



PAYE Modernisation

Payroll Submission Request: Data Items

Version

1.0 Release Candidate 2

Version Date

02/03/2020

Column Descriptions

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

Latest Version History

| Version | Change Date | Element | Change Description |
|-------------------------|-------------|-------------------------------|---|
| 0.09 | 30/06/2017 | N/A | Document published |
| 0.10 | 15/09/2017 | Employment ID | Updated description |
| | | Employee PPSN | Updated context. |
| | | RPN Number | Updated data item name. |
| 1.0 Milestone 1 | 17/11/2017 | Run Reference | Changed to 'Payroll Run Reference' |
| | | Employer Number | Changed to 'Employer Registration Number' |
| | | PAYE Calculation Basis | Changed to 'Income Tax Calculation Basis' |
| | | PPSN | Changed to 'Employee PPSN' |
| | | | Audience and Document Context sections added. |
| 1.0 Milestone 2 | 09/02/2018 | Submission Request Line Items | New option : ' Other ' added to ' PRSI Exemption Reason ' |
| | | | Date Formatting reflecting the changes in the schemas |
| 1.0 Release Candidate 2 | 17/05/2018 | | Version updated to 1.0 Release Candidate 2 |
| | 19/06/2018 | 'Payslip' | Changed to 'Submission Item' |

| Version | Change Date | Element | Change Description |
|---------|-------------|-----------------------|--|
| | 19/06/2018 | EmployeeASC | Added as data item number 54 |
| | 08/12/2018 | Payroll Run Reference | Removed spaces from example |
| | 28/05/2019 | Employment ID | Updated description |
| | 17/06/2019 | Gross Pay | Updated the link to the new Employer's Guide to PAYE |
| | 02/03/2020 | Pay Period | Added field |

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 a payroll submission. This document is designed to be read in conjunction with rest of the Revenue Commissioners' PAYE Modernisation documentation suite including the relevant technical documents.

Note on 'Conditional' data items:

Where the data item is applicable, the field is mandatory and must be completed. Where the data item is not applicable, the field is not required to be completed. For example, the Pensions Tracing Number field is conditional. This means that if the employer operates an employer sponsored pension scheme, this field is mandatory.

Submission Request Header

| Header item line number | Data Item | Condition | Description and validation | Context |
|-------------------------|---|-------------|--|---|
| 1 | Employer Registration Number | Mandatory | The registration of the employer (up to 9 chars). Must be valid Employer Registered number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters | Used to identify employer to which the submission relates. Will be used in pre-population of employer return. |
| 2 | Agent TAIN | Conditional | Mandatory if the Payroll is being run by an Agent on behalf of an Employer | Use to identify the agent submitting on behalf of the employer and to ensure that an agent link exists for this employer agent relationship for the period that the payroll submission relates to. |
| 4 | Payroll Run Reference | Mandatory | The Payroll reference | Used to identify the Payroll event that the submission refers to e.g. 'Site_1_Week_1'. Allows employers to get summary totals for payroll runs even if there have been corrections or multiple submissions for that logical payroll run. |
| 5 | <i>Tax Year 4 digit year value, format YYYY. Minimum value 2019</i> | Mandatory | Tax Year to which the submission relates. | This is generally the tax year in which the individual is paid. However, where there is "unpaid remuneration" (as defined in S996 TCA 1997), the relevant year may be an earlier year. Note - Any payments that may be deemed to be paid in 2018 will require the re-opening of the P35 for 2018. |
| 6 | <i>Software Used</i> | Mandatory | Third party software product identifier. | Helpdesk support |
| 7 | <i>Software Version</i> | Mandatory | Third party software product identifier. | Helpdesk support |

Submission Request Line Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|---------------------|-------------|---|---|
| 8 | Employee PPSN | Conditional | The registration of the employee (up to 9 chars). Must be valid PPS number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. This field will be mandatory unless the Employee doesn't have a Employee PPSN when making the payment. If submissions continue to be received with no Employee PPSN, relevant compliance interventions will be triggered. | Used to identify employee to which the submission relates. In conjunction with Employer Registration Number and Employment ID. Will be used to see if employment record exists. |
| 9 | First Name | Mandatory | The First name of the employee. No validation | Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record. |
| 10 | Family Name | Mandatory | The Family name of the employee. No validation. | Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record. |
| 11 | Address | Conditional | The address of the employee. This will be Mandatory if the Employee PPSN isn't available. | Where there are errors/ mix ups, the address will help the employer helpdesk when correcting a record. |
| 12 | Date of Birth (DOB) | Conditional | The date of birth of the employee. This will be Mandatory if the Employee PPSN isn't available. | Where there are errors/ mix ups, the DOB will help the employer helpdesk when correcting a record. |
| 13 | Employer Reference | Conditional | Employee internal staff identifier. This will be Mandatory if the Employee PPSN isn't available and must remain unchanged in all submissions received until the Employee PPSN is available. | Used to uniquely identify the employment of an employee with an Employer where a Employee PPSN is not included. |
| 14 | Employment ID | Conditional | This is a unique identifier for each separate employment for an employee. It will be | Used to uniquely identify each employment for the employee. Will be used in conjunction with the |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|-----------------------|-------------|--|--|
| | | | <p>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 employments where an Employee ceases and re-commences employment with the same Employer.</p> <p>It is Mandatory if the Employee PPSN is available.</p> <p>It should not be populated if the employee's PPSN is not provided and the Employer Reference is used.</p> | Employer Registration Number and the Employee PPSN to see if employment record exists. |
| 15 | Employment Start Date | Conditional | Only fill this in the first time you pay a new employee or if there is a correction being made to the Employment Start date in a subsequent payroll run | Establishes the start date for the employment. Will be used in conjunction with other employment details held by Revenue to determine if credits and rate bands need to be reallocated to this new employment. |
| 16 | Date of leaving | Conditional | Report this date when an employee is leaving (date contract terminates) or if employer ceases trading. | Establishes the leaving date for an employee. Will be used in conjunction with other employment details held by Revenue to determine if credits and rate bands need to be reallocated from this employment. |
| 17 | Pay Date | Mandatory | Date Employee is being paid (YYYY-MM-DD). In the case of an individual paid by cash, it is the date the cash is given to the employee. Where payment is made by bank transfer, it is the date on which the funds are scheduled to be made available in the | Used to determine which remittance period the submission belongs to and for pre population of the employer return. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|---|-------------|---|--|
| | | | individual's bank account. In the case of a cheque, it will be the date on the cheque. Where payday falls on a bank holiday and an employee is due to be paid by funds transfer on that day, we would regard the payday as that bank holiday where the funds are made available to the employee in his or her bank account on the previous day. | |
| 18 | Pay Frequency | Mandatory | Option include: Weekly, Fortnightly, Monthly, Four-Weekly, Twice-Monthly, Quarterly, Bi-Annual, Week-based Monthly, Annual, Other | Used for employee in-year reconciliations and to determine the payment against which, for example, Local Property Tax and illness benefit should be applied. 'Other' should only be used where the payment frequency does not fall into one of the categories listed or the frequency of payment is unpredictable e.g. ARFs and income continuance payments. |
| 19 | RPN Number | Conditional | The number of the Revenue Payroll Notification (RPN) used to calculate deductions. This is mandatory when the RPN is used | Used to determine that the correct instructions are being operated. |
| 20 | Standard Rate Cut Off Point this period | Conditional | Amount of Standard Rate Cut Off Point available for use in the PAYE calculation. Where the employee is taxed on a week 1 basis, this will be the standard rate cut off point for the pay period. If the employee is taxed on the cumulative basis, this will be the cumulative standard rate cut off point for the pay period. | Used to determine that the correct instructions are being operated. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|------------------------------|-------------|---|---|
| | | | This is mandatory when the RPN is not used. | |
| 21 | Tax Credits this period | Conditional | Amount of tax credits available for use in the PAYE calculation. Where the employee is taxed on a week 1 basis, this will be the tax credits available for the pay period. If the employee is taxed on the cumulative basis, this will be the cumulative amount of tax credits for the pay period. This is mandatory when the RPN is not used. | Used to determine that the correct instructions are being operated. |
| 22 | Income Tax Calculation Basis | Conditional | Options include: Cumulative Week 1 Emergency This is mandatory when the RPN is not used. | Used to determine that the correct instructions are being operated. |
| 23 | Exclusion order | Conditional | This indicates that the Employer does not have to deduct Income Tax for the Employee. This will be either 'True' or 'False' This is mandatory when the RPN is not used. | Used to determine that the correct instructions are being operated. |
| 24 | Gross Pay | Mandatory | Employee Gross Pay. Gross pay is the employee's pay of any kind, including notional pay and share based remuneration and before any pension contributions or salary sacrifice deductions are made. Chapter 3 of the Employers' Guide to PAYE (link below) details the different types of pay that would be included. Chapter 3 of Employer's guide to PAYE | Used for the generation of the employee end of year statement. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|---|-------------|--|---|
| 25 | Pay for Income Tax | Mandatory | Gross pay reduced by allowable superannuation contributions, income continuance contributions, relevant reliefs such as SARP and approved salary sacrifice. Euro and Cent required. | Used for the generation of the employee end of year statement |
| 26 | Income Tax Paid | Mandatory | Employee Tax deducted or refunded in this employment. Negative if tax refunded. Euro and Cent required | Displayed to employee through PAYE Services. Used for the generation of the employee end of year statement and for the pre-population of the employer |
| 27 | Pay for Employee PRSI | Mandatory | Pay subject to employee PRSI. Generally the same as gross pay for income tax purposes including notional pay and share based remuneration and before any employee pension contributions or salary sacrifice deductions are made. Euro and Cent required | Used for the generation of the employee end of year statement |
| 28 | Pay for Employer PRSI | Mandatory | Pay subject to employer PRSI. Excludes share-based remuneration. Euro and Cent required | Used by Department of Social Protection. |
| 29 | Employee is exempt from PRSI in Ireland | Mandatory | This field allows for the filing of returns for employees who are exempt from paying PRSI in Ireland. This will be either 'True' or 'False' | Used for the generation of the employee end of year statement |
| 30 | PRSI Exemption Reason | Conditional | Reason for the PRSI Exemption in Ireland. This is Mandatory if PRSI exempt. Options include: • A1 Portable Document from EU Member | Used by Department of Social Protection. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|-------------------------|-------------|--|--|
| | | | <p>State</p> <ul style="list-style-type: none"> • Certificate of coverage under Social Security Bilateral Agreement • Notification of exemption for posted workers, other than above • Employment of certain family members • Under 16 years of age • Employment on certain social welfare schemes • Other | |
| 31 | PRSI Class and Subclass | Conditional | <p>PRSI Class and subclass for insurable weeks worked.</p> <p>PRSI subclass is determined by level of pay.</p> <p>Insurable weeks required where class is provided.</p> <p>This is Mandatory if not PRSI exempt. Can occur more than once per submission item</p> | Used by Department of Social Protection. |
| 32 | Insurable Weeks | Conditional | <p>Number of insurable weeks worked for each PRSI class accrued in this pay period.</p> <p>This is Mandatory if not PRSI exempt. Can occur more than once per submission item</p> | Used by Department of Social Protection. |
| 33 | Employee PRSI | Conditional | Employee PRSI deducted. | Displayed to employee through PAYE Services. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|--|-------------|---|--|
| | Paid | | This is Mandatory if not PRSI exempt. | Used for the generation of the employee end of year statement and for the pre-population of the employer return. |
| 34 | Employer PRSI Paid | Conditional | Employer PRSI Paid. This is Mandatory if not PRSI exempt. | Used for the pre-population of the employer return. |
| 35 | Pay for USC | Mandatory | Includes notional pay and all Superannuation and Income Continuance Scheme Contributions. Excludes DSP payments, Illness Benefit and payments of a similar nature under certain approved schemes. | Used for the generation of the employee end of year statement. |
| 36 | USC Status | Mandatory | Options include: Ordinary Exempt | Used for the generation of the employee end of year statement. |
| 37 | USC Paid | Conditional | USC deducted or refunded in this employment. Negative if USC refunded. Mandatory if not USC exempt. | Displayed to employee through PAYE Services. Used for the generation of the employee end of year statement and for the pre-population of the employer return. |
| 38 | Gross Medical Insurance paid by Employer | Conditional | Gross Medical Insurance paid by Employer for the Employee. This is mandatory if applicable. | Used to cross-check amount paid when the Employee applies for medical insurance relief credit. |
| 39 | Pension Tracing Number | Conditional | Pension Tracing Number. The format of the pension tracing number is "PBXXXXXX", where XXXXXX is a number with up to 6 digits. E.g. PB1234. This is mandatory if applicable. Should only be provided when the Employee joins a pension or changes pension. Can occur more than once per submission item | Required by Pensions Authority. Statutory reporting requirement. |
| 40 | Amount contributed by | Conditional | Amount contributed by Employer to retirement benefit scheme for the Employee. This is | Statutory reporting requirement. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|---|-------------|--|---|
| | Employer to retirement benefit scheme | | mandatory if applicable. | |
| 41 | Amount contributed by Employee to retirement benefit scheme | Conditional | Amount contributed by Employee to retirement benefit scheme. This is mandatory if applicable. | Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement. |
| 42 | Amount contributed by Employer to PRSA scheme | Conditional | Amount contributed by Employer to PRSA scheme for the Employee. This is mandatory if applicable. | Statutory reporting requirement. |
| 43 | Amount contributed by Employee to PRSA scheme | Conditional | Amount contributed by Employee to PRSA scheme. This is mandatory if applicable. | Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement. |
| 44 | Amount contributed by Employee to RAC scheme | Conditional | Amount contributed by Employee to RAC scheme. This is mandatory if applicable. | Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement. |
| 45 | Amount contributed by Employee to AVC scheme | Conditional | Amount contributed by Employee to AVC scheme. This is mandatory if applicable. | Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement. |
| 54* | ASC amount contributed by employee to public service pension scheme | Conditional | Amount of additional superannuation contribution (ASC) contributed by employee to public service pension scheme. | Statutory reporting requirement. Refers to ASC amount relieved by the employer under the net pay arrangement where the employee is a member of a public service pension scheme. |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|--------------------------|-------------|---|---|
| 46 | Share Based Remuneration | Conditional | This is share-based remuneration consisting of shares in the employer company or a company that controls the employer company <u>that is included in 'Gross Pay'</u> . This is mandatory if applicable. | Statutory reporting requirement. |
| 47 | Taxable Benefits | Conditional | Taxable value of benefits provided to the employee. This is the amount of non-cash benefits (for example, private use of a company car, free or subsidised accommodation, preferential loans), other than company Share-based Remuneration (but including shares in companies that are not the employer company or a company that controls the employer company), <u>that is included in 'Gross Pay'</u> . This is mandatory if applicable. | Statutory reporting requirement. |
| 48 | Taxable Lump sum | Conditional | Amount of taxable lump sum payment included in 'Pay for Income Tax'. This is mandatory if applicable. | Statutory reporting requirement. |
| 49 | Non-Taxable Lump sum | Conditional | Amount of lump sum payment not included in 'Pay for Income Tax', excluding statutory redundancy payments. This is mandatory if applicable. | Statutory reporting requirement. Used to ensure that the lifetime limit has not been reached. |
| 50 | LPT Deducted | Conditional | Local Property Tax amount paid. This is mandatory if applicable. | Displayed to employee through PAYE Services and LPT account. Used for the generation of the employee end of year statement and for the pre-population of the employer return |
| 51 | Director | Conditional | Options include: Proprietary Director, Non Proprietary Director | Used to indicate that out of year and one off payments may occur |

PAYE Modernisation – Payroll Submission Request: Data Items

| Data item Line number | Data Item | Condition | Description and validation | Context |
|--------------------------|---|-------------|---|---|
| | | | This should be included at start of Employment or if there is any change Proprietary director is the company's beneficial owner or director who can control directly or indirectly more than 15% of the company's ordinary share capital. | |
| 52 | Shadow Payroll Indicator | Conditional | Set to True for Shadow payment | Used to indicate increased likelihood of corrections and delayed submission |
| 53 | Expected number of pay periods in a full year | Conditional | Options: 13 14 26 27 52 53 | Used to determine whether a week 1 or cumulative RPN should be provided when an employee moves jobs or pay frequencies. |
| 55 | Pay Period | Conditional | This field 'payPeriod' will only be mandatory for 2020 payroll submissions and will not be accepted in 2019 payroll submissions. For monthly pay it is the month number, for fortnightly pay it is the fortnight number etc. This requirement is being sought in 'week 1' as well as 'cumulative' cases so that Revenue can accurately determine if a 'week 1' basis can be removed. Where an employee is on a week 1 basis, the pay period that would be applied by software were it not for week 1 basis should be reported. | Used by Revenue to assist with the accuracy of in-year reconciliations for employees which are performed to determine if tax credits/rate bands are allocated to best effect. |

*This data item line number is not in numeric order due to the fact that it was included as a response to a legislation change after the first publication of this document