

# **PAYE Modernisation External Stakeholder 2 December 2019**

# System Update

# Employer engagement statistics

- **7.2m** RPN requests by employers
- Approx. **5.4m** successful payroll submissions
- Number of unique employers – approx. **178,000**
- Representing over **2.89m** employees
- Unique number of employments - **2.9m**
- **11,045** paper payroll submissions have been received in the year to date representing **177** employers.
- Range of payroll sizes successfully submitted

# Registering Employments with Revenue

## ***Employer Registering an Employment***

- Employers are obliged under the Income Tax (Employments) Regulations 2018 to register a new employment with Revenue in all circumstances except where it is the employee's first employment in the State.
- Employers should register the employment with Revenue by submitting a new RPN request for that employee.

## ***Employees Registering an Employment***

- Where it is the employee's first employment in the State, the employee must register the employment using Jobs and Pensions him/her self.
- In all other cases, the employee does not need to register their new employment themselves.
- if an employee is starting a second job/private pension, he/she may wish to register the new employment before being paid for the first time by their new employer and split credits and rate bands between their existing and new employment. This can be done via PAYE Services.

# Data Integrity Project

# Data Integrity Project

- A dedicated data integrity team has been reviewing data submitted by employers
- Recurring issues have been identified and the team is working with employers and software providers to rectify the issues
- Where a software fix is required the providers have been asked to provide a timeframe to implement the solution.

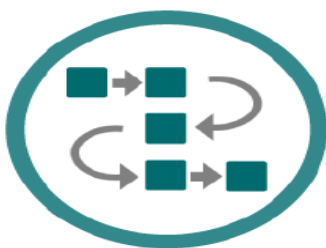
# Data Integrity Project

- Team are contacting engaged employers by phone or in person to assist them with their data quality review
- Data will be reviewed again by the team after an agreed timeframe
- Visits to employers commenced in June and will continue in 2020.

# Data Integrity Project 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

# Line Item Correction Rules



## PAYE Modernisation

### Line Item Correction Rules

- [https://revenue-ie.github.io/payee-employers-documentation/PIT3/guide/Line\\_Item\\_Correction\\_Rules.pdf](https://revenue-ie.github.io/payee-employers-documentation/PIT3/guide/Line_Item_Correction_Rules.pdf)

# Line Item Correction Rules

## Correction rules

Correction types will be as follows –

Correction Type	Correction Description
1	Overpayment to the Employee that can be fixed in the next Payroll Event
2	Underpayment to the Employee that can be fixed in the next Payroll Event
3	Reporting Error that cannot be fixed in the next Payroll Event
4	Reporting Error that should be fixed in the next Payroll Event

## Submission Request Line Items:

Item line number	Data Item	Correction Type	Context
8	Employee PPSN	3	The original submission must be corrected.
9	First Name	4	
10	Family Name	4	
11	Address	4	
12	Date of Birth	4	

# Corrections – Amendments\Deletions

- Where appropriate, employers should make corrections by amending the original submission
- If an employer deletes the original submission it could result in:
  - Amended statement/statutory return
  - Commencement/cessation issues
  - Employee tax credits could be reassigned.

# Payroll Submission – Error\Invalid

- Errors are returned to the payroll software and are visible to the employer via ROS
- It is imperative that employers/agents review and correct errors to ensure statements are correct
- Errors that are not corrected may result in an understatement or overstatement of the employers liability and will not be reflected accurately on the employee record
- The debt collection of any balance outstanding will proceed as it always has.

# Payroll Submission – Error\Invalid

- Employees should be able to reconcile information on myAccount with the details on their payslip
- The information reported by employers will be included in the employees End of Year Statement
- This statement may be used by employees for bank loans, grants etc. so it is crucial that the information is correct.

# Employee View Update

# Employee Compliance

- Since 15 May, there have been **388,827** total payslip views through PAYE online
- **151,100** unique users accessing payslips through PAYE online
- New unit managing all issues referred by employees of a compliance nature. Employers will be contacted.
- Specific referral category in my enquiries which is referred to on the website

# Referred issues

- Payroll submission incorrect/no payslips received
- Cessation date not applied
- Most recent RPN not applied
- Duplication errors

# Helpline Updates

1. Helpline updates

2. Helpline updates

3. Helpline updates

4. Helpline updates

5. Helpline updates

# Helpline Updates

- From 01 Jan to 28 November 2019, **148,310** calls were answered on the National Employer Helpline.
- Approx **1.1m calls** have been answered from 01 Jan to date on the National Employee Helpline.

# Employer Helpline Update

- Hot Topics section available at <https://www.revenue.ie/en/employing-people/pay-modernisation/hot-topics/index.aspx>
- Current Hot Topics include solutions for:
  - Problems accessing ROS
  - Problems downloading RPNs
  - Guidance on PAYE Statement
  - Guidance on final wage payments
  - Employer PAYE payroll payment liabilities and payment options

# Employment Detail Summary (P60 Replacement)

# Employment Detail Summary (P60 Replacement)

- Employment Detail Summary will replace the Form P60
- Available to all PAYE customers from Revenue in January 2020
- Will contain payroll information for each employment as reported by employers
- Will include Employment ID
- Option to create a PDF to save/print for users
- Can be utilised in the same way as a P60 e.g. income verification for financial institutions, HSE or County Councils.
- Facility to securely transfer information with a password to relevant third parties is now available

## Review your tax 2016 - 2019

[← Back to myAccount](#)**2019**

Review type	Description	Status	Action
<b>Statement of Liability</b>	<ul style="list-style-type: none"><li>Review your preliminary Income Tax and USC Calculation for 2019 based on Revenue's records</li><li>Complete your Income Tax Return to:<ul style="list-style-type: none"><li>Change existing credits/declared income;</li><li>Declare additional income e.g. rental income; income from casual work;</li><li>Claim additional credits/reliefs e.g. health expenses;</li><li>Request your Statement of Liability from Revenue.</li></ul></li></ul>	Available	<a href="#">Request</a>
<b>Employment Detail Summary</b> ⓘ	<ul style="list-style-type: none"><li>View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue.</li><li>Create a document containing a summary of your pay and tax details.</li></ul>	Available	<a href="#">View</a>

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## Summary of payroll 2019

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

You can view each payroll submission by selecting 'View job/pension details'.

You can create a document you can save or print by clicking 'Create document'

Create document

### Your jobs or pensions

Sara-er-mckenzie

( )

[View job or pension details](#)

Employment ID 1  
Start date 01/01/2014

#### Pay, Tax, USC, LPT and PRSI details

Gross pay ⓘ	€36,000.00
Pay for Income Tax ⓘ	€30,000.00
Income Tax paid	€2,700.00
Taxable benefits	€0.00
Pay for USC ⓘ	€36,000.00
USC paid	€3,600.00
LPT deducted	€0.00
Employee PRSI paid ⓘ	€1,200.00
Employer PRSI paid ⓘ	€3,000.00

#### PRSI classes

PRSI class	A1
Number of insurable weeks	48

[← Back](#)

## Job or pension details

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

### Job or pension details

Employer/pension provider's name Sara-er-mckenzie  
Employer/pension provider's number 1  
Employment ID 1  
Status Active  
Start date 01/01/2014

### Pay, Tax, USC, LPT and PRSI details

Gross pay ⓘ €30,000.00  
Pay for Income Tax ⓘ €30,000.00  
Income Tax paid €2,700.00  
Taxable benefits €0.00  
Pay for USC ⓘ €30,000.00  
USC paid €3,000.00  
LPT deducted €0.00  
Employee PRSI paid ⓘ €1,200.00  
Employer PRSI paid ⓘ €3,000.00

#### PRSI classes

PRSI class A1  
Number of insurable weeks 48

## 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
31/12/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
30/11/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
31/10/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
30/09/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
31/08/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
31/07/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
30/06/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
31/05/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
30/04/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>
31/03/2019	€3,000.00	€0.00	€2,500.00	€225.00	€3,000.00	€300.00	€100.00	€250.00	€0.00	<a href="#">View</a>



In all correspondence please quote:  
PPS No:

Noel Wall  
Business Division - Dublin North & City  
Centre  
9/15 Upper O'Connell Street  
Dublin 1

MR T-ELOISE VOLKMAN  
DAME STREET  
PAYEOS-SOUTH  
JOHNSON

Enquiries: 01 7383612  
17 Oct 2019

## Employment Detail Summary 2019

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

### Job / pension details

Employer / pension provider name	Sara-er-treutel-treutel
Employer / pension provider no.	
Employment ID	122
Start Date	13/01/2019

### Pay, Income Tax, USC, LPT and PRSI details

Gross pay	€30,000.00
Pay for Income Tax	€30,000.00
Income tax paid	€4,000.00
Taxable benefits	€0.00
Pay for USC	€30,000.00
USC paid	€3,000.00
LPT deducted	€0.00
Employee PRSI paid	€0.00
Employer PRSI paid	€0.00

### PRSI classes

PRSI class	A1
Number of Insurable weeks	0

# Create a Summary of your Pay and Tax Details

# Create a Summary of your Pay and Tax Details

- Customers can now create a summary of their pay and statutory deductions
- The information can be used as proof of income in dealing with third parties (i.e. financial institutions)
- Customers can include
  - pay and tax for the year to date
  - up to three months current-year payroll details
  - Statements of Liability for the previous four years

You can now view your payroll details as submitted to Revenue by your employer/pension provider in myAccount. Click [here](#) or the 'Manage your tax 2019' link in the PAYE Services card to access these details.

## Tax services

### PAYE Services



**Manage Your Tax 2019:** Update your tax record for this year.

**Review Your Tax 2015-2018:** Complete your Income Tax Return, request your Statement of Liability.

**Update Job or Pension Details:** Register or cease your job or pension.

**Claim Unemployment Repayment 2019:** Apply for a repayment of Income Tax/ USC if you are out of work.

**Create a Summary of Your Pay and Tax Details:** Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

[Manage Your Tax 2019](#)

[Review Your Tax 2015-2018](#)

[Update Job or Pension Details](#)

[Claim Unemployment Repayment 2019](#)

[Create a Summary of Your Pay and Tax Details](#)

### 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](#)

[← Back to myAccount](#)

## Create a summary of your pay and tax details

You can create a secure document (PDF) summarising your pay and tax details. Your **summary will be password protected** once it is generated so that you can manage who has access to your information. When you are sharing your summary electronically, you will need to send both the PDF and the unique password associated with it.

### What is this summary for?

You can provide this summary to any person or body, such as a financial institution, a solicitor or local authority, as proof of income or tax paid for the purposes of applying for a loan, mortgage, grants etc.

### What will this summary include?

This summary can include:

- ✓ Your pay and tax details to date for the current year
- ✓ Full details of any payments you received as submitted by your employer(s)/pension provider(s) for the last three months
- ✓ Your Statements of Liability for the last four tax years.

You can select which of the above information you would like the summary to include.

### Is there anything I need to do before requesting this summary?

- 1 You should ensure your pay and tax details are correct. You can view your payroll details for the year through the 'Manage your tax' link in the PAYE Services card.
- 2 You may need to request a Statement of Liability for the last four years if you have not done so already. The summary will only include any Statements of Liability which have already been issued. You can request a Statement of Liability through the 'Review your tax' link in the PAYE Services card.

Create summary →

Step 1 of 4

[← Back](#)

## Statements of Liability

The Statement of Liability will show your pay and tax details for a previous year. You can select to include Statements of Liability for up to the last four years.

### Select years

Please select the years which you would like the summary to include.

☒ 2018

[View](#)

☒ 2017

[View](#)

☒ 2016

[View](#)

☒ 2015

[View](#)

Next →

Step 2 of 4

[← Back](#)

## Pay and tax details Year To Date (YTD)

These are your pay and tax details for the current year as submitted to Revenue by your employer/pension provider. **If any of these figures are incorrect, please contact your employer/pension provider.**

### Select pay and tax details

Please select whether you wish to include your pay and tax details YTD

☒ Yes

### Your jobs / pensions

Sara-er-mcdermott-mcdermott (3607204EH)

Employment ID: 1

Gross pay ⓘ	Taxable benefits	Pay for Income Tax ⓘ	Income Tax paid	Pay for USC ⓘ	USC paid	Employee PRSI paid ⓘ	LPT deducted
€25,875.00	€0.00	€23,999.94	€2,324.97	€25,875.00	€694.35	€1,035.00	€450.00

Next →

Step 3 of 4

[← Back](#)

## Payroll details

These are your payroll details for your jobs or pensions as submitted by your employer/pension provider.

**Note:** The summary will include payroll details for the current month and the number of previous months selected.

### Select period

Please select the number of months of payroll details you wish to include.

#### Self

☐ **1 Month**  
(01/09/2019 - 09/10/2019)

☐ **2 Months**  
(01/08/2019 - 09/10/2019)

☒ **3 Months**  
(01/07/2019 - 09/10/2019)

#### Your jobs / pensions

**Sara-er-mcdermott-mcdermott** (3607204EH)

Employment ID: 1

Pay date	Gross pay ⓘ	Taxable benefits	Pay for Income Tax ⓘ	Income Tax paid	Pay for USC ⓘ	USC paid	Employee PRSI paid ⓘ	LPT deducted
23/09/2019	€2,875.00	€0.00	€2,666.66	€258.33	€2,875.00	€77.15	€115.00	€50.00
23/08/2019	€2,875.00	€0.00	€2,666.66	€258.33	€2,875.00	€77.15	€115.00	€50.00
23/07/2019	€2,875.00	€0.00	€2,666.66	€258.33	€2,875.00	€77.15	€115.00	€50.00

**Next →**

Step 4 of 4

[← Back](#)

## Review your summary of pay and tax details

This is the information that will be included in your summary. Please ensure the details shown below are correct.

### Statements of Liability

2018

2017

2016

2015

### Pay and tax details Year To Date (YTD)

Pay and tax details

01/01/2019 - 08/10/2019

### Payroll details

Payroll details

01/07/2019 - 08/10/2019

### Declaration



I confirm that the information above is correct.

Create summary →



## Summary created

Your summary of pay and tax details has been successfully created. The summary is now available for you to download.

### Summary password

You will need to use the password shown below to open your summary after it has been downloaded. It is your responsibility to keep this password secure and to share it as appropriate.

**Password:** 836233

**Note:** You can return to this application to view any previously generated summaries along with the unique password for each.

[How do I use my password?](#)

**Download summary** ↓

### Sharing your summary

When you are sharing your summary electronically with a third party e.g. a financial institution, a solicitor or local authority, they will need a copy of the PDF along with the password to open the document. You may wish to send them separately for extra security.

← **Back to myAccount**

[← Back to myAccount](#)

## Create a summary of your pay and tax details

You can create a secure document (PDF) summarising your pay and tax details. Your **summary will be password protected** once it is generated so that you can manage who has access to your information. When you are sharing your summary electronically, you will need to send both the PDF and the unique password associated with it.

### What is this summary for?

You can provide this summary to any person or body, such as a financial institution, a solicitor or local authority, as proof of income or tax paid for the purposes of applying for a loan, mortgage, grants etc.

### What will this summary include?

This summary can include:

- ✓ Your pay and tax details to date for the current year
- ✓ Full details of any payments you received as submitted by your employer(s)/pension provider(s) for the last three months
- ✓ Your End of Year Statements (P21s) for the last four tax years.

You can select which of the above information you would like the summary to include.

### Is there anything I need to do before requesting this summary?

- 1 You should ensure your pay and tax details are correct. You can view your payroll details for the year through the 'Manage your tax' link in the PAYE Services card.
- 2 You may need to request End of Year Statements for the last four years if you have not done so already. The summary will only include any End of Year Statements which have already been issued. You can request an End of Year Statement through the 'Review your tax' link in the PAYE Services card.

Create summary →

View previous summaries



[← Back](#)

## Previous summaries

### PDFs

Date of creation

Action

08/10/2019 16:50:13

[View](#)

08/10/2019 15:28:23

[View](#)

07/10/2019 12:04:38

[View](#)

## Summary of pay and tax details

[← Back](#)

Date created: 08/10/2019 15:28:23

Password: 836233

[How do I use my password?](#)

Download summary ↓

### Statements of Liability

2018

2017

2016

2015

### Pay and tax details Year To Date (YTD)

Pay and tax details

01/01/2019 - 08/10/2019

### Payroll details

Payroll details

01/07/2019 - 08/10/2019

# Year to Date – Pay and tax details

In all correspondence please quote:  
PPS No: 5443562K



Pat Murphy  
Personal Division  
PAYE Services  
P.O. Box 1  
Co. Wexford

MR JOE BLOGGS  
1 MAIN STREET  
OLD TOWN  
DUBLIN 1

Enquiries: 01 7383612  
16 Sep 2019

## Pay and tax details Year to Date (YTD)

Selected period							
Self: 01/01/2019 - 16/09/2019							
Your jobs/pensions							
<i>Sara-er-mcdermott-mcdermott(3607204EH)</i>							
<i>Employment ID: 1</i>							
Gross pay	Taxable benefits	Pay for Income tax	Income Tax paid	Pay for USC	USC Paid	Employee PRSI paid	LPT deducted
€ 25,875.00	€ 0.00	€ 23,999.94	€ 2,324.97	€ 25,875.00	€ 694.35	€ 1,035.00	€ 450.00

# Payroll details for previous period

## Payroll details

### Selected period

Self: 01/06/2019 - 16/09/2019

### Your payroll details

*Sara-er-mcdermott-mcdermott(3607204EH)*

*Employment ID: 1*

Pay Date	Gross pay	Taxable benefits	Pay for Income tax	Income Tax paid	Pay for USC	USC Paid	Employee PRSI paid	LPT deducted
23/09/2019	€ 2,875.00	€ 0.00	€ 2,666.66	€ 258.33	€ 2,875.00	€ 77.15	€ 115.00	€ 50.00
23/08/2019	€ 2,875.00	€ 0.00	€ 2,666.66	€ 258.33	€ 2,875.00	€ 77.15	€ 115.00	€ 50.00
23/07/2019	€ 2,875.00	€ 0.00	€ 2,666.66	€ 258.33	€ 2,875.00	€ 77.15	€ 115.00	€ 50.00
23/06/2019	€ 2,875.00	€ 0.00	€ 2,666.66	€ 258.33	€ 2,875.00	€ 77.15	€ 115.00	€ 50.00

# Statement of Liability

In all correspondence please quote:  
PPS No: 5443562K

Notice No: 05443562-00002V



yp21 V559 775EQSTRW077

MR JOE BLOGGS  
1 MAIN STREET  
OLD TOWN  
DUBLIN 1

Pat Murphy  
Personal Division  
PAYE Services  
P.O. Box 1  
Co. Wexford

Enquiries: 01 7383636

12th Sep 2019

PAYE/USC END OF YEAR STATEMENT (P21) FOR THE TAX YEAR 2018			
<b>PAYE Calculation</b>			€
Income	(See Panel 1 overleaf for a breakdown)		32,000.00
Less: Deductions	(See Panel 3 overleaf for a breakdown)		0.00
<b>Taxable Income</b>			<b>32,000.00</b>
<b>Charged as follows</b>	€ 32,000.00 @ 20 %	-	€ 6,400.00
<b>Tax Due:</b>			<b>6,400.00</b>
<b>Plus:</b>	<b>Tax Retained by you</b> (See Panel 5 overleaf for a breakdown)		0.00
	<b>Adjustments</b> (See Panel 7B overleaf for a breakdown)		0.00
<b>Gross Tax Payable</b>			<b>6,400.00</b>
<b>Less:</b>	<b>Tax Credits</b> (See Panel 4 overleaf for a breakdown)	3,300.00	
	<b>Taxes Deducted</b> (See Panel 2 overleaf for a breakdown)	3,250.00	
	<b>Reliefs</b> (See Panel 6 overleaf for a breakdown)	0.00	
	<b>Adjustments</b> (See Panel 7A overleaf for a breakdown)	0.00	6,550.00
<b>PAYE Result:</b>	<b>Overpayment</b>		<b>150.00</b>
<b>Income Chargeable to USC (see panels 9 and 10 overleaf for a breakdown)</b>			
<b>SELF</b>	€ 12,012.00 @ 0.5%	€ 60.06	
	7,360.00 @ 2%	147.20	
	15,128.00 @ 4.75%	718.58	
<b>Less:</b>	<b>USC Deducted:</b>	956.00	
<b>USC Result:</b>	<b>Overpayment</b>	30.16	
<b>Final Result:</b>	<b>Overpayment</b>		<b>180.16</b>
<b>Treatment of Result</b>			
A cheque for €180.16 will issue to you			

# Statement of Liability

Statement of Liability	
Liability	
Current	
Accounts Payable	
Notes Payable	
Accrued Liabilities	
Deferred Liabilities	
Long-Term	
Mortgages	
Bonds	
Other	
Total	

# Statement of Liability

- Preliminary End of Year Statement will be made available from 15 January 2020
- Based on income details reported by all employers during the year
- Preliminary result will show if:
  - Balanced
  - Overpaid
  - Underpaid

# Statement of Liability

Customers are required to complete an Income Tax Return where they want to:

- Receive a Statement of Liability (P21)
- Claim any refund of tax
- Claim additional reliefs/credits e.g. health expenses
- Declare additional income e.g. rental income
- Change existing credits or declared income

## Review your tax 2016 - 2019

[← Back to myAccount](#)**2019**

Review type	Description	Status	Action
<b>Statement of Liability</b>	<ul style="list-style-type: none"><li>Review your preliminary Income Tax and USC Calculation for 2019 based on Revenue's records</li><li>Complete your Income Tax Return to:<ul style="list-style-type: none"><li>- Change existing credits/declared income;</li><li>- Declare additional income e.g. rental income; income from casual work;</li><li>- Claim additional credits/reliefs e.g. health expenses;</li><li>- Request your Statement of Liability from Revenue.</li></ul></li></ul>	Available	<a href="#">Request</a>
<b>Employment Detail Summary</b> ⓘ	<ul style="list-style-type: none"><li>View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue.</li><li>Create a document containing a summary of your pay and tax details.</li></ul>	Available	<a href="#">View</a>

## Statement of Liability 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.

If you have any additional income to declare e.g. rental income, income from casual work, you should complete your Income Tax Return and declare this income. To go directly to your Income Tax Return, click 'Complete Income Tax Return' at the bottom of the page.

<b>Preliminary result</b>	<b>Overpayment</b>	<b>€200.00</b>
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### What your preliminary result means

#### Overpayment

Based on Revenue's records for 2019, you paid more Income Tax or USC than you were due to pay. This means that you are due a refund of €200.00 from Revenue based on current information. To receive any refund due, you should complete your Income Tax Return for 2019.

### Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

# Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

Taxable income		€90,000.00
Net tax due		€25,640.00
Less total tax paid		- €25,840.00
<b>Preliminary Income Tax result</b>	<b>Overpayment</b>	<b>€200.00</b>

# Preliminary USC result

[View USC details](#)

To view a breakdown of your income chargeable to USC, USC due and USC paid, click 'View USC details'.

Income chargeable to USC		€90,000.00
USC due		€4,071.55
Less USC paid		- €4,071.55
<b>Preliminary USC result</b>	<b>Balanced</b>	<b>€0.00</b>

## How would you like to proceed?

**You should complete your Income Tax Return to:**

- Receive any refund of tax due;
- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability

**Complete your Income Tax Return →**

If you do not need a Statement of Liability and have no additional income to declare or reliefs and credits to claim you can return to 'Review your taxes' by clicking the 'back' button below.

**← Back**

# Transition 2019/2020

# Points to Note

- **No P60** – No obligation on the employer to provide any end of year information to employee
- The Employment Detail Summary will replace the P60 and will be made available to all employees by Revenue through myAccount from Jan 2020
- **No P35** – No end of year return
- **2019 RPNs** will be updated in real time until end of 2019
- **Variable Direct Debit** is the most convenient method to ensure liabilities are paid on time.

## Transition 2019/2020 - Payment Dates

- Employers advised not to make payroll submissions with 2020 pay date until 2020 RPN available (otherwise emergency tax should be applied)
- Ensure that 2020 tax year is included in header
- Cannot include payment dates in 2019 and 2020 in the same payroll submission
- Payment dates for different years must be submitted in separate submissions.

## Transition 2019/2020 - RPN for 2020

- RPNs for 2020 available in early December 2019
- 2020 RPNs will not be updated in real time until 2020
- Ensure correct RPNs are requested
- If payment date is 2020, use 2020 RPN
- 2020 RPNs will include:
  - budget updates
  - changes to the individuals case based on 2019 income e.g. removal of PAYE/USC exemption if thresholds exceeded.

## Transition 2019/2020 – Requesting RPN for 2020

- Cannot use a 2019 RPN in 2020 (Income Tax Regulations 2018)
- Legal obligation to request and operate the latest RPN even if the tax credits on the RPN are zero
- RPNs should be requested 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 no RPN is available, emergency basis must be operated.

# Transition 2019/2020 - Emergency Tax

**Example:** A weekly paid employee who provides their employer with a PPS number but is not registered with Revenue.

Employee commences work in income tax week 46 of 2019 and leaves in week 5 of 2020. The emergency basis applies throughout:

- Weeks 46-49 are the first four weeks of employment for the purposes of the emergency procedure
- Weeks 50-52 are weeks five, six and seven for the purposes of the emergency procedure
- Weeks 1-4 of 2020 are weeks eight, nine, ten and eleven of the emergency procedure.

# No PPSN – Employer Reference Number

- When reporting without a PPSN it is mandatory to use an employer reference number
- This should not be changed from 2019 to 2020
- The name should also not be changed as Revenue use it for matching purposes
- When the PPSN is updated, it should be reported along with the employer reference number
- Revenue will use the employer reference number and PPSN to match and link previous payroll submission detail.

# Employment ID

- Employment IDs will roll forward automatically and will be included on the first RPNs of 2020
- Payroll operators/software should not change employees' Employment ID from year to year.

# Changes in 2020

- From 2020 onwards Revenue will mark RPNs for ceased employees when returning all RPNs
- Employers will now be able to distinguish which RPNs are for ceased employees and which are for live employees
- To facilitate **Section 985B** payments, a new payment type on ROS will be available
- This will allow a payment to be made once the settlement has been approved by Revenue.

# Communications Update

# Communications

- **Employers' Guide to PAYE (Part 42-04-35A)**  
available on Revenue.ie - regularly updated
- Hot Topics on Revenue.ie
- eBrief No. 52/19 -PAYE Modernisation Update  
Employers and Payroll Agents, issued March
- eBrief 93/19 PAYE Modernisation Update -  
Employers and Payroll Agents, Issued May
- Both remind employers of obligations and  
consequences of late submissions.

# Revenue.ie PAYE Mod – Hot Topics

[Home](#) → [Employing people](#) → [PAYE modernisation](#)

## Hot topics

Revenue is providing extensive support for employers and their agents to support the transition to the new reporting requirements under PAYE Modernisation. This page is updated in real time based on the most common issues being reported by employers.

- Information for employers about changes to MyAccount that allow [\[PDF\] employees view their payroll submission details reported to Revenue](#).
- Document providing guidance on [\[PDF\] Employer PAYE Payroll payment liabilities and payments options](#).
- This document provides a summary of the [\[PDF\] PAYE Modernisation Statements](#) and it describes common reasons why a statement may differ to that expected. It also provides guidance on how an employer can resolve these differences when encountered.
- Document describing the reasons why an employer may receive [\[PDF\] duplicate Revenue Payroll Notifications \(RPNs\)](#) when operating PAYE Modernisation and provides guidance on how an employer can resolve these.
- Document describing [\[PDF\] reasons why a person may experience difficulties accessing ROS when operating PAYE Modernisation](#), including guidance to help address such difficulties when encountered.
- Document setting out the possible [\[PDF\] reasons why an RPN may not be available for download along with guidance for employers](#) on how to address these.

# Employee communications

- TCCs will issue to all PAYE customers during the month of December. This will include information in respect of Employment Detail Summary
- Media campaign including radio and print advertising is planned from 9<sup>th</sup> December outlining these changes.
- Employer Notice outlining changes for employees also planned will issue this week.

# Employee Engagement

# Employee Engagement

- Ongoing employee engagement sessions with:
  - Employers
  - Government Departments
  - Public Bodies
  - Libraries
  - Citizen Information Centres
- Detailed information on Employee 2020 Tax Credit Certificates
- Media campaign in Dec to Jan/Feb– radio, press and social media.

# Employee Engagement

- Team available to visit employers on site to provide a session for their employees
- One hour information session with time for Q&A
- Options for 'Lunch and Learn' or several sessions in a day depending on numbers
- Contact [imcdonne@revenue.ie](mailto:imcdonne@revenue.ie) to arrange same.

# Stakeholder Engagement 2019

# External Engagement 2019

November	November	November	December
4 <sup>th</sup> IPASS Annual Update Day Dublin West	13 <sup>th</sup> IPASS Annual Update Day Dublin City	29 <sup>th</sup> LSAD	11 <sup>th</sup> JTI
5 <sup>th</sup> IPASS Annual Update Day Sligo	14 <sup>th</sup> IPASS Annual Update Day Galway	December	12 <sup>th</sup> Citizens Information Montenotte
5 <sup>th</sup> Stelfox	15 <sup>th</sup> Kilkenny County Council	2 <sup>nd</sup> Athlone IT	12 <sup>th</sup> Citizens Information Mallow
5 <sup>th</sup> Citizens Information Sligo	15 <sup>th</sup> IPASS Annual Update Day Kilkenny	2 <sup>nd</sup> External Stakeholders	16 <sup>th</sup> IADT
6 <sup>th</sup> IPASS Annual Update Day Cork	18 <sup>th</sup> IPASS Annual Update Day Dublin City	2 <sup>nd</sup> IPASS Annual Update Day Dublin City	
6 <sup>th</sup> IPASS Annual Update Day Dublin North	19 <sup>th</sup> IPASS Annual Update Day Athlone	3 <sup>rd</sup> IPASS Annual Update Day Galway	
6 <sup>th</sup> Apple	19 <sup>th</sup> IPASS Annual Update Day Dublin South	4 <sup>th</sup> Confex	
7 <sup>th</sup> IPASS Annual Update Day Athlone	20 <sup>th</sup> IPASS Annual Update Day Limerick	5 <sup>th</sup> Marymount Cork	
8 <sup>th</sup> IPASS Annual Update Day Wexford	20 <sup>th</sup> DTTAS CHG	5 <sup>th</sup> IPASS Annual Update Day Cork	
11 <sup>th</sup> IPASS Annual Update Day Dundalk	21 <sup>st</sup> IPASS Annual Update Day Cork	6 <sup>th</sup> IPASS Annual Update Day Dublin North	
11 <sup>th</sup> Becton Dickinson	22 <sup>nd</sup> IPASS Annual Update Day Letterkenny	9 <sup>th</sup> Microsoft	
12 <sup>th</sup> IPASS Annual Update Day Limerick	26 <sup>th</sup> DPER	9 <sup>th</sup> Ornuia	
12 <sup>th</sup> IPASS Annual Update Day Dublin West	27 <sup>th</sup> Mazars	11 <sup>th</sup> IPASS Annual Update Day Dublin West	
12 <sup>th</sup> Thesaurus Webinar	28 <sup>th</sup> Mercer	11 <sup>th</sup> IPASS Annual Update Day Limerick	
13 <sup>th</sup> Thesaurus Webinar	28 <sup>th</sup> Citizens Information Clonmel	11 <sup>th</sup> Adobe	

# Information

# Information for Employees

## Jobs and pensions

Information about starting work, changing jobs, calculating your Income Tax, Universal Social Charge and pensions.

### Popular topics

[PAYE customers - claiming a refund?](#)

[Starting your first job](#)

[Emergency tax](#)

[Emergency tax](#)

[Calculating your Income Tax](#)

[PAYE customers - claiming a refund?](#)

[Tax residence](#)

[Periods of unemployment](#)

[What is PAYE?](#)

[Pensions and tax](#)

[Taxation of employer benefits](#)

[Personal Public Service Number \(PPSN\)](#)

[Using a tax agent or tax service](#)

[Starting your first job](#)

[Universal Social Charge \(USC\)](#)

[Changing jobs](#)

[Tax credits](#)

[Do PAYE taxpayers need to submit a tax return?](#)

[Second or multiple jobs](#)

[Taxation of social welfare payments](#)

[Overtime and bonuses](#)

[PAYE Modernisation for employees](#)

# Information

- Regular updates on revenue.ie

## Employing people

Information for employers about your tax obligations when you hire and pay employees and when employment ends.

### Popular topics

[Travel and subsistence](#)

[Flat-rate expense allowances](#)

[Private use of company cars](#)

Becoming an employer and ongoing obligations

What constitutes pay?

Paying your employees' tax to Revenue

Employee expenses

Employers' notices

Universal Social Charge (USC)

When an employment ends

Hiring an employee

Paying an employee

Benefit in kind (BIK) for employers

Shares for employees

Taxation of social welfare payments -  
Illness Benefit (IB)

Employment related tax returns and forms

PAYE modernisation

- Questions to National Employer Helpdesk 01-738 3638

**AOB**