PAYE Modernisation

RPN Request Response: CSV Schema

Version	**1.0 Release Candidate 2**
Version Date	**02/03/2020**

Column Descriptions

Column	Description
Data Item	Name of data item
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
0.10	02/02/2018	N/A	Document published
1.0 Release Candidate 2	24/05/2018		Version updated to **1.0 Release Candidate 2**
	02/03/2020	Employment Cessation Date	Item added

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.

RPN request: CSV file Response

Name	Column Name	Description and validation	Context
Employer Name	employerName	Header: Employer name, max length 100 characters	Use to identify the employer and confirm that the employer name matches with Revenue records
Employer Registration number	employerRegistrationNumber	Header: Used to identify employer to which the submission relates, max length 100 characters.	Used to identify employer to which the submission relates.
Agent Tain	agentTain	Header: Tax Advisor Identification Number. Required if RPN is queried by agent on behalf of employer.	
Tax Year	taxYear	Header: Used to identify the tax year to which the RPN lookup relates (YYYY)	The Tax Year RPN relates to
Total RPN count	totalRPNCount	Header: Total number of RPNs returned	The total number of RPN that are associated with the RPN request submitted.
Date time Effective	dateTimeEffective	Header: The date and time at which the RPN returned is correct/was issued (YYYY-MM-DDThh:mm:ss.sss±hhmm). max length 28	Date & time from when the RPN is effective from
RPN Number	rpnNumber	RPN: The number of the RPN issued to the employer in respect of an employee. Or value Not Found Max length 20	RPN: List of RPN that make up a valid lookup RPN response. NoRPN: EmployeePPSNs and EmploymentIDs of employees who do not currently have an RPN associated with the employer. New RPN need to be requested for these employees using the NewRPNRequest service. Used in conjunction with the Employee PPSN to uniquely identify the instruction issued.
Employee PPSN	employeePPSN	Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. Max length 10	Used to identify employee to which the RPN relates.

Name	Column Name	Description and validation	Context
Employment ID	employmentID	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 not be populated. Max length 20	Used to uniquely identify each employment for the employee.
RPN Issue Date	rpnIssueDate	RPN: Date format yyyy-mm-dd. Max length 10	The date the RPN issued.
Employer Reference	employerReference	Employee internal staff identifier.	Used to uniquely identify the unique employment for the employer and employee.
First Name	firstName	First name of the employee. Max length 100 characters	Employee first name
Family Name	familyName	Family name of the employee. Max length 100 characters	Employee family name
Previous Employee PPSN	previousEmployeePPSN	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
Effective Date	effectiveDate	First day on which the RPN specified will apply. Max length 10 • 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	The instruction can be used from this date until updated again.

Name	Column Name	Description and validation	Context
		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 Date can be in the future	
End Date	endDate	The date the RPN ends. Date format yyyy-mm-dd Min date 2019-01-01 Max length 10 Last date on which the RPN specified will apply. After this date a new RPN should be requested.	Applicable to Tax Basis Week 1. For Cumulative instruction the date will be the XXXX-12-31. This will appear if applicable.
Employment Cessation Date	employmentCessationDate	This is the date the employment ceased. 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. Date format yyyy-mm-dd Min date 202X-01-01	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.
Income Tax Calculation Basis	incomeTaxCalculationBasis	PAYE calculation basis used in the submission. Options allowed are Cumulative, Week1 and Emergency.	Used to indicate the correct tax basis to be applied.
Exclusion Order	exclusionOrder	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.

Name	Column Name	Description and validation	Context
Yearly Tax Credit	yearlyTaxCredits	Amount of tax credits available to the employee for the year the RPN relates to. This number will contain two decimal places. Positive number only	Net Tax Credits. Amount of tax credits available to the employee for the year the RPN relates to. Amount of tax credits available for use in the PAYE calculation. Breakdown is displayed to employee through PAYE Services.
Tax Rate 1 Percent	taxRatePercent1	The lower rate of tax for the year the RPN relates to. Positive number only	Rate to be applied for any income below Rate 1 Cut Off.
Yearly Rate 1 Cut Off	yearlyRateCutoff1	Rate 1 cut off for the year the RPN relates. Positive number only	Breakdown is displayed to employee through PAYE Services
Tax Rate 2 Percent	taxRatePercent2	The higher rate of tax for the year the RPN relates to. Positive number only.	Rate to be applied for any income above Rate 1 Cut Off
Pay for Income Tax to Date	payForIncomeTaxToDate	This will include total income liable to Income Tax to date – including previous employment income. In the case of 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.	When multiple employments exist, RPN must include correct previous employment income. This will include only the previous Pay and Tax that should be applied.
Income Tax Deducted to Date	incomeTaxDeductedToDate	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).
USC Status	uscStatus	Ordinary Exempt	Used to deduct correct amount of USC.

Name	Column Name	Description and validation	Context
USC Rate 1 Percent	uscRatePercent1	USC Rate 1 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. Positive number only	Current rate 0.5%.
Yearly USC Rate 1 Cut Off	yearlyUSCRateCutoff1	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. Positive number only.	
USC Rate 2 Percent	uscRatePercent2	USC Rate 2 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. Positive number only.	Current rate 2.5%.
Yearly USC Rate 2 Cut Off	yearlyUSCRateCutoff2	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. Positive number only	
USC Rate 3 Percent	uscRatePercent3	USC Rate 3 Percent applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. Positive number only	Current rate 5%.
Yearly USC Rate 3 Cut Off	yearlyUSCRateCutoff3	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. Positive number only	
USC Rate 4 Percent	uscRatePercent4	Yearly USC rate 4 cut off applicable to USC Status Ordinary in the year the RPN relates to. This number will contain two decimal places. Positive number only	Current rate 8%.
Yearly USC Rate 4	yearlyUSCR	Yearly USC rate 4 applicable to USC Status	

Name	Column Name	Description and validation	Context
Cut Off	ateCutoff4	Ordinary in the year the RPN relates to. This number will contain two decimal places. Positive number only	
Pay for USC to Date	payForUSCToDate	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.
USC Deducted To Date	uscDeductedToDate	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. Positive number only	Total USC paid to date. Taking into account any USC refunded through any unemployment repayment claim(s). This will appear if available
LPT to be Deducted	lptToDeduct	Local Property Tax amount due. Positive number only	Amount of LPT to be deducted through payroll.
Employee is exempt from PRSI in Ireland	prsiExempt	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.
PRSI Class and Subclass	prsiClass	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.