



PAYE Modernisation

Revenue Payroll Notification (RPN): Data Items

Version

1.0 Release Candidate 2

Version Date

02/09/2019

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' |

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| 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]" |
| | 18/02/2019 | All Tax Figures | Specified up to two decimal places may be returned |
| | 09/04/2019 | Pay for Income Tax to Date | Updated description and context |
| | | Income Tax Deducted to Date | Updated description and context |

| Version | Change Date | Element | Change Description |
|---------|-------------|----------------------------|---------------------------------|
| | | Pay for USC to Date | Updated description and context |
| | | USC Deducted To Date | Updated description and context |
| | 02/09/2019 | Employment Cessation Date | Item added |
| | 25/04/2024 | State Pension Contributory | Item added |
| | 27/11/2025 | Employment ID | Note on case sensitivity added |

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. Employment ID is case sensitive. | Used to uniquely identify each employment for the employee. |

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| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|------------------------------|---|---|
| 111 | Employer Reference | Employee internal staff identifier. | Used to uniquely identify the unique employment for 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. <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> If the calculation basis is Cumulative the date will be set to January 1st of the year. If the calculation basis is Week 1 the date will be set to the date the RPN issued. <p>Date format yyyy-mm-dd Min date 2019-01-01</p> | 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 | The total amount of pay for income tax to date for all | When income tax calculation basis is cumulative and |

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| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|-----------------------------|---|---|
| | to Date | previous ceased employments in the same tax year. In the case of recommencements, this will include previous pay for income tax from that employer in the same tax year for previous periods of employment and previous pay for income tax for ceased employments with any other employer in the same tax year, if applicable. This number will contain up to two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative. | ceased employments exist, RPN must include total pay for income tax from previous ceased employments. Amount on the RPN is the total previous pay for income tax amount that should be applied to the employment for which the RPN has been provided. |
| 117 | Income Tax Deducted to Date | The total amount of income tax deducted to date from the employee for all previous ceased employments in the same tax year. In the case of recommencements, this will include income tax deducted by that employer for previous periods of employment and income tax deducted for ceased employments with any other employer in the same tax year, if applicable. This number will contain up to two decimal places. This field will be populated where the Income Tax Calculation Basis is cumulative. | When income tax calculation basis is cumulative and ceased employments exist, RPN must include total income tax deducted from previous ceased employments. Amount on the RPN is the total amount of income tax deducted to date from the employee for previous ceased employments that should be applied to the employment for which the RPN has been provided. It takes into account any income tax amount deducted in an employment but subsequently refunded to the employee by Revenue 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 up to 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. | Breakdown is displayed to employee through PAYE |

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| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|---|---|---|
| | | [-999999999 .. 999999999.99] | 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. |
| 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 up to 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 up to 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 up to 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. | |

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| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|---------------------------|---|--|
| | | This number will contain up to 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 up to 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 up to two decimal places. [-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 up to 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 up to two decimal places. [-999999999 .. 999999999.99] | |
| 133 | Pay for USC to Date | The total amount of pay to date for all ceased employments in the same tax year that was subject to USC. In the case of recommencements, this will include previous pay for USC for that employer in the same tax year for previous periods of employment and previous pay for USC for ceased employments with any other employer in the same tax year, if applicable. | When income tax calculation basis is cumulative and ceased employments exist, RPN must include total pay for USC from previous ceased employments. Amount on the RPN is the total previous pay for USC amount that should be applied to the employment for which the RPN has been provided. |

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| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|----------------------------|---|---|
| 134 | USC Deducted To Date | <p>The total amount of USC deducted to date from the employee for all previous ceased employments in the same tax year.</p> <p>In the case of recommencements, this will include USC deducted by that employer for previous periods of employment and USC deducted for ceased employments with any other employer, if applicable.</p> <p>This number will contain up to two decimal places.</p> <p>This field will be populated where the Income Tax Calculation Basis is cumulative.</p> | <p>When income tax calculation basis is cumulative and ceased employments exist, RPN must include total USC deducted from previous ceased employments. Amount on the RPN is the total amount of USC deducted to date from the employee for previous ceased employments that should be applied to the employment for which the RPN has been provided. It takes into account any USC amount deducted in an employment but subsequently refunded to the employee by Revenue through any unemployment repayment claim(s).</p> |
| 135 | LPT to be Deducted | <p>Local Property Tax amount due.</p> <p>[-999999999 .. 999999999.99]</p> | <p>Amount of LPT to be deducted through payroll.</p> |
| 136 | Employment Cessation Date | <p>This is the date the employment ceased.</p> <p>It is a conditional data item and will only appear when the employment to which the RPN relates was ceased either by the employer or the employee during the current year.</p> <p>Date format yyyy-mm-dd</p> <p>Min date 202X-01-01</p> | <p>RPNs for ceased employments are required if a post cessation payment is being made. The Employment Cessation Date allows the employer/payroll operator to distinguish between RPNs for live employments and ceased employments.</p> |
| 137 | State Pension Contributory | <p>Set to 'True' for an employee drawing down their state pension contributory. Default from 2025 onwards is false.</p> | <p>Used to indicate that the person is receiving their state pension.</p> |