



PAYE Modernisation

List of Employees: Data Items

PAYE Modernisation – List of Employees: Data Items

Version
Version Date

1.0 Milestone 1
17/10/2017

Column Descriptions

Column	Description
Item Line Number	Numeric reference to data item
Data Item	Name of data item
Condition	When the data element is to be supplied
Description and Validation	Description of the data element and the validation rules that will be applied
Context	How the data element will be used by Revenue

Latest Version History

Version	Change Date	Element	Change Description
0.10	15/09/2017	N/A	Document published
0.20	06/10/2017	Trade Name, Address 2, Employment Start Date, Exclusion Order, Exclusion Start Date, Exclusion End Date Director	Change to Optional Change to Mandatory
0.21	17/10/2017	Exclusion Order	Change to Mandatory. Description updated
1.0 Milestone 1	16/11/2017	N/A	Version updated

Note on 'Conditional' data items:

Where the data item is applicable, the field is mandatory and must be completed. Where the data item is not applicable, the field is not required to be completed.

PAYE Modernisation – List of Employees: Data Items

DRAFT

PAYE Modernisation – List of Employees: Data Items

Employer Item

Header item line number	Data Item	Condition	Description and validation	Context
201	Employee	Mandatory	A list of employee data items	Used to identify each employee currently working for an employer.
202	Employer Registration Number	Mandatory	The registration of the employer (up to 9 chars). Must be valid Employer Registered number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters	Used to identify employer to which the submission relates.
203	Employer Name	Mandatory	The name of the Employer. Limited to 70 characters.	Use to identify the employer and confirm that the employer name matches with Revenue records.
204	Trade Name	Optional	The Employer trade name. Limited to 70 characters.	Use to identify the employer and confirm that the employer trade name matches with Revenue records.
205	Address 1	Mandatory	Address field 1. Limited to 30 characters.	Use to identify the employer and confirm that the address name matches with Revenue records.
206	Address 2	Optional	Address field 2. Limited to 30 characters.	Use to identify the employer and confirm that the address name matches with Revenue records.
207	Address 3	Optional	Address field 3. Limited to 30 characters.	Use to identify the employer and confirm that the address name matches with Revenue records.
208	Phone	Mandatory	Employer contact telephone, up to 12 digits Note: '-' and spaces are not accepted	May be used to contact the employer. Will be matched against Revenue records.
209	Contact	Conditional	Employer contact name, up to 30 chars	May be used to contact the employer.

PAYE Modernisation – List of Employees: Data Items

Please note only one entry for each employee should be filed. Where an employee has two or more periods of employment in the year with the same employer, the figures for each period of employment should be aggregated and filed as one entry. It consists of the following attributes:

Employee Line Items

Data item Line number	Data Item	Condition	Description and validation	Context
210	PPSN	Mandatory	The registration of the employee (up to 9 chars). Must be valid PPS number. Format is 7 digits (including leading zeros) followed by a check character and Return Level indicator of "space", "W", "X" or "T".	Used to identify employee. Will be used to see if employment record exists and update records accordingly.
211	Family Name	Mandatory	The Family name (surname) of the employee. No validation. Limited to 20 characters.	Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record.
212	First Name	Mandatory	The First name of the employee. No validation. Limited to 20 characters.	Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record.
213	Date of Birth (DOB)	Optional	Employee date of birth (DD/MM/YYYY). Can be completed where known. Must be a valid date.	The DOB will help the employer helpdesk when correcting a record if needed
214	Employment Reference Number	Optional	Employee internal staff identifier. Generally same as the works number.	Used to uniquely identify the employment of an employee with an Employer.
215	Employment ID	Conditional	This is a unique identifier for each separate employment for an employee. In the case of a dual employment, which is currently registered with Revenue, this is mandatory for each employment. Limited to 20 characters, A to Z, a to z, 0 to 9, dash (-), backslash (\), underscore (_)	The value of this field will be the Employment ID provided to Revenue by the employer when setting up the employment. Used to uniquely identify each employment for the employee.
216	Employment Start	Optional	Employment start date, (DD/MM/YYYY).	Should be completed if available. Establishes the start

PAYE Modernisation – List of Employees: Data Items

Cáin agus Custaim na hÉireann
Irish Tax and Customs

Data item Line number	Data Item	Condition	Description and validation	Context
	Date			date for the employment. Will be used in conjunction with other employment details held by Revenue to determine if credits and rate bands need to be reallocated to this employment.
217	Exclusion order	Mandatory	This indicates whether or not an exclusion order is in place for the employee. Numeric Boolean value i.e. 0 for false and 1 for true.	Used to determine that the correct instructions are being operated.
218	Exclusion Start Date	Optional	If the employee is entitled to an exclusion order, please provide the start date of that order. Formatted Date (DD/MM/YYYY)	Use to determine that the exclusion order start date is in alignment with Revenue records.
219	Exclusion End Date	Optional	If the employee is entitled to an exclusion order, please provide the end date of that order. Formatted Date (DD/MM/YYYY)	Use to determine that the exclusion order end date is in alignment with Revenue records.
220	Director	Mandatory	<p>This indicates whether or not the employee is a proprietary director. 0 for non-proprietary director and/or all other employees; 1 for proprietary director.</p> <p>Proprietary director is the company's beneficial owner or director who can control directly or indirectly more than 15% of the company's ordinary share capital.</p>	Used to determine that the correct credits are being applied.