PAYE Modernisation

Line Item Correction Rules

Version	**0.1**
Version Date	**02/03/2020**

Latest Version History

Version	Change Date	Element	Change Description
0.1	28/05/2019	N/A	Document published
	02/03/2020	55	Pay period field 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 required to correct a payroll line item previously submitted to Revenue. This document is designed to be read in conjunction with rest of the Revenue Commissioners' PAYE Modernisation documentation suite including the relevant technical documents.

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 must be corrected.
9	First Name	4	
10	Family Name	4	
11	Address	4	
12	Date of Birth	4	

13	Employer Reference	3	The original submission must be corrected.
14	Employment ID	3	The original submission must be corrected.
15	Employment Start Date	4	
16	Date of Leaving	3	The original submission must be corrected.
17	Pay Date	3	The original submission must be corrected.
18	Pay Frequency	4	
19	RPN Number	3	The original submission must be corrected.
20	Standard Rate this period	3	The original submission must be corrected.
21	Tax Credits this period	3	The original submission must be corrected.
22	Income Tax Calculation Basis	4	
23	Exclusion order	3	The original submission must be corrected.
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 must be corrected.
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 must be corrected.
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 must be corrected.
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 must be corrected.
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 must be corrected.
29	Employee is exempt from PRSI in Ireland	3	The original submission must be corrected.
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 must be corrected.
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 must be corrected.
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 must be corrected.

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 must be corrected.
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 must be corrected.
39	Pension Tracing Number	3	The original submission must be corrected.
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 must be corrected.
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 must be corrected.
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 must be corrected..
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 must be corrected.
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 must be corrected.
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 must be corrected.
46	Share Based Remuneration	3	The original submission must be corrected.
47	Taxable Benefits	3	The original submission must be corrected.
48	Taxable Lump sum	3	The original submission must be corrected.
49	Non-Taxable Lump sum	3	The original submission must be corrected.
50	LPT Deducted	3	The original submission must be corrected.
51	Director	3	The original submission must be corrected.
52	Shadow Payroll Indicator	3	The original submission must be corrected.
53	Expected number of pay periods in a full year	4	
55	Pay period	4	