PAYE Modernisation

Service User Group
10th October 2019

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Agenda

- Live Update
  - Live Outage
- PIT Update
  - Documentation updates
- CAB
- Budget Update
- Data Integrity Project Update
- Actions
- AOB
  - Tax Cert Question

Live Update

Live Update (as at 10/10/19)

- Total Submissions – >   4,950,000
  - – Direct Payroll Reporting   90%
  - - ROS Payroll Reporting   1%
  - - ROS Manual Input   9%
- Submitting Employers – >   176,000
- Submitting Employer for October – >   94,000

Live Outages

- 25th & 26th of September, 8th & 9th of October

- Work on an overall resolution to this issue is still in progress

- Steps taken :
  – Architecture/Networking optimisations have been made, more are planned

- We will continue to keep the PSDA advised on our progress

PIT Update

PIT Activity

- Open tickets -> 7

- Closed tickets -> 1600

- Users -> 263

- Companies -> 105

Documentation Changes

Pay Period – CAB change

- Payroll Screen Upload JSON Examples : added Pay Period field to payroll submission example.

- Payroll Schema: added Pay Period field description.

- SOAP Schema Reference: updated to include new Pay Period field & updated the request example.

- REST Open API Specification: added Pay Period field description.

- REST API Reference: added Pay Period field description & updated the request example.

- Payroll Submission Request Data Items: added Pay Period field description.

- Validation Rules: Employer Submission, RPN, and Returns Reconciliation added rule 2053.

Documentation Changes

payForUSCToDate and uscDeductedToDate CAB change

- – RPN Schema: removed optional field from PayForUSCToDate & USCDeductedToDate.

- – SOAP Schema Reference: removed optional field from PayForUSCToDate & USCDeductedToDate

- – REST Open API Specification: added required field to PayForUSCToDate & USCDeductedToDate.

- – REST API Reference: added required field to PayForUSCToDate & USCDeductedToDate.

Other documentation updates

- – REST Web Service Integration Guide: endpoints in section 2.1 corrected – they were resulting in a 404 following the reorganisation of folders for PIT next version

- – ROS Payroll Reporting JSON Envelope schema: included ppsns field as a query parameter. This was not originally included with the launch of PIT next version

- – Schema Publication Changelog updated to reflect all of the above changes.

CAB

Approved CAB

Impacted Data items	Condition	Description and validation	Context
payForUSCToDate & uscDeductedToDate	Change from Optional to Mandatory	This change will mean that these fields are always present in an RPN, even if they are populated with zero. These fields will only be populated with a non-zero value if the employee has a ceased employment(s) in the same tax year that was subject to USC. In the case of recommencements, they will include previous payForUSCToDate/uscDeductedToDate for that employer in the same tax year for previous periods of employment and for ceased employments with any other employer in the same tax year, if applicable.	This change will eliminate ambiguity when interpreting the payForUSCToDate and uscDeducted fields on the RPN.

Budget Update

Budget update

Tax Credit	2019 €	2020 €
Earned Income Tax Credit Max	1,350	1,500
Home Carer Tax Credit	1,500	1,600

- Other tax credits, rates and bands remain unchanged
- No change to USC
- Rate of DWT will increase from 20% to 25% from 1 January 2020. Public consultation process announced for a new collection system for applying and collecting DWT. This will see DWT move to real-time reporting by 1 January 2021.

Data Integrity Project Update

Data Integrity Project Update

- Verbal update

Actions

Actions Update

Action	Responsibility	Update
Revenue to provide stats on manual input payslips: - Original v amendment - No. of line items - Agents v employers	Revenue	Ruth circulated available stats
Issue instructions with end points when PIT4 available	Revenue	Issued
SUG to review EDS and provide comments to Revenue	SUG	None received
Incorporate pay period obs in document	Revenue	Circulated
Schedule USC CAB	Revenue	CAB held
Re-run report card for software providers including PRSI filters and software version numbers	Revenue	Circulated yesterday – if any software providers were omitted and wish to receive this, let us know
Confirm correction method for PPSN and Employment ID	Revenue	Guidance issued
Review manual input screen to see what is pre-populated if change made to pay	Revenue	Document circulated
SUG to raise individual case issues through employer for review by Revenue	SUG	
Review Employers Guide on share based remuneration	Revenue	In progress

AOB

AOB – 2020 RPNs and TCC

- Wording on TCC will be changed – currently says 'for the period DD/MM/YYYY to DD/MM/YYYY and each subsequent year on a week 1/month 1 basis. This needs to be amended.

- For clarity, employer should request RPNs for all employees under each employer registration number for the first payroll run of 2020.

- If no 2020 RPN available under lookup RPN – follow the normal process i.e. request a new RPN for that employee. If none provided, apply emergency tax.

- 2018 Income Tax Regulations – cannot use a 2019 RPN in 2020. Employer is legally obliged to request the latest RPN for their employees and must apply the tax credits notified to them, even if the tax credits on the RPN are zero. If no RPN is available, the employer must operate the emergency basis of tax and USC.

AOB

- Next meeting: 14 November 10am