

PAYE Modernisation

Service User Group

16th March 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 15/03/23)

- Total Submissions to date - > 27,333,900
- Total Submissions 2023 - > 1,405,800
 - Submitted by Agents 61%
 - Direct Payroll Reporting 93%
 - ROS Payroll Reporting 1%
 - ROS Manual Input 6%
- Submitting Employers to date - > 242,400
- Submitting Employers 2023 - > 172,000
- Submitting Employers for February - > 109,900

Breakdown of line items received via ROS

- Total payslips received: 363,572,500
 - Received via OPA – 1%
 - Number received via payroll software – 99%
- Total Correction Count: 5,563,900
 - OPA Correction Count – 15%
 - Payroll Software correction count: – 85%

Breakdown of Submitting Employers via ROS

- Total Submitting Employers : 242,400
 - 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: 793,900
 - This is a 19% increase on the same period last year.

PMOD outages

- Friday 24th February
 - Monitoring identified issues with the RPN service, emergency maintenance was carried out and PMOD service were unavailable from 18:30 until 18:45.
- Thursday 2nd March
 - A Revenue network outage impacted multiple services.
 - Payroll and RPN services were unable between 14:00 and 14:45.
 - Payroll reconciliation service was unavailable between 14:00 and 16:30.
 - An incident review has taken place with mitigation action identified and scheduled.

PIT Update

PIT Activity

- Open tickets -> 2
- Closed tickets -> 2745
- Users -> 424
- Companies -> 204

Data Integrity Project Update

Data Integrity Update

- January 2023 Report Cards have issued
- Report cards included statistics on all PRSI Insurable Weeks tests 1-5
- February 2023 Report Cards will be issued shortly
- Looking at the data we can see the following:

2023 Payslips YTD January Data

- January 2023 totals are all lower than January 2022 totals except for some small increases in Test 14 and 19.

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	937	631	2462	7910	704

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	11867	1464	22478	358	0

PRSI Insurable Weeks

- Tests 1-5
- These figures are for January 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 (%)	643(78%)	192(98%)	941(59%)
OPA Payslips (%)	180(22%)	4(2%)	665(41%)
Totals	823	196	1606

	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 (%)	1435(94%)	15254(92%)
OPA Payslips (%)	98(6%)	1254(8%)
Totals	1533	16508

*Annual Pay Frequency not included

PRSI Insurable Weeks Tests 1-5

Comparing January 2023 to January 2022, we see a big reduction across all tests except for Test 4

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 2023	823	196	1606
January 2022	1323	296	2576

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 2023	1533	16508
January 2022	890	39190

*Annual Pay Frequency not included

Unlinked Payslips

January 2023

2023	Payslip Count	Employer Count
January	20,708	3,379

Technical Enhancement Update

Technical Enhancements Summary

Action	Status
Enhance the stability of the PIT environment in 2022	RPN button issue resolved in PIT current version and PIT next version. 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">• PRSI Insurable Weeks/Class• Illness Benefit• ASC Payments/Refunds And submissions under the following headings: <ul style="list-style-type: none">• ER PRSA Contributions• ER AVC Contributions	Revenue	In progress, dependent on guidance specific to payroll and PMOD corrections.

Actions Update

Action	Responsibility	Update
Clarification on operation of linking unlinked payslips.	Revenue	If an employer has made payroll submissions without the employees PPSN, they must take actions to ensure the matching process used by Revenue is successful when they are provided with the employees PPSN. On receipt of the PPSN, the employer will need to ensure that the employees name, Date of Birth and Employment Reference Number previously used for reporting payroll matches those details on the submission being made reporting the PPSN for the first time. If the name, DOB and ERN is not matching on all previous submissions these payslips will remain unlinked until corrected by the Employer. Any errors in the spelling of the first or second name and/or DOB must then be correct going forward on all future submissions.
Provide further clarification on Temporary BIK changes 2023	Revenue	Awaiting legislation in order to provide clarification of low level details.

AOB

AOB

- SUG meeting schedule 2023
 - 3rd Thursday of the Month @11:00
 - *April 20th*
 - *May 18th*
 - *June 15th*