

# **PAYE Modernisation**

Service User Group  
16<sup>th</sup> February 2022

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

# Agenda

- Live Update
- PIT Update
- Data Integrity Project Update
- Technical Enhancement Update
- Actions
- AOB

# Live Update

## Live Update (as at 15/02/23)

- Total Submissions to date - > 26,797,400
- Total Submissions 2023 - > 856,600
  - Submitted by Agents 61%
  - Direct Payroll Reporting 92%
  - ROS Payroll Reporting 1%
  - ROS Manual Input 7%
- Submitting Employers to date - > 240,600
- Submitting Employers 2023 - > 165,300
- Submitting Employers for February - > 108,000

# Breakdown of line items received via ROS

- Total payslips received: 356,287,600
  - Received via OPA – 1%
  - Number received via payroll software – 99%
- Total Correction Count: 5,478,600
  - OPA Correction Count – 15%
  - Payroll Software correction count: – 85%

# Breakdown of Submitting Employers via ROS

- Total Submitting Employers : 240,600
  - Number submitting via OPA – 27%
  - Number submitting via OPA without software – 2%
  - Number submitting via payroll software – 94%
- Please note, if an employer ever submitted via OPA then they are included in the first two counts above. Therefore, there is double counting in these figures and submitting via OPA may not be the customer's BAU activity.

# Employee Metrics

- Number of 2022 SOLs issued: 635,500
  - This is a 22% increase on the same period last year.



# PIT Update

# PIT Activity

- Open tickets -> 10
- Closed tickets -> 2725
- Users -> 424
- Companies -> 204

# Data Integrity Project Update

# Data Integrity Update

- December 2022 Report Cards have issued
- Report cards included statistics on all PRSI Insurable Weeks tests, including Test 6
- Looking at the data we can see the following

# 2022 Payslips YTD December Data

- Increase in Tests 1, 14, and 19
- Decrease in all other Tests

Period	Test 1- Emergency Tax basis but no IT Paid	Test 2- Emergency Tax Basis with RPN Reported	Test 6-Gross Pay < Pay for Income Tax	Test 7-Gross Pay < Pay for USC	Test 14-USC Exempt but USC Paid
January	979	1534	2814	9626	129
February	2040	2170	5764	19650	269
March	2885	2556	9049	32144	394
April	3728	2977	12227	43144	505
May	4681	3440	15410	54004	671
June	5780	4223	18984	66849	854
July	6677	4952	22038	76892	1005
August	7644	5519	25142	87657	1155
September	8626	6161	28685	99405	1371
October	9664	6748	29537	107694	1571
November	10254	7113	31622	106979	1658
December	10353	7099	30178	105207	1661
% change from November- December	+1%	-.2%	-5%	-2%	+2%

  

Period	Test 16-Pay for USC < Pay for Income Tax	Test 19- Negative Gross Pay	Test 20-Pay for USC not = Pay for Employee PRSI	Test 22-no PPSN but USC Paid < 8%	Test 23-no PPSN but Income Tax Paid < 40%
January	14290	1406	24412	335	392
February	26892	3260	47158	721	750
March	43277	5263	82378	1201	1189
April	57524	7166	110639	1536	1622
May	72027	9101	137129	1805	1970
June	87636	11769	165521	2121	2316
July	101519	14184	189405	2426	2708
August	114413	16620	212308	2695	3023
September	129748	19496	238074	3071	3393
October	142642	22161	261062	3362	3597
November	153861	24035	280778	3453	3706
December	153354	24055	279870	3359	3646
% change from November- December	-.3%	+.1%	-.3%	-3%	-2%

# PRSI Insurable Weeks

- Tests 1-5
- These figures are for December only

	Test 1-Weekly- Insurable Weeks > 3 AND < 52	Test 2- Fortnightly- Insurable Weeks > 4 AND < 52	Test 3-Monthly- Insurable Weeks > 6 AND < 52
Software Payslips (%)	1749 (83%)	1232 (99%)	4143 (82%)
OPA Payslips (%)	350 (17%)	6 (1%)	890 (18%)
Totals	2099	1238	5033

	Test 4-All Frequencies*- Insurable Weeks >= 52	Test 5-All Frequencies- Gross Pay = 0 AND Pay for IT = 0 AND insurable weeks >0
Software Payslips (%)	6 (6%)	15933 (94%)
OPA Payslips (%)	96 (94%)	1069 (6%)
Totals	102	17002

\*Annual Pay Frequency not included

# PRSI Insurable Weeks Tests 1-5

January-December

Month	Test 1-Weekly- Insurable Weeks > 3 AND < 52	Test 2-Fortnightly- Insurable Weeks > 4 AND < 52	Test 3-Monthly- Insurable Weeks > 6 AND < 52
January	1323	296	2576
February	1050	578	2475
March	1197	670	27396
April**	3084	969	115170
May**	1990	653	10674
June	2004	1029	4343
July	2856	681	2950
August	1448	571	2680
September	1434	1313	3339
October	1142	2616	3037
November	1223	1307	3057
December	2099	1238	5033

Month	Test 4-All Frequencies*- Insurable Weeks >= 52	Test 5-All Frequencies- Gross Pay = 0 AND Pay for IT = 0 AND insurable weeks >0
January	587	39190
February	23	25836
March	69	25462
April	68	26001
May	108	14073
June	330	14362
July	25	16003
August	29	15236
September	23	16704
October	29	14182
November	52	14481
December	102	17002

\*Annual Pay Frequency not included

\*\*Issue with data with 28 April Submission date

# PRSI Insurable Weeks Test 6

2022 YTD

	Test 6-Cumulative Insurable Weeks > 56
Software Payslips (%)	53782 (95%)
OPA Payslips (%)	2965 (5%)
Totals	56747



# Unlinked Payslips

Tax years 2019-2022

Tax Year	Payslip Count	Employer Count
2019	26716	2365
2020	33565	2704
2021	52058	3845
2022	174891	6855

# Technical Enhancement Update

# Technical Enhancements Summary

Action	Status
Enhance the stability of the PIT environment in 2022	Fix for the RPN button issue is scheduled to be released next week. Further analysis scheduled for the data decollation process in PIT.
Develop proactive monitoring of production environment.	Complete. Monitoring ongoing for H1 2023 to determine if further proactive tuning required.
Publicly accessible portal for notification of PMOD downtime/outages.	Investigating options ongoing.

# Actions

# Actions Update

Action	Responsibility	Update
Feedback on Corrections process suggestions.	Revenue	Feedback received. Revenue recently published an updated Compliance Intervention Framework and following on from this work they are also preparing guidance specific to payroll and PMOD corrections. This work was delayed but is currently underway, however there is not a definitive timeline for its release.
Provide worked examples for: <ul style="list-style-type: none"><li>• PRSI Insurable Weeks/Class</li><li>• Illness Benefit</li><li>• ASC Payments/Refunds</li></ul> And submissions under the following headings: <ul style="list-style-type: none"><li>• ER PRSA Contributions</li><li>• ER AVC Contributions</li></ul>	Revenue	In progress, dependent on guidance specific to payroll and PMOD corrections.
Clarification on operation of linking unlinked payslips.	Revenue	Further clarification and guidance will be provided by Revenue in the coming weeks.

**AOB**

# AOB

- SUG meeting schedule 2023
  - 3<sup>rd</sup> Thursday of the Month @11:00
    - *March 16th*
    - *April 20th*
    - *May 18th*
    - *June 15th*