

## PAYE Modernisation Monthly Statement and Online Statement of Account

At the start of each month, Revenue will generate a monthly statement from your payroll submissions with pay dates in the previous month. Employers will receive an email notification advising that the statement will be available on ROS from 5<sup>th</sup> of the month. You should view the statement and ensure that it matches your payroll records.

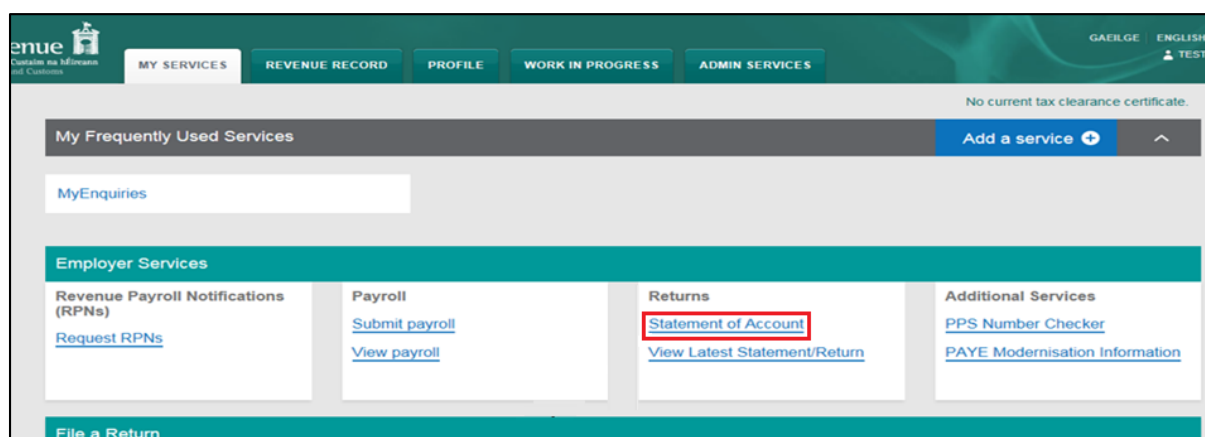
If you identify any discrepancies in the statement, you should amend your payroll submissions to correct these. A new statement will be generated as soon as the updated payroll submissions are received.

If you agree with the statement, you should Accept it. If you do not accept it by 14<sup>th</sup> of the month, the statement will be deemed a Return by Revenue.

Additional information is available on the [Employer Hot Topics](#) area of the Revenue Website.

### Accessing the Monthly Statement

To view the Statement of Account, login to ROS and click on the link 'Statement of Account'.



The 'Statement of Account' is divided into periods. To view the transactions in each period, click on the dropdown arrow for that period.

## Welcome to your Online Statement of Account

This information is accurate as of 04/02/19 13:55 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.	Status
PAYE-EMP	0000000000	Return Due

### 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.

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	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
^ 2019	Action Required							
▼ Monthly Statement	01/01/2019	31/01/2019		0.00 <sup>1</sup>	0.00	0.00	Due	<a href="#">View/Accept</a>

<sup>1</sup> Liability is only established when a statement has been accepted or deemed a return

<sup>2</sup> Payments will not be reflected in the period balance until the Monthly Statement is Accepted or Deemed

<sup>3</sup> There is an Assessment in the period which will not be displaced by a return

You can view the statement details by clicking on the 'View/Accept' link.

You will see transaction details such as payments, credit transfers, statement.

The liability is only established when the statement is accepted by you or deemed a return.

^ 2019	Action Required							
▼ Monthly Statement	01/03/2019	31/03/2019		1,000.00 <sup>1</sup>	0.00	0.00	Due	<a href="#">View/Accept</a>
Transaction Type				Updated	Liability Effect €	Collections Effect €		
Statement				03/01/2019	1,000.00 <sup>1</sup>	0.00		
▼ Monthly	<a href="#">View Return</a> or							

From the View/Accept screen, you can view details of the payroll submissions for the period by clicking the 'View payroll details' link.

<a href="#">← Back</a>	<b>Monthly Employer PAYE Return Submission</b>						
This information is accurate as of 28/01/2019.							
<b>Summary Details</b>				<b>Period Details</b>			
Income Tax	€250.00			Period:	01/03/2019 - 31/03/2019		
PRSI (Employer & Employee)	€250.00			Status:	Due		
USC	€250.00			Due Date:	14/04/2019		
LPT	€250.00						
<b>Total</b>	<b>€1,000.00</b>						
<b>Payroll Details</b>							
Only payroll with pay dates in the selected month are included in this period's totals.							
Download the Return Summary for the period: <a href="#">Download XML format</a> / <a href="#">Download JSON format</a>							
Show <input type="text" value="5"/> entries				Search: <input type="text"/>			
Payroll Run Reference	Submission Date	Income Tax €	PRSI €	USC €	LPT €	Total €	
Year1	12/01/2019	250.00	250.00	250.00	250.00	1,000.00	
							Previous 1 Next

## Amendments

A monthly statement is created by the 5<sup>th</sup> of each month. It can be amended only by amending the underlying payroll submissions.

Following the statement creation and before the statement has been accepted/deemed a Return, a revised statement will be created for each subsequent submission in the period. As a result, you may see multiple statements for a period.

**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.

[Search](#)

Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
<b>2019</b> <span>Action Required</span>							
^ Monthly							
Statement	01/01/2019	31/01/2019	346.88 <sup>1</sup>	0.00	0.00	Due	<a href="#">View Return</a>
Transaction Type		Updated	Liability Effect €	Collections Effect €			
Statement		01/02/2019	0.00 <sup>1</sup>	0.00			
Statement		04/02/2019	86.73 <sup>1</sup>	0.00			
Statement		04/02/2019	173.44 <sup>1</sup>	0.00			
Statement		04/02/2019	260.17 <sup>1</sup>	0.00			
Statement		04/02/2019	346.88 <sup>1</sup>	0.00			

<sup>1</sup> Liability is only established when a statement has been accepted or deemed a return  
<sup>2</sup> Payments will not be reflected in the period balance until the Monthly Statement is Accepted or Deemed  
<sup>3</sup> There is an Assessment in the period which will not be displaced by a return

## Accepting the Monthly Statement

To accept the latest statement, click the **'View/Accept'** link.

**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.

[Search](#)

Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
<b>2019</b> <span>Action Required</span>							
^ Monthly							
Statement	01/01/2019	31/01/2019	0.00 <sup>1</sup>	0.00	0.00	Due	<a href="#">View/Accept</a>

<sup>1</sup> Liability is only established when a statement has been accepted or deemed a return  
<sup>2</sup> Payments will not be reflected in the period balance until the Monthly Statement is Accepted or Deemed  
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Scroll down and tick the box **'I agree with the summary above'** and then click **'Submit'**.

Payroll Run Reference	Submission Date	Income Tax €	PRSI €	USC €	LPT €	Total €
Year1	12/01/2019	250.00	250.00	250.00	250.00	1,000.00

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### How to Proceed

- If after reviewing the payroll details you are happy with the statement you can tick the declaration and submit the return.
- If you wish to make corrections to the statement a new payroll submission will need to be made using the same method as a normal payroll submission, for example through payroll software.

### Declaration

I agree with the summary above.

The acceptance of this return certifies and declares that all the payroll data you submitted is complete and true and is an accurate reflection of the emoluments made to your employees in this period.

**Submit** ↗

Enter your ROS password and click **'Sign and Submit'**.

You will receive an acknowledgement that the monthly statement is now accepted as a return. If a payment is due, you will have the option of submitting a payment either now or later.

If you select **'Continue and set up a payment'** and click **'Continue'** you will be brought to the payment screen.

Please note that payments do not appear in the Statement of Account until they are processed on the payment date.

Before submitting a payment, you can view existing payment requests in your Revenue Record or review fixed and variable direct debits in Manage Bank Accounts.

A separate document is available in relation to payments.

Laoi agus Cúiseanna na Míneolaíochta  
Táirgí agus Seirbhísí

### Acknowledgement

Thank you. Your return has been submitted. Your Reference number is **f06b86f1-abff-4eb1-95b1-1ee6c4c78bc9**  
The Return can also be viewed in the Statement of Account application.

### Payment

Please, select how you would like to pay.

Continue and set up a payment. i

Return to your Statement of Account. i

**Continue** →

ROS Debit Instructions (RDI), Direct Debit Instructions (DDI) can be set up in the Payments and Refunds section on the ROS My Services screen. [Go to ROS Now.](#)

If you select the 'Return to your Statement of Account' option, you can submit a payment at a future date.

You can use this option if you have a Fixed or Variable Direct Debit set up.

A separate document is available in relation to payments.

The screenshot shows the Revenue website interface. At the top left is the Revenue logo with the tagline 'Your work. Our passion. Making Ireland work for you.' Below this is the 'Acknowledgement' section, which states: 'Thank you. Your return has been submitted. Your Reference number is f06b86f1-abff-4eb1-95b1-1ee6c4c78bc9. The Return can also be viewed in the Statement of Account application.' The 'Payment' section follows, with the instruction 'Please, select how you would like to pay.' There are two radio button options: 'Continue and set up a payment.' and 'Return to your Statement of Account.' The second option is selected and highlighted with a red box. A blue 'Continue →' button is also highlighted with a red box. At the bottom, there is a link: 'ROS Debit Instructions (RDI), Direct Debit Instructions (DDI) can be set up in the Payments and Refunds section on the ROS My Services screen. [Go to ROS Now.](#)'