

# **PAYE Modernisation**

## **Dept. of Defence**

### **29<sup>th</sup> November 2018**

# Background & Design Principles

# Why modernise PAYE?

Changing nature of:

- Employments
- Payroll
- Information and communications technology
- Expectations

# PAYE Modernisation



EMPLOYER

Seamless integration into payroll

Minimize employer cost to comply

Abolition of P30s, P45s, P46s, P60,  
End of Year Returns

Right tax paid on current due dates

Time savings



EMPLOYEE

Simplified online services

Maximise use of entitlements

Automatic end of year review

Real time accurate data

Transparency



Statutory in-year employer return

Making compliance easier

Accurate up to date income details

Reduced customer contacts

Timely targeted interventions

# Context

## Context

## Context

# Employee/Employer Statistics Oct 2018

- **Employees**

- 2.9m active employments (includes pensions)
- 292,234 employees >1 live employment
- Multiple employments with the same employer

## **Employers**

- 179,871 employers
- 111,000 employers with  $\leq 5$  employees
- 98% File through ROS

# **PAYE: Current Employer Obligations**

# Paying Employees & Reporting

1. Apply the latest P2C
2. Calculate tax to be deducted (IT, USC, PRSI & LPT)
3. Provide the employee with a payslip that shows the pay and deductions made
4. P45 / P46 for every employee starting or leaving employment with them
5. Each month / quarter submit a P30 and payment
6. By February of the following year complete a P35 with the associated listings for all employees



# **Legislative Framework – Finance Act 2017**

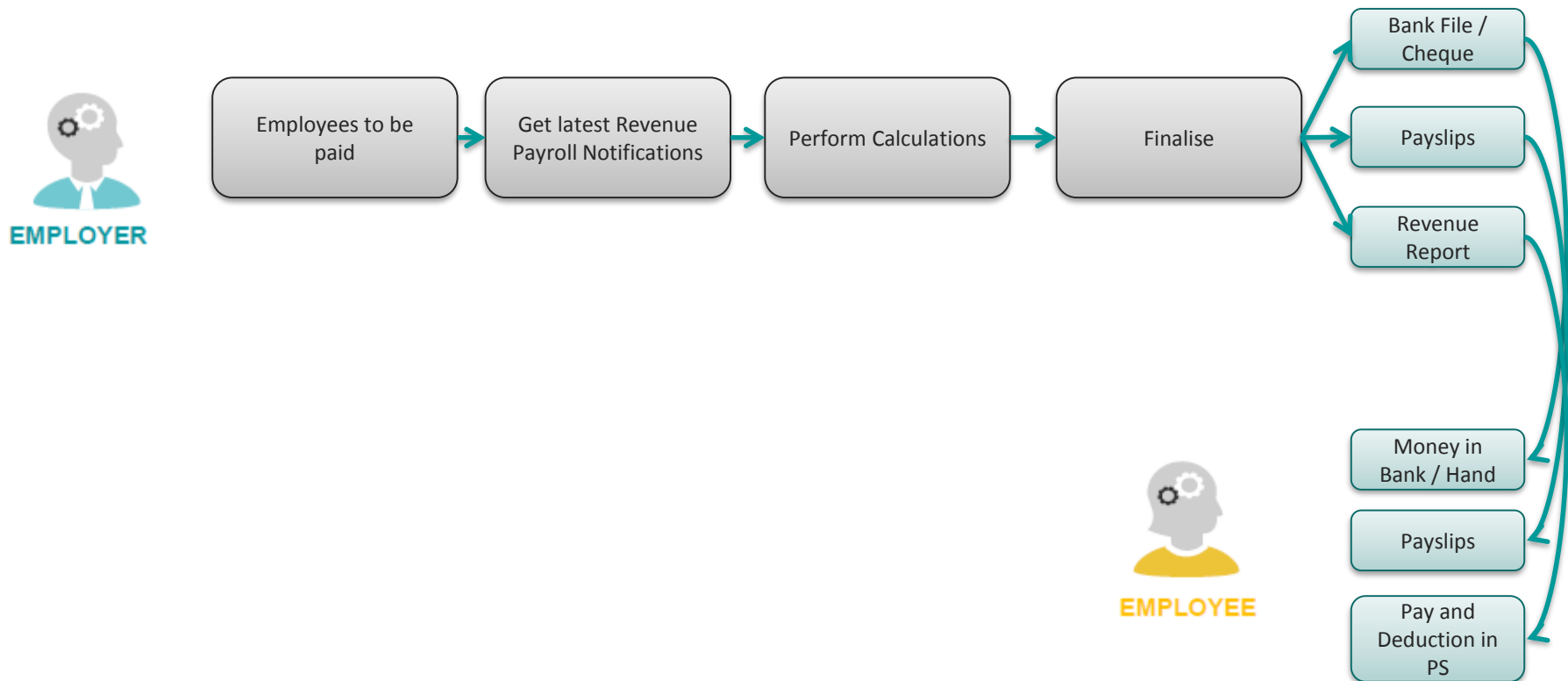
# Legislation – Finance Act 2017

The legislative provisions have been passed into law governing the changes these include:

- Revenue Payroll Notification (RPN)
- Payroll submissions **on or before** payment to employees
- Monthly statement issued by Revenue – deemed a return by the 14<sup>th</sup>
- Persistent Technology Failure
- Direct Debit/Variable Direct Debit

# High Level Design and Process Flows

# Seamless integration of reporting into the payroll process



# Abolition of P30s, P45s, P46s, P60, End of Year Returns

- Statement issued to employer each month with total tax due based on submissions
- Statement deemed as return if no corrections made by return due date
- New employees (P45/P46) set up in payroll and Revenue Payroll Notification requested will commence the employment
- Payroll submissions by employers will include commencement and cessation dates
- End of Year Returns (P35) - each month stands as a statutory return. No option to tidy up at year end
- For 2019 there will no longer be an obligation on employers to provide P60 to employees

# Payroll Reporting Options

# Payroll Reporting Options

## Payroll Software

- Direct Payroll Reporting- payroll software communicates with Revenue seamlessly
- ROS Payroll Reporting- Upload files created by payroll software through ROS

## No Payroll Software

- Employer must request RPNs and complete an online form to record pay and payroll deductions for employees through ROS

# Direct Payroll Reporting



# Direct Payroll Reporting

- On starting the payroll your software will:
  - Request Revenue Payroll Notifications (RPN) for all employees
  - Request RPNs for any new employees who have not been paid before
  - Payroll software will use the details returned in the RPN to calculate statutory deductions for each employee
- Payroll software will send Revenue details of each employee with their pay and statutory deductions.
- Start and end date for an employee are sent as part of the payroll submission.
- Revenue send payroll software a response containing the total liability for that payroll submission and highlight any errors if applicable

# View Payroll Run

[← ROS homepage](#)

## View payroll

[Make a new submission](#)

Search by

Payroll run reference

Tax year

2018

Payroll run reference

August\_demo\_02

Search

## Recent payroll runs

The following payroll runs were recently submitted / updated.

### Payroll reference: 25145

[Download payroll run summary](#) ↓

#### Payroll run details

Status: Processed ⓘ

Last updated: 28/08/2018

Tax year: 2018

#### Total PAYE deductions

Income Tax: €150.00

PRSI: €250.00

USC: €40.00

LPT: €0.00

#### Submission summary

Active items: 1

Payroll submissions: 2

[View active items](#)

### ^ Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
28/08/2018	47851246	0	0	0	0	€1,000.00	€40,000.00	€20,000.00	€20,000.00	Completed	<a href="#">View</a>

## Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

### Submission ID: sub\_02

[Download payroll submission response](#) ↓

#### Submission results

Status: Completed ⓘ  
Payroll reference: [August demo 02](#)  
Date submitted: 28/08/2018  
Tax year: 2018

#### Total PAYE deductions

Income Tax: €500.00  
PRSI: €250.00  
USC: €38.00  
LPT: €70.00

#### Submission items

Additions: 1  
Corrections: 1  
Deletions: 0  
Invalid: 1

### ^ Invalid items

These submission items were **not processed** and need to be corrected.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Error	Action
000003	9463839C	1	test	01/01/2018	• Duplicate line item ID in payroll submission	<a href="#">View</a>

### ^ Additions

These items were added to the payroll run and are included in the total PAYE deductions for this submission.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
0000015	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	<a href="#">View</a>
• <i>Warning - Out-of-date RPN used.</i>									

### ^ Corrections

These items were corrected in the payroll run and are included in the total PAYE deductions for this submission.

Line item ID	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
000002-C	9463839C	1	test	01/01/2018	€400.00	€200.00	€30.00	€60.00	<a href="#">View</a>
<b>Previous item:</b>									
000002	9463839C	1	test	01/01/2018	€300.00	€150.00	€22.00	€50.00	<a href="#">View</a>

# Payroll run

These are your payroll run details. Please download the payroll run summary for further information.

## Payroll reference: run12345

[Download payroll run summary](#) ↓

### Payroll run details

Status: Processed  
Last updated: 24/05/2018  
Tax year: 2018

### Total PAYE deductions

Income Tax: €13,500.00  
PRSI: €18,000.00  
USC: €3,560.00  
LPT: €2,500.00

### Submission summary

Active items: 50  
Payroll submissions: 1

### Recent submissions

Date submitted	Submission ID	Active items	Warnings	Deleted items	Invalid items	Income Tax	PRSI	USC	LPT	Status	Action
24/05/2018	submission12345	50	0	0	7	€13,500.00	€18,000.00	€3,560.00	€2,500.00	Completed	<a href="#">View</a>

# Payroll submission

These are the results from your payroll submission. Please download the response file for further information.

**Submission ID: submission12345**

[Download payroll submission response](#) ↓

**Submission results**  
Status: Completed  
Payroll reference: run12345  
Date submitted: 24/05/2018  
Tax year: 2018

**Total PAYE deductions**  
Income Tax: €13,500.00  
PRSI: €18,000.00  
USC: €3,560.00  
LPT: €2,500.00

**Submission items**  
Active: 50  
Warnings: 0  
Deleted: 0  
Invalid: 7

## ^ Invalid items

These submission items were not processed and need to be corrected.

Submission ID	Line item ID	PPS number	Employment ID	Employer reference	Income Tax	PRSI	USC	LPT
submission12345	LineItem1_bret qsndwu_44923	07005176LA	325	kxtjeifkdp6223 6	€270.00	€360.00	€71.20	€50.00
submission12345	LineItem1_bihe cpadnu_63384	07005176LA	325	ruqslqkpd119 96	€270.00	€360.00	€71.20	€50.00

# Statement

MY SERVICES

REVENUE RECORD


PROFILE

WORK IN PROGRESS

ADMIN SERVICES

No current tax clearance certificate.

## My Frequently Used Services

Add a service 



MyEnquiries

## Employer Services

Revenue Payroll  
Notifications (RPNs)

[Request RPNs](#)

Payroll

[Submit payroll](#)

[View payroll](#)

Returns

[Statement of Account](#)

Additional Services

[PPS Number Checker](#)

[PAYE Modernisation  
Information](#)

## File a Return

Complete a Form Online



Upload Form(s) Completed Offline





[← Back](#)

## Welcome to your Online Statement of Account

This information is accurate as of 30/04/18 11:39 for PAYE-Emp only, as applicable.  
Please note returns/payments may take 3-5 working days to appear on this Statement.

### Tax Type Details

PAYE-EMP

[Registration Details](#)

Tax Type	Reg No.	Status
PAYE-EMP	3390236PH	Return Due & Payment Due

### Period Details

The period details breakdown/search will show information from the previous seven complete tax years and the current tax year and is applicable to PAYE-EMP only.

[Q Search](#)

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
↓ 2019	! Action Required							
→ Monthly Statement	01/04/2019	30/04/2019		414.00 *	0.00	0.00	Due	View/Accept
→ Monthly Return	01/03/2019	31/03/2019	23/04/2019	570.00	0.00	570.00	Accepted	View Return or Make Payment
→ Monthly Return	01/02/2019	28/02/2019	23/03/2019	0.00	0.00	0.00	Accepted	View Return
→ Monthly Return	01/01/2019	31/01/2019	23/02/2019	100.00	0.00	100.00	Deemed	View Return or Make Payment

\* Liability is only established when a statement has been accepted or deemed a return

[← Back](#)

## Monthly Employer PAYE Return Submission (3390236PH)

This information is accurate as of 30/04/2018 10:43:14.

### Summary Details

Income Tax	€	250.00
PRSI (Employer & Employee)	€	89.00
USC	€	55.00
LPT	€	20.00
<b>Total</b>	<b>€</b>	<b>414.00</b>

### Period Details

Period:	01/04/2019 - 30/04/2019
Status:	DUE
Due Date:	14/05/2019

### [Payroll Details](#)

Only payroll figures with pay dates in the selected month are included in this period's totals.


To download the Return Summary for the period in XML format click [here](#).

To download the Return Summary for the period in JSON format click [here](#).

### Declaration

☐

I agree with the summary above.

 The acceptance of this return certifies and declares that all the payroll data you submitted is complete and true and is an accurate reflection of the emoluments made to your employees in this period.

Submit 

# PPSN Checker

# PPSN Checker

- Available in ROS since April 2018
- Agents, employers and pension providers requested PPSN checker facility as part of the co-design with Revenue.
- A maximum of 10 PPSNs can be checked at one time.
- Captcha used to protect from phishing and internal reports will be produced on usage
- Results is either that PPSN can be used for that employee or that you need to contact employee and confirm PPSN

[← ROS Homepage](#)

### PPS Number Checker

Enter the details required below to check that the PPS Number supplied is the correct PPS Number for your employee/pension recipient. Click the Submit button to send the information to be checked against Revenue records. To check additional PPS Numbers, click the Add Employee button. A maximum of 10 PPS Numbers can be checked at any one time.  
\* indicates a mandatory field

[Employee 1](#) ✖ ➤

#### Employee 1

First name \*

Surname \*

PPS Number \*

Address Line 1

Address Line 2

Address Line 3

County / Postcode

Date of Birth

Day

Month

Year

[Add Employee](#) +

- ☐ For security and data protection purposes, the information you supply is being monitored by Revenue. Your continued use of this service is subject to use for legitimate purposes i.e. to ensure you are supplying the correct PPS Number for each of your employees. Activity which suggests otherwise will result in the service being withdrawn.

☐

I'm not a robot



reCAPTCHA  
Privacy - Terms

**Submit** →

### PPS Number Results

[← ROS Homepage](#)  
[← Start Again](#)

Employee	PPS Number		
Employee 1	6300066G	✓	<a href="#">Valid Details</a>
Employee 2	1234567T	✗	<a href="#">Invalid Details</a>

# PPS Number Results

Employee

PPS Number

## Valid details



Based on information held by Revenue, the PPS Number and details you have entered are valid.



## PPS Number Results

Homepage  
gain  
  
Employee

PPS Number

### Invalid details



Revenue is unable to validate the details you have supplied against our records.

Please verify details with your employee by checking against, for example Revenue correspondence quoting his/her PPS Number or Public Service Card.

Homepage  
gain

Home | RO  
Conditions

aeilge

# Stakeholder Engagement – Business Process

# Operation of Payroll

- It is clear from the consultation to date that for some employers the focus on the end of year reporting may have contributed to in year payroll processing practices that are not fully in line with PAYE regulations. ***The end of year tidy up is gone***
- The real time reporting regime will make these visible and such processes will need to change.
- Employees must be easily able to reconcile their payslips with the data submitted to Revenue on their behalf.

# Corrections

- While it is recognised that errors in payroll will occur, every effort should be made to ensure that submissions to Revenue are accurate and timely.
- If the information contained in the statement issued by Revenue is incorrect, there is a legal obligation on the employer to fix the relevant payroll submissions to ensure that the return reflects the correct liability for the month.
- This may require the employer to fix incorrect submissions or submit any outstanding payroll submissions.
- All data received, including corrections and the timing of submissions, will feed into Revenue's risk analysis systems.

# Regulations

# Revenue Payroll Notification

- The detailed provisions in relation to the administration of the new PAYE system are set out in the Income Tax (Employments) Regulations 2018 which were made on 5<sup>th</sup> September 2018 and will take effect from 1 January 2019
- The Revenue Payroll Notification can only be used in the year it is issued for. All employers must have their employees registered with Revenue in order to receive a 2019 Revenue Payroll Notification otherwise there is a risk the employee will be on emergency tax

# Emergency Basis of Deduction

## Emergency Basis of Tax Deduction 2019

Tax Rates	
Standard Rate of Tax	20%
Higher Rate of Tax	40%

### Where employee does not provide a PPS Number

Week or Month	Cut-Off Point	Tax Credit
All	€0.00	€0.00

### Where employee provides a PPS Number

Weekly paid	Weekly Cut-Off Point	Weekly Tax Credit
Weeks 1 to 4	€679	€0.00
Week 5 onwards	€0.00	€0.00

Monthly Paid	Monthly Cut-Off Point	Monthly Tax Credit
Month 1	€2,942	€0.00
Month 2 onwards	€0.00	€0.00

# Regulation 12 - Benefits in kind

- Regulation 12 of the Income Tax (Employments) Regulations 2018 covers the reporting requirements for notional pay (company cars, medical insurance, etc).
- Notional pay can be reported
  1. the day the notional payment is made, or
  2. the earlier of the next pay day or the 31 December in the year.
- Employers should include a best estimate of the value of any benefit and include that amount in the relevant payroll submission to Revenue.
- When the actual value of benefits becomes available, any adjustment should be included in the next payroll submission to Revenue.



# Regulation 12 - Benefits in kind

- Employers are also advised to review notional pay regularly (at least quarterly)

Similar practices will apply for the following:

- Share based remuneration
- Shadow Payroll
- Expenses

# Employment Identifier

- An employer must assign a unique employment identifier for each separate employment for an employee
- 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 periods of employments where an Employee ceases and re-commences employment with the same Employer in the same year

# Employment Identifier

- Payroll software will assign the employment identifier but employer must make sure that this is not changed once assigned
- For employers without payroll software the employment identifier must be input through the ROS online reporting screens the first time you report pay for an employee

# Employer Reference Number

- Where a payment is being reported for an employee who has not provided a PPSN to the employer, an employer reference number must be reported to Revenue with each payment until the PPSN is received by the employer and reported to Revenue
- The employer reference number must be unique and cannot be changed until the PPSN is received by the employer and reported to Revenue

# **Stakeholder Engagement**

## **October – November 2018**

# External Stakeholder Engagement 2018

October		October		November		November		November	
3rd	PSDA Dublin	23rd	Ardbrook	5 <sup>th</sup>	Jefferson	14th	PSDA	21st	IPASS Annual Update Day - Limerick
4th	GPMI Payslip Webinar	23rd	CIF Galway	5 <sup>th</sup>	IPASS Annual Update Day - Dublin	15th	IPASS Annual Update Day - Galway	22nd	IPASS Annual Update Day - Cork
10th	CAI Castlebar	23rd	Ballinasloe Town Team	6th	IPASS Annual Update Day - Sligo	15th	Deloitte	22nd	Intelligo Dublin
10th	CAI Letterkenny	24th	PSDA Dublin	7th	IPASS Annual Update Day - Cork	15th	Intelligo Cork	22nd	CPA Cork
15th	External Stakeholders-Dublin	25th	DEASP Athlone	7th	IPASS Annual Update Day - Dublin North	15th	IFA Wicklow	23rd	Intelligo Dublin
18th	BDO Client Event	31st	Film Industry Accountants	7th	PMOD Thesaurus Webinar	16th	IPASS Annual Update Day - Dublin West	23rd	IPASS Annual Update Day - Letterkenny
18th	SAP User Group - Dublin	1-31	Revenue Seminars	8th	IPASS Annual Update Day - Athlone	19th	IPASS Annual Update Day - Dublin City	26th	Accounting Technicians Conference
				9th	IPASS Annual Update Day - Kilkenny	20th	IPASS Annual Update Day - Athlone	27th	CPA Limerick
				12th	IPASS Annual Update Day - Dundalk	20th	IPASS Annual Update Day - Dublin South	28th	Deloitte Cork
				12 <sup>th</sup>	External Stakeholders	20th	PMOD Thesaurus Webinar	28 <sup>th</sup>	CPA Kerry
				13 <sup>th</sup>	IPASS Annual Update Day - Limerick	21st	ISME	29th	Deloitte Limerick
				13th	IPASS Annual Update Day - Dublin West	21st	Deloitte	29 <sup>th</sup>	Department of Defence
				14th	IPASS Annual Update Day - Wexford	21st	CPA Dublin	30th	Chartered Accountants

# External Change Management

- Two Letters have issued to all employers advising of the PAYE Modernisation changes.
- Ongoing Revenue presentations at outreach events focussing on employers and agents
- Compliance visits are focusing on the operation PAYE by employers

# External Change Management

- Employer customer service visits by District staff commenced in May and will continue to end of 2018
- All interventions with employers used as opportunity to make them aware of PAYE Modernisation
- 115 Revenue regional delivered to employers and agents during September and October
- Media and advertising campaign currently live



# Preparing for PAYE Modernisation

# Getting Ready

- Have you the right Personal Public Service (PPS) number for all your employees?
- Have you registered your employees with Revenue?
- Have you an up-to-date tax credit certificate for all your employees?
- Have you completed the P45 process for any employees who have stopped working for you?
- Have you adequate controls in place to ensure that benefits/notional pay are being accurately calculated during the year?
- Are you aware of your duties as an employer at the end of the year?

# Getting Ready for 1 January 2019

- If you use an accountant or a payroll agent for your payroll
  - contact them to ensure that you will meet your reporting obligations each time your employees are paid
- If you use payroll software to operate your payroll
  - contact your software provider to ensure your payroll package is ready to report this information to Revenue from 1 January 2019

# Getting Ready for 1 January 2019

- Review your payroll data to make sure it is complete, accurate and up to date
- Review your process on obtaining the required information on all elements of employee pay, including notional pay, to ensure it is provided accurately, on a timely basis and in the correct format to payroll
- Make sure you have your ROS digital certificate
  - Review the permission of any sub certificates issued
  - Review expiry date of certificates

# Transitional Arrangements

## Reporting employments that ceased in 2018

- If an employee ceases working on or before 31 December 2018 you must issue a P45 and upload it through ROS. This applies even if you do not report this to Revenue until 1 January 2019 or later.
- If an employee commences employment with you then you must request an Revenue Payroll Notification. This will create the employment on Revenue's records.

## **Income earned in 2018 but paid in 2019**

- Payments with a pay date on or after 1 January 2019, are to be reported to Revenue when the payment is made. This applies regardless of when the money was earned. You should apply the tax credits and rate bands that are applicable to the period in which the payment is made.
- These details will be included on the Revenue Payroll Notification for that period.
- You can review employee pay dates to ensure all income relating to 2018 is paid before 31 December 2018.

# Employee view in Jobs and Pensions



# Employee View – PAYE Online Services

[← Back to myAccount](#)

[View my tax credit certificate](#)

☒ Overview

☐ Claim tax credits

☐ Declare income

☐ Review & submit

## Overview

This is your current tax position (01/01/2018 to 31/12/2018)

## Your jobs and pensions

[Add job/pension](#)

These are all the jobs and/or pensions we have on our record for you. You can add a new job or pension by using the Jobs and Pensions service which is available by clicking the 'Add job or pension' link on the PAYE Services card in MyAccount.

Sara-er-abernathy-abernathy

Active

[View](#)

## Your current tax credits

[Add new credits](#)

These are all the tax credits we have on our record for you. They reduce the amount of tax that you pay.

Age tax credit

€245.00

[View](#)

Employee tax credit

€1,650.00

[Edit](#)

Personal tax credit

€1,650.00

[Edit](#)

# Employee View – PAYE Online Services

[← Back](#)

☒ Overview

☒ Sara-er-abernathy-abernathy

☐ Claim tax credits

☐ Declare income

☐ Divide tax credits

☐ Review & submit

## Your jobs and pensions

Sara-er-abernathy-abernathy (3502080DH)

### Job or pension details

**Employment ID:** 1  
**Start date:** 01/01/2014  
**Status:** Active  
**Directorship:**

[Add](#)

### Pay and tax details Year To Date (YTD)

**Gross pay** ⓘ €77,000.00  
**Income tax paid** €3,300.00  
**USC paid** €330.00  
**Employee PRSI paid** €1,760.00  
**LPT deducted** €715.00

## Payroll details

These are your payroll details for this job or pension for the current tax year.

Pay date	Gross pay	Income tax paid	USC paid	Employee PRSI paid	LPT deducted	Action
25/09/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>
05/09/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>
04/09/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>
12/08/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>
12/05/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>
12/04/2018	€7,000.00	€300.00	€30.00	€160.00	€65.00	<a href="#">View</a>

# PAYE Online Services– employment cessation details

×

## Job or pension details

Name of employer/pension provider	Acme Ltd.
Employer/pension provider's tax registration number	6535571H
Start date:	21/04/2009
Ceased date:	16/07/2018
Total gross pay:	€20,000.00
Total gross tax:	€1,000.00
Total gross pay for USC:	€20,500.00
Total gross USC:	€650.00
Total employee PRSI	€0.00
Status	Ceased
Employment ID	
Directorship	-

[Add](#)


Print

Cancel

# PAYE Online Services– employment cessation details

01/11/2018

In all correspondence please quote:  
**PPS No: 4779415M**



MS LISA SIMPSON  
REGISTERED OFFICE  
MAIN STREET  
NEW TOWN  
THIS COUNTY

PAYE Services

Fiona Molloy  
Westmeath Offaly Revenue District  
Government Offices  
Pearse Street, Athlone  
Co Westmeath

**Phone No. 01 7383636**  
**Date of issue: 01/11/201**

### Job or pension details

Name of employer/pension provider	Acme Ltd.
Employer/pension provider's tax registration number	6535571H
Start date:	21/04/2009
Ceased date:	16/07/2018
Total gross pay:	€20,000.00
Total gross tax:	€1,000.00
Total gross pay for USC:	€20,500.00
Total gross USC:	€650.00
Total employee PRSI	€0.00
Status	Ceased
Employment ID	
Directorship	-

[https://roswebcss-sys185/payee-online-web/pos\\_overview?execution=e1s2](https://roswebcss-sys185/payee-online-web/pos_overview?execution=e1s2)

1/1

# Information for Employees

## Jobs and pensions

Information about starting work, changing jobs, calculating your Income Tax, Universal Social Charge and pensions.

### Popular topics

[PAYE customers - claiming a refund?](#)

[Starting your first job](#)

[Emergency tax](#)

[Emergency tax](#)

[Calculating your Income Tax](#)

[PAYE customers - claiming a refund?](#)

[Tax residence](#)

[Periods of unemployment](#)

[What is PAYE?](#)

[Pensions and tax](#)

[Taxation of employer benefits](#)

[Personal Public Service Number \(PPSN\)](#)

[Using a tax agent or tax service](#)

[Starting your first job](#)

[Universal Social Charge \(USC\)](#)

[Changing jobs](#)

[Tax credits](#)

[Do PAYE taxpayers need to submit a tax return?](#)

[Second or multiple jobs](#)

[Taxation of social welfare payments](#)

[Overtime and bonuses](#)

[PAYE Modernisation for employees](#)



# PAYE Modernisation for employees

1. [Overview](#)
2. [How will this affect your pay?](#)
3. [Changes when you start and leave a job](#)
4. [What effect will this have on emergency tax?](#)
5. [End of year statement](#)
6. [Preparation for PAYE modernisation](#)

# Information

# Information

- Regular updates on revenue.ie

## Employing people

Information for employers about your tax obligations when you hire and pay employees and when employment ends.

### Popular topics

- [Travel and subsistence](#)
- [Flat-rate expense allowances](#)
- [Private use of company cars](#)

Becoming an employer and ongoing obligations	Hiring an employee
What constitutes pay?	Paying an employee
Paying your employees' tax to Revenue	Benefit in kind (BIK) for employers
Employee expenses	Shares for employees
Employers' notices	Taxation of social welfare payments - Illness Benefit (IB)
Universal Social Charge (USC)	Employment related tax returns and forms
When an employment ends	PAYE modernisation

- Questions to National Employer Helpdesk 01-738 3638