

PAYE Modernisation

Employment ID Guide

Dual Employments

Some employers have circumstances where they have chosen to have the same employee on their payroll twice with 2 live employments. The employer in this instance wants to keep the two sets of pay separately on their payroll records.

There is no requirement or obligation to do this. Other employers would just put the employee on the payroll once - and pay the extra wages or salary altogether.

Dual Employments Current Implementation

Where an employer has set up an employee with more than one live employment the employee's PPSN can be suffixed with an X, Z or a T by Revenue to differentiate the two employments. This is then used on the P2Cs issued to employers and on the P35L received from employers. There will be 2 P2Cs one with and one without the suffix and when filing the P35L the employer should include two records, again one with and one without the suffix.

1234567AT

This is the format used to advise the employer that the individual with PPS number 1234567A also has a second live employment with the same employer. In other words, the employee has 2 employments with the same employer at the same time - the employee is on their payroll twice. The tax credit certificate with PPS number 1234567A is used for the first employment. The tax credit certificate with PPS number 1234567A and a suffix of T (i.e 1234567AT) is used for the second employment with the same employer.

1234567AX

This is the format is used to advise the employer that the spouse with PPS Number 1234567AW has a second live employment with the same employer. In other words, the employee has 2 employments with the same employer at the same time - the employee is on their payroll twice (see Note 2). The tax credit certificate with PPS number 1234567AW is used for the first employment. The tax credit certificate with PPS number 1234567A and a suffix of X (i.e 1234567AX) is used for the second employment with the same employer.

1234567AZ

This is the format that is used to advise the employer that the individual with a new format PPS number 1234567AB also has a second live employment with the same employer. In other words, the employee has 2 employments with the same employer at the same time - the employee is on their payroll twice. The tax credit certificate with PPS number 1234567AB is used for the first employment. The tax credit certificate with PPS number 1234567A and a suffix of Z (i.e. 1234567AZ) is used for the second employment with the same employer.

Limitations Current Implementation

This existing process of using an X, Z or a T as a suffix to the PPSN restricts employers to only allowing 2 live employments. However, stakeholder engagement during the design phase of PAYE Modernisation has highlighted that, in some instances, an employer may want to have an employee on the payroll more than twice.

Employees who recommence with an employer in the same tax year was also raised as an issue during the co-design phase of PAYE Modernisation. Without a way of distinguishing each separate period of employment, there is a risk that the incorrect tax credits and rates bands may be operated on and if on a cumulative basis that the incorrect previous pay and tax may be operated on. The employment ID ensures that the employer can target the Revenue Payroll Notification at the correct period of employment.

Employment ID

The Employment ID field is described in the [Payroll Submission Request Data Items](#) document. The Employment ID is a unique identifier for each separate employment for an employee. It will be provided by the Employer. It will be used to distinguish between multiple employments for an employee with the same Employer. It will also be used to distinguish between the different periods of employments where an Employee ceases and re-commences employment with the same Employer in the same year. It is Mandatory if the Employee PPSN is available. It is used in conjunction with the Employer Registration Number and the Employee PPSN to see if employment record exists or if a new one needs to be created.

List of Employees

[Detailed instructions](#) on the List of Employees are published on the Revenue website. For any existing dual employment that use the X, Z or T suffix, the PPSN on the List of Employees should contain the suffix and the employer should set the Employment ID for these dual employments. Revenue will then update the employment record with the Employment ID and will issue the first RPN with this Employment ID. This will ensure that the employer knows which employment to each RPN refers to in 2019.

For all other employees there is no requirement to set the Employment ID as part of the list of employees.

PPSN	Suffix	Employment ID
0181115L		1
0181115L	T	2
1234567A		

First Revenue Payroll Notification

Revenue Payroll Notifications (RPN) will not include the Employment ID, except for those dual employments where it was set using the list of employees. There are no suffixes to PPSNs included in the RPN schemas. Payroll software will need to use the PPSN and the Employment ID in conjunction to apply the correct RPN to the correct employee. The RPN will not include the Employment ID, except for those employments where it was set using the List of Employees, until the first payroll submission is received for a given employee.

PPSN	Employment ID	Credits
0181115L	1	3000
0181115L	2	300
1234567A		3300

First Payroll Submission

The employer will set the Employment ID for employees with the first payroll submission for that employee. This will then be updated on the Revenue record and all subsequent RPNs will issue with that Employment ID. There are no suffixes to the PPSN included in the payroll submission schema.

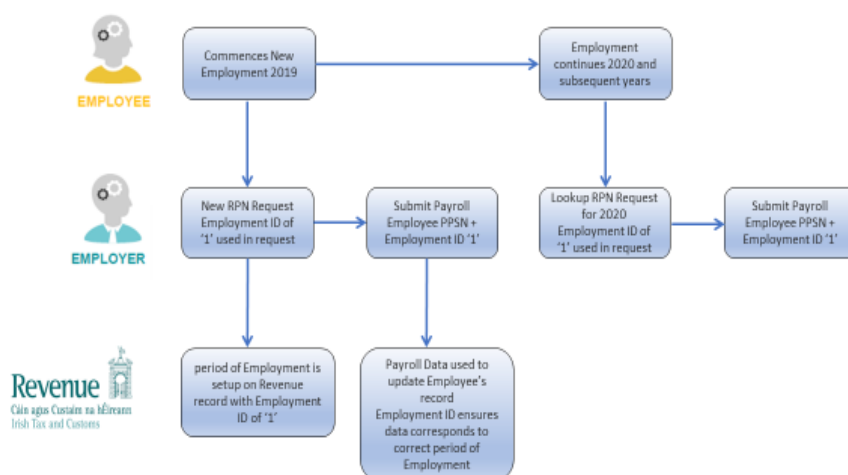
PPSN	Employment ID	Pay for Income Tax
0181115L	1	2500
0181115L	2	750
1234567A	1	1500

2018 P35

The P35 listings for 2018 will be submitted with the suffix to the PPSN and will not include the Employment ID. This is in line with the P35L schema as published.

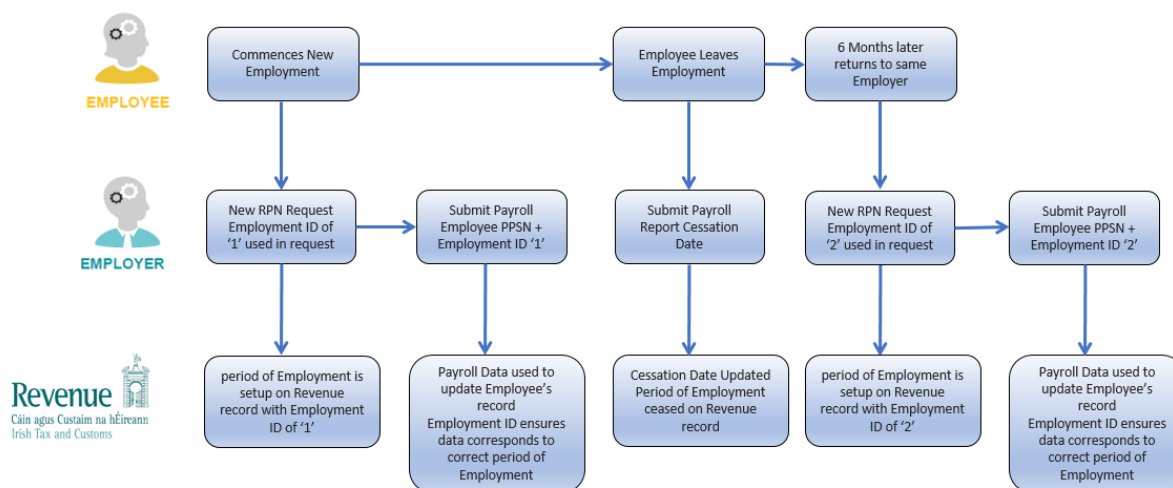
Employment ID for period of continuous employment

If an employee has a continuous period of employment with an employer, one that carries over consecutive tax years, the Employment ID assigned to the employment must remain the same and cannot be changed while this employment is live.



Use of Employment ID & Re-commencements In Year

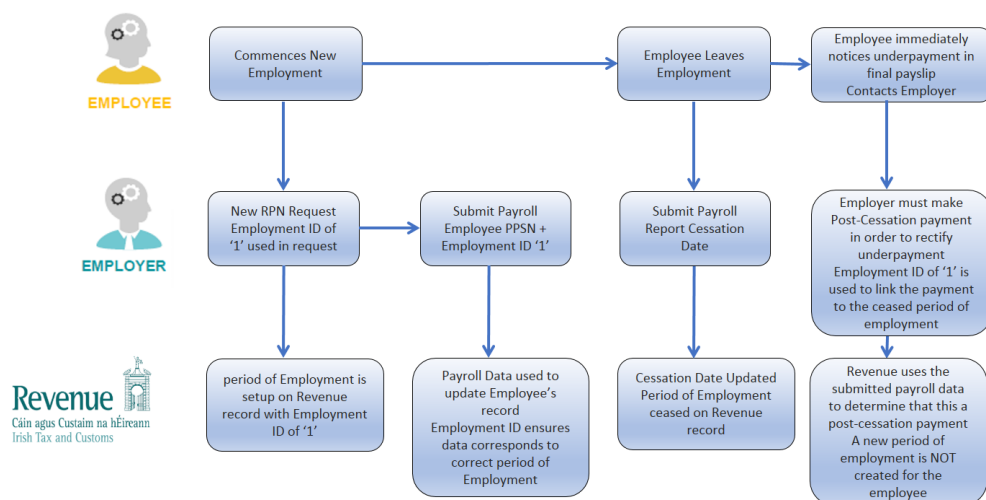
An employee who commences employment with an employer (e.g. Employment ID '1' is assigned by the employer), may cease that period of employment and then re-commence employment with that same employer later in that tax year. This must be treated as a new employment and a new Employment ID must be allocated to the employment (e.g. Employment ID '2'). The employer should request a new Revenue Payroll Notification (RPN) for the new employment using the new employment ID. This is illustrated as follows:



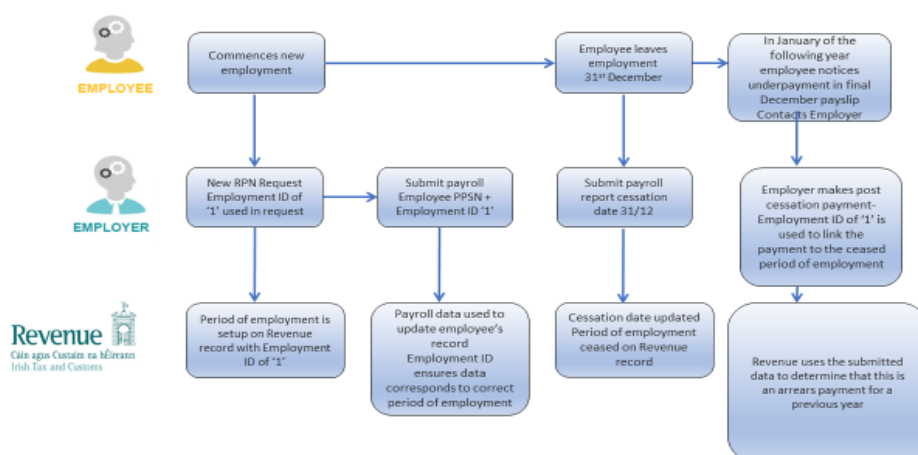
Employment ID for Post Cessation Payments

When making a post cessation payment to a former employee, whether in year or out of year, the Employment ID and cessation date contained in the payroll submission must be that of the period of employment to which the payment refers.

If a payment is made to an employee in the same year that they ceased employment, Revenue can use the Employment ID to determine if it is a new employment or if it is a post cessation payment. The employer sends a Lookup RPN request to Revenue, using the Employment ID of the employment to which the post-cessation payment refers. Revenue uses the submitted employee data to determine that this is a post cessation payment.

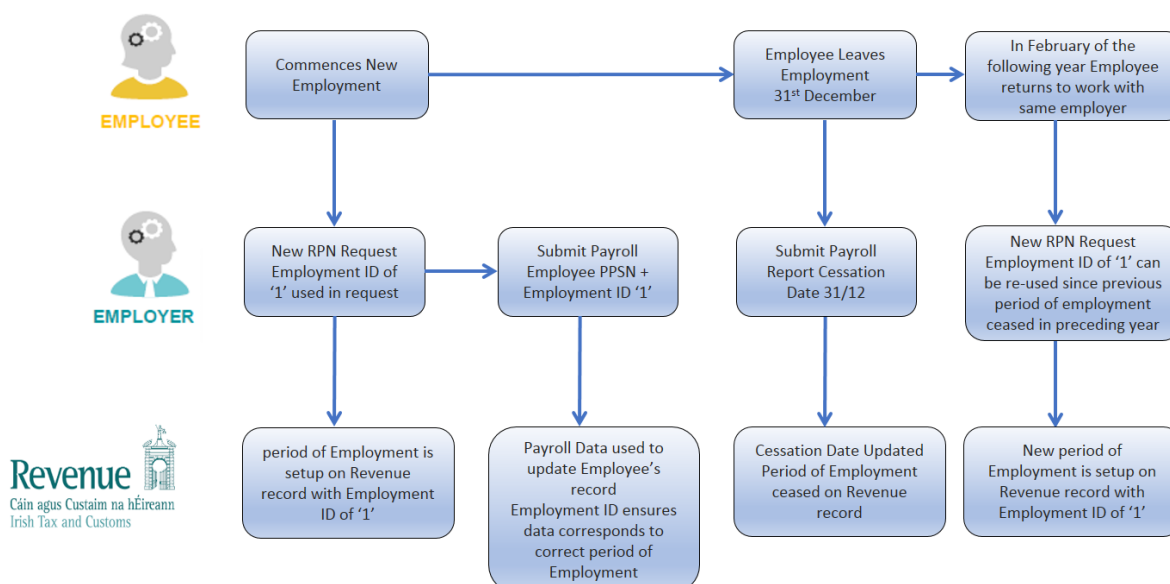


If an employer pays a post cessation payment to an employee in a different year to when the employment was ceased, the employer should complete a Create RPN request using the Employment ID of the employment to which the post cessation payment refers.



Employment ID for Re-commencements in Following Years

An employee who re-commences employment with an employer in the following tax year may use the same Employment ID that was allocated in the previous year. This is a new period of employment but since the previous period with Employment ID '1' ceased in the preceding year, the Employment ID '1' can be re-used and assigned to this new period of employment



Jobs and Pensions

An employee will be able to commence an employment in Jobs & Pensions using MyAccount on the Revenue website. Where the employee registers their employment an RPN will be made available to the employer for use on the first payroll run. When the employer does a Lookup RPN request they will retrieve this RPN and they will assign the Employment ID when they send the first payroll submission to Revenue

