on the statement will not be reflected in the statement of account balance.

You can expand the year & months see breakdown of the monthly statements, returns, credits and payments that together make up the statement of account.

![Period Details](image)

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Hot Topics Statements V 1.1
**Monthly Statements**

- Within the Statement of Account, the submissions made in a month are summarised into a monthly statement. This summary statement of submissions is referred to as the ‘statement’. This statement contains the totals of the valid payroll submissions made for the period. The due date displayed on this statement is the date the return is due and this date differs from the payment due date.

- Under the new PAYE arrangements, a Statement will be created by Revenue by the 5th of each month. This statement will be based on the payroll submissions made that have a pay date in the previous payroll month. Employers can view these statements in Statement of Account on ROS.

- The ROS statement will reflect the total values for all valid submissions made by the Employer to Revenue for pay dates in the payroll month covered by the statement.

- Each month, the employer should review the statements and if the employer is not satisfied with the statement then the employer must make the necessary corrections or payroll submissions to correct the statement.

- If there is a difference between the information on your ROS statement and the information in your payroll it should be examined and Employers should make any necessary corrections.

- If changes are made prior to the 14th of the month, Revenue will create a revised statement following each submission. The previous statement will be marked as inactive and will be available.

- Statements will be available monthly in ROS for all employers regardless of their payment frequency.

- Customers with multiple Employer Registrations will receive a statement for each Registration number and will be able to choose the Employer Registration they would like to view.

- As the monthly liability is not confirmed until a return is made, prior to the statement being accepted or deemed as the return, the liabilities on the statement will not be reflected in the statement of account balance.

**Returns**

- If the employer is satisfied with the statement, the employer should accept the statement. By accepting the statement, the employer is making a statutory return for the period that the statement refers to.

- If the employer does not accept the statement by close of business on the 14th, the statement will be treated as a deemed statutory Return for that employer. In the absence of any payroll submissions a Nil return (i.e. zero value) will become the statutory return. Employers are obliged to make a full return for all payments made to employees, for further information see Chapter 19 of the Employers Guide to PAYE.
• Once the statement is accepted, or deemed, as the Return, a copy of the Return will be available in the statement of account and the liability of this Return will be reflected in the statement of account balance due.

• Corrections made after the Return has been submitted (or deemed on the 14th of the month) will result in an Amended Return and may attract interest and penalties.

Payments

• Once the statement is accepted, or deemed, as the Return, the total liabilities become due and payment must be made by the payment due date.

• Payment due dates have not changed and employers must pay on or before their payment due date in line with their remitting period, usually by the 23rd of the month. Further information on Payments in Chapter 18 Employers Guide to PAYE and on Returns and Payments due dates.

• After accepting the statement, you are presented with an acknowledgement and are given the option to Pay Now or to Pay later. If you select the “Pay later” option, you must separately use ROS to submit a payment by the payment due date using the ROS Payments and refunds facility. This facility has a range of payment options including the new Variable Direct Debit.

• Quarterly and Annual remitters must: make payroll submissions on or before paying employees, review the monthly statements and either accept or make any required corrections by the 14th of each month. The payment due date has not changed, Quarterly and Annual remitters must make payment 14 days after the end of each quarter/year (23 days for ROS users who file and pay online). See information on payment due dates.
4. **Common reasons why a Statement may differ to that expected.**

1. **Invalid line items** – A submission made by the employer included invalid information for an employee. As part of the submission process Revenue will have advised that the submission contained invalid line items and these invalid items will not be included in the monthly statement. The valid records submitted will have been accepted by Revenue and reflected in the statement. Employers can use ROS to view each submission made and see the line items that were rejected as invalid. The employer should correct the reason that the line item was rejected and make a submission with the corrected information for the invalid line items.

2. **Duplicate Submissions.** – A submission made by the employer incorrectly included payslip information for an employee that had been previously submitted. These submission line items have been accepted by Revenue and included in the monthly statement because the submission ID and line item IDs were different to previous submissions. Employers should use ROS to review their submissions and identify any duplicates submitted in error, once identified this duplicate submission should be deleted.

3. **Submission contains pay dates spanning different months (Multi Period Data Items)** – A submission made by the employer included pay information for more than one month. Only the individual submission line items that have pay dates in the month are included in the monthly statement, line items with dates in other months will be included in the statement for that month.

   Situations have been identified where payments made near the beginning/end of a month have been unintentionally submitted with a payment date in the previous/following month. In such cases the employer should check the pay dates being reported by the payroll software.

   Employers should use ROS to review their submissions. A warning message will be displayed for statements that include multiple period line items. In such circumstances the submission details should be reviewed to ensure that all pay dates are correct. Where a line item has been submitted with an incorrect pay date this line item should be amended.

4. **Submissions made through multiple methods** - Submissions have been made through more than one submission method. The Revenue statement will show all submissions regardless of whether they are submitted through payroll, file upload or through ROS direct entry. This includes submissions that were originally made through payroll and then later amended through ROS (or vice-versa). Employers can use ROS to view each submission to examine if the information submitted, or amended, is correct.
5. **Omitted employees pay and details in the month** – Revenue has not received a valid submission from the employer for payments with a pay date in the statement month. The employer must submit the missing information.

6. **Nil statement/Nil return** – No submissions were made in the period for an Employer Registration. Revenue will issue a nil value statement where there are no payroll submissions received in that month for that registration. A nil statement may be valid where an employer has not made any payments in the period.

Where a nil statement has issued, the employer should review all their registrations and satisfy themselves that the nil statement is correct. If a nil statement is not correct then the employer should make a payroll submission(s).
5. **Making corrections**

The employer must review the payroll submissions to identify any errors/omissions and then make a submission to correct these. Revenue will create a revised statement following each additional submission if received by the 14th of the month. If the payroll submissions are received after the 14th of the month, an Amended Return will be created.

- **Making corrections through a payroll package.**
  - Compare the information in ROS to the information in the payroll package to identify the necessary changes.
  - The payroll software package should allow you to submit missing submissions, to delete duplicate submissions or to amend incorrect submissions. Refer to the payroll software documentation for assistance.
  - Verify that the corrections are correctly submitted by viewing the revised statement in ROS.

- **Making corrections through ROS**
  - You can use ROS to amend any previous submission, even if it was submitted through a payroll package.
    
    **NB:** If you use a payroll package then it is preferable to use that payroll package to make the necessary corrections. Using ROS to amend a submission that was made by the payroll software is likely to create differences between the payroll package records and the ROS records.
  
  - Corrections and deletions to submissions made through ROS must be completed one at a time. There is no facility in ROS to make bulk updates, this facility is available through the payroll package software.
  
  - Care should be taken to ensure that the Employment ID used in making submissions is the correct Employment ID for the employee. Using an incorrect Employment ID can create unintended employments and RPNs. Use ROS to view the active employments to establish the correct Employment ID before making a submission.
  
  - There are three options available when making corrections using ROS. You should review these to select the option that will resolve the difficulty.

1. **Delete an existing incorrect submission line item**
   - Use this option where you wish to remove a submission, for example when there are duplicate submissions.
   
   Use ROS to locate the submission line item that you wish to delete (see video on How to view payroll), click on View to view the detail of the submission line item and once satisfied that it is the line item you wish to delete, you can select the delete option.

2. **Modify an existing incorrect submission line item**
   - Use this option when you wish to amend the values in an employee submission.
   
   Use ROS to locate the submission line item that you wish to delete (see video on How to view payroll), click on View to view the detail of the submission line item.
Once you are satisfied that it is the line item you wish to amend, you can select the amend option and change the values of the submission. For more information on completing this form see the video on How to submit payroll by online form.

3. **Create a new submission**
   Use this option to create a new submission, for example where a submission is missing.

   Follow the steps outlined in Inputting your Payroll manually.

### 6. Additional information

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 employers are encountering. Additionally, there is a comprehensive Employers Guide to PAYE that details the PAYE process.

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.