Guidance on statements and resolving common issues where differences arise.

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.

1. Purpose of document

This document provides a summary of the statement process. It describes common reasons why total figures on a ROS statement may differ to expected figures. It also provides guidance on how an employer can resolve these differences 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.

The Online Statement of Account 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

This information is accurate as of 07/02/19 13:06 for PAYE-Emp only, as applicable.
Please note returns/payments may take 3-5 working days to appear on this Statement.

Tax Type Details

PAYE-EMP

Registration Details

Tax Type	Reg No.
PAYE-EMP	12345678H

Period Details

The period details breakdown/search will show information from 2019 onwards and is applicable to PAYE-EMP only.
The due dates are extended to the 23rd of the month following the end of the tax period for those who FILE and PAY on ROS.

Q Search

	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

[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

You 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.

	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			02/02/2019	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

Monthly Statements

- Within the Online 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 t h e period. The due date displayed on this statement is the return due date, not the payment due date.

- The statement will be created by Revenue by the 5th of each month. This statement will reflect the total values for valid payroll submissions made that have a pay date in the previous payroll month. Employers can view these statements in Statement of Account on ROS.

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

- If there is a difference between the information on your 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.

- 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 the statement is accepted or deemed as the return, the liabilities on the statement will **not** be reflected in the Online Statement of Account balance until the statement is accepted or deemed

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 deemed as the 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 online 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.

- 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 can be found in Chapter 18 of The Employers' Guide to PAYE .

- 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 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.

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 totals may differ to expected totals.**

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. Invalid items will not be processed or 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.
    - o Compare the information in ROS to the information in the payroll package to identify the necessary changes.
    - o 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.
    - o Verify that the corrections are correctly submitted by viewing the revised statement in ROS.

- Making corrections through ROS
    - o You can use ROS to amend any previous submission, even if it was submitted through a payroll package.
      If you use a payroll package to make payroll submissions, then it is preferable to use the 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.

    - o 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 payroll software.

    - o 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.

    - o 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 on Ros]( )

6. Additional information

To assist employers, the Revenue Website has information on [employer obligations when employing people]( ), and guidance on the [most frequent issues]( )employers are encountering. Additionally, there is a comprehensive [Employers Guide to PAYE]( )that details the PAYE process.

If employers experience difficulties complying with their obligations or have any questions regarding Employers PAYE, they can use the secure online ROS 'MyEnquiries' service to provide full details of your enquiry. To ensure that your employer enquiry is sent to the correct team for response, select 'Employers' PAYE' for 'My Enquiry relates to' and then the closest match from 'More specifically". Alternatively, they can contact the National Employer Helpline on 01 – 7383638 or for assistance.