Background & Design Principles
Why modernise PAYE?

Changing nature of:

- Employment
- Payroll
- Information and communications technology
- Expectations
PAYE Modernisation

**Seamless integration into payroll**

**Minimize employer cost to comply**

**Abolition of P30s, P45s, P46s, P60, End of Year Returns**

**Right tax paid on current due dates**

**Time savings**

**Simplified online services**

**Maximise use of entitlements**

**Automatic end of year review**

**Real time accurate data**

**Transparency**

**Statutory in-year employer return**

**Making compliance easier**

**Accurate up to date income details**

**Reduced customer contacts**

**Timely targeted interventions**
Context
Employee/Employer Statistics May 2018

• 2.8m active employments (includes pensions)
• 256,000 employees >1 live employment
• Multiple employments with the same employer

• 219,000 employers
• 111,000 employers with ≤ 5 employees
• 98% file through ROS
PAYE: Current Employer Obligations
Paying Employees & Reporting

1. Apply the latest P2C
2. Calculate tax to be deducted (IT, USC, PRSI & LPT)
3. Provide the employee with a payslip that shows the pay and deductions made
4. P45 / P46 for every employee starting or leaving employment with them
5. Each month / quarter submit a P30 and payment
6. By February of the following year complete a P35 with the associated listings for all employees
High Level Design and Process Flows
Seamless integration of reporting into the payroll process

- Employees to be paid
- Get latest Revenue Payroll Notifications
- Perform Calculations
- Finalise

- Bank File / Cheque
- Payslips
- Revenue Report
- Money in Bank / Hand
- Payslips
- Pay and Deduction in PS
Abolition of P30s, P45s, P46s, P60, End of Year Returns

- Statement issued to employer each month with total tax due based on submissions
- Statement deemed as return if no corrections made by return due date
- New employees (P45/P46) set up in payroll and Revenue Payroll Notification requested will commence the employment
Abolition of P30s, P45s, P46s, P60, End of Year Returns

• Payroll submissions by employers will include commencement and cessation dates
• End of Year Returns (P35) - each month stands as a statutory return. No option to tidy up at year end
• For 2019 there will no longer be an obligation on employers to provide P60 to employees
Legislative Framework – Finance Act 2017
Legislation – Finance Act 2017

The legislative provisions have been passed into law governing the changes these include:

- Revenue Payroll Notification (RPN)
- Payroll submissions must be made on or before the payment by employers to the employee
- Statement issued by Revenue – deemed a return
- Direct Debit facility will continue and option of Variable Direct Debit will be available
Are you an employer?
Are you an employer?

• Do you have someone who works for you?
  • Site Workers
  • Carpenter/Plumber/ Plasterer
  • Machinery Operator

• Do you have seasonal workers?
  Works certain times of the year/busy periods

• Do you have casual employees?
  Works occasionally once/twice per week, per month
Contract Of Service v Contract For Service Employee or Contractor
Employee V Contractor

- **Construction:** Payments to employees or contractors?
  - All payments made to employees must be subjected to PAYE/PRSI/USC deductions.
  - Payment to contractors are not subject to these deductions.

- Deciding whether an individual is an employee or a contractor depends on the facts of each case.

- ‘Code of Practice for Determining Employment or Self-Employment Status of Individuals’.
- More information on Revenue website - ‘revenue.ie’.
Employee

In general if a Site Manager/Employer has control over the work to be carried out in respect of any of the following where the individual:

- supplies their labour only (occasionally some small tools)
- completes any tasks associated with day-to-day labouring work under their direction,
- is advised of the hours to be worked including start and finish times
- is paid a rate of pay per hour, day, week or month

All of these indicate that the worker is an employee.
Contractor

• A contractor would be expected to supply all the necessary materials, machinery and labour
• Site Manager has no control i.e. how many machines or staff the contractor will use
• Redress for any bad work or damage caused by the contractor is carried by the contractor
• Contractor carries financial risk
• Site Manager and the contractor will agree the overall payment for the job, or a rate per acre etc.
• Contractor issues an invoice for this amount when the work is completed, payment of the contractors employees are a matter for the contractor
Labour supplied through Agency

• Labour supplied to the construction sector through an ‘agency’ are not direct employees of a Site Manager/Employer, they are employees of the agency.

• Site Managers/Employers will treat the agency as a contractor and pay on foot of the invoice the agency provides.
Net pay arrangement

• Net pay arrangements should not be agreed, they can leave the employer exposed to an additional liability due to reallocation of credits by the employee.

• If incorrect tax credits and rates are already allocated – you as the employer could be liable for any shortfall

• Always deduct tax based on the Revenue Payroll Notification

• Ensures that correct tax deductions are made by you

• The RPN is available in real time – able to see credit and rates available for that employee
Stakeholder Engagement – Business Process
Operation of Payroll

• It is clear from the consultation to date that for some employers the focus on the end of year reporting may have contributed to in year payroll processing practices that are not fully in line with PAYE regulations.

• The real time reporting regime will make these visible and such processes will need to change.
Corrections

• While it is recognised that errors in payroll will occur, every effort should be made to ensure that submissions to Revenue are accurate and timely.
• If the information contained in the statement issued by Revenue is incorrect, there is a legal obligation on the employer to fix the relevant payroll submissions to ensure that the return reflects the correct liability for the month.
• This may require fixing incorrect submissions or submitting any outstanding payroll submissions.
• All data received, including corrections and the timing of submissions, will feed into Revenue’s risk analysis systems.
• Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.
List of Employees

• Revenue has commenced requesting that all employers submit an employee list via ROS. This will contain details of all employees currently working for the employer.

• The objective of the exercise is to ensure RPN’s for 2019 are correct from the start of the year.

• This will then be followed up with a Revenue matching exercise.
List of Employees

• 3 tranches scheduled:
  • First tranche (Legal, accounting, management, architecture, engineering, technical testing and analysis)
  • Second tranche commenced in August
  • Final tranche in September

• Employers/agents will be notified via banner in ROS
• E-Brief No. 137/18 issued on June 28th via Revenue.ie
• Employer Helpdesk will handle all issues and queries
  – Contact number: 1890 254 565
ROS Payroll Reporting
Revenue Online Service

Revenue Online Service (ROS) enables you to view your own, or your client’s, current position with Revenue for various taxes and levies, file tax returns and forms, and make payments for these taxes online in a variety of ways.

Useful Links
- View Latest Revenue News
- ELIGAT Customers
- ROS Online Application
- ROS Developer Support
- ROS Compatible Third Party Software
- Digital Certificate for Emails
- ROS Registration Changes - Upcoming Developments

Revenue Home | ROS Help | Accessibility | System Requirements

Terms & Conditions | Privacy Policy | Certificate Policy Statement | Certification Practice Statement | Eolas as Gaeilge
RPN request
Request Revenue Payroll Notifications (RPNs)

You must always ensure that payroll is run based on the most up to date RPNs. You can request RPNs for your employees by uploading a request file or by completing our online form. Learn more.

Upload request file

If your software produces an RPN request file, you can upload it here. Your file must be in either JSON or XML format. Separate files should be uploaded for existing or new employees.

[Request RPNs by file upload]

Complete online form

If you do not have a file to upload, you can request RPNs for your existing or new employees using our online form.

[Request RPNs by online form]
Submit payroll by online form
**Select an employee**

Please select an employee to whom a payment is being made. If you have a new employee, you will first need to request an RPN in order to make the correct deduction.

**I have a new employee.**

<table>
<thead>
<tr>
<th>PPS number</th>
<th>Employee name</th>
<th>Employment ID</th>
<th>Employment start date</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1234567T</td>
<td>Paddy O'Brien</td>
<td>-</td>
<td>01/01/2018</td>
<td>Select</td>
</tr>
<tr>
<td>9876543R</td>
<td>Mary O'Brien</td>
<td>-</td>
<td>01/01/2018</td>
<td>Select</td>
</tr>
</tbody>
</table>

**I don't have a PPS number for my employee.**
Select a pay frequency

Please input the pay frequency and expected number of pay periods in the year for this employee.

Employee name: Paddy O'Brien
PPS number: 1234567T
Employment ID: 1
Pay frequency: Weekly
Number of pay periods: 52

Next →
### Submission item

#### Tax credits & rate bands

These are the most up to date tax credits and rate band information for this employment, which must be used when calculating pay & tax.

<table>
<thead>
<tr>
<th>RPN Number</th>
<th>Income Tax calculation basis</th>
<th>Tax Rate 1</th>
<th>Tax Rate 2</th>
<th>RPN issue date</th>
<th>Yearly Tax Credits</th>
<th>Yearly standard rate cut off point</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cumulative</td>
<td>20%</td>
<td>40%</td>
<td>05/04/2018</td>
<td>€3,950.00</td>
<td>€4,350.00</td>
</tr>
</tbody>
</table>

To help you complete your submission item, we have included certain information from your Revenue record. Please complete and confirm all fields below, updating as necessary.

### Employee details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee name</td>
<td>Paddy O'Brien</td>
</tr>
<tr>
<td>Employment ID</td>
<td>1</td>
</tr>
<tr>
<td>Employment start date</td>
<td>01/01/2018</td>
</tr>
<tr>
<td>Pay frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Directorship</td>
<td>None</td>
</tr>
<tr>
<td>PPS number</td>
<td>12345678T</td>
</tr>
<tr>
<td>Employer reference</td>
<td></td>
</tr>
<tr>
<td>Date of leaving</td>
<td></td>
</tr>
<tr>
<td>Pay periods</td>
<td>52</td>
</tr>
<tr>
<td>Shadow payroll</td>
<td>No</td>
</tr>
</tbody>
</table>

I confirm these details are correct

### Pay & deductions

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay date</td>
<td>-</td>
</tr>
<tr>
<td>Pay for income tax</td>
<td>-</td>
</tr>
<tr>
<td>Pay for USC</td>
<td>-</td>
</tr>
<tr>
<td>Pay for Employee PRSI</td>
<td>-</td>
</tr>
<tr>
<td>Pay for Employer PRSI</td>
<td>-</td>
</tr>
<tr>
<td>Gross Pay</td>
<td>-</td>
</tr>
<tr>
<td>Income Tax paid</td>
<td>-</td>
</tr>
<tr>
<td>USC paid</td>
<td>-</td>
</tr>
<tr>
<td>Employee PRSI paid</td>
<td>-</td>
</tr>
<tr>
<td>Employer PRSI paid</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to PRSA scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to RBS scheme</td>
<td>-</td>
</tr>
<tr>
<td>Non-taxable lump sum</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to RBS scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to PRSA scheme</td>
<td>-</td>
</tr>
<tr>
<td>LPT Deducted</td>
<td>-</td>
</tr>
</tbody>
</table>

I confirm these details are correct

### Other details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross medical insurance paid by employer</td>
<td>-</td>
</tr>
<tr>
<td>Taxable benefits</td>
<td>-</td>
</tr>
<tr>
<td>Taxable lump sum</td>
<td>-</td>
</tr>
<tr>
<td>Pension tracing number 1</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to RBS scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to PRSA scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to RAC scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to ASC scheme</td>
<td>-</td>
</tr>
</tbody>
</table>

Share based remuneration

Non-taxable lump sum

employee contribution to PRSA scheme

I confirm these details are correct

[Save button highlighted]
Pay & deductions

Pay date:

Gross Pay:

Pay for income tax:

Income Tax paid:

USC status:

- Ordinary
- Exempt

You are deemed ordinary in the paying of Universal Social Charge (USC) for the current year if your total estimated income, excluding all payments from the DEASP, will exceed €13,000.

Pay for USC:

USC Paid:

PRSI exempt:

- No
- Yes
Online Manual Submission

PRSI exempt:
- No
- Yes

Text required.

PRSI class, subclass & insurable weeks:

<table>
<thead>
<tr>
<th>PRSI class &amp; subclass</th>
<th>Number of insurable weeks</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No details on record.</td>
<td></td>
</tr>
</tbody>
</table>

Add PRSI class, subclass & number of insurable weeks

Pay for Employee PRSI:  


Employee PRSI paid:  


Pay for Employer PRSI:  


Employer PRSI paid:  


LPT Deducted:  


Save →
### Submission item

**Tax credits & rate bands**

These are the most up to date tax credits and rate band information for this employment, which must be used when calculating pay & tax.

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>RPN Number</td>
<td>1</td>
</tr>
<tr>
<td>Income tax calculation basis</td>
<td>Cumulative 20%</td>
</tr>
<tr>
<td>Tax Rate 1</td>
<td>20%</td>
</tr>
<tr>
<td>Tax Rate 2</td>
<td>40%</td>
</tr>
</tbody>
</table>

### Employee details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee name</td>
<td>Paddy O'Brien</td>
</tr>
<tr>
<td>Employment ID</td>
<td>1</td>
</tr>
<tr>
<td>Employment start date</td>
<td>01/01/2018</td>
</tr>
<tr>
<td>Pay frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Directorship</td>
<td>None</td>
</tr>
<tr>
<td>Employer reference</td>
<td>-</td>
</tr>
<tr>
<td>Date of leaving</td>
<td>-</td>
</tr>
<tr>
<td>Pay periods</td>
<td>52</td>
</tr>
<tr>
<td>Shadow payroll</td>
<td>No</td>
</tr>
<tr>
<td>PPS number</td>
<td>12345677</td>
</tr>
</tbody>
</table>

I confirm these details are correct

### Pay & deductions

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay date</td>
<td>03/07/2018</td>
</tr>
<tr>
<td>Pay for income tax</td>
<td>€1,000.00</td>
</tr>
<tr>
<td>Pay for USC</td>
<td>€1,000.00</td>
</tr>
<tr>
<td>PRSI Class 1</td>
<td>H1</td>
</tr>
<tr>
<td>Pay for Employee PRSI</td>
<td>€1,000.00</td>
</tr>
<tr>
<td>Pay for Employer PRSI</td>
<td>€1,000.00</td>
</tr>
<tr>
<td>Gross Pay</td>
<td>€1,000.00</td>
</tr>
<tr>
<td>Income Tax paid</td>
<td>€100.00</td>
</tr>
<tr>
<td>USC Paid</td>
<td>€100.00</td>
</tr>
<tr>
<td>Insurable weeks 1</td>
<td>2</td>
</tr>
<tr>
<td>Employee PRSI paid</td>
<td>€100.00</td>
</tr>
<tr>
<td>Employee PRSI paid</td>
<td>€100.00</td>
</tr>
<tr>
<td>LPT Deducted</td>
<td>€12.06</td>
</tr>
</tbody>
</table>

I confirm these details are correct

### Other details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross medical insurance paid by employer</td>
<td>-</td>
</tr>
<tr>
<td>Taxable benefits</td>
<td>-</td>
</tr>
<tr>
<td>Taxable lump sum</td>
<td>-</td>
</tr>
<tr>
<td>Pension tracing number 1</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to RBS scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employer contribution to PRSA scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to RAC scheme</td>
<td>-</td>
</tr>
<tr>
<td>Employee contribution to AVC scheme</td>
<td>-</td>
</tr>
<tr>
<td>Share based remuneration</td>
<td>-</td>
</tr>
<tr>
<td>Non-taxable lump sum</td>
<td>-</td>
</tr>
</tbody>
</table>

I confirm these details are correct

[Save]
Payroll submission form

Please confirm all details below before proceeding with your submission.

Submission items

The following submission items are ready for submission.

<table>
<thead>
<tr>
<th>PPS number</th>
<th>Employee name</th>
<th>Employment ID</th>
<th>Gross Pay</th>
<th>Income Tax</th>
<th>USC</th>
<th>PRSI</th>
<th>LPT</th>
<th>Total</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345677</td>
<td>Paddy O'Brien</td>
<td>1</td>
<td>€1,000.00</td>
<td>€100.00</td>
<td>€120.00</td>
<td>€200.00</td>
<td>€12.06</td>
<td>€432.06</td>
<td>Edit Remove</td>
</tr>
</tbody>
</table>

Add additional submission items →

Submit →
Thank you

Your payroll run reference is: PR-20180629-1559199
Your submission ID is: 1

You can view details of your payroll run and submission using the "View payroll" screens.

Return to ROS  View payroll run
View Payroll Run
View payroll

Recent payroll runs
The following payroll runs were recently submitted/updated.
View payroll

Search by: Payroll run reference
Tax year: 2018
Payroll run reference: run12345

Recent payroll runs
The following payroll runs were recently submitted / updated.
## Payroll run

These are your payroll run details. Please download the payroll run summary for further information.

### Payroll reference: run12345

**Payroll run details**
- Status: Processed
- Last updated: 24/05/2018
- Tax year: 2018

**Total PAYE deductions**
- Income Tax: €13,500.00
- PRSI: €18,000.00
- USC: €3,560.00
- LPT: €2,500.00

**Submission summary**
- Active items: 50
- Payroll submissions: 1

### Recent submissions

<table>
<thead>
<tr>
<th>Date submitted</th>
<th>Submission ID</th>
<th>Active items</th>
<th>Warnings</th>
<th>Deleted items</th>
<th>Invalid items</th>
<th>Income Tax</th>
<th>PRSI</th>
<th>USC</th>
<th>LPT</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>24/05/2018</td>
<td>submission12345</td>
<td>50</td>
<td>0</td>
<td>0</td>
<td>7</td>
<td>€13,500.00</td>
<td>€18,000.00</td>
<td>€3,560.00</td>
<td>€2,500.00</td>
<td>Completed</td>
<td>View</td>
</tr>
</tbody>
</table>
Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

Submission ID: submission12345

<table>
<thead>
<tr>
<th>Submission results</th>
<th>Total PAYE deductions</th>
<th>Submission items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status: Completed</td>
<td>Income Tax: €13,500.00</td>
<td>Active: 50</td>
</tr>
<tr>
<td>Payroll reference: run12345</td>
<td>PRSI: €18,000.00</td>
<td>Warnings: 0</td>
</tr>
<tr>
<td>Date submitted: 24/05/2018</td>
<td>USC: €3,550.00</td>
<td>Deleted: 0</td>
</tr>
<tr>
<td>Tax year: 2018</td>
<td>LPT: €2,500.00</td>
<td>Invalid: 7</td>
</tr>
</tbody>
</table>

Invalid items

These submission items were not processed and need to be corrected.

<table>
<thead>
<tr>
<th>Submission ID</th>
<th>Line item ID</th>
<th>PPS number</th>
<th>Employment ID</th>
<th>Employer reference</th>
<th>Income Tax</th>
<th>PRSI</th>
<th>USC</th>
<th>LPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>submission12345</td>
<td>Lineltem1_bret</td>
<td>07005176LA</td>
<td>325</td>
<td>kxtjeifkdop2236</td>
<td>€270.00</td>
<td>€360.00</td>
<td>€71.20</td>
<td>€50.00</td>
</tr>
<tr>
<td></td>
<td>gsndwu_44923</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lineltem1_bihe</td>
<td>07005176LA</td>
<td>325</td>
<td>ruqsiqkdu119</td>
<td>€270.00</td>
<td>€360.00</td>
<td>€71.20</td>
<td>€50.00</td>
</tr>
<tr>
<td></td>
<td>cpadnu_63384</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Statement
Welcome to your Online Statement of Account

This information is accurate as of 30/04/18 11:39 for PAYE-Emp only, as applicable. Please note returns/payments may take 1-5 working days to appear on this Statement.

Tax Type Details
PAYE-EMP

Registration Details

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Reg No.</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAYE-EMP</td>
<td>3390236PH</td>
<td>Return Due &amp; Payment Due</td>
</tr>
</tbody>
</table>

Period Details
The period details breakdown/search will show information from the previous seven complete tax years and the current tax year and is applicable to PAYE-EMP only.

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>Payment Due Date</th>
<th>Liability €</th>
<th>Collections €</th>
<th>Balance €</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/04/2019</td>
<td>30/04/2019</td>
<td></td>
<td>414.00 *</td>
<td>0.00</td>
<td>0.00</td>
<td>Due</td>
<td>View/Accept</td>
</tr>
<tr>
<td>01/03/2019</td>
<td>31/03/2019</td>
<td>23/04/2019</td>
<td>570.00</td>
<td>0.00</td>
<td>570.00</td>
<td>Accepted</td>
<td>View Return or Make Payment</td>
</tr>
<tr>
<td>01/02/2019</td>
<td>28/02/2019</td>
<td>23/03/2019</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>Accepted</td>
<td>View Return</td>
</tr>
<tr>
<td>01/01/2019</td>
<td>31/01/2019</td>
<td>23/02/2019</td>
<td>100.00</td>
<td>0.00</td>
<td>100.00</td>
<td>Deemed</td>
<td>View Return or Make Payment</td>
</tr>
</tbody>
</table>

* Liability is only established when a statement has been accepted or deemed a return
## Monthly Employer PAYE Return Submission (3390236PH)

This information is accurate as of 30/04/2013 10:43:14.

### Summary Details

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax</td>
<td>€250.00</td>
<td></td>
</tr>
<tr>
<td>PRSI (Employer &amp; Employee)</td>
<td>€89.00</td>
<td></td>
</tr>
<tr>
<td>USC</td>
<td>€55.00</td>
<td></td>
</tr>
<tr>
<td>LPT</td>
<td>€20.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>€414.00</td>
<td></td>
</tr>
</tbody>
</table>

### Period Details

- **Period:** 01/04/2019 - 30/04/2019
- **Status:** DUE
- **Due Date:** 14/05/2019

### Payroll Details

Only payroll figures with pay dates in the selected month are included in this period's totals. To download the Return Summary for the period in XML format click [here](#).
To download the Return Summary for the period in JSON format click [here](#).

### Declaration

- [ ] I agree with the summary above.
- [x] 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 Button]
PPSN Checker
PPSN Checker

• Agents, employers and pension providers requested PPSN checker facility as part of the co-design with Revenue.
• Live in ROS from 12\textsuperscript{th} April
• A maximum of 10 PPSNs can be checked at one time.
• Captcha used to protect from phishing and internal reports will be produced on usage
• Results is either that PPSN can be used for that employee or that you need to contact employee and confirm PPSN
PPS Number Checker

Enter the details required below to check that the PPS Number supplied is the correct PPS Number for your employee/pension recipient. Click the Submit button to send the information to be checked against Revenue records. To check additional PPS Numbers, click the Add Employee button. A maximum of 10 PPS Numbers can be checked at any one time.

* indicates a mandatory field

Employee 1

- First name *
- Surname *
- PPS Number *
- Address Line 1
- Address Line 2
Add Employee

For security and data protection purposes, the information you supply is being monitored by Revenue. Your continued use of this service is subject to use for legitimate purposes i.e. to ensure you are supplying the correct PPS Number for each of your employees. Activity which suggests otherwise will result in the service being withdrawn.

I'm not a robot

Submit
<table>
<thead>
<tr>
<th>Employee</th>
<th>PPS Number</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee 1</td>
<td>6300066G</td>
<td>Valid</td>
</tr>
<tr>
<td>Employee 2</td>
<td>1234567T</td>
<td>Invalid</td>
</tr>
</tbody>
</table>
Valid details

Based on information held by Revenue, the PPS Number and details you have entered are valid.
Invalid details

Revenue is unable to validate the details you have supplied against our records. Please verify details with your employee by checking against, for example Revenue correspondence quoting his/her PPS Number or Public Service Card.
Stakeholder Engagement
August – October 2018
## External Stakeholder Engagement
### August – October 2018

<table>
<thead>
<tr>
<th></th>
<th>August</th>
<th>September</th>
<th>September</th>
<th>October</th>
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</thead>
<tbody>
<tr>
<td>1st</td>
<td>PSDA</td>
<td>3rd CIMA-Limerick</td>
<td>7th Institute of Legal Accountants</td>
<td>3rd PSDA Dublin</td>
</tr>
<tr>
<td>2nd</td>
<td>Paycheck Presentation- Drogheda</td>
<td>3rd CIMA-Cork</td>
<td>11th IFA Cork West</td>
<td>15th External Stakeholders-Dublin</td>
</tr>
<tr>
<td>13th</td>
<td>External Stakeholders</td>
<td>3rd CIMA-Waterford</td>
<td>11th ITFUEL Sage Monaghan</td>
<td>18th SAP SIG User Group - Dublin</td>
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<tr>
<td>14th</td>
<td>CAI-Mayo</td>
<td>3rd PSDA- Dublin</td>
<td>11th SkillNet Carlow &amp; Kilkenny</td>
<td>17th Pimbrook &amp; Fingal Chamber</td>
</tr>
<tr>
<td>15th</td>
<td>Institute of Directors-Dublin</td>
<td>4th PMod Thesaurus Webinar</td>
<td>12th PSDA- Dublin</td>
<td>18th SAP User Group- Dublin</td>
</tr>
<tr>
<td>17th</td>
<td>Declan O'Callaghan Accountants Ennis</td>
<td>4th Pimbrook/ Waterford Chamber of Commerce-Waterford</td>
<td>13th Accountants Conference</td>
<td>24th PSDA Dublin</td>
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<tr>
<td>23rd</td>
<td>Plato &amp; Local Enterprise Office</td>
<td>5th PMod Thesaurus Webinar</td>
<td></td>
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<tr>
<td>28th</td>
<td>BDO Seminar Limerick</td>
<td>5th IPPN Briefing- CityWest</td>
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<tr>
<td>29th</td>
<td>CIF Seminar- Dublin</td>
<td>5th CoreHR Conference-Dublin</td>
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</tr>
<tr>
<td>30th</td>
<td>INTO Dublin</td>
<td>5th FOOD– Dublin</td>
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<td>30th</td>
<td>Hardiman Wallace Accountants Network</td>
<td>5th PKF Payroll</td>
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<tr>
<td>30th</td>
<td>C&amp;C Schools</td>
<td>6th PMod Thesaurus Webinar</td>
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<tr>
<td>31st</td>
<td>Paul McGonigle Event Donegal</td>
<td>6th CIMA-Galway</td>
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</tr>
</tbody>
</table>
Preparing for PAYE Modernisation
Getting Ready

• Have you the right Personal Public Service (PPS) number for all your employees?
• Have you registered your employees with Revenue?
• Have you an up-to-date tax credit certificate for all your employees?
• Have you completed the P45 process for any employees who have stopped working for you?
• Have you adequate controls in place to ensure that benefits/notional pay are being accurately calculated during the year?
• Are you aware of your duties as an employer at the end of the year?
Revenue Regional Seminars

• Regional seminars taking place throughout Sept/Oct 2018
• Free to attend
• Demonstration screens
• Employers should request to attend on Revenue.ie
Revenue Regional Seminars

Popular topics

Tax credits, reliefs and exemptions
Health expenses
Emergency tax
LPT – What to do in 2018

PAYE modernisation – Employer Seminar
Employers register your interest now.

Read more... →
Welcome to the ROS Help Centre

Welcome to the ROS Help Centre! Click on one of the topics below for assistance with using ROS.

We have designed the ROS Help Centre to help you find the information you need as quickly as possible. In the top left corner of your screen you will see a trail of links emerge as you navigate through the Help Centre. These links can be used to easily navigate backwards through the Help Centre. To help with navigation, a number of pages utilise expanding and collapsing sections. Simply click on these sections to view more information.

Hot Topics

» ROS Changes
  - The ROS My Services, Agent Services and Revenue Record screens have been updated.
  - It is now possible for Agents to select either “Financial & Payroll” capacity or “Payroll-only” capacity when linking to employers through ROS.
  - More details are available here

» ROS Login

Please follow these instructions to locate and load your ROS digital certificate file to log in to ROS.

If you have lost your certificate or forgotten your password, please follow these instructions to use the Reset ROS Login function.
Information

• Regular updates on revenue.ie

• Monthly external stakeholder update meetings

• Questions/feedback to payemodernisation@revenue.ie