



PAYE Modernisation

Overview of Web Service Examples

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Version
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1.0 Milestone 1
17/11/2017

Latest Version History			
Version	Change Date	Section	Change Description
0.9	30/06/2017	All	Document published.
0.10	07/09/2017	All	Revenue Payroll Instruction changed to Revenue Payroll Notification. RPI changed to RPN.
		Examples 1-6	Updated to take into account changes in the schema.
		Introduction & Examples 1 & 5	Updated to include references to the RESTful web service as well as SOAP web service.
		Example 7 & 8	Added to describe further scenarios.
		Example 3	Updated Example description.
		1.8	Expanded on the Check Payroll Run Response statuses.
		Overview, Sections 5.8 & 7.3	Payslip Summary details added to the Check Payroll Run Response.
		Appendix A	Business rules added.
		Appendix B	Line Item Correction Rules added.
1.0 Milestone 1	17/11/2017		Tax Year in tables 27, 30 and 34 in the web service examples changed from '1' to '2019'
			Name changes to reflect changes in the schemas
		1.1 Figure 5	Element 'PPSN' in schema changed to 'EmployeePPSN'
		1.2 Figure 8	Changes to reflect changes in element names in the API
		1.3 Figure 10	Changed due the omission of 'submissionType'
		1.5 Figure 13	Element 'RunReference' in schema changed to 'PayrollRunReference'
		1.7 Figure 17	Element 'RunReference' in schema changed to 'PayrollRunReference'
		4.2 Table 8	Table modified to show 'Previous Line Item'
		5.1 figure 22	'PPSN' changed to 'EmployeePPSN'
		5.10 figure 28	Changed 'dateLastUpdated' to 'RPNIssueDate'
		Appendices	Name changes to reflect changes

Latest Version History			
			in the schemas
		RPN Numbers	Changed to digits as opposed to a combination of digits and numbers
			Audience and Document Context sections added.
		Section 4.2	Rewording from 'deletion' to 'amendment'
		Table 8	'ID of Corrected Line Item: E3-v2' changed to 'E3-V2'

Audience

This document is for any software provider who has chosen to build or update their products to allow for PAYE Modernisation.

Document context

This document provides examples of business scenarios including technical messages in both SOAP/XML and REST/JSON. This document is designed to be read in conjunction with the SOAP/XML or REST/JSON example files as well as the rest of the Revenue Commissioners' PAYE Modernisation documentation suite including the relevant technical documents.

Introduction

This document describes the XML and JSON web service examples provided as part of the PAYE Modernisation Process. The examples are provided for payroll software developers to describe some of the new processes Revenue will be implementing as part of PAYE Modernisation.

Please note:

- There is an adjoining Zip file for each example outlined in this document. The Zip file contains the XML and JSON example files.
- Monetary figures in all examples are for illustrative purposes only.
- The tables below are for illustrative purposes only. They are not an exhaustive list of fields that are required in a payroll submission.

Overview

- Before every payroll run an employer starts off by requesting the employee's latest RPN (Revenue Payroll Notification, formerly P2C) from Revenue by submitting a Lookup RPN request.
- Revenue receives the employer's request and sends the updated RPN to the employer (Lookup RPN response).
- If the employer has a new employee the employer can use the New RPN request process. Revenue will then issue a New RPN response to the employer.

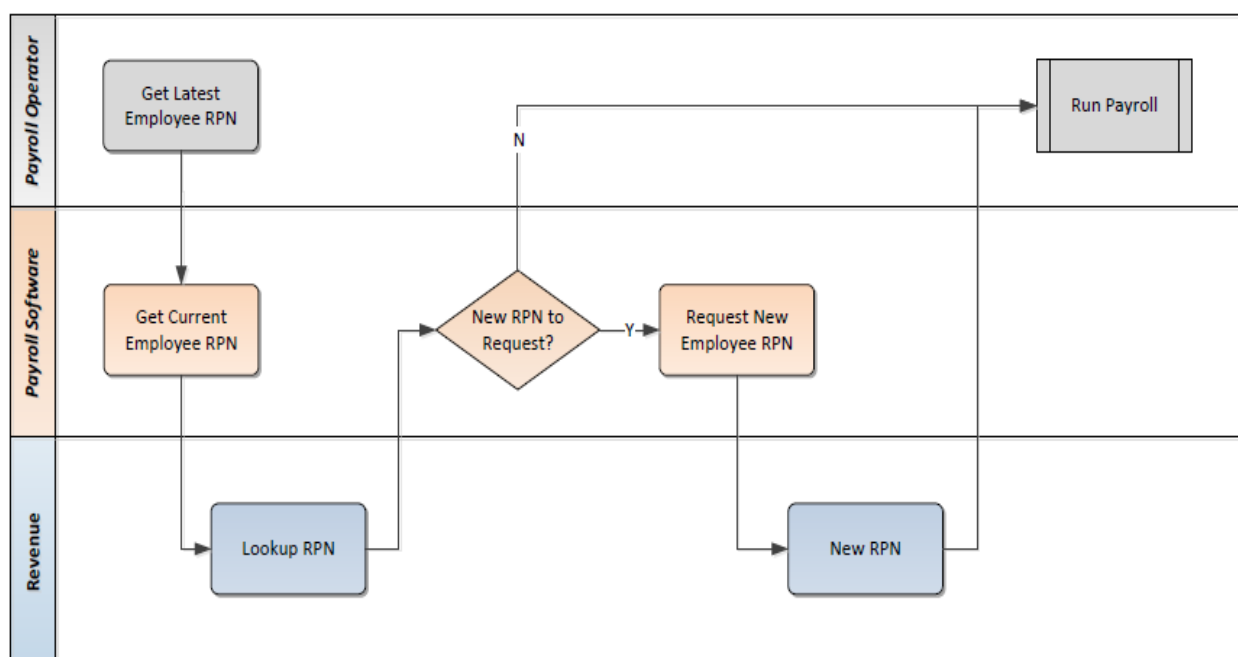


Figure 1 Get Revenue Payroll Notification (RPN) process Flow

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- When the employer has received the updated RPN they run their payroll event and submit this to Revenue (Payroll Submission Request).
- Once Revenue has verified that it is a valid submission an acknowledgement response is created and sent to the employer.

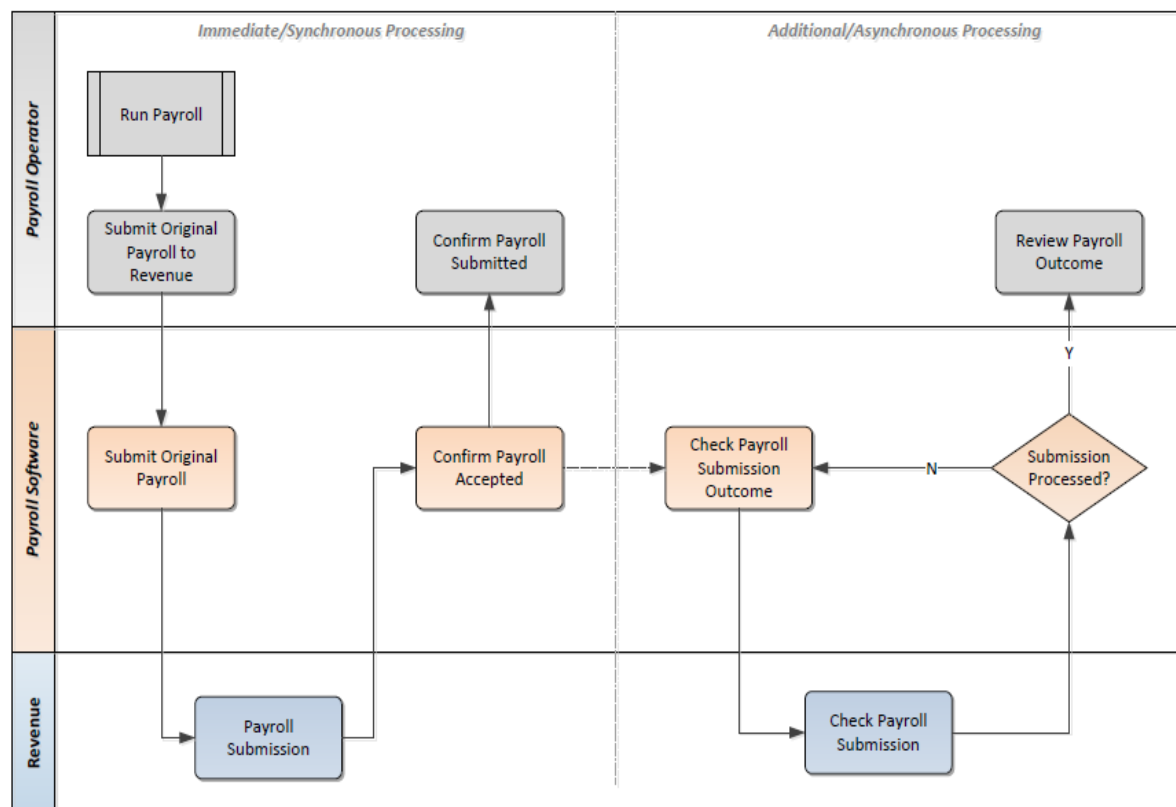


Figure 2 Payroll Submission Process Flow

- This document also illustrates the processes involved in Check Payroll Submission requests and Check Payroll Run requests.
 - The Check Payroll Submission request submitted by an employer is requesting the totals for Income Tax, PRSI, USC and LPT for a specific payroll submission. The submission is identified by the Submission ID (generated by the payroll software when employer runs a payroll event).

- The Check Payroll Run request submitted by an employer is requesting the overall totals of Income Tax, PRSI, USC and LPT which must be paid to Revenue for the payroll run. The response will also contain information on the individual submissions that made up the payroll run including the totals of Income Tax, PRSI, USC and LPT. Summary details on each of the individual payslips that make up the payroll run will also be shown on the Check Payroll Run response. The payroll run the employer wishes to request information on is identified by the Payroll Run Reference (generated by the payroll software when employer runs a payroll event).

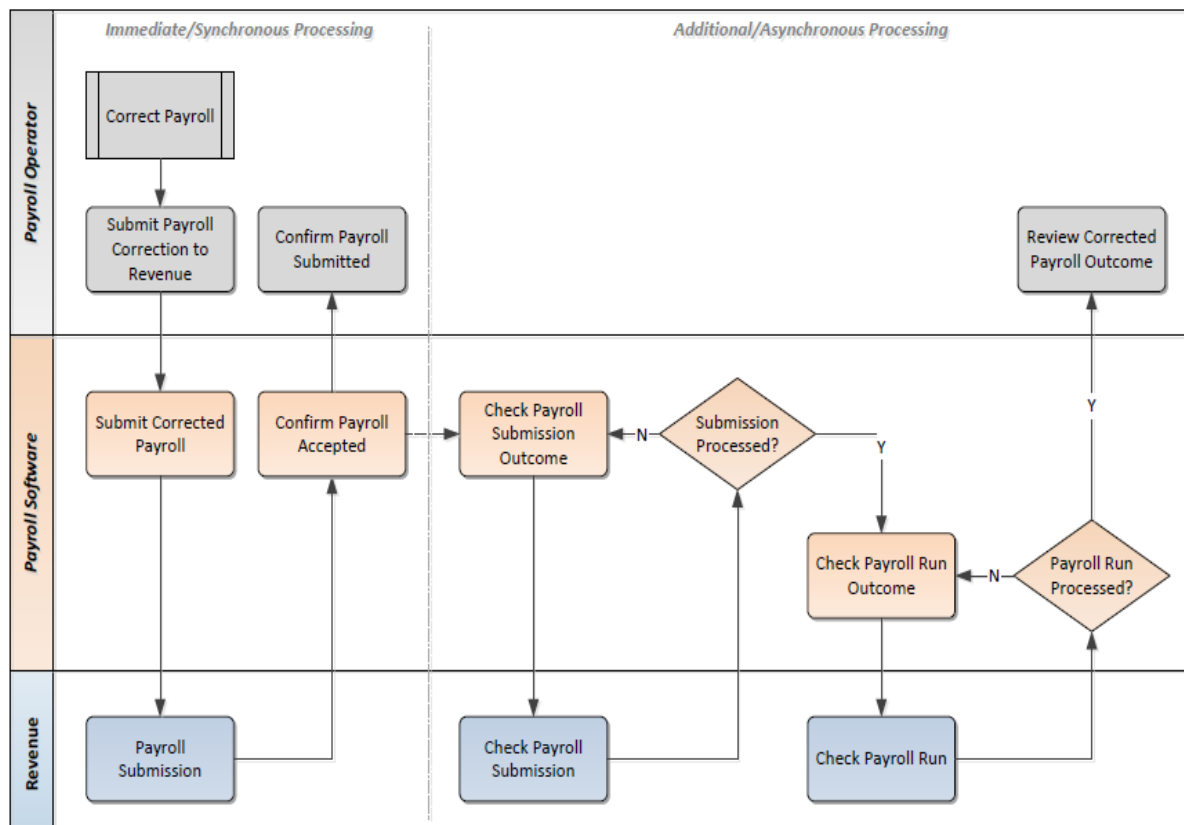


Figure 3 Payroll Submission Correction Process Flow

Example 1 – Full PAYE Modernisation Life Cycle

Example 1 demonstrates the full life cycle of the new PAYE Modernisation processes for an employer (Employer1) with just one employee (Ann).

1.1 Lookup RPN Request Example

Employer1 has one employee. Employer1 can request the most up to date income tax and USC details for an employee by submitting a Lookup RPN request to Revenue before a payroll submission.

Figure 4 below illustrates the XML structure of a Lookup RPN request.

Figure 6 below illustrates the JSON structure used when calling the Lookup RPN endpoint.

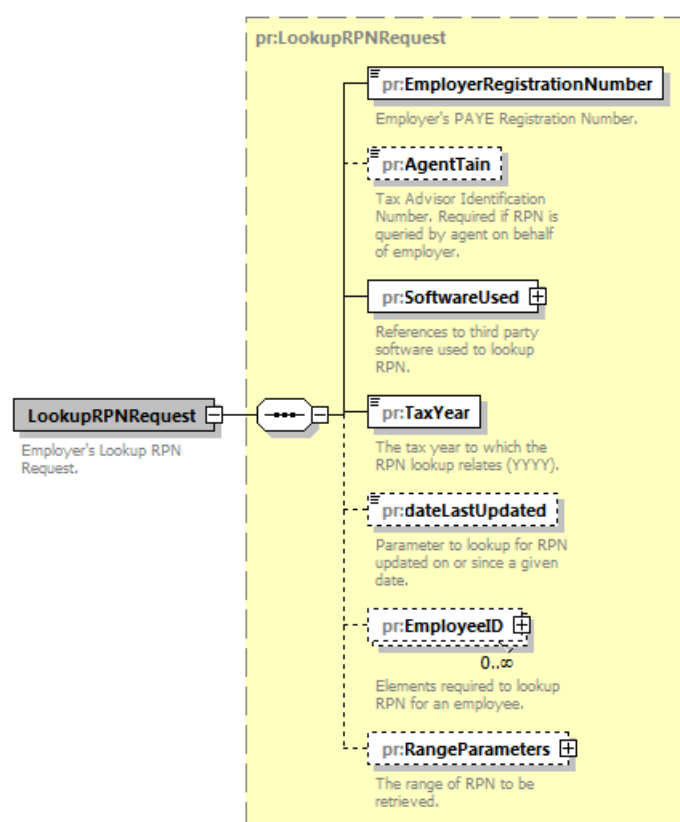


Figure 4 Lookup RPN Request - XML Structure

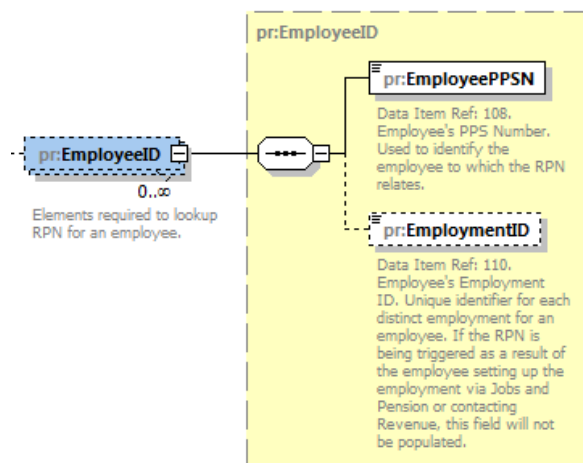


Figure 5 The Elements that make up Employee ID - XML Structure

GET	/rpn/{employerRegistrationNumber}/{taxYear}/{employeeIDs}
Request to get an RPN by Employee ID(employee Ppsn and employment ID).	
Parameters Try it out	
Name	Description
employerRegistrationNumber * required string (path)	Employer's PAYE Registration Number.
taxYear * required integer (path)	The tax year to which the RPN lookup relates (YYYY).
employeeIDs * required array [string] (path)	Elements required to lookup RPN for an employee. Concatenation of Employee's PPS Number(Used to identify the employee to which the RPN relates) and Employee's Employment ID(Unique identifier for each distinct employment for an employee. If the RPN is being triggered as a result of the employee setting up the employment via Jobs and Pension or contacting Revenue, this field will not be populated)
dateLastUpdated * required string (query)	Parameter to lookup for RPN updated on or since a given date.
agentTain string (query)	Tax Advisor Identification Number. Required if payroll submission is filed by agent on behalf of employer.
softwareUsed * required string (query)	Name of third party software product.
softwareVersion * required string (query)	Version of third party software product.

Figure 6 Request to get RPN by Employee ID (Employee PPSN & Employment ID) – JSON Structure

1.2 Lookup RPN Response Example

The different sources that trigger an updated RPN to be made available to an employer are:

- Revenue updates e.g. initial annual RPN creation
- Employee updates e.g. PAYE Services
- Employer updates e.g. payroll submissions

In this example the employee's most up to date RPN details are sent to the employer. This includes details on the rate bands and tax credits that apply.

Table 1 Details of the Employee's Rate Bands and Tax Credits are Included in the Updated RPN

Employment ID	PAYE Calculation Basis	Yearly Tax Credit	Tax Rate 1	Yearly Rate1 Cut Off	Total Pay for Income Tax to Date	Total Income Tax Deducted to Date
1	Cumulative	€3,300	20%	€33,800	€1,230	0

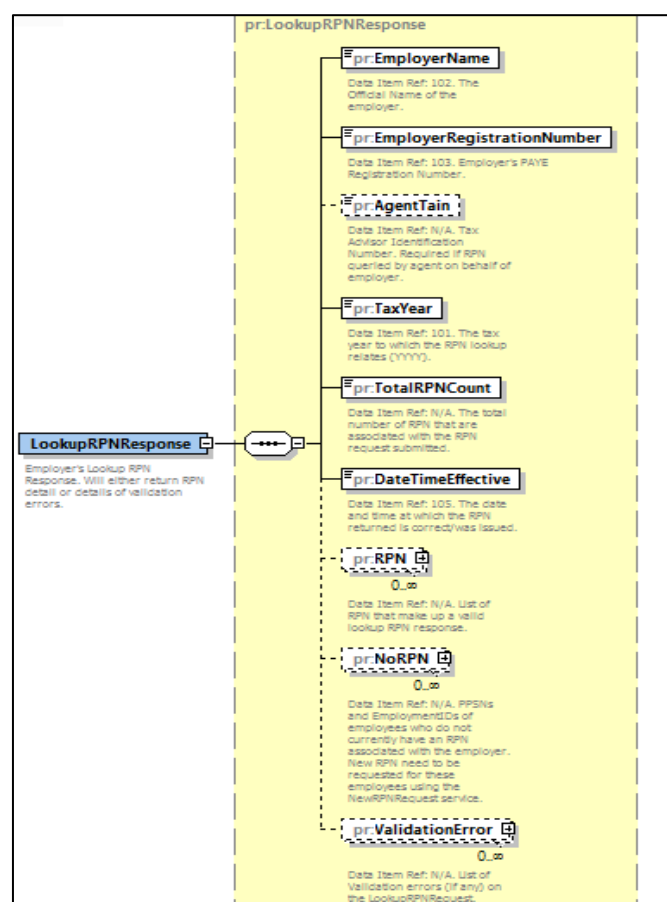


Figure 7 Lookup RPN Response - XML Structure

200

successful operation

Example Value Model

```
{
  "employerName": "string",
  "employerRegistrationNumber": "string",
  "agentTain": "string",
  "taxYear": 0,
  "totalRPNCount": 0,
  "dateTimeEffective": "string",
  "rpns": [
    {
      "rpnNumber": "string",
      "employeeID": {
        "employeePpsn": "string",
        "employmentID": "string"
      },
      "rpnIssueDate": "string",
      "employerReference": "string",
      "name": {
        "firstName": "string",
        "familyName": "string"
      },
      "previousEmployeePPSN": "string",
      "effectiveDate": "string",
      "endDate": "string",
      "incomeTaxCalculationBasis": "CUMULATIVE",
      "exclusionOrder": false,
      "yearlyTaxCredits": 0,
      "taxRates": [
        {
          "index": 0,
          "taxRatePercent": 0,
          "yearlyRateCutOff": 0
        }
      ],
      "payForIncomeTaxToDate": 0,
      "incomeTaxDeductedToDate": 0,
      "uscStatus": "ORDINARY",
      "uscRates": [
        {
          "index": 0,
          "uscRatePercent": 0,
          "yearlyUSCRateCutOff": 0
        }
      ],
      "payForUSCToDate": 0,
      "uscDeductedToDate": 0,
      "lptToDeduct": 0,
      "prsiExempt": false,
      "prsiClass": "string"
    }
  ],
  "noRPNs": [
    {
      "employeePpsn": "string",
      "employmentID": "string"
    }
  ],
  "validationErrors": [
    {
      "code": "string",
      "path": "string",
      "description": "string"
    }
  ]
}
```

Figure 8 Response to a Request to get RPN by Employee ID - JSON Structure

1.3 Payroll Submission Request Example

In this example Employer1 uses the most up to date RPN to run the payroll event. Ann works 30 hours a week for Employer 1 at €10.25 and is paid a gross pay of €307.50 weekly on Friday.

Employer1 runs the payroll and submits the Payroll Submission request to Revenue.

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Table 2 Payroll Details Submitted by Employer1 to Revenue in the Payroll Submission Request

Employment ID	Standard Rate Cut Off this period	Tax Credits this period	Gross pay	Income Tax Paid	USC Paid	LPT Deducted	Employee PRSI Paid
1	€650	€63.46	€307.50	0	€3.07	€3.67	0

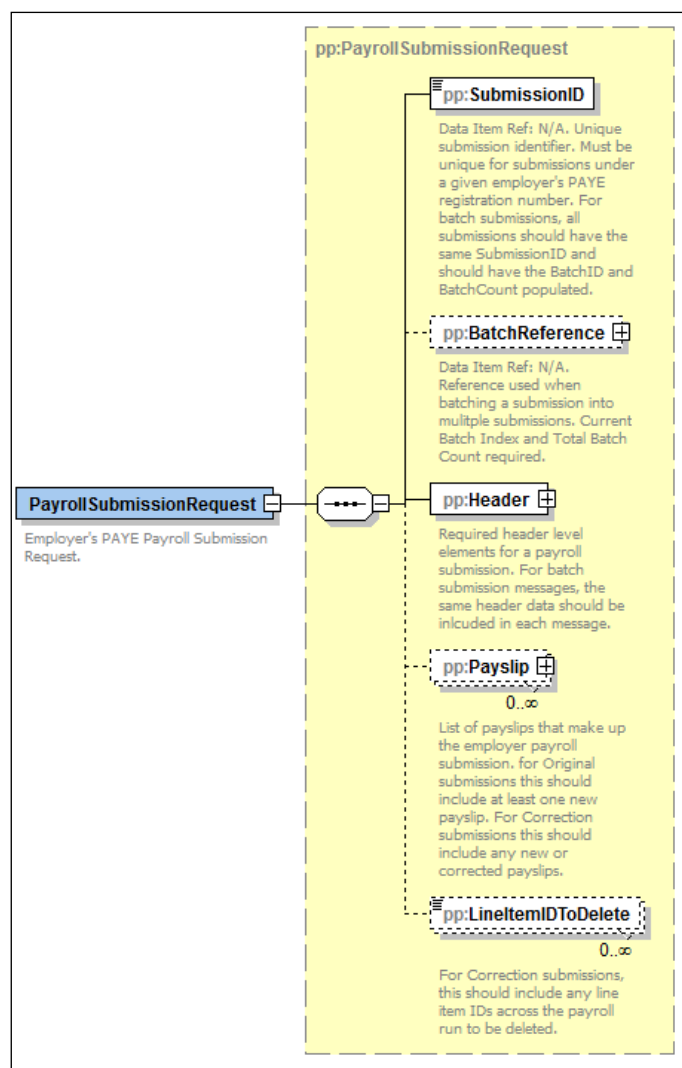


Figure 9 Payroll Submission Request – XML Structure

POST /payroll/{employerRegistrationNumber}/{taxYear}/{payrollRunReference}/{submissionID}		Payroll Submission Request
Employer's PAYE Payroll Submission Request.		
Parameters		Try it out
Name	Description	
employerRegistrationNumber * required	Data Item Ref: 1. Employer's PAYE Registration Number.	
string (path)		
taxYear * required	Data Item Ref: 5. Used to identify the tax year to which the submission relates (YYYY).	
integer (path)		
payrollRunReference * required	Data Item Ref: 4. Payroll Run Reference. Used to identify the Payroll event that the submission refers to e.g. 'Site 1 Week 1'.	
string (path)		
submissionID * required	Data Item Ref: N/A. Unique submission identifier. Must be unique for submissions under a given employer's PAYE registration number. For batch submissions, all submissions should have the same SubmissionID and should have the BatchID and BatchCount populated.	
string (path)		
agentTain	Data Item Ref: 2. Tax Advisor Identification Number. Required if payroll submission is filed by agent on behalf of employer.	
string (query)		
softwareUsed * required	Data Item Refs: 6. Name of third party software product.	
string (query)		
softwareVersion * required	Data Item Refs: 7. Version of third party software product.	
string (query)		
body		

Figure 10 Employers PAYE Payroll Submission Request - JSON Structure

1.4 Payroll Submission Response Example

Once Revenue has verified that the Payroll Submission request is a valid submission an acknowledgement response is created and sent to the employer.

This informs the employer that the payroll submission has been acknowledged by Revenue.

If the payroll submission is not valid an error response is created and sent to the employer.

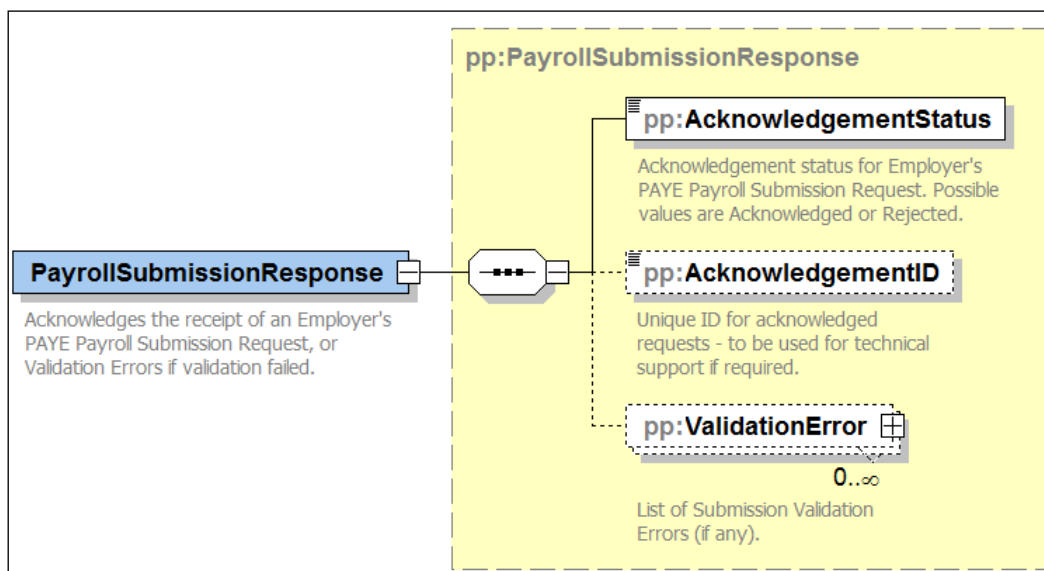


Figure 11 Payroll Submission Response - XML Structure

Responses		Response content type	application/json
Code	Description		
200	<p><i>successful operation</i></p> <p>Example Value Model</p> <pre>{ "acknowledgementStatus": "ACKNOWLEDGED", "acknowledgementID": "string", "validationError": [{ "code": "string", "path": "string", "description": "string" }] }</pre>		
400	<i>Bad request. Invalid path, parameter or value supplied</i>		
401	<i>Authentication is required or has failed</i>		
403	<i>Insufficient permissions to process request</i>		
404	<i>Resource not found</i>		
405	<i>Request method is not supported for the requested resource</i>		

Figure 12 Response to the Employers PAYE Payroll Submission Request - JSON Structure

1.5 Check Payroll Submission Request Example

In this example Employer1 submits a Check Payroll Submission request to Revenue.

The employer would like to know the current status of a specific payroll submission. The Submission ID is used to identify the payroll submission that the employer is requesting.

Figure 13 below illustrates the XML structure of a Check Payroll Submission request.

Figure 14 below illustrates the JSON structure used when calling the Check Payroll Submission endpoint.

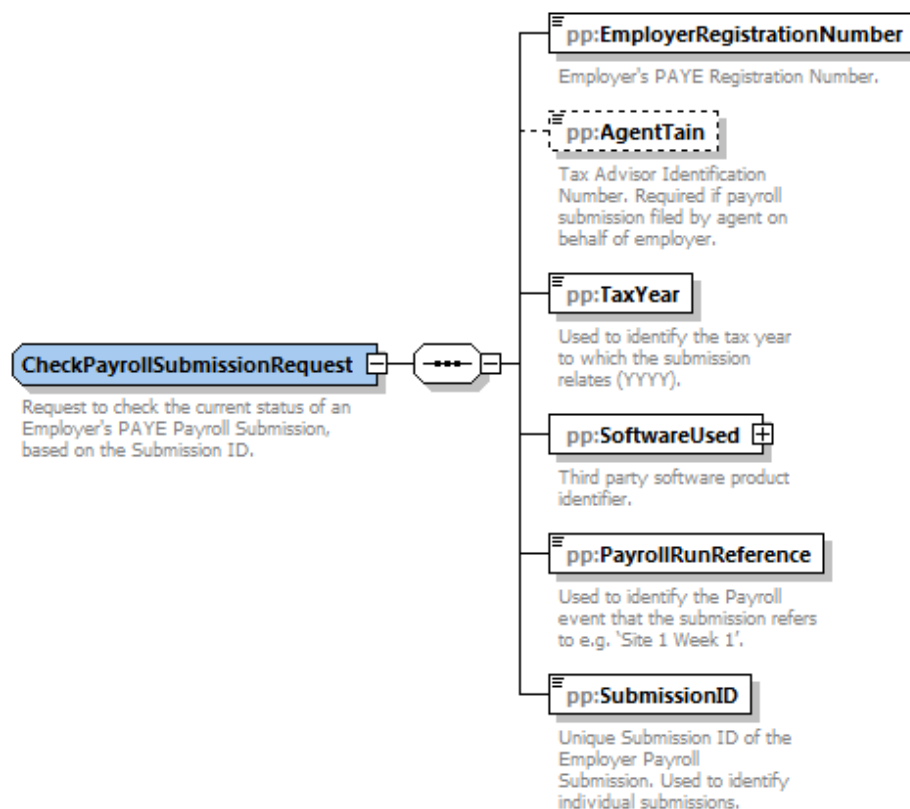


Figure 13 Check Payroll Submission Request - XML Structure

GET

/payroll/{employerRegistrationNumber}/{taxYear}/{payrollRunReference}/{submissionID}

Request to check the current status of an Employer's PAYE Payroll Submission, based on the Submission ID.

Parameters

Try it out

Name	Description
employerRegistrationNumber * required	Employer's PAYE Registration Number.
string (path)	
taxYear * required	Used to identify the tax year to which the submission relates (YYYY).
integer (path)	
payrollRunReference * required	Used to identify the Payroll event that the submission refers to e.g. 'Site 1 Week 1'.
string (path)	
submissionID * required	Unique Submission ID of the Employer Payroll Submission. Used to identify individual submissions.
string (path)	
agentTain	Tax Advisor Identification Number. Required if payroll submission is filed by agent on behalf of employer.
string (query)	
softwareUsed * required	Name of third party software product.
string (query)	
softwareVersion * required	Version of third party software product.
string (query)	

Figure 14 Request to Check the Current Status of an Employer's PAYE Payroll Submission - JSON Structure

1.6 Check Payroll Submission Response Example

In this example the Check Payroll Submission response shows Employer1 that the payroll submission has a status of 'Pending'. The submission totals for Income Tax, PRSI, USC and LPT for the submission will not be shown to the employer while the Payroll Submission request has a status of 'Pending'.

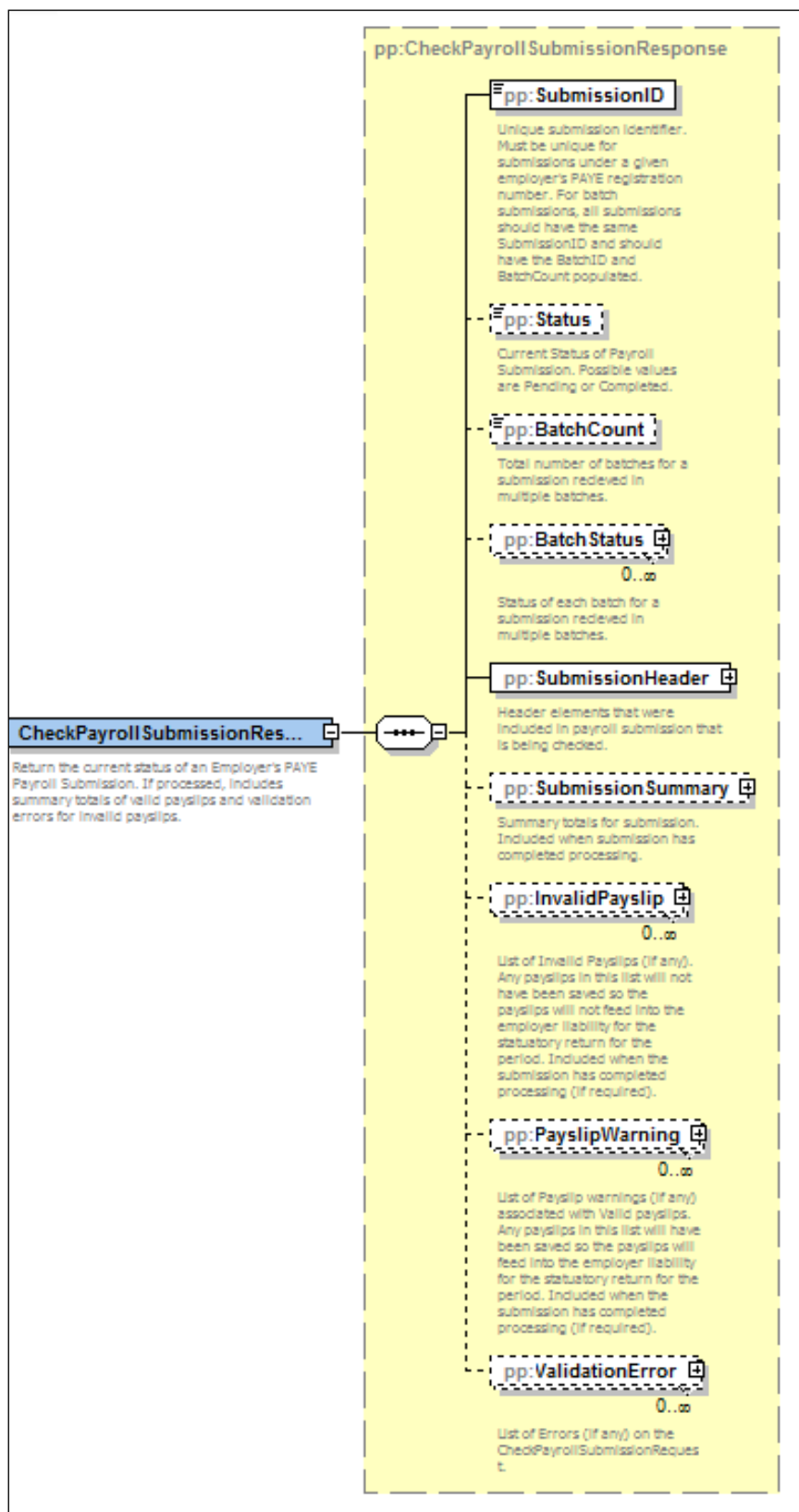


Figure 15 Check Payroll Submission Response - XML Structure

Responses		Response content type
		application/json
Code	Description	
200	<div>successful operation</div> <div>Example Value Model</div> <pre>{ "submissionID": "string", "status": "NOT_ACKNOWLEDGED", "batchCount": 0, "batchStatus": [{ "index": 0, "processingStatus": "NOT_ACKNOWLEDGED" }], "submissionSummary": { "taxOnIncome": 0, "prsi": 0, "usc": 0, "lpt": 0, "payslipCount": 0, "payslipToDeleteCount": 0 }, "invalidPayslip": [{ "lineItemID": "string", "error": [{ "code": "string", "path": "string", "description": "string" }] }], "payslipWarning": [{ "lineItemID": "string", "warning": [{ "code": "string", "path": "string", "description": "string" }] }], "validationError": [{ "code": "string", "path": "string", "description": "string" }] }</pre>	

Figure 16 Response to the Request to Check the Current Status of an Employer's Payroll Submission - JSON Structure

1.7 Check Payroll Run Request Example

In this example Employer1 submits a Check Payroll Run request to Revenue. The employer would like to know the overall amounts (Income Tax, USC, LPT and PRSI) that are owed to Revenue for this payroll run. The Run Reference is used to identify the payroll event that this submission refers to.

Figure 17 below illustrates the XML structure of a Check Payroll Run request.

Figure 18 below illustrates the JSON structure used when calling the Check Payroll Run endpoint.

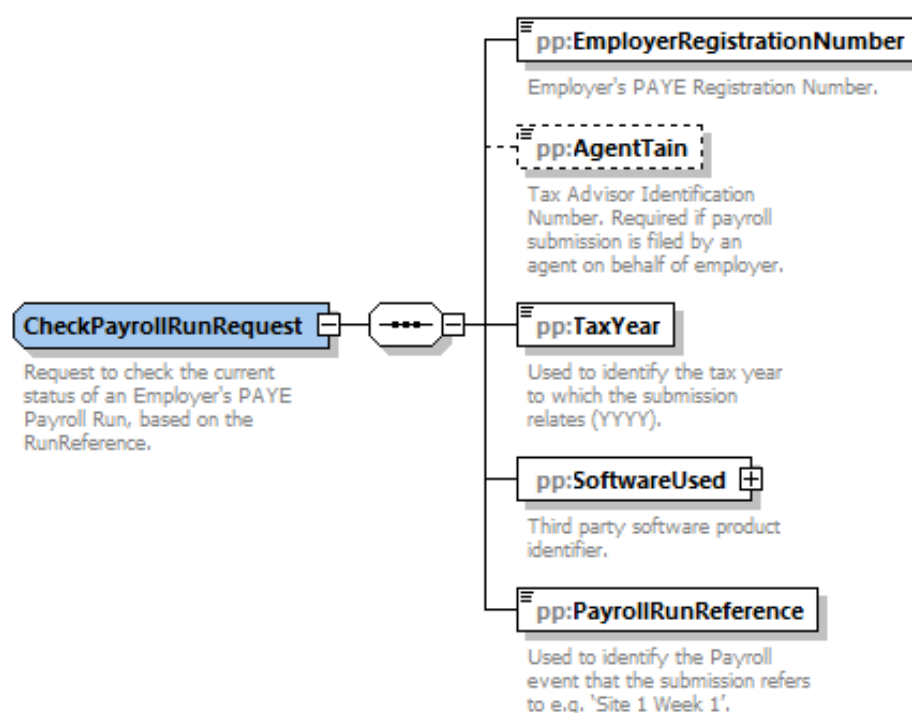


Figure 17 Check Payroll Run Request – The Run Reference is used to identify the Payroll Run - XML Structure

GET	/payroll/{employerRegistrationNumber}/{taxYear}/ {payrollRunReference}
Request to check the current status of an Employer's PAYE Payroll Run, based on the RunReference.	
Parameters	Try it out
Name	Description
employerRegistrationNumber * required string (path)	Employer's PAYE Registration Number.
taxYear * required integer (path)	Used to identify the tax year to which the submission relates (YYYY).
payrollRunReference * required string (path)	Used to identify the Payroll event that the submission refers to e.g. 'Site 1 Week 1'.
agentTain string (query)	Tax Advisor Identification Number. Required if payroll submission is filed by agent on behalf of employer.
softwareUsed * required string (query)	Name of third party software product.
softwareVersion * required string (query)	Version of third party software product.

Figure 18 Request to Check the Current Status of an Employer's PAYE Payroll Run - JSON Structure

1.8 Check Payroll Run Response Example

A Check Payroll Run Response can either have a status of:

- 'Pending' – Will be marked as 'Pending' if any submissions making up the Payroll Run are at a status of Pending.

Or

- 'Processed' – Will be marked as 'Processed' when all submissions that make up the payroll run have been completed.

Please note: The term 'Completed' is not used in relation to the Check Payroll Run Response, as the process is not final. Unlike, the Check Payroll Submission Operation, where the submission is sent directly to Revenue and a Correction Submission must be sent for any amendments; the Check Payroll Run Response is just a confirmation that a payroll run has been submitted to Revenue.

In this example the Check Payroll Run response shows Employer1 that the payroll submission has a status of 'Pending'. The overall totals for Income Tax, PRSI, USC and LPT for the payroll run will not be shown while the Payroll Submission request has a status of 'Pending'.

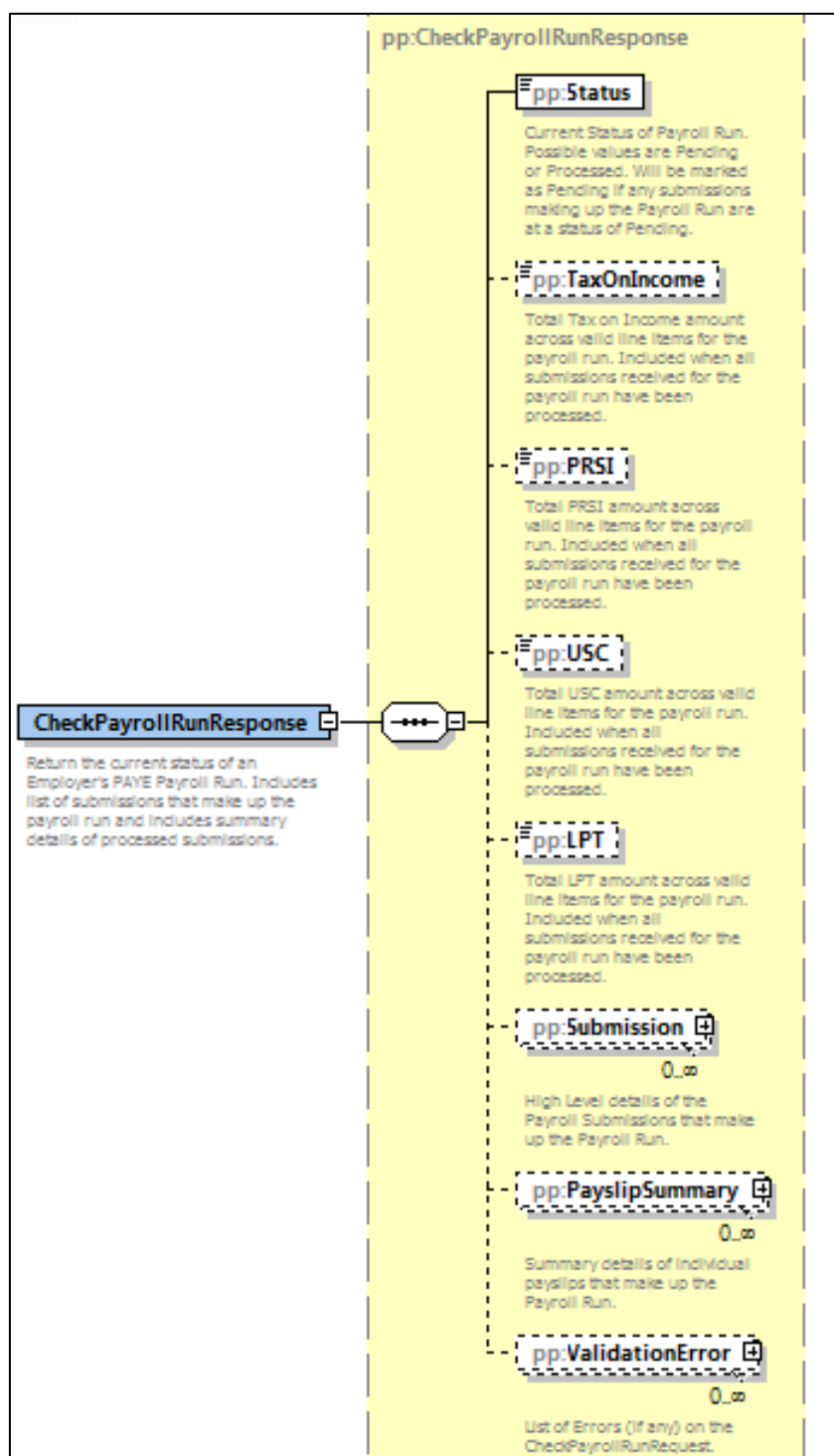


Figure 19 Check Payroll Run Response

Responses
Response content type
application/json

Code	Description
200	<div>successful operation</div> <div>Example Value Model</div> <pre> { "status": "NOT_ACKNOWLEDGED", "taxOnIncome": 0, "prsi": 0, "use": 0, "lpt": 0, "submission": [{ "submissionID": "string", "status": "NOT_ACKNOWLEDGED", "submissionSummary": { "taxOnIncome": 0, "prsi": 0, "use": 0, "lpt": 0, "payslipCount": 0, "payslipToDeleteCount": 0 } }], "validationError": [{ "code": "string", "path": "string", "description": "string" }], "payslipSummaries": [{ "lineItemID": "string", "employeeID": { "employeePpsn": "string", "employmentID": "string" }, "employerReference": "string", "payDate": "string", "taxOnIncome": 0, "prsi": 0, "use": 0, "lpt": 0 }] } </pre>

Figure 20 Response to the Request to Check the Current Status of an Employer's PAYE Payroll Run - RESTful web service

Example 2 – Overpayment to an Employee

If an Employee has been overpaid in a payroll event e.g. if he was paid for a week he hadn't worked and the Employee actually received this overpayment, the correction to recoup this overpayment should be fixed in the next payroll event.

No attempt should be made to adjust an under-deduction of tax where it is so large that it cannot be put right in the week or month in which it is discovered, or if to do so could cause considerable hardship to the employee. This would apply, for example, if income tax had been under-deducted over a long period in the case of a weekly wage earner so that the total under-deduction amounted to a sum exceeding a week's wages. Any such case should be reported at once to Revenue who will give any instructions necessary.

This example demonstrates how an employer can correct an overpayment to an employee in the next payroll event.

2.1 Payroll Submission Overpayment Example

John gets paid €500 a week. In Week 1 John was out sick one day. His employer doesn't pay him for sick leave so John should only have been paid €400 that week. However, the payroll operator wasn't informed on time and so he was paid the full €500.

Table 3 Details of the Week 1 Payroll Submission for John

Payroll Run Reference	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 1	€500	€36.54	€20	€11.36

2.2 Correction of Payroll Submission Overpayment Example

John's employer recoups the overpayment of €100 in the next payroll event. John gets paid €500 weekly so in Week 2 John's gross pay will be reduced to €400. This is actually how much money John got paid each week. In this way John's Revenue record of pay and statutory deductions will match what was in his payslip for each of the 2 weeks.

Table 4 Details of the Week 2 Payroll Submission for John

Payroll Run Reference	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 1	€500	€36.54	€20	€11.36
Week 2	€400	€16.54	€16	€6.35

Example 3 - Underpayments to an Employee

This example demonstrates how an employer can correct an underpayment to an employee in the next payroll event.

If an employee has been underpaid in a payroll event e.g. if they weren't paid their overtime, the correction of the underpayment should be fixed in the next or over the next number of payroll events.

3.1 Payroll Submission Underpayment Example

Mary gets paid €500 a week. In Week 1 Mary worked overtime that meant she should have been paid an additional €100. However, the payroll operator wasn't informed on time and so she was only paid €500 instead of €600.

Table 5 Details of the Week 1 Payroll Submission for Mary

Payroll Run Reference	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 1	€500	€36.54	€20	€11.36

3.2

Correction of Payroll Submission Underpayment Example

Mary's employer has agreed to pay the €100 in the next payroll event. Mary's gross pay is €500 a week so her gross pay is increased to €600 in Week 2 to correct the underpayment. This is actually how much money Mary got paid each week. In this way Mary's Revenue record of pay and statutory deductions will match what was in her payslip for each of the 2 weeks.

Table 6 Details of the Week 2 Payroll Submission for Mary

Payroll Run Reference	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 1	€500	€36.54	€20	€11.36

Week 2	€600	€56.54	€24	€16.35
--------	------	--------	-----	--------

Example 4 – Amendment of Incorrect Payroll Submission

A reporting error can be an error in a financial field that didn't actually happen. In this example the reporting error was that the employee actually got paid the correct amount of pay but the amount of pay on the report that Revenue received was different.

This example demonstrates how an employer can amend an incorrect payroll submission.

The employer submits the correct payroll submission which will replace the incorrect version, identified by recording the Line Item ID* of the original incorrect submission in the "Line Items to be Deleted" field.

*Unique reference given to each line items across submissions for a given payroll run, that are generated by the payroll software when running a payroll event.

4.1 Invalid Payroll Submission Example

Patrick was correctly paid €500 in Week 1. His payslip says €500. However, in the Payroll Submission request that the employer submitted to Revenue Patrick's pay was actually reported as €5000. Table 7 below reflects what Patrick's Revenue record of pay and statutory deductions will show.

Table 7 Details of the Week 1 Payroll Submission for Patrick

Payroll Run Reference	Line Item ID	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 1	E3-v1	€5000	€1806.54	€200	€345.95

4.2 Amendment of Invalid Payroll Submission Example

The above payroll event needs to be replaced. This could be done by amending the original payroll event for the employee for Week 1 and submitting a new payroll event for the employee with the correct pay and a new Line Item ID (e.g. "E3-v2"). The Payroll event to be amended is identified by the unique Line Item ID (e.g. E3-v1).

Now Patrick's Revenue record of pay and statutory deductions will match what was in his payslip for Week 1.

Table 8 Details of the Corrected Week 1 Payroll Submission for Patrick

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Payroll Run Reference	Line Item ID	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid	Previous line item
Week 1	E3-v2	€500	€36.54	€20	€11.36	E3-v1

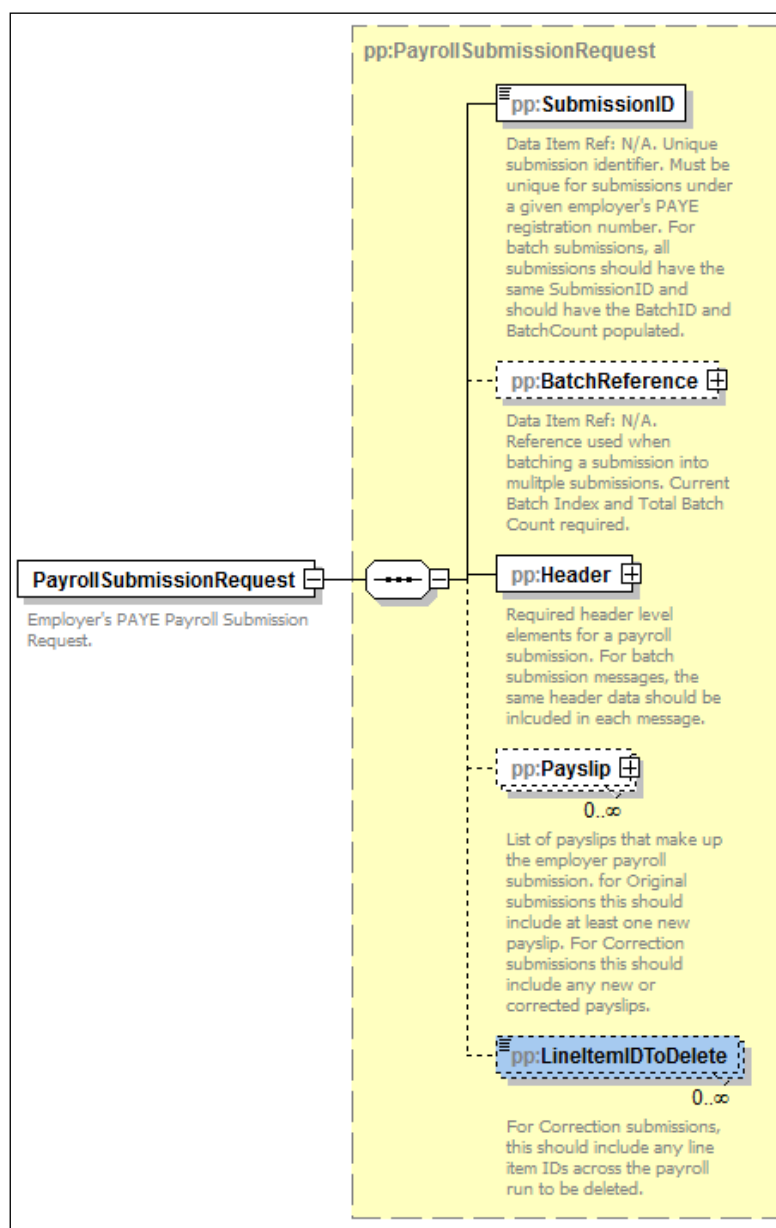


Figure 21 Payroll Submission Request – Line Item ID to Delete for Correction Submissions

Example 5 – An Employer with Multiple Employees

Example 5 demonstrates the full life cycle of the new PAYE Modernisation processes for an employer (Employer2) with multiple employees.

- Before every payroll run an employer starts off by requesting the employee's latest RPN from Revenue (Lookup RPN Request).
- Revenue receives the employer's request and sends the updated RPN to the Employer (Lookup RPN Response).
- When the employer has received the updated RPN they run their payroll event and submit this to Revenue (Payroll Submission request).
- Once Revenue has verified that it is a valid submission an acknowledgement response is created and sent to the employer.
- This example also illustrates the processes involved in Check Payroll Submission requests and Check Payroll Run requests.
- This example also demonstrates how the employer can use the New RPN request process to request an RPN for a new employee. (Example [5.9](#)).

5.1 Lookup RPN Request Example

Employer2 has multiple employees. This example illustrates how Employer2 can request the most up to date tax credit and standard rate band details for multiple employees at once by submitting a Lookup RPN request to Revenue before a payroll submission.

Each employee is identified by the combination of PPSN and unique Employment ID (assigned by the employer) which make up Employee ID (see Figure 22 below).

The employee with **PPSN 1175228T** has two employments with Employer2 (i.e. two roles within the organisation, for which the employee gets two separate payslips). He will need a separate RPN for each employment. The Employee ID can be used to lookup the RPN for each employment (see Table 9 below).

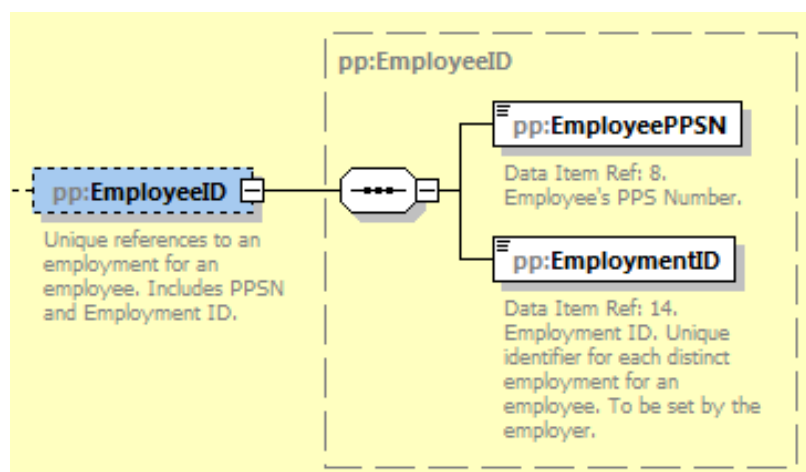


Figure 22 The Elements that make up Employee ID

Table 9 Example of Unique Employee ID for Each Employment That an Employee has With This Employer

Employee ID:	Employment ID	PPSN
Employee ID for 1 st employment with Employer2	1	1175228T
Employee ID for 2 nd employment with Employer2	2	1175228T

5.2

Loo

kup RPN Response Example

In this example the employee's most up to date RPN details are sent to the employer. There is a separate RPN for each employment that an employee has with this employer.

Cathal has two employments with Employer2 so two RPNs will be sent to Employer2 for Cathal. Cathal contacted Revenue and asked for any unused tax credits or unused rate bands to be transferred to his second employment. Cathal does not use €3,729.92 of his yearly standard rate cut off point so this is transferred to his second employment however he has no remaining tax credits to transfer.

Table 10 Lookup RPN Response Sample Data sent to Employer2

Name	RPN Number	PPSN	Employment ID	Yearly Rate 1 Cut Off	Yearly Tax Credits
Cathal	5	1175228T	1	€30,070.08	€3,300
Cathal	6	1175228T	2	€3,729.92	0
Caitlin	1	2548936K	1	€33,800	€3,300
Brian	2	7425001H	1	€33,800	€3,300
Sean	5	0852473A	1	€42,800	€4,950

5.3 Payroll Submission Request Example

In this example Employer2 uses the most up to date RPN to run the payroll event. Employer2 then submits the Payroll Submission request to Revenue.

5.3.1 Employee with Multiple Employments with the Same Employer

Cathal has 2 employments with the same employer. The Employment ID is used to tell these employments apart. Cathal contacted Revenue and asked for his unused rate band and tax credits to be transferred to his second employment with Employer2 (Employment ID: 2). No tax credits are transferred to the second employment as they are used up by the first employment.

Table 11 Payroll Submission Details for Employee with 2 Employments with the Same Employer

Name	Employment ID	Pay For Income Tax	Tax Credits this period	Standard Rate Cut Off Point this period	Income Tax Paid
Cathal	1	€2,505.84	€275	€2,505.84	€226.17
Cathal	2	€1,200	0	€310.83	€417.84

5.3.2 Employee with No PPSN

A new employee (Jessica) has started working for Employer2. Jessica does not have a PPSN and is placed on Emergency Tax.

Since Jessica has no PPSN certain fields in the payroll submission are mandatory such as Employer Reference, Address and Date of Birth. The Employer Reference must remain unchanged in all payroll submissions received until the PPSN is available.

Employer2 does not have an RPN for Jessica as she has no PPSN. The completion of the field ‘Exclusion Order’ is mandatory and should be set to false in the Payroll Submission request when an RPN is not used to create the payroll submission.

Table 12 Payroll Submission Details for Employee with No PPSN (On Emergency Tax)

Name	Employer Reference	PAYE Calculation Basis	Exclusion order	Tax Credits this period	Standard Rate Cut Off Point this period	Income Tax Paid	USC Paid
Jessica	0001	Emergency	False	0	0	€96.94	€19.39

5.4 Payroll Submission Response Example

Once Revenue has verified that the Payroll Submission request is a valid submission an acknowledgement response is created and sent to the employer.

This informs the employer that the payroll submission has been acknowledged by Revenue.

If the payroll submission is not valid an error response is created and sent to the employer.

5.5 Check Payroll Submission Request Example

In this example Employer2 submits a Check Payroll Submission request to Revenue.

The employer would like to know the current status of a specific payroll submission. The Submission ID is used to identify the payroll submission.

5.6 Check Payroll Submission Response Example

In this example the Check Payroll Submission response shows Employer2 that the payroll submission that was requested has a status of ‘Completed’. The submission totals for Income Tax, PRSI, USC and LPT for this submission are available to the employer. The total number of valid payslips and invalid payslips is also displayed.

5.7 Check Payroll Run Request Example

In this example Employer2 submits a Check Payroll Run request to Revenue. The employer would like to know the overall amounts (Income Tax, USC, LPT and PRSI) that are owed to Revenue for this payroll run. The Run Reference is used to identify the payroll event that this submission refers to.

5.8 Check Payroll Run Response Example

In this example the Check Payroll Run response shows Employer2 that the payroll submission has a status of 'Processed'. The overall totals for the payroll run for Income Tax, PRSI, USC and LPT are displayed to the employer.

The totals for Income Tax, PRSI, USC and LPT for individual Payroll Submissions with a status of 'Completed' can also be viewed.

Summary details on each of the individual payslips that make up the payroll run will also be shown on the Check Payroll Run response.

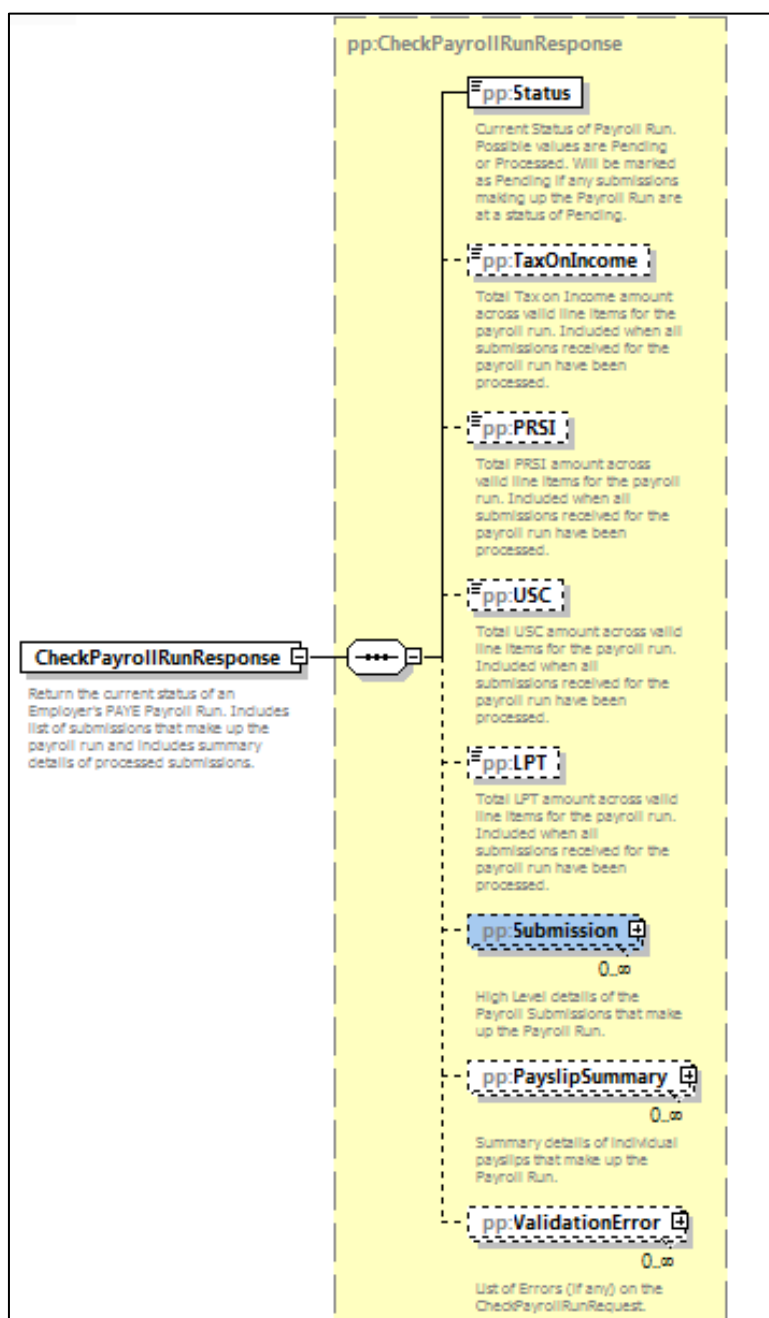


Figure 23 Check Payroll Run Response

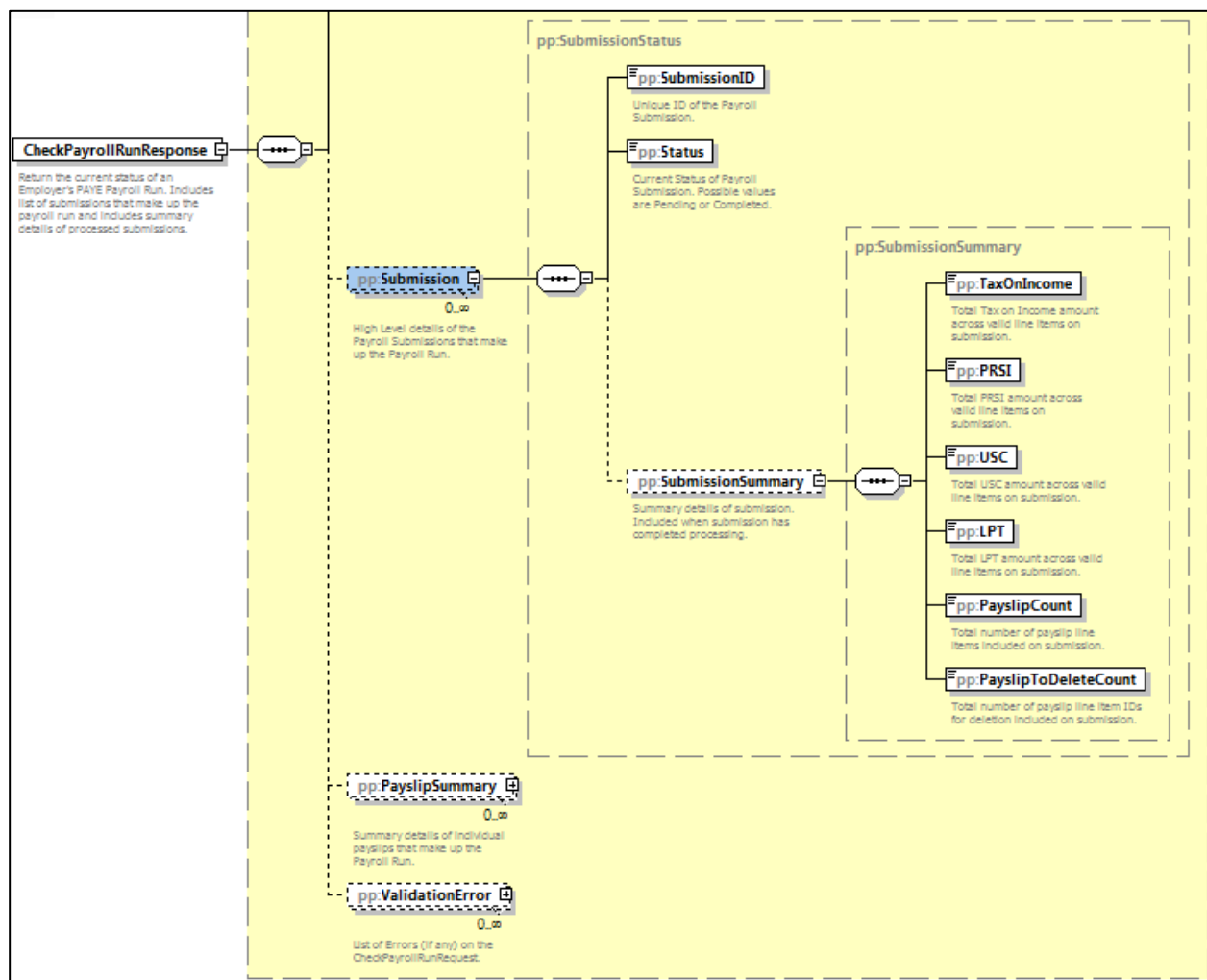


Figure 24 Details Included in the Submission Summary in a Check Payroll Run Response

5.9 New RPN Request Example

In this example the employee Jessica (on emergency tax as she had no PPSN) has received a new PPSN from The Department of Employment and Social Protection. Jessica gives her PPSN to her employer and contacts Revenue to register for PAYE.

Employer2 can now use the New RPN request process to request a new RPN from Revenue for Jessica.

Figure 25 below illustrates the XML structure of a Lookup RPN request.

Figure 26 below illustrates the JSON structure used when calling the Lookup RPN endpoint.

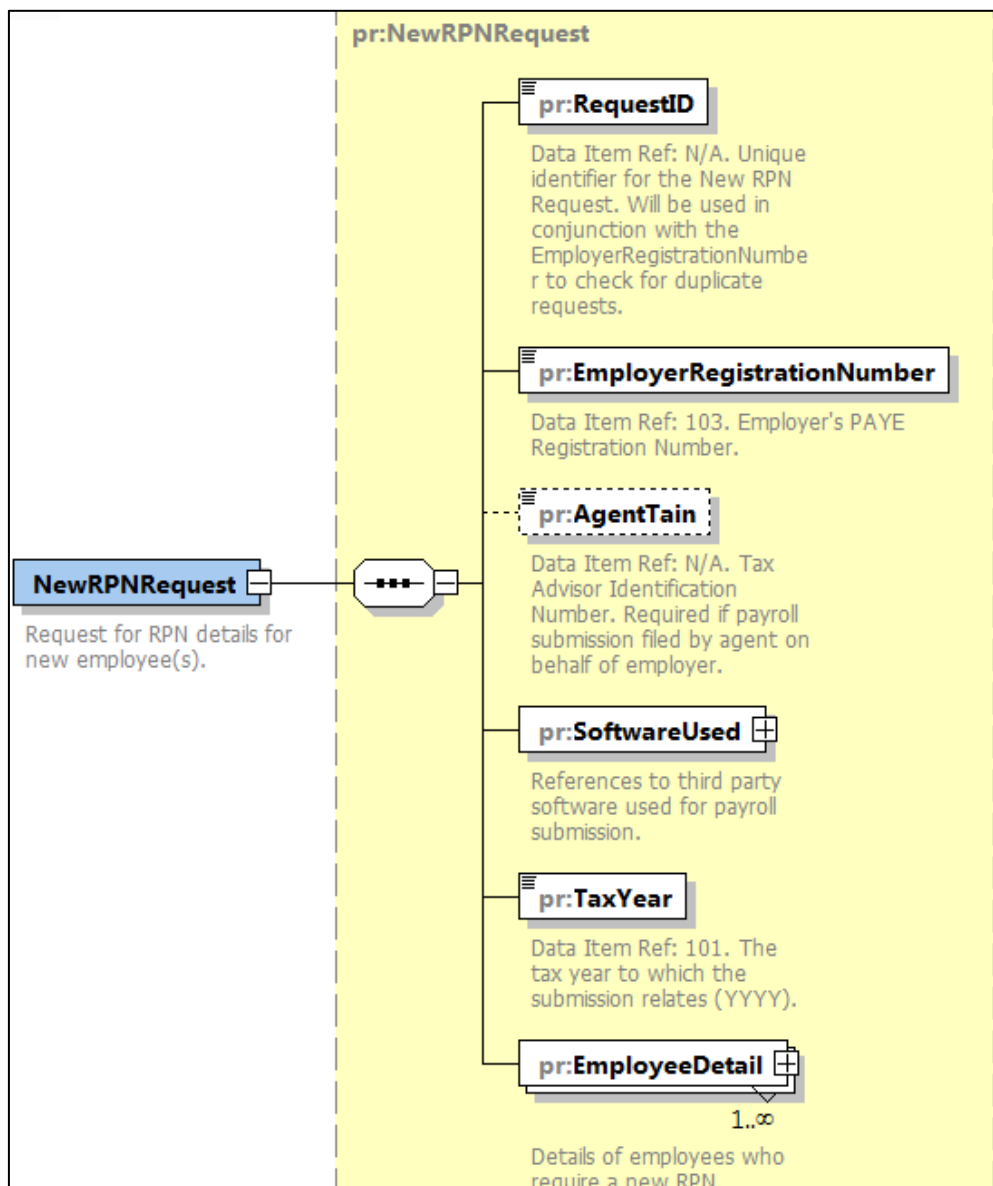


Figure 25 New RPN Request - XML Structure

GET

/rpn/{employerRegistrationNumber}/{taxYear}/{employeeIDs}

Request to get an RPN by Employee ID(employee Ppsn and employment ID).

Parameters

Try it out

Name	Description
employerRegistrationNumber * required	Employer's PAYE Registration Number.
string (path)	
taxYear * required	The tax year to which the RPN lookup relates (YYYY).
integer (path)	
employeeIDs * required	Elements required to lookup RPN for an employee. Concatenation of Employee's PPS Number(Used to identify the employee to which the RPN relates) and Employee's Employment ID(Unique identifier for each distinct employment for an employee. If the RPN is being triggered as a result of the employee setting up the employment via Jobs and Pension or contacting Revenue, this field will not be populated)
array [string] (path)	
dateLastUpdated * required	Parameter to lookup for RPN updated on or since a given date.
string (query)	
agentTain	Tax Advisor Identification Number. Required if payroll submission is filed by agent on behalf of employer.
string (query)	
softwareUsed * required	Name of third party software product.
string (query)	
softwareVersion * required	Version of third party software product.
string (query)	

Figure 26 Request to get New RPN by Employee ID (Employee PPSN & Employment ID) - JSON Structure

5.10 New RPN Response Example

In this example Jessica's most up to date RPN details are sent to the employer. This includes the amount of income tax and USC she has already paid. The RPN also shows that as Jessica's yearly income will be under €13,000 she will be USC Exempt.

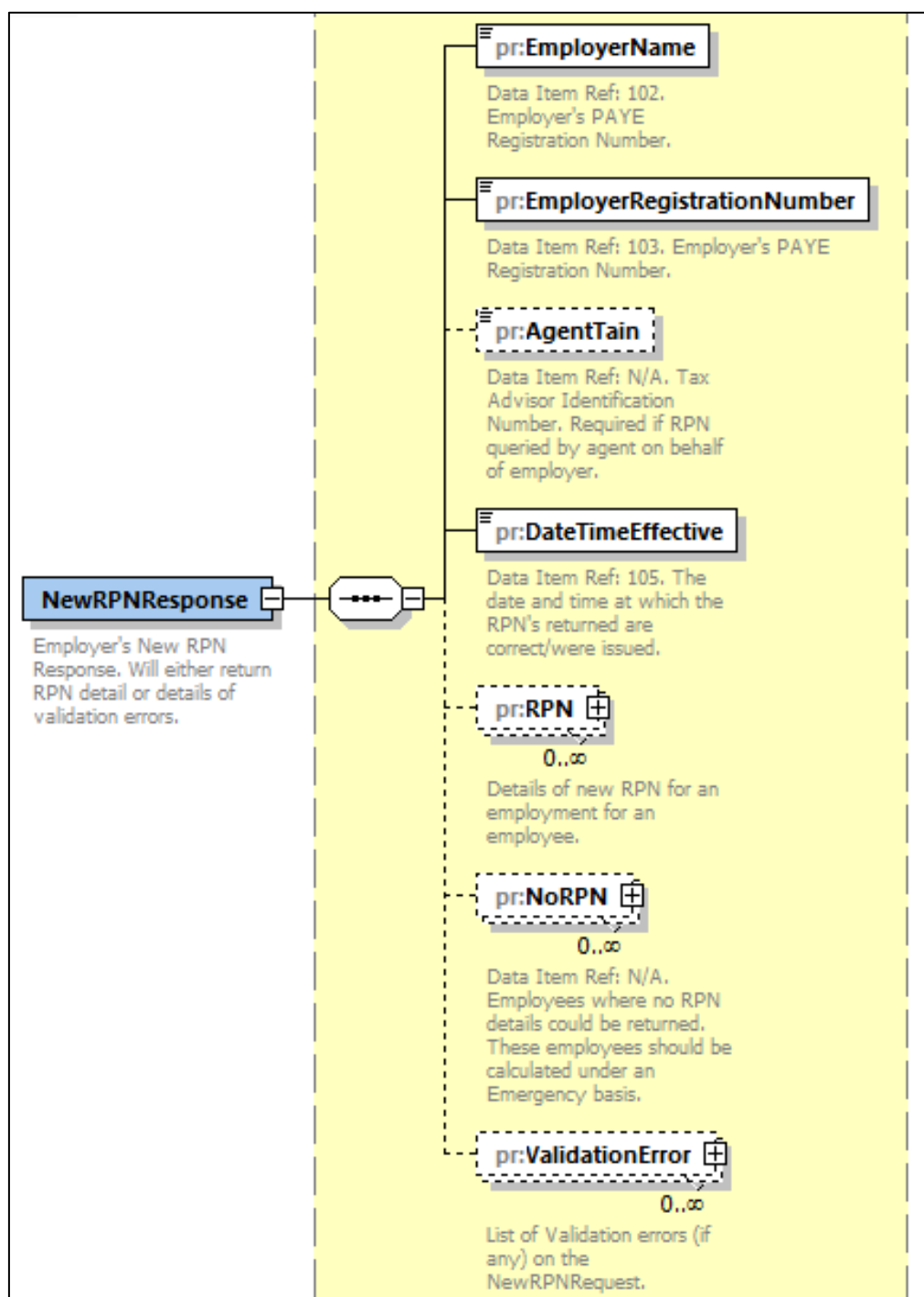


Figure 27 New RPN Response - XML Structure

```
successful operation

Example Value Model

{
  "employerName": "string",
  "employerRegistrationNumber": "string",
  "agentTain": "string",
  "taxYear": 0,
  "totalRPNCount": 0,
  "dateTimeEffective": "string",
  "rpns": [
    {
      "rpnNumber": "string",
      "employeeID": {
        "employeePpsn": "string",
        "employmentID": "string"
      },
      "rpnIssueDate": "string",
      "employerReference": "string",
      "name": {
        "firstName": "string",
        "familyName": "string"
      },
      "previousEmployeePPSN": "string",
      "effectiveDate": "string",
      "endDate": "string",
      "incomeTaxCalculationBasis": "CUMULATIVE",
      "exclusionOrder": false,
      "yearlyTaxCredits": 0,
      "taxRates": [
        {
          "index": 0,
          "taxRatePercent": 0,
          "yearlyRateCutOff": 0
        }
      ],
      "payForIncomeTaxToDate": 0,
      "incomeTaxDeductedToDate": 0,
      "uscStatus": "ORDINARY",
      "uscRates": [
        {
          "index": 0,
          "uscRatePercent": 0,
          "yearlyUSCRateCutOff": 0
        }
      ],
      "payForUSCToDate": 0,
      "uscDeductedToDate": 0,
      "lptToDeduct": 0,
      "prsiExempt": false,
      "prsiClass": "string"
    }
  ],
  "noRPNs": [
    {
      "employeePpsn": "string",
      "employmentID": "string"
    }
  ],
  "validationErrors": [
    {
      "code": "string",
      "path": "string",
      "description": "string"
    }
  ]
}
```

Figure 28 Response to a Request to get a New RPN by Employee ID - JSON Structure

Example 6 – Check Payroll Run Request / Response

This example illustrates the information displayed when an employer submits a Check Payroll Run request.

When all Payroll Submission requests for a given payroll run have been processed the overall totals for Income Tax, PRSI, USC and LPT are available for the employer to view (Examples [6.1](#) & [6.3](#)).

If a Payroll Submission request has not finished processing (status of 'Pending') the overall totals will not be available for the employer to view (Example [6.2](#)).

6.1 Check Payroll Run Response Example 1

In this example the employer has submitted one Payroll Submission request and it has been completed.

The employer submits a Check Payroll Run request. When the employer receives the Check Payroll Run response from Revenue the overall totals are available (Table 13 below) as well as the details of the employer's first payroll submission (Table 14 below).

Table 13 Check Payroll Run Response – Overall Totals Available as all Payroll Submissions are complete

Payroll Run Status	Total Income Tax	Total PRSI	Total USC	Total LPT	Number of Payroll Submissions
Processed	€400	€300	€150	€48	1

Table 14 – Check Payroll Run Response – Details of Processed Submission 01

ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
01	Completed	€400	€300	€150	€48	3	0

6.2 Check Payroll Run Response Example 2

In this example the employer has now submitted a second Payroll Submission request for the same payroll run. The second submission has not finished being processed by Revenue (status of 'Pending').

The employer submits a Check Payroll Run request. When the employer receives the Check Payroll Run response from Revenue the overall totals are not available (Table 15 below) as not all payroll submissions have finished processing. The payroll submission totals for submission with ID 01 are available to view as this submission has finished processing (Table 16 below).

Table 15 Check Payroll Run Response – Overall Totals not available as Status is 'Pending'

Payroll Run Status	Total Income Tax	Total PRSI	Total USC	Total LPT	Number of payroll Submissions
Pending	N/A	N/A	N/A	N/A	2

Table 16 – Check Payroll Run Response – Details of Processed Submission 01

ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
01	Completed	€400	€300	€150	€48	3	0

Table 17 – Check Payroll Run Response – Details of Pending Submission 02

ID	Submission Status	Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
02	Pending	N/A	N/A	N/A	N/A	N/A	N/A

6.3 Check Payroll Run Response Example 3

In this example the two Payroll Submission requests for the payroll run are finished being processed by Revenue (status of 'Processed').

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The employer submits a Check Payroll Run request. When the employer received the Check Payroll Run response from Revenue the overall totals are displayed (Table 18 below). The payroll submission totals for both submissions 01 and 02 are available for the employer to view (Table 19 and Table 20 below).

Table 18 Check Payroll Run Response – Overall Totals available as both Payroll Submissions have been processed

Payroll Run Status	Total Income Tax	Total PRSI	Total USC	Total LPT	Number of Payroll Submissions
Processed	€700	€500	€250	€96	2

Table 19 – Check Payroll Run Response – Details of Processed Submission 01

ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
01	Completed	€400	€300	€150	€48	3	0

Table 20 – Check Payroll Run Response – Details of Processed Submission 02

ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
02	Completed	€300	€200	€100	€48	2	0

Example 7 – Payroll Submission with Invalid Payslips

If an employer's Payroll Submission request contains any invalid line items the details of these are not added to the summary totals and counts for that payroll submission. Therefore the tax liability figures that the Employer expects for that payroll submission may differ from Revenue's records.

Any invalid line items listed on a Check Payroll Submission response have not been accepted by Revenue as part of the payroll submission. Therefore there is no need to try to delete these line items.

The error code will inform the employer why the line item has failed validation. The employer can make the necessary changes to the line item and create a new payroll submission. The employer uses the same payroll run reference number as the first payroll submission so that the new submission will be included as part of that payroll run as was originally intended.

7.1 Check Payroll Submission Response Containing Invalid Payslips

A Check Payroll Submission response only contains summary totals and counts for valid line items. In this example the employer submitted five line items in the Payroll Submission request with Submission ID 03. Two of the line items in the submission were invalid. When the employer sends a Check Payroll Submission Request to Revenue the response will only include summary totals for the three valid line items. A list of any invalid line items will be included in the Check Payroll Submission response. The summary totals displayed to the employer are now different to what the employer expected. The employer can use the information in the Check Payroll Submission response (Table 21 below) to identify why the amounts differ.

Table 21 Check Payroll Submission Response Containing Two Invalid Line Items

Check Payroll Submission Response					
Submission ID	Submission Status	Batch Count	Batch Index	Batch Status	
03	Completed	-	-	-	
Submission Header					
Employer Number	Run Reference	Tax Year	Software Used		
1112215f	0000003	2019	The Software Version 10.0		
Submission Summary					
Income Tax	PRSI	USC	LPT	Payslip Count	Payslips to Delete Count

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€900	€1000	€300	€80	3	0
Invalid Payslips					
Line Item ID	Error Code	Error Path	Description		
E12-V1	Technical error code	Path to error in schema if available.	Technical description of the error.		
E22-V1	Technical error code	Path to error in schema if available.	Technical description of the error.		

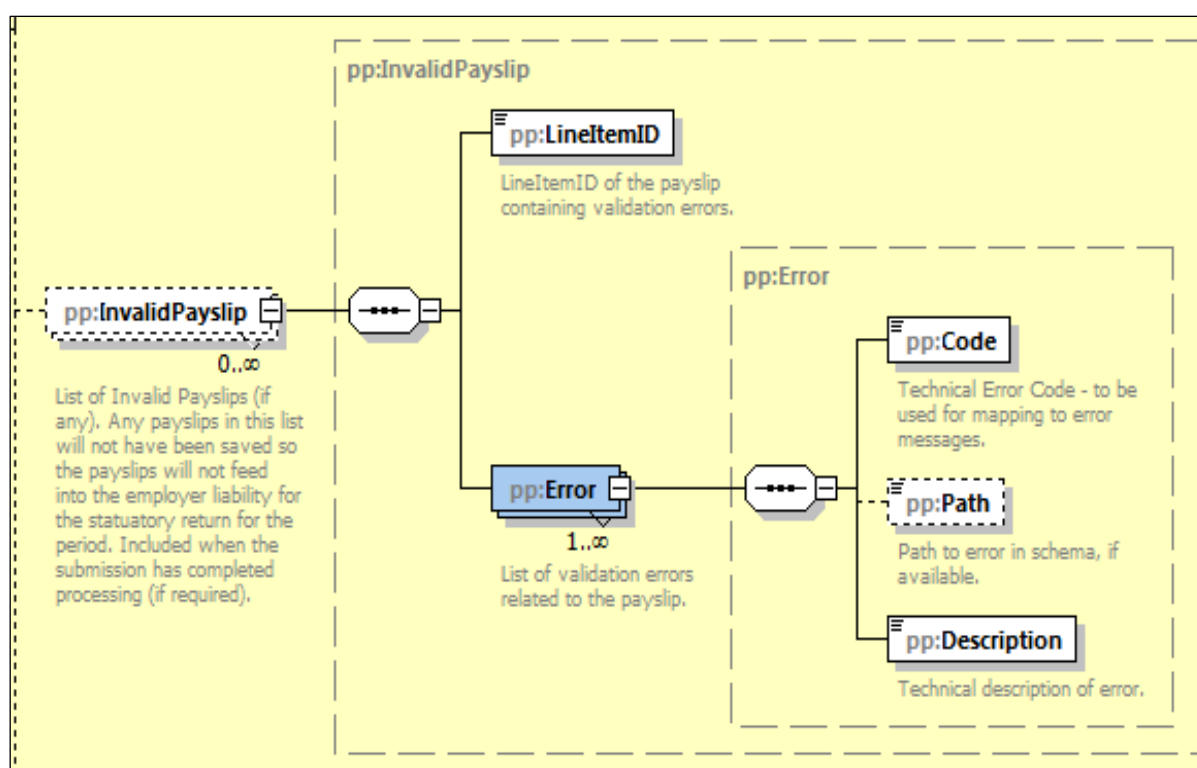


Figure 29 Details of any Invalid Payslips returned in the Check Payroll Submission Response

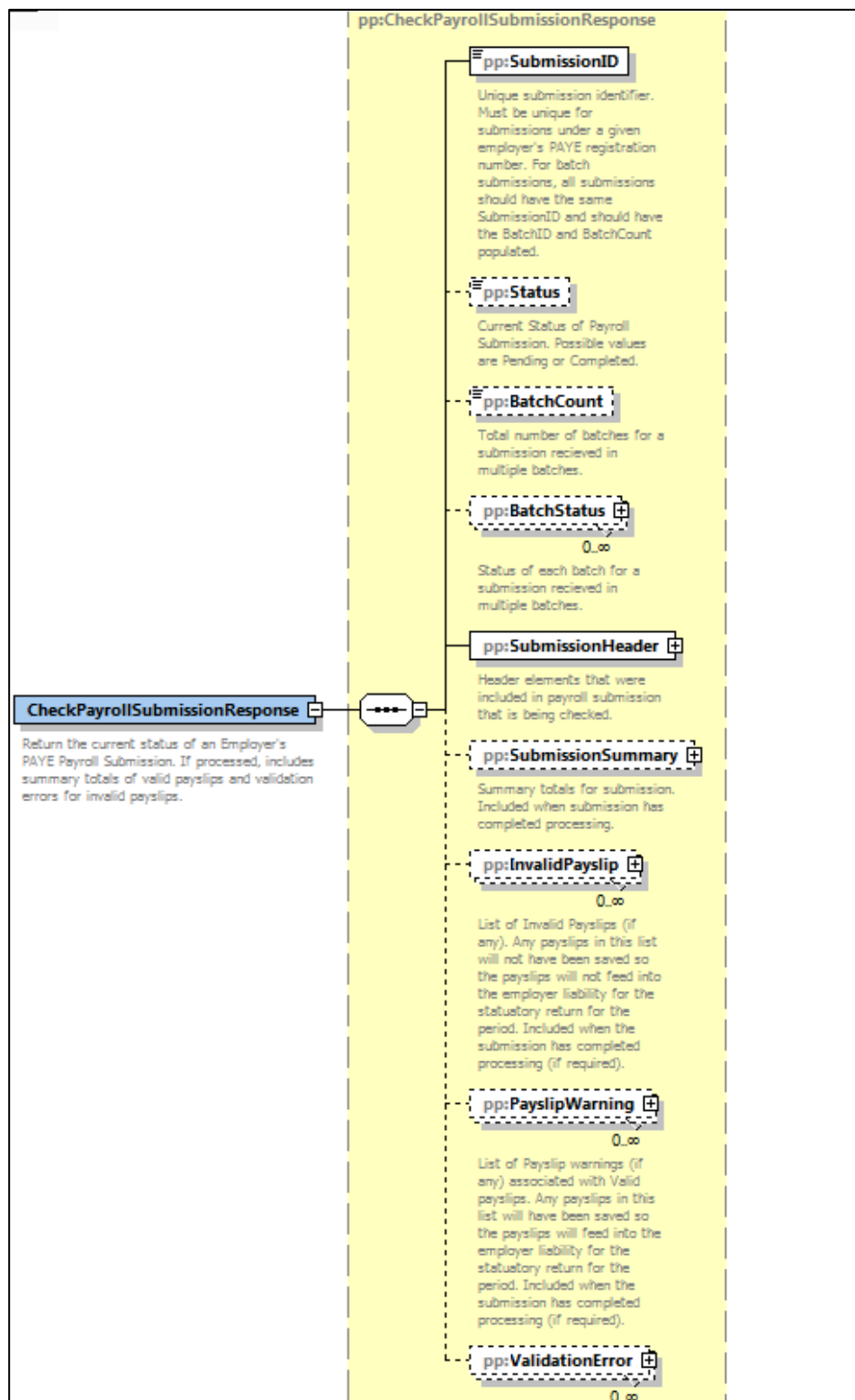


Figure 30 Check Payroll Submission Response

7.2 Check Payroll Submission Response for corrected Line Items

The employer corrects the errors in the two invalid line items and submits a new Payroll Submission request (**Submission ID 04**) containing the two corrected line items. The payroll Run Reference remains the same as this submission is part of the same payroll run.

When the employer submits a Check Payroll Submission request for Submission ID 04 Table 22 below shows the response that they will receive.

Table 22 Check Payroll Submission Response Containing Two Payslips That Have Been Corrected by the Employer

Check Payroll Submission Response					
Submission ID	Submission Status	Batch Count	Batch Index	Batch Status	
04	Completed	-	-	-	
Submission Header					
Employer Number	Run Reference	Tax Year	Software Used		
1112215f	0000003	2019	The Software Version 10.0		
Submission Summary					
Income Tax	PRSI	USC	LPT	Payslip Count	Payslips to Delete Count
€500	€600	€100	0	2	0

**7.3
Check
Payroll
Run
Response
for
the
Payroll
Run**

When both payroll submissions have a status of 'completed' the payroll run is finished processing. The employer now submits a Check Payroll Run request to Revenue.

The Check Payroll Run response (Table 23 below) shows the overall totals for Income Tax, PRSI, USC and LPT for the payroll run (all thirty two line items).

The payroll submission totals for both submissions 03 and 04 are available for the employer to view (Table 23 below) showing the overall totals for Income Tax, PRSI, USC and LPT for each submission.

Summary details on each of the individual payslips that make up the payroll run will also be shown on the Check Payroll Run response.

Table 23 Check Payroll Run Response for Payroll Run Reference ID: 0000003

PAYE Modernisation – Overview of Web Service Examples

Payroll Run Status		Total Income Tax	Total PRSI	Total USC	Total LPT	Number of Payroll Submissions	
Processed		€8537.70	€9825.12	€2131.14	€288.75	2	
Individual Submission Summaries							
Sub mission ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
03	Completed	€8004.48	€9210.55	€1998.94	€288.75	30	0
Sub mission ID	Submission Status	Total Income Tax For This Submission	Total PRSI For this Submission	Total USC For This Submission	Total LPT For this Submission	Payslip Count	Payslips to Delete Count
04	Completed	€533.22	€614.57	€133.20	0	2	0

Example 8 – Processing of Batched Payroll Submissions

If using SOAP, Payroll Submission requests with a payslip count that is greater than a set value must be broken into batches.

If using REST, there is no limit on the number of payslips that can be sent per request and so the batching process is not necessary when using REST.

The Batch Reference Details are included in a Payroll Submission request when the payroll submission has been broken up into batches.

The Batch Reference contains the Index number of the current batch and the batch Count which is the total number of batches in a batched submission.

Processing of batched submissions will not start until all batches in the submission have been received by Revenue.

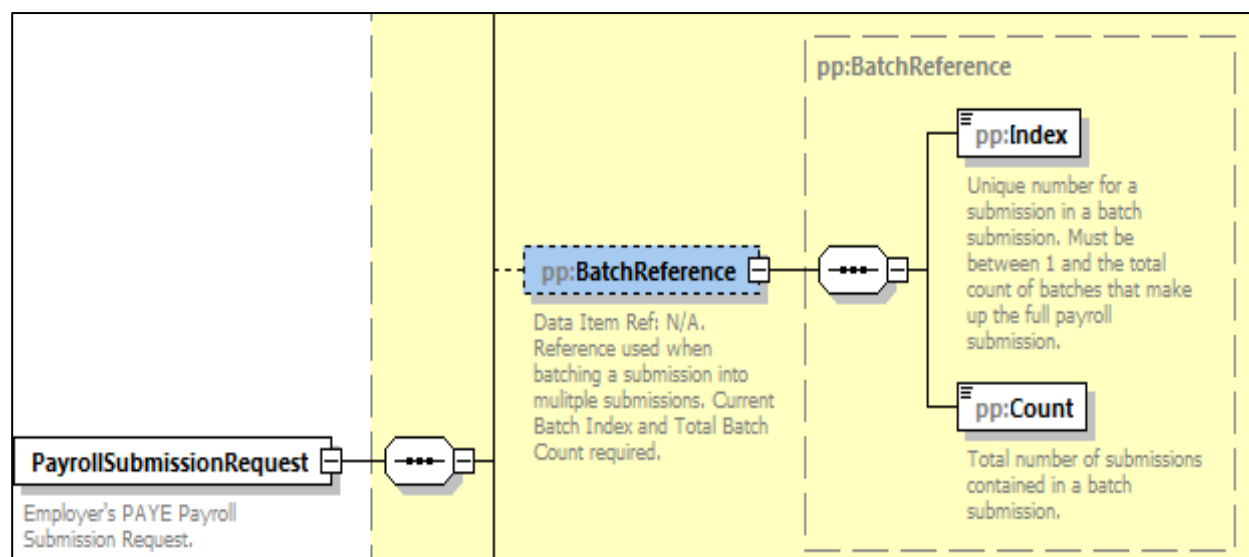


Figure 31 The Batch Reference Details Included in a Payroll Submission Request when the Payroll Submission has been broken up into batches - XML Structure

8.1 Batched Payroll Submission Request sent to Revenue

In this example the employer is using the SOAP web service to submit a Payroll Submission request to Revenue. The employer has broken up a Payroll Submission request into three batches with 6,000 line items in each.

Once Revenue has verified that a Payroll Submission request is a valid submission an acknowledgement response is created and sent to the employer.

In the case of a batched submission the employer will receive an acknowledgement response from Revenue for each batch that Revenue receives. This informs the employer that the individual batch has been acknowledged by Revenue.

Batches that have been received and acknowledged by Revenue will have a status of 'Pending' on the Check Payroll Submission response. Batches that have not been acknowledged by Revenue will have a status of 'Not Acknowledged'.

At the point where Revenue has only received two out of the three batches, an acknowledgment response has not been sent to the employer for the missing batch (batch index 3). Table 24 below illustrates the response that would be shown if the employer submits a Check Payroll Submission request at this stage. The batches with index 1 & 2 have been received and acknowledged by Revenue and have a status of 'Pending'. The batch with index 3 has not been received by Revenue and has a status of 'Not Acknowledged'.

Table 24 Check Payroll Submission Response – Batch Item Index 3 has a Status of 'Not Acknowledged'

Check Payroll Submission Response					
Submission ID		Status		Batch Count	
08		Pending		3	
Batch Status					
Index	Status	Index	Status	Index	Status
1	Pending	2	Pending	3	Not Acknowledged
Submission Header					
Employer Number	Run Reference	Tax Year	Software Used		
1112215f	8	2019	The Software Version 10.0		

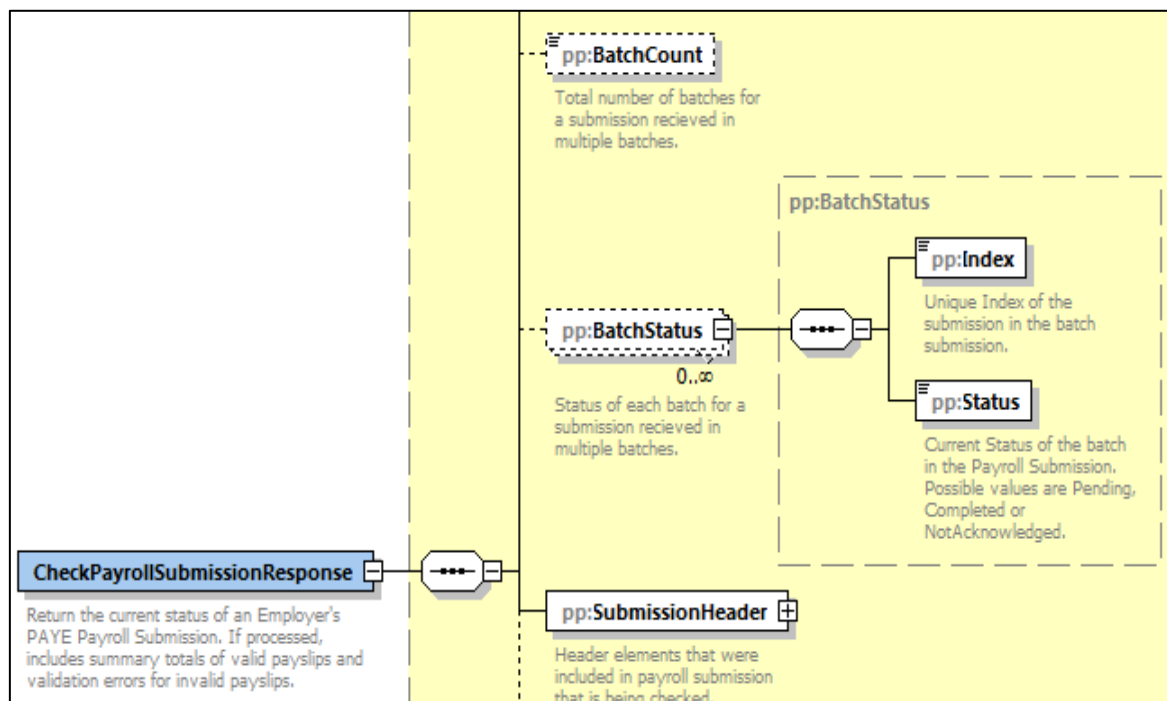


Figure 32 Batch Information Included in a Check Payroll Submission Response - XML Structure

8.2 Batched Payroll Submission – All Batch Items Received

When the third batch in the payroll submission is received by Revenue an acknowledgement response is created and sent to the employer for that batch. Now that all batches in the Payroll Submission request have been received by Revenue the Payroll Submission request can be processed.

The employer submits a Check Payroll Submission request and Table 25 below illustrates what a Check Payroll Submission response might show at this point. The payroll submission has a status of pending because all three batches have not finished processing. The batch with Index 1 has a status of Completed but no submission totals will show until all batches have finished processing.

Table 25 Check Payroll Submission Response – All Batch Items Received and Processing has Started

Check Payroll Submission Response					
Submission ID		Status		Batch Count	
08		Pending		3	
Batch Status					
Index	Status	Index	Status	Index	Status
1	Completed	2	Pending	3	Pending

Submission Header			
Employer Number	Payroll Run Reference	Tax Year	Software Used
1112215f	8	2019	The Software Version 10.0

8.3 Batched Payroll Submission That Has Finished Processing

When all three batches have been processed the payroll submission status will change to ‘completed’ and the submission summary will display the totals for Income Tax, PRSI, USC and LPT for the entire payroll submission.

Table 26 Check Payroll Submission Response – Batched Submission that has Finished Processing

Check Payroll Submission Response					
Submission ID		Status		Batch Count	
08		Completed		3	
Batch Status					
Index	Status	Index	Status	Index	Status
1	Completed	2	Completed	3	Completed
Submission Header					
Employer Number	Run Reference	Tax Year	Software Used		
1112215f	8	2019	The Software Version 10.0		
Submission Summary					
Income Tax	PRSI	USC	LPT	Payslip Count	Payslips to Delete Count
€5,336,333	€6,140,000	€1,332,000	€192,500	18,000	0

Example 9 - Deletion of an Incorrect Payroll Submission

A reporting error can be an error in a financial field that didn’t actually happen. In this example the reporting error was that the employer wrongly sent in a payslip for an employee that no longer works for the company.

This example demonstrates how an employer can delete an incorrect payslip.

The employer makes a Payroll Submission for the same Payroll run only populating the LineltemIDToDelete field. Revenue will then remove this payslip from the payroll run.

9.1 Incorrect Payroll Submission Example

A company incorrectly submits a payslip for an ex-employee, Joseph, who stopped working for the company in week 7. Table 27 shows the details of the submission.

Table 27 Details of the Payroll Submission for Joseph

Payroll Run Reference	Line Item ID	Pay for Income Tax	Income Tax Paid	Employee PRSI paid	USC Paid
Week 8	E3-v1	€5000	€1806.54	€200	€345.95

9.2 Deletion of Invalid Payroll Submission Example

In order to delete the submission, the company must submit another submission with the 'Line item to be deleted' field. Table 28 outlines this

Table 28 Details of the submission to delete the incorrect submission outlined in Table 27

Line item to be deleted
E3-v1

Appendix A – Business Rules

Employment ID Business Rules

The 'Employment ID' field has a unique value for each separate employment that an employee has with each employer. It will be set by the employer. Revenue will use it, along with the *Employer Number*, the *PPSN*, when creating an employment for an employee. If the *PPSN* is available, the *Employment ID* field is mandatory.

The *Employment ID* will be particularly useful where:

- An employee has multiple employments with the same employer, as it can uniquely identify each employment.
- An employee ceases and re-commences employments with the same employer.

Multiple employments with the same employer

Where an employee has more than one employment with the same employer an employer's payroll may allow an employee to allocate their credits between separate employments with that employer. In this case, the *Employment ID* will be used to distinguish between the different employments.

John and Mary start working for employer 1234567T on 1 April 2019. An *Employment ID* of '1' is allocated to both John and Mary, as this is the first time that either of them worked for that employer.

Employer 1234567T sends a New RPN request to Revenue for these new employees.

Table 27 New RPN Request for new Employees

New RPN Request Header				
Request ID	Employer number	Software Name	Software Version	Tax year
001	1234567T	The Software	Version 10.0	2019
Employee Detail				
Employee PPSN		Employment ID		Name
0000001B		1		John
0000002D		1		Mary

567T for both John and Mary.

Table 28 New RPN Response - RPNs for single employments

New RPN Response Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		02/04/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
1	John	0000001B	1	3300	33800
4	Mary	0000002D	1	3300	33800

Employer 1234567T runs the payroll event and sends a Payroll Submission request to Revenue.

Table 29 Payroll Submission Request - Commencing an employment

Employer number	Payroll Run Reference	Employee Name	Employee PPSN	Employment Id	Employment Start date
1234567T	Week 1	John	0000001B	1	1 April 2019
1234567T	Week 1	Mary	0000002D	1	1 April 2019

Mary is starting a second employment with employer 1234567T on 1 June 2019. To distinguish between her two employments, a new *Employment ID* of '2' is allocated to the new employment, with an *Employment Start date* of 1 June 2019.

Employer 1234567T sends a New RPN request to revenue for this new employment.

Table 30 New RPN Request for new Second Employment

New RPN Request Header				
Request ID	Employer number	Software Name	Software Version	Tax year
002	1234567T	The Software	Version 10.0	2019
Employee Detail				
Employee PPSN		Employment ID	Name	
0000002D		2	Mary	

Revenue issues a New RPN response for Mary's second employment.

Table 31 RPN for second employment

New RPN Response Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		02/06/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
5	Mary	0000002D	2	0	0

Employer 1234567T runs the payroll event and sends a Payroll Submission request to Revenue.

Table 32 Payroll Submission Request - Commencing a second employment with the same employer

Employer number	Run Reference	Employee Name	Employee PPSN	Employment Id	Employment Start date
1234567T	Week 9	John	0000001B	1	
1234567T	Week 9	Mary	0000002D	1	
1234567T	Week 9	Mary	0000002D	2	1 June 2019

Re-commencing an employment with the same employer

An employee may cease employment with an employer and then re-commence employment with that employer in the same tax year. This must be treated as a new employment and a new *Employment ID* must be allocated to the employee. Revenue will issue a new Revenue Payroll Notification (RPN) for the new employment. This will ensure that the employer applies the correct RPN to this employment and not use the values for the previous employment, as they may have changed in the interim. This will also prevent use of the wrong previous pay and tax, as the new RPN will contain what Revenue wants the employer to operate for the new *Employment ID*.

Re-commencing an employment with the same employer

John finished working for employer 1234567T on 1 July 2019. The *Date of Leaving* is included in the final submission for John.

Table 33 Payroll Submission Request - Ceasing an Employment

Employer number	Run Reference	Employee Name	Employee PPSN	Employment Id	Date of leaving
1234567T	Week 13	John	0000001B	1	1 July 2019
1234567T	Week 13	Mary	0000002D	1	
1234567T	Week 13	Mary	0000002D	2	

John returns to work with employer 1234567T on 1 September 2019. A new *Employment ID* of '2' is allocated to John, as this is a new employment.

Employer 1234567T sends a New RPN request to Revenue with the Employment ID of '2'.

Table 34 New RPN Request for Re-commenced Employment in the Same Year

New RPN Request Header				
Request ID	Employer number	Software Name	Software Version	Tax year
006	1234567T	The Software	Version 10.0	2019

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Employee Detail		
Employee PPSN	Employment ID	Name
0000001B	2	John

Revenue issues a New RPN response for John's new employment.

Table 35 New RPN Response for Re-commenced Employment

New RPN Response Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		01/09/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
3	John	0000001B	2	3300	33800

Employer 1234567T runs the payroll event and sends a Payroll Submission request to Revenue.

Table 36 Payroll Submission Request - Re-commencing an employment

Employer number	Run Reference	Employee Name	Employee PPSN	Employment Id	Employment Start date
1234567T	Week 21	John	0000001B	2	1 September 2019
1234567T	Week 21	Mary	0000002D	1	
1234567T	Week 21	Mary	0000002D	2	

Jobs and Pensions

If the employer does not commence an employment ahead of the payroll run, an employee will still be able to commence an employment in Jobs & Pensions on Revenue.ie. This will allow an RPN to be made available to the employer for use on the first payroll run.

The employee will no longer be able to set up multiple employments with the same employer on Jobs and Pensions. This will be the responsibility of the employer.

When the employee is commencing an employment with an employer in Jobs and Pensions, Revenue will **not** assign an *Employment ID*.

Commencing an employment in Jobs and Pensions

Patrick is starting a job with employer 1234567T for the first time on 1 October 2019. He signs on to Jobs and Pensions and registers the employment. Revenue does not assign an *Employment ID* to this employment. Revenue issues an RPN to the employer for the employee with no *Employment ID*.

Table 37 New RPN for an employment registered in Jobs and Pensions

New RPN Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		01/10/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
3	Patrick	0000003F		3300	33800

Employer 1234567T uses the RPN to ensure that correct deductions are made for Patrick in his first payslip. Patrick is assigned an *Employment ID* of '1' by the employer, and this is included in the payroll report submission. **The employer does not include an *employment Start Date* in the submission.** This is because the availability of the RPN meant that the employment had already been registered with Revenue.

Table 38 Payroll Submission after an employment was registered in Jobs and Pensions

Employer number	Run Reference	Employee Name	Employee PPSN	Employment Id	Employment Start date
-----------------	---------------	---------------	---------------	---------------	-----------------------

1234567T	Week 25	John	0000001B	2	
1234567T	Week 25	Mary	0000002D	1	
1234567T	Week 25	Mary	0000002D	2	
1234567T	Week 25	Patrick	0000003F	1	

When Revenue receives the payroll submission, the *Employment ID* of '1' is updated to the employment registered by Patrick in Jobs and Pensions.

Re-commencing an employment in Jobs and Pensions

Patrick ceases employment with employer 1234567T on 31 October 2019. Revenue is informed that this employment has ceased. On 1 December 2019, Patrick will re-commence employment with that employer. He signs on to Jobs and Pensions to register this new employment. Revenue does not assign an *Employment ID* to this employment. Revenue issues a New RPN to the employer for the employee with no *Employment ID*.

Table 39 RPN for a Re-commenced Employment Registered in Jobs and Pensions

New RPN Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		01/12/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
5	Patrick	0000003F		3300	33800

Employer 1234567T uses the RPN to ensure that the correct deductions are made for Patrick in his first payslip for the re-commenced employment. Patrick is assigned an *Employment ID* of '2' by the Employer for his re-commenced employment. This is included in the payroll report submission. **The employer does not include an *employment Start Date* in the submission.** This is because the availability of the RPN meant that the employment had already been registered with Revenue.

Table 40 Payroll Submission after a Re-commenced Employment was Registered in Jobs and Pensions

Employer number	Run Reference	Employee Name	Employee PPSN	Employment Id	Employment Start date
1234567T	Week 29	John	0000001B	2	
1234567T	Week 29	Mary	0000002D	1	
1234567T	Week 29	Mary	0000002D	2	
1234567T	Week 29	Patrick	0000003F	2	

When Revenue receives the report, the *Employment ID* of '2' is updated to the re-commenced employment registered by Patrick in Jobs and Pensions.

New RPN Requests

Commencing an employment where the PPSN is not available

Jane is starting a job with employer 1234567T for the first time on 1 November 2019. Jane has only recently moved to Ireland, and has no PPSN. In the absence of a PPSN, the employer assigns **Employer Reference** of 7654 to Jane and in addition must record Jane's address and date of birth in payroll. The *Employment ID* is not assigned. Revenue cannot create an employment for Jane until the PPSN becomes available and she registers for PAYE, so an RPN cannot issue.

Any payroll submissions made for Jane without the PPSN are held on a holding table until the PPSN becomes available. As Jane does not have a PPSN her Calculation Basis will be 'Emergency'. Emergency Tax at the higher rate will apply to Jane as she has no PPSN.

Table 41 Commencing an employment where the PPSN is not available

Employer number	Run Reference	Employee Name	Employee PPSN	Employer Reference	Employment Id	Employment Start date	Calculation Basis
1234567T	Week 33	John	0000001B		2		Cumulative
1234567T	Week 33	Mary	0000002D		1		Cumulative
1234567T	Week 33	Mary	0000002D		2		Cumulative
1234567T	Week 33	Patrick	0000003F		2		Cumulative
1234567T	Week 33	Jane		7654		01/11/19	Emergency

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Jane has been assigned a PPSN, 0000004H, in time for it to be included in the payroll run on 1 December 2019. An *Employment ID* of '1' is allocated to Jane, as this is the first time that Jane has worked for the employer. The *Employer Reference* is also included, to link the PPSN to any previous Payroll submissions for Jane.

Table 42 Including the PPSN once it becomes available

Employer number	Run Reference	Employee Name	Employee PPSN	Employer Reference Id	Employment Start date	Calculation Basis
1234567T	Week 37	John	0000001B		2	Cumulative
1234567T	Week 37	Mary	0000002D		1	Cumulative
1234567T	Week 37	Mary	0000002D		2	Cumulative
1234567T	Week 37	Patrick	0000003F		2	Cumulative
1234567T	Week 37	Jane	0000004H	7654	1	Emergency

Jane has received her PPSN but she has not used Revenue Services to register for PAYE. The employer sends a New RPN request to Revenue for Jane. When Revenue receives the request they look up Jane's PPSN but it has not been registered.

The New RPN response sent to the employer will show that Jane has no RPN. A message will be sent to the employer to instruct the employee to use the Jobs and Pensions service in myAccount to register for PAYE.

Table 43 New RPN Response for Employee Who Has Not Registered for PAYE

New RPN Response Header		
Employer Name	Employer number	Date of Instruction
Employer 1	1234567T	10/11/2019
No RPN Details		
Employee PPSN		Employment ID
0000004H		1

Jane contacts Revenue and registers for PAYE. Revenue creates an employment for Jane with Employer 1234567T with an *Employment Start date* of 1 November 2019. Any previous payroll submissions for Jane are updated under this employment. Revenue issues a New RPN for Jane.

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Table 44 New RPN Sent to Employer When Employee Registers for PAYE

New RPN Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		12/11/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
1	Jane	0000004H	1	3300	33800

New RPN Request for Multiple New Employees

Employer 1234567T has five new staff starting on 08th December 2019. The employer sends a New RPN request to Revenue for these five employees.

Table 45 New RPN Request for Multiple Employees

New RPN Request Header				
Request ID	Employer number	Software Name	Software Version	Tax year
008	1234567T	The Software	Version 10.0	2019
Employee Detail				
Employee PPSN		Employment ID		Name
0000005J		1		David
0000006O		1		Michael
0000007L		1		Emma
0000008M		1		Brian
0000009R		1		Catherine

David, Michael, Emma and Brian are already registered for PAYE from their previous ceased employments. When Revenue does not find an existing employment for these four employees with

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employer 1234567T, an employment is created for them. When Revenue issues the New RPN Response, it will contain the RPN's for these four employees.

This is Catherine's first employment. She has not contacted Revenue to register for PAYE. When Revenue issue the New RPN response it will indicate that there is no RPN for this employee. Employer 1234567T will place Catherine on Emergency Tax until they receive a New RPN for her.

Table 46 New RPN Response Returned to Employer

New RPN Response Header					
Employer Name		Employer number		Date of Instruction	
Employer 1		1234567T		08/12/2019	
RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
1	David	0000005J	1	3300	33800
4	Michael	0000006O	1	3300	33800
1	Emma	0000007L	1	3300	33800
2	Brian	0000008M	1	3300	33800
No RPN Details					
Employee PPSN			Employment ID		
0000009R			1		

Catherine contacts Revenue and registers for PAYE by registering her first job in the State. Revenue creates an employment for Catherine with Employer 1234567T with an *Employment Start date* of 08th December 2019. Any previous payroll submissions for Catherine are updated under this employment. Revenue issues a New RPN to employer 1234567T for Catherine.

Table 47 New RPN Issued to Employer When Employee Registers for PAYE by registering their first job in the State

New RPN Header		
Employer Name	Employer number	Date of Instruction
Employer 1	1234567T	15/12/2019

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RPN Details					
RPN Number	Employee Name	Employee PPSN	Employment Id	Yearly Tax Credit	Yearly Rate 1 Cut Off
1	Catherine	0000009R	1	3300	33800

Appendix B – 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

Note on correction rules for data items:

If an Employee has been overpaid in a Payroll event e.g. if he was paid for a week he hadn't worked and the Employee actually received this overpayment, the correction to recoup this overpayment should be fixed in the next Payroll event.

No attempt should be made to adjust an under-deduction of tax where it is so large that it cannot be put right in the week or month in which it is discovered, or if to do so could cause considerable hardship to the employee. This would apply, for example, if tax had been under-deducted over a long period in the case of a weekly wage earner so that the total under-deduction amounted to a sum exceeding a week's wages. Any such case should be reported at once to Revenue who will give any instructions necessary.

Reporting errors could include an employee being omitted from the Revenue Report even though they were actually paid. The missing line item would need to be submitted to Revenue. Reporting errors could also include an employee being included in the Revenue Report even though they weren't actually paid. This line item would need to be deleted.

Submission Request Header Data Items

Item line number	Data Item	Correction Type	Context
1	Employer Registration Number	N/A	
2	Agent Tain	N/A	
5	Tax Year	N/A	
6	Software Used	N/A	
7	Software Version	N/A	

Submission Request Line Items

Item line number	Data Item	Correction Type	Context
8	Employee PPSN	3	The original submission would have to be deleted and a new corrected version submitted.
9	First Name	4	
10	Family Name	4	

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Item line number	Data Item	Correction Type	Context
11	Address	4	
12	Date of Birth	4	
13	Employer Reference	3	The original submission would have to be deleted and a new corrected version submitted.
14	Employment ID	3	The original submission would have to be deleted and a new corrected version submitted.
15	Employment Start Date	4	
16	Date of Leaving	3	
17	Pay Date	3	The original submission would have to be deleted and a new corrected version submitted.
18	Pay Frequency	4	
19	RPN Number	3	The original submission would have to be deleted and a new corrected version submitted.
20	Standard Rate this period	3	The original submission would have to be deleted and a new corrected version submitted.
21	Tax Credits this period	3	The original submission would have to be deleted and a new corrected version submitted.
22	Income Tax Calculation Basis	4	
23	Exclusion order	3	The original submission would have to be deleted and a new corrected version submitted.
24	Gross Pay	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission

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Item line number	Data Item	Correction Type	Context
			would have to be deleted and a new corrected version submitted.
25	Pay for Income Tax	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
26	Income Tax Paid	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
27	Pay for Employee PRSI	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
28	Pay for Employer PRSI	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
29	Employee is exempt from PRSI in Ireland	3	
30	PRSI Exemption Reason	4	
31	PRSI Class and Subclass	4	In year corrections only.
32	Insurable weeks	4	In year corrections only.
33	Employee PRSI Paid	1, 2 or 3	If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission

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Item line number	Data Item	Correction Type	Context
			would have to be deleted and a new corrected version submitted.
34	Employer PRSI Paid	1, 2 or 3	If the error meant that the Employer overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
35	Pay for USC	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
36	USC Status	4	
37	USC Paid	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
38	Gross Medical Insurance paid by Employer	1,2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
39	Pension Tracing Number	3	The original submission would have to be deleted and a new corrected version submitted.
40	Amount contributed by Employer to retirement benefit scheme	1, 2 or 3	If the error meant that the Employer overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
41	Amount contributed by Employee to retirement benefit scheme	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.

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Item line number	Data Item	Correction Type	Context
42	Amount contributed by Employer to PRSA scheme	1, 2 or 3	If the error meant that the Employer overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
43	Amount contributed by Employee to PRSA scheme	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
44	Amount contributed by Employee to RAC scheme	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
45	Amount contributed by Employee to AVC scheme	1, 2 or 3	If the error meant that the Employee overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Payroll Event/s. If it was a Reporting error (Correction Type 3), the original submission would have to be deleted and a new corrected version submitted.
46	Share Based Remuneration	3	The original submission would have to be deleted and a new corrected version submitted.
47	Taxable Benefits	3	The original submission would have to be deleted and a new corrected version submitted.
48	Taxable Lump sum	3	The original submission would have to be deleted and a new corrected version submitted.
49	Non-Taxable Lump sum	3	The original submission would have to be deleted and a new corrected version submitted.
50	LPT Deducted	3	The original submission would have to be deleted and a new corrected version submitted.
51	Director	3	The original submission would have to be deleted and a new corrected version submitted.

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Item line number	Data Item	Correction Type	Context
52	Shadow Payroll Indicator	3	The original submission would have to be deleted and a new corrected version submitted.
53	Expected number of pay periods in a full year	4	