PAYE Modernisation

Revenue Payroll Notification (RPN): Data Items

Version	**1.0 Release Candidate 2**
Version Date	**21/09/2018**

Column Descriptions

Column	Description
Data Item Line Number	A number that associates the data item to the description of element in schema
Data Item	Name of data item
Description and Format	Description of the data element and the format that will be applied
Context	How the data element will be used by Revenue

Latest Version History

Version	Change Date	Element	Change Description
0.9	30/06/2017	N/A	Document published
0.10	15/09/2017	N/A	Revenue Payroll Instruction changed to Revenue Payroll Notification and RPI changed to RPN
1.0 Milestone 1	17/11/2017	Employer Registered Number	Changed to 'Employer Registration Number'
		Date of Instruction	Changed to 'RPN issue date'
		Employee Forename	Changed to 'First Name'
		Employee Surname	Changed to 'Family Name'
		PPSN	Changed to 'Employee PPSN'
		Previous PPSN	Changed to 'Previous Employee PPSN'
		PAYE Calculation Basis	Changed to 'Income Tax Calculation Basis'
		Date Instruction Begins	Changed to 'Effective Date'
		Date Instruction Ends	Changed to 'End Date'

Version	Change Date	Element	Change Description
		Total Pay for Income Tax to Date	Changed to 'Pay for Income Tax to Date'
		Total Income Tax Deducted to Date	Changed to 'Income Tax Deducted to Date'
		Tax Rate 2	Changed to 'Tax Rate 2 Percent'
		PRSI Exemption	Changed to 'Employee is exempt from PRSI in Ireland'
		USC Rate 1	Changed to 'USC Rate 1 Percent'
		USC Rate 2	Changed to 'USC Rate 2 Percent'
		USC Rate 3	Changed to 'USC Rate 3 Percent'
		USC Rate 4	Changed to 'USC Rate 4 Percent'
		Previous Pay for USC to Date	Changed to 'Pay for USC to Date'
		Previous USC Paid to Date	Changed to 'USC Deducted To Date'
			Audience and Document Context sections added.
		Effective Date	Description updated.
		Response Header Items	Removed
		Title	Changed from 'RPN Response:data items' to 'RPN:data items'
1.0 Milestone 2	09/02/2018		Date formatting changes reflecting changes to the schema
		USC Rate 1 Percent	Tax Rate 1 Percent
1.0 Release Candidate 2	24/05/2018		Updated version to **1.0 Release Candidate 2**
	21/09/2018	"Positive number only"	Changed to "[-999999999 .. 999999999.99]"

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 a non-technical overview of the data items in an RPN (Revenue Payroll Notification). This document is designed to be read in conjunction with rest of the Revenue Commissioners' PAYE Modernisation documentation suite including the relevant technical documents.

RPN Line Items

Data Item Line Number	Data Item	Description and Format	Context
104	RPN Number	The number of the RPN issued to the employer in respect of an employee.	Used in conjunction with the Employee PPSN to uniquely identify the instruction issued.
105	RPN Issue Date	Date format yyyy-mm-dd	The date the RPN issued.
106	First Name	First name of the employee.	
107	Family Name	Family name of the employee.	
108	Employee PPSN	Format is 7 digits (including leading zeros) followed by either 1 or 2 letters.	Used to identify employee to which the RPN relates.
109	Previous Employee PPSN	Must be valid PPS number (up to 9 chars). Format is 7 digits (including leading zeros) followed by either 1 or 2 letters.	Used to identify employees previous PPS number if applicable e.g. W PPS number. Should only appear if changed since previous submission This will appear until Revenue knows that the payroll operator has updated the Employee PPSN in their own system i.e. until Revenue receives a submission with the new Employee PPSN
110	Employment ID	The value of this field will be the Employment ID provided to Revenue by the employer when setting up the employment. If the RPN is being triggered as a result of the employee setting up the employment via Jobs and Pension or contacting Revenue, the value of this field will be set to null.	Used to uniquely identify each employment for the employee.
111	Employer Reference	Employee internal staff identifier.	Used to uniquely identify the unique employment for

Data Item Line Number	Data Item	Description and Format	Context
			the employer and employee.
112	Income Tax Calculation Basis	Cumulative Week 1	Used to indicate the correct tax basis to be applied.
113	Exclusion Order	Set to "true" if an exclusion order is on file for the employee. This field is not included if an exclusion order is not on file for the employee.	Used to indicate if there is an exclusion order on file for the employee for the specified period.

114	Effective Date	First day on which the RPN specified will apply.
		
		• If the RPN is issued before the start of the tax year in question this will be set to January 1st of the tax year.
		• If the RPN is issued during the tax year in question the date is dependent on the calculation basis of the RPN as follows:
		   o If the calculation basis is Cumulative the date will be set to January 1st of the year.
		   o If the calculation basis is Week 1 the date will be set to the date the RPN issued.
		
		Date format yyyy-mm-dd
		Min date 2019-01-01
			The instruction can be used from this date until updated again.

115	End Date	The date the RPN ends. Date format yyyy-mm-dd Min date 2019-01-01	Applicable to Tax Basis Week 1. For Cumulative instruction the date will be the XXXX-12-31. This will appear if applicable.
116	Pay for Income Tax to Date	This will include total income liable to Income Tax to date – including previous employment income. In the case of	When multiple employments exist, RPN must include correct previous employment income. This will include

Data Item Line Number	Data Item	Description and Format	Context
		recommencements, this includes previous pay from that employer in the same tax year. This number will contain two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative.	only the previous Pay and Tax that should be applied.
117	Income Tax Deducted to Date	Total amount of employee's Income Tax deducted to date. In the case of recommencements, this includes previous tax from that employer in the same tax year. This number will contain two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative.	Total Income Tax paid to date. Taking into account any PAYE refunded through any unemployment repayment claim(s).
118	Yearly Tax Credit	Amount of tax credits available to the employee for the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	Net Tax Credits. Breakdown is displayed to employee through PAYE Services.
119	Tax Rate 1 Percent	The lower rate of tax for the year the RPN relates to. [-999999999 .. 999999999.99]	Rate to be applied for any income below Rate 1 Cut Off.
120	Yearly Rate 1 Cut Off	Rate 1 cut off for the year the RPN relates. [-999999999 .. 999999999.99]	Breakdown is displayed to employee through PAYE Services.
121	Tax Rate 2 Percent	The higher rate of tax for the year the RPN relates to. [-999999999 .. 999999999.99]	Rate to be applied for any income above Rate 1 Cut Off.
122	Employee is exempt from PRSI in Ireland	Set to "True" if employee has been granted an exemption from paying PRSI in Ireland. This field is not included if employee is not exempt from paying PRSI.	This will appear only where DSP carries out a review and determines that the individual should be exempt from paying PRSI in Ireland. This must not be confused with PRSI exempt income. Will only appear where available.

Data Item Line Number	Data Item	Description and Format	Context
123	PRSI Class and Subclass	PRSI Class and Subclass that the employee should be updated to.	This will appear only where DSP updates the class or where DSP knows the individual is on the wrong class (i.e. where a review has been carried out by DSP) Will only appear where available.
124	USC Status	Ordinary Exempt	Used to deduct correct amount of USC.
125	USC Rate 1 Percent	USC Rate 1 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	Current rate 0.5%.
126	Yearly USC Rate 1 Cut Off	Yearly USC rate 1 cut off applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	
127	USC Rate 2 Percent	USC Rate 2 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	Current rate 2.5%.
128	Yearly USC Rate 2 Cut Off	Yearly USC rate 2 cut off applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	
129	USC Rate 3 Percent	USC Rate 3 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	Current rate 5%.
130	Yearly USC Rate 3 Cut Off	Yearly USC rate 3 cut off applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places.	

Data Item Line Number	Data Item	Description and Format	Context
		[-999999999 .. 999999999.99].	
131	USC Rate 4 Percent	USC Rate 4 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	Current rate 8%.
132	Yearly USC Rate 4 Cut Off	Yearly USC rate 4 applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. [-999999999 .. 999999999.99]	
133	Pay for USC to Date	Net pay subject to USC. This number will contain two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative.	This will include total income liable to USC to date – including previous employment income and any additional declared income liable to USC e.g. Rental Income. This will appear if available.
134	USC Deducted To Date	Total amount of employee's USC deducted to date. This number will contain two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative. [-999999999 .. 999999999.99]	Total USC paid to date. Taking into account any USC refunded through any unemployment repayment claim(s). This will appear if available.
135	LPT to be Deducted	Local Property Tax amount due. [-999999999 .. 999999999.99]	Amount of LPT to be deducted through payroll.