

Good Evening,

Please find below some feedback following review of the Public Consultation paper regarding the introduction of PAYE Modernisation proposed for Jan 2019

I am writing as an Employer/Payroll service Provider. We have in excess of 13,000 employees & pensioners on our payroll and we pay staff both on a weekly and monthly basis. We currently use the SAP system for payroll. We are also a UK Payroll service provider so we have been submitting Real Time Information to HMRC for the last couple of years.

- As a large employer we have employees and pensioners on a number of different tax registration numbers. As a result I would be interested in some information on how these files will have to be broken down and submitted to Revenue. Currently we would process all employees on one payroll and the tax payover would be split between the relevant registered number. Can different tax registration numbers be submitted on the one file or would you require a file per registration number.
- From experience in the UK Real Time Information I would suggest that you allow the employer a facility to amend returns. This should not only be available as an end of year adjustment but should be available mid year. EG. an employee was not reported as a leaver on the file due to a system issue. The employer needs to be able to provide this information to Revenue now as an adjustment.
- The return will need to accept negative figures. Currently supplementary P45's do not accept negative figures. This causes difficulty for us as an employee may be overpaid and we need to return a reduction in their earnings.
- How do you plan to cater for employees leaving and being rehired numerous times in the same year. We would use the same staff number. Will your system allow this?
- It will also need to cater for one employer registered number paying the same ppsn number twice. EG. once as an employment record and once as a pensioner
- We would have a number of employees transferring between registered numbers. I would be interested in seeing how this will work to ensure that the employee receives the correct allowances for both employments. EG. if the joiner file is processed before the leaver file – will Revenue think they have two employments and generate a tax cert before they receive the leaver notification
- How do you plan for details of new employees to be reported to Revenue before their first payday?
- How will forms be eliminated? Do we just rely on Revenue to provide tax certs and previous pay and tax for new employees. Will an employee be able to print a P60 from their Revenue My Account? Is the elimination of forms such as P60 discretionary or mandatory across the board?
- I would suggest a notices section on the employers ROS site advising when corrections are needed to the likes of PPSN's etc.
- I would recommend that prior to the first live run that a file is reported to Revenue of staff who are currently in employment on each reg numbers. This would allow Revenue to align their records to whom is currently active on our payroll
- Is there a plan to run a pilot scheme?

- Are there plans for fines and penalties if a file is submitted late? I believe that there should be an annual exception/allowance for employers to submit a file late in case there are technical issues that prevent the files from creating and submitting to Revenue website. This would be used as a last resort in the case of a unforeseen issue – power cut, IT outage etc.

I do think that the benefits outlined in the paper are beneficial for the employer but I believe that the additional workload created by submitting a payment submission file both weekly and monthly should be offset immediately by the elimination of forms such as P45's(1),(3), P46's & P60's etc. This did not happen in the UK with the introduction of Real Time Reporting. I look forward to receiving updates as the scheme is developed over the coming year. Please do not hesitate to contact me in the future regarding the introduction of the scheme or to clarify any of the points made above.

**Regards,**

**Nicola Duhý**

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