

PAYE Modernisation

Service User Group
12 September 2019

Agenda

- Live Update
- PIT Update
- Preliminary Employment Details Summary & EOY statement
- CAB
- Data Integrity Project Update
- AOB

Live Update

Live Update (as at 12/09/19)

- Total Submissions - > 4,432,056
 - Direct Payroll Reporting 90%
 - ROS Payroll Reporting 1%
 - ROS Manual Input 9%
- Submitting Employers - > 174,000
- Submitting Employer for September - > 97,000

PIT Update

PIT Activity

- 6 open tickets
 - 1567 closed tickets
 - 251 users
 - 104 companies
-
- PIT next version available soon

PIT Next Version

Overview

- Intention of PIT Next Version
- Overview of Released Enhancements
- Self-Service Application Changes
- Documentation Changes

Intention of PIT Next Version

Following the release of the PIT Next Version environment, there will be two PIT environments available to software developers:

- **PIT Current Version** – this environment will remain a representation of the live environment with functionality kept up to date with the functionality currently available in the live environment.
- **PIT Next Version** – this environment will contain upcoming functionality that is pertinent for developers to test their software ahead of the live release.

Overview of Released Enhancements

- **Lookup Employee RPN by PPSN** – this request will return all employments registered with the employer under the specified PPSNs.
 - Details on making this new request can be seen in the [PAYE Modernisation Documentation](#) page.
- **Employment Cessation Date** – this field is the date an employee left this employment. It is now conditionally returned on the RPN, provided it is present for the employment.
 - As it is not possible to cease an employment in the PIT environment, new functionality has been added to the Self-Service application to allow the creation of RPNs with an employment cessation date present.

Self-Service Application Changes

- The same Test Data Management (TDM) cert used to access the Self-Service application in the PIT Current Version environment will be used to access the PIT Next Version environment.
- Employer certs created in each environment are isolated to that environment.
- Using the existing Request Specific Certificate request, users can now specify a cessation date for 2020 employees with an RPN type of Cessation Date Standard USC Rates.
- The Cessation Date must be in the form YYYYMMDD.

The screenshot displays a form with the following sections and values:

- Tax Year:** Radio buttons for 2019 and 2020. The 2020 option is selected.
- Tax Calculation Basis:** Radio buttons for Cumulative and Week 1. The Cumulative option is selected.
- USC Status:** Radio buttons for Ordinary and Exempt. The Ordinary option is selected.
- Select RPN type:** A dropdown menu showing "Cessation Date Standard" with a downward arrow.
- Cessation Date:** A text input field containing the value "20200912".

Documentation Changes

- The [PAYE Modernisation Documentation](#) page has been updated to be in line with the release of the PIT Next Version Environment.
- Each section in the documentation page has been split into two sections, where applicable, one for PIT Current Version and one for PIT Next Version where the documents are updated, detailing the released enhancements.
- Following the update to the documentation, the URL for previous documents will have changed.
- The following slide shows a screenshot of the REST Webservice Specification for each environment.

PAYE Web Service Specifications PIT Current Version (REST/JSON)

Document Description	Type	Environment	Date Last Updated
REST Open API Specification	API File	PIT Current Version	14/11/2018
REST API Reference PIT	Link	PIT Current Version	08/01/2019
REST Web Service Integration Guide	PDF	PIT Current Version	09/04/2019
REST Web Service Integration Guide Sample Messages	ZIP	PIT Current Version	14/12/2018
REST Connectivity Handshake Guide	PDF	PIT Current Version	08/01/2019

PAYE Web Service Specifications PIT Next Version (REST/JSON)

Document Description	Type	Environment	Date Last Updated
REST Open API Specification	API File	PIT Next Version	02/09/2019
REST API Reference PIT	Link	PIT Next Version	02/09/2019
REST Web Service Integration Guide	PDF	PIT Next Version	09/04/2019
REST Web Service Integration Guide Sample Messages	ZIP	PIT Next Version	14/12/2018
REST Connectivity Handshake Guide	PDF	PIT Next Version	08/01/2019

Documentation Changes

- The changes released in the PIT Next Version environment are listed in the [PIT Next Version Features](#) document, available through the main documentation page, and the Change log in the "Guide PIT Next Version" section details all documentation changes that have been made in relation to these features.
- Any queries relating to this update should be raised through the PIT Helpdesk.

Employment Details Summary and Preliminary EOY Statement

Employment Details Summary and Preliminary end of year statement

- No P60s in respect of 2019 onwards. Pay, tax and PRSI details for each employment will instead be available in PAYE Services – screen will be printable.
- In addition, an automatic preliminary end of year statement will be available for all employees:
 - Available from 15 January 2020
 - If the information reported by your employer is incorrect, employer will need to correct it. Link to report this to Revenue will be embedded on screen.
 - Statement will be made available for all PAYE customers with a live employment at any point in 2019.

You can now view your Preliminary End of Year Statement. Click [here](#) or the 'Review your tax 2016-2019' link in the PAYE Services card.

Tax services

PAYE Services



Manage your tax 2020: Update your tax record, claim credits, declare income, view your pay and tax details, request Tax credit certificate.

Review your tax 2016-2019: Form12, End of Year Statement (P21), Employment Detail summary.

Update job or pension details: Register or cease your job or pension.

Claim unemployment repayment 2020: Info for this

Request summary of your pay and tax: Create PDF of your pay and tax to share with financial institutions

[Learn more](#)

[Manage your tax 2020](#)

[Review your tax 2016-2019](#)

[Update job or pension details](#)

[Claim unemployment repayment 2019](#)

[Request summary of your pay and tax](#)

Property Services



First Time Buyers: View or start your Help To Buy application.

Mortgage Interest Relief: claim interest paid on a loan used to purchase, repair, develop or improve the home.

LPT Valuation Guide: information on average market value of properties as at March 2013

[Learn more](#)

[Help To Buy](#)

[LPT Valuation Guide](#)

[Claim Mortgage Interest Relief](#)

[Property Ownership Transfer](#)

Vehicle Services



Drivers & Passengers with Disabilities: Apply for tax relief on adapted vehicles and claim fuel grant.

[Drivers & Passengers with Disabilities](#)

[VPT Certificates of Conformity](#)

Payments/Repayments



Payments: make payments online for most tax types and view your payments history.

[Make a Payment](#)

[View Payments History](#)

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Employee details

Gaeilge [Sign out](#)



Review your tax 2016 - 2019

2019

Review type	Description	Status	Action
End of Year Statement	Change existing credits / declared income. Claim additional credits e.g. health expenses and declare additional income.	Available	Request
Employment detail summary	View a summary of your payroll submissions as reported by your employer to Revenue	Available	View

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Summary of payroll 2019

If any of this information is incorrect, please contact your employer directly to have it corrected

You can view each payroll submission by selecting "View job / pension details". You can also report incorrect details to Revenue through this link.

You can create a PDF document you can save or print by selecting "Create PDF".

[Create PDF](#)

Your jobs / pensions

Revenue (1234567TT)	View job / pension details
Employment ID	1
Start date	01/01/14
<hr/>	
Pay, Tax, USC, LPT, and PRSI details	
Gross pay ⓘ	€120.00
Pay for Income Tax ⓘ	€120.00
Income tax paid	€120.00
Taxable benefits	€120.00
Pay for USC ⓘ	€120.00
USC paid	€120.00
LPT deducted	€120.00
Employee PRSI paid ⓘ	€120.00
Employer PRSI paid ⓘ	€120.00
PRSI classes	
PRSI class	AO
Number of Insurable weeks	20

Mary's jobs / pensions

Tesco (1234567TT)	View job / pension details
Employment ID	1
Start date	01/01/14
Date of leaving	05/07/2019
<hr/>	
Pay, Tax, USC, LPT, and PRSI details	
Gross pay ⓘ	€120.00
Pay for Income Tax ⓘ	€120.00
Income tax paid	€120.00
Taxable benefits	€120.00
Pay for USC ⓘ	€120.00
USC paid	€120.00
LPT deducted	€120.00
Employee PRSI paid ⓘ	€120.00
Employer PRSI paid ⓘ	€120.00
PRSI classes	
PRSI class	AO
Number of Insurable weeks	20

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In all correspondence please quote:

PPS No: 1234567A



DISTRICT INSPECTOR NAME
DISTRICT ADDRESS LINE 1
DISTRICT ADDRESS LINE 2
DISTRICT ADDRESS LINE 3

CUSTOMER NAME
ADDRESS LINE 1
ADDRESS LINE 2
ADDRESS LINE 3
ADDRESS LINE 4

Phone No. 01 7383636
Date of issue: 15.01.2019

Employment Detail Summary 2019

Employer details

Name of employer.	ABC Ltd.
Employer's number	7654321T
Employment ID	1
Start date	01/01/2019
Ceased date	30/04/2019

Pay, Tax, USC, LPT and PRSI details

Gross pay	€20,000.00
Pay for Income Tax	€20,000.00
Income Tax paid	€4,546.66
Taxable Benefits	€1,500.00
Pay for USC	€20,000.00
USC paid	€674.32
LPT deducted	€0.00
Employee PRSI paid	€800.00
Employer PRSI paid	€500.00
PRSI Class	A1
Number of Insurable Weeks	52

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Job / pension details

If any of this information is incorrect, please contact your employer directly to have it corrected. You can also report incorrect submissions to Revenue by selecting "Report issue to Revenue"

[Report issue to Revenue](#)

Job / pension details

Employer / pension provider's name	Revenue
Employer / pension provider's number	1234567TT
Employment ID	1
Status	Active
Start date	01/01/14
Date of leaving	-

Pay, Tax, USC, LPT, and PRSI details

Gross pay ⓘ	€120.00
Pay for Income Tax ⓘ	€120.00
Income tax paid	€120.00
Taxable benefits	€120.00
Pay for USC ⓘ	€120.00
USC paid	€120.00
LPT deducted	€120.00
Employee PRSI paid ⓘ	€120.00
Employer PRSI paid ⓘ	€120.00
PRSI classes	
PRSI class	AO
Number of Insurable weeks	20

Payroll submissions

Pay date	Gross pay	Taxable benefits	Pay for Income tax	Income Tax paid	Pay for USC	USC paid	Employee PRSI paid	Employer PRSI paid	LPT deducted	Action
21/07/2019	€5,000.00	€5,000.00	€5,000.00	€1,000.00	€5,000.00	€300.00	€60.00	€60.00	€120.00	View
14/07/2019	€5,000.00	€5,000.00	€5,000.00	€1,000.00	€5,000.00	€300.00	€60.00	€60.00	€120.00	
07/07/2019	€5,000.00	€5,000.00	€5,000.00	€1,000.00	€5,000.00	€300.00	€60.00	€60.00	€120.00	
28/06/2019	€5,000.00	€5,000.00	€5,000.00	€1,000.00	€5,000.00	€300.00	€60.00	€60.00	€120.00	
21/06/2019	€5,000.00	€5,000.00	€5,000.00	€1,000.00	€5,000.00	€300.00	€60.00	€60.00	€120.00	

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Payroll submission

[Print](#)

These are the details as submitted to Revenue.

Job or pension details

Employer/pension provider's name	Sara-er-kuhn Group
Employer/pension provider's number	3395810AH
Employment ID	2
Pay frequency	Monthly

Reference details ⓘ

Payroll run reference	PR-20190502-1403203
Submission ID	1
Line item ID	1

Other pay and deductions

No other pay and deductions

Pay and deductions

Pay date	06/03/2019
Gross pay	€1,000.00
Pay for Income Tax	€123.00
Income Tax paid	€400.00
Income Tax calculation basis	Week 1
USC status	Ordinary
Pay for USC	€123.00
USC paid	€1,000.00
PRSI exempt	No
PRSI classes	
PRSI class	B0
Number of insurable weeks	1
Pay for employee PRSI	€1,000.00
Employee PRSI paid	€100.00
Pay for employer PRSI	€100.00
Employer PRSI paid	€123.00

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Job / pension

If any of this information is incorrect, please report the issue to Revenue by selecting "Report issue to Revenue".

Report issue to Revenue

Job / pension

Employer / pension provider

Employer / pension provider

Employment ID

Status

Active

Start date

01/01/14

Date of leaving

-

Taxable benefits

€120.00

Pay for USC ⓘ

€120.00

USC paid

€120.00

LPT deducted

€120.00

Employee PRSI paid ⓘ

€120.00

Employer PRSI paid ⓘ

€120.00

PRSI classes

PRSI class

AO

Report incorrect submissions



Please outline the incorrect details reported by your employer / pension provider. Please include the pay dates of each incorrect payroll submission. Revenue will investigate and contact you with the outcome and advise you how to proceed.

Report

Cancel

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Employee details

Gaeilge [Sign out](#)



Review your tax 2016 - 2019

2019

Review type	Description	Status	Action
End of Year Statement	Change existing credits / declared income. Claim additional credits e.g. health expenses and declare additional income.	Available	Request
Employment detail summary	View a summary of your payroll submissions as reported by your employer to Revenue	Available	View

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End of Year Statement 2019

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Preliminary End of Year result

This is a preliminary calculation for 2019 based on the information held on Revenue's records at this time.

Revenue compares your Income Tax and USC paid in 2019 with the expected Income Tax and USC to be paid. Your credits / reliefs and additional incomes form part of the calculation. The resulting difference, if any, is the amount displayed.

Preliminary result	Balanced	€0.00
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What your result means

Balanced

All Income Tax and USC due for 2019 has already been deducted.

Income Tax calculation

[View Income Tax details](#)

Taxable income	€90,000.00
Net tax due	€25,640.00
Less total tax paid	- €25,640.00
Income Tax result	€0.00 Balanced

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Income Tax calculation details

Below is a breakdown of your Income Tax results. [How to calculate Income Tax](#)

Taxable income

Employment Income	
ABC Financial Services LTD	€60,000.00
DEF Accounting LTD	€20,000.00
Other Income	
Dept. of Agriculture payment	€10,000.00
Total pay for Income tax	€90,000.00

Income Tax due

Income tax due is the total amount of tax that is owed based on your taxable income. The computation below outlines how this figure is calculated.

Income Tax charged as follows:	
€35,300.00 @ 20%	€7,060.00
€54,700.00 @ 40%	€21,880.00
Gross Tax payable	€28,940.00
Tax credits and reliefs	
Personal tax credit	€1,650.00
Employee tax credit	€1,650.00
Total tax credits and reliefs	€3,300.00
Calculation	
Income Tax due to be paid	€28,940.00
Total tax credits and reliefs	- €3,300.00
Net Tax due	€25,640.00

Income Tax paid

Employments	
ABC Financial Services LTD	€16,230.00
DEF Accounting LTD	€9,410.00
Income Tax paid	€25,640.00

Income Tax result

Total Income Tax due	€25,640.00
Total Income Tax paid	- €25,640.00
Income Tax result	€0.00 Balanced

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USC calculation

[View USC details](#)

Income chargeable to USC	€90,000.00
USC due	€4,071.55
Less USC paid	- €4,071.55
USC result	€0.00
	Balanced

How would you like to proceed?

Any unpaid taxes for the year 2019, if any, are due by October [date]. If there is any outstanding tax liability you are required to complete a Return of income by requesting an End of Year Statement

If you wish to amend your credits / incomes, or if you need an End of Year Statement (P21) for your records, please proceed to requesting an End of Year Statement.

[Request End of Year Statement →](#)

If you do not require an End of Year Statement at this time you can return to 'Review your taxes'. You can review your employment payroll submission details for 2019 by selecting 'Employment Detail Summary' and ensure your employment pay and tax is correct.

[← Review your taxes](#)

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USC calculation details

Below is a breakdown of your USC results. [How to calculate USC ↗](#)

John's Income Chargeable to USC

Employment Income

ABC Financial Services LTD	€60,000.00
DEF Accounting LTD	€20,000.00

Other Income

Dept. of Agriculture payment	€10,000.00
------------------------------	------------

Total pay for USC	€90,000.00
--------------------------	-------------------

Mary's Income Chargeable to USC

USC exempt as income chargeable to USC is under the €13,000 threshold.

John's USC due

The below calculation outlines the amount of USC due to be paid based on your income chargeable for USC. The computation below outlines how this figure is calculated

Pay for USC charged as follows:

€12,012.00 @ 0.5%	€60.06
€7,860.00 @ 2%	€157.20
€50,170.00 @ 4.5%	€2,257.65
€19,958.00 @ 8%	€1,596.64

Total USC due	€4,071.55
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John's USC paid

Employments

ABC Financial Services LTD	€2,635.77
DEF Accounting LTD	€1,435.78

Total USC paid	€4,071.55
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John's USC result

Total USC due	€4,071.55
Total USC paid	- €4,071.55

USC result	€0.00
	Balanced

Close

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End of Year Statement 2019

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Requesting an End of Year Statement

What do I need to do?

- ✓ Ensure your pay and tax details for each employment of 2019 are correct, if applicable. For detailed employment information select your 2019 'Employment Detail Summary' from the Review your tax screen.
- ✓ Ensure all tax credits and additional incomes are declared and correct.
- ✓ **NOTE:** The End of Year Statement does not provide for the return of Capital Gains Tax details. If you (or your spouse or civil partner, if relevant), disposed of any chargeable assets, you will need to complete a separate CGT return for that purpose and submit it to your Revenue office. [Information on Capital Gains Tax ↗](#)

How is my personal data used?

- 1 The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas.
- 2 Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Details of this policy are also available in hard copy upon request. [View Revenue's data protection policy ↗](#)

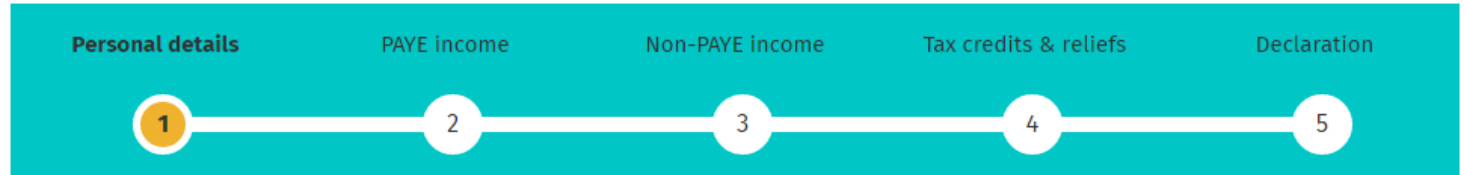
How long does it take?

To request your End of Year Statement you will need to confirm or edit details for the five sections below. Some people may have to provide more or less details about their pay and tax in each section.

End of Year Statement 2019

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Personal details



T-Keyshawn's personal details



PPS number

7547926T

① Date of birth (dd/mm/yyyy)

01/01/1960

Civil status

Married

① Did you change civil Status in the year 2018?

Yes

No

Dependent children *

0

CAB

Approved CAB

Data item	Condition	Description and validation	Context
Pay period	Mandatory	<p>Pay period applied by payroll.</p> <p>Options include:</p> <ul style="list-style-type: none">• 1-53 where pay frequency is weekly;• 1-52 where pay frequency is quarterly, bi-annual, annual, other;• 1-27 where pay frequency is fortnightly;• 1-12 where pay frequency is monthly;• 1-13 where pay frequency is four weekly. <p>This should be determined by the payment date and pay frequency. Where an employee is on a week 1 basis, the pay period that would be applied by software were it not for week 1 basis should be reported.</p>	Used for employee in-year reconciliations to determine if credits/rate bands are allocated to best effect.

Outstanding CAB

- USC on RPN
- Currently
 - payForIncomeTaxToDate -> Zero values rather than not present in response
 - incomeTaxDeductedToDate -> Zero values rather than not present in response

 - payForUSCToDate -> Not present in response
 - uscDeducted -> Not present in response
- After Change
 - payForIncomeTaxToDate -> Zero values rather than not present in response
 - incomeTaxDeductedToDate -> Zero values rather than not present in response

 - payForUSCToDate -> Zero values rather than not present in response
 - uscDeducted -> Zero values rather than not present in response
- Timelines -> To be agreed

Data Integrity Project Update

Revised DIP Tests

Test Description

Emergency Tax Basis but no Income Tax Paid

Emergency Tax Basis but with RPN reported

Gross Pay is less than Pay for Income Tax

Gross Pay is less than Pay for USC

USC Exempt but USC Paid

Pay for USC is less than Pay for Income Tax

Pay Date before Submission Date

Negative Gross Pay

Pay for USC is not equal to Pay for Employee PRSI

Duplicate Pay Items

No PPSN and less than 8% USC Paid

No PPSN and less than 40% Income Tax Paid

AOB

AOB

- Next meeting – 10th October 10am