



# PAYE Modernisation

Payroll Submission Request: Data Items

Version

1.0 Release Candidate 2

Version Date

19/06/2018

## Column Descriptions

Column	Description
Item Line Number	Numeric reference to data item
Data Item	Name of data item
Condition	When the data element is to be supplied
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
0.09	30/06/2017	N/A	Document published
0.10	15/09/2017	Employment ID	Updated description
		Employee PPSN	Updated context.
		RPN Number	Updated data item name.
1.0 Milestone 1	17/11/2017	Run Reference	Changed to 'Payroll Run Reference'
		Employer Number	Changed to 'Employer Registration Number'
		PAYE Calculation Basis	Changed to 'Income Tax Calculation Basis'
		PPSN	Changed to 'Employee PPSN'
			<b>Audience</b> and <b>Document Context</b> sections added.
1.0 Milestone 2	09/02/2018	Submission Request Line Items	New option : ' <b>Other</b> ' added to ' <b>PRSI Exemption Reason</b> '
			Date Formatting reflecting the changes in the schemas
1.0 Release Candidate 2	17/05/2018		Version updated to <b>1.0 Release Candidate 2</b>
	19/06/2018	'Payslip'	Changed to 'Submission Item'

Version	Change Date	Element	Change Description
	19/06/2018	EmployeeASC	Added as data item number 54

## 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 in a payroll submission. This document is designed to be read in conjunction with rest of the Revenue Commissioners' PAYE Modernisation documentation suite including the relevant technical documents.

## 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.*

## Submission Request Header

Header item line number	Data Item	Condition	Description and validation	Context
1	Employer Registration Number	Mandatory	The registration of the employer (up to 9 chars). Must be valid Employer Registered number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters	Used to identify employer to which the submission relates. Will be used in pre-population of employer return.
2	Agent TAIN	Conditional	Mandatory if the Payroll is being run by an Agent on behalf of an Employer	Use to identify the agent submitting on behalf of the employer and to ensure that an agent link exists for this employer agent relationship for the period that the payroll submission relates to.
4	Payroll Run Reference	Mandatory	The Payroll reference	Used to identify the Payroll event that the submission refers to e.g. 'Site 1 Week 1'. Allows employers to get summary totals for payroll runs even if there have been corrections or multiple submissions for that logical payroll run.
5	<i>Tax Year 4 digit year value, format YYYY. Minimum value 2019</i>	Mandatory	Tax Year to which the submission relates.	This is generally the tax year in which the individual is paid. However, where there is "unpaid remuneration" (as defined in S996 TCA 1997), the relevant year may be an earlier year. Note - Any payments that may be deemed to be paid in 2018 will require the re-opening of the P35 for 2018.
6	<i>Software Used</i>	Mandatory	Third party software product identifier.	Helpdesk support
7	<i>Software Version</i>	Mandatory	Third party software product identifier.	Helpdesk support

## Submission Request Line Items

Data item Line number	Data Item	Condition	Description and validation	Context
8	Employee PPSN	Conditional	The registration of the employee (up to 9 chars). Must be valid PPS number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. This field will be mandatory unless the Employee doesn't have a Employee PPSN when making the payment. If submissions continue to be received with no Employee PPSN, relevant compliance interventions will be triggered.	Used to identify employee to which the submission relates. In conjunction with Employer Registration Number and Employment ID. Will be used to see if employment record exists.
9	First Name	Mandatory	The First name of the employee. No validation	Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record.
10	Family Name	Mandatory	The Family name of the employee. No validation.	Where there are errors/ mix ups, the name will help the employer helpdesk when correcting a record.
11	Address	Conditional	The address of the employee. This will be Mandatory if the Employee PPSN isn't available.	Where there are errors/ mix ups, the address will help the employer helpdesk when correcting a record.
12	Date of Birth (DOB)	Conditional	The date of birth of the employee. This will be Mandatory if the Employee PPSN isn't available.	Where there are errors/ mix ups, the DOB will help the employer helpdesk when correcting a record.
13	Employer Reference	Conditional	Employee internal staff identifier. This will be Mandatory if the Employee PPSN isn't available and must remain unchanged in all submissions received until the Employee PPSN is available.	Used to uniquely identify the employment of an employee with an Employer where a Employee PPSN is not included.
14	Employment ID	Conditional	This is a unique identifier for each separate employment for an employee. It will be	Used to uniquely identify each employment for the employee. Will be used in conjunction with the

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Data item Line number	Data Item	Condition	Description and validation	Context
			provided by the Employer. 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 employments where an Employee ceases and re-commences employment with the same Employer.  It is Mandatory if the Employee PPSN is available.	Employer Registration Number and the Employee PPSN to see if employment record exists.
15	Employment Start Date	Conditional	Only fill this in the first time you pay a new employee or if there is a correction being made to the Employment Start date in a subsequent payroll run	Establishes the start date for the employment. Will be used in conjunction with other employment details held by Revenue to determine if credits and rate bands need to be reallocated to this new employment.
16	Date of leaving	Conditional	Report this date when an employee is leaving (date contract terminates) or if employer ceases trading.	Establishes the leaving date for an employee. Will be used in conjunction with other employment details held by Revenue to determine if credits and rate bands need to be reallocated from this employment.
17	Pay Date	Mandatory	Date Employee is being paid (YYYY-MM-DD). In the case of an individual paid by cash, it is the date the cash is given to the employee. Where payment is made by bank transfer, it is the date on which the funds are scheduled to be made available in the individual's bank account. In the case of a cheque, it will be the date on the cheque. Where payday falls on a bank holiday and an employee is due to be paid by funds transfer	Used to determine which remittance period the submission belongs to and for pre population of the employer return.

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Data item Line number	Data Item	Condition	Description and validation	Context
			on that day, we would regard the payday as that bank holiday where the funds are made available to the employee in his or her bank account on the previous day.	
18	Pay Frequency	Mandatory	Option include: Weekly, Fortnightly, Monthly, Four-Weekly, Twice-Monthly, Quarterly, Bi-Annual, Week-based Monthly, Annual, Other	Used for employee in-year reconciliations and to determine the payment against which, for example, Local Property Tax and illness benefit should be applied. 'Other' should only be used where the payment frequency does not fall into one of the categories listed or the frequency of payment is unpredictable e.g. ARFs and income continuance payments.
19	RPN Number	Conditional	The number of the Revenue Payroll Notification (RPN) used to calculate deductions. This is mandatory when the RPN is used	Used to determine that the correct instructions are being operated.
20	Standard Rate Cut Off Point this period	Conditional	Amount of Standard Rate Cut Off Point available for use in the PAYE calculation. Where the employee is taxed on a week 1 basis, this will be the standard rate cut off point for the pay period. If the employee is taxed on the cumulative basis, this will be the cumulative standard rate cut off point for the pay period.  This is mandatory when the RPN is not used.	Used to determine that the correct instructions are being operated.
21	Tax Credits this period	Conditional	Amount of tax credits available for use in the PAYE calculation. Where the employee is taxed on a week 1 basis, this will be the tax credits	Used to determine that the correct instructions are being operated.

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Data item Line number	Data Item	Condition	Description and validation	Context
			<p>available for the pay period. If the employee is taxed on the cumulative basis, this will be the cumulative amount of tax credits for the pay period.</p> <p>This is mandatory when the RPN is not used.</p>	
22	Income Tax Calculation Basis	Conditional	<p>Options include:</p> <ul style="list-style-type: none"> <li>Cumulative</li> <li>Week 1</li> <li>Emergency</li> </ul> <p>This is mandatory when the RPN is not used.</p>	Used to determine that the correct instructions are being operated.
23	Exclusion order	Conditional	<p>This indicates that the Employer does not have to deduct Income Tax for the Employee. This will be either 'True' or 'False'</p> <p>This is mandatory when the RPN is not used.</p>	Used to determine that the correct instructions are being operated.
24	Gross Pay	Mandatory	<p>Employee Gross Pay. Gross pay is the employee's pay of any kind, including notional pay and share based remuneration and before any pension contributions or salary sacrifice deductions are made. Chapter 3 of the Employers' Guide to PAYE (link below) details the different types of pay that would be included.</p> <p><a href="#">Chapter 3 of Employee's guide to PAYE</a></p>	Used for the generation of the employee end of year statement.
25	Pay for Income Tax	Mandatory	<p>Gross pay reduced by allowable superannuation contributions, income continuance contributions, relevant reliefs such as SARP and approved salary sacrifice. Euro</p>	Used for the generation of the employee end of year statement



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Data item Line number	Data Item	Condition	Description and validation	Context
			and Cent required.	
26	Income Tax Paid	Mandatory	Employee Tax deducted or refunded in this employment. Negative if tax refunded. Euro and Cent required	Displayed to employee through PAYE Services. Used for the generation of the employee end of year statement and for the pre-population of the employer
27	Pay for Employee PRSI	Mandatory	Pay subject to employee PRSI. Generally the same as gross pay for income tax purposes including notional pay and share based remuneration and before any employee pension contributions or salary sacrifice deductions are made.  Euro and Cent required	Used for the generation of the employee end of year statement
28	Pay for Employer PRSI	Mandatory	Pay subject to employer PRSI. Excludes share-based remuneration.  Euro and Cent required	Used by Department of Social Protection.
29	Employee is exempt from PRSI in Ireland	Mandatory	This field allows for the filing of returns for employees who are exempt from paying PRSI in Ireland. This will be either 'True' or 'False'	Used for the generation of the employee end of year statement
30	PRSI Exemption Reason	Conditional	Reason for the PRSI Exemption in Ireland. This is Mandatory if PRSI exempt.  Options include: <ul style="list-style-type: none"> <li>• A1 Portable Document from EU Member State</li> <li>• Certificate of coverage under Social Security Bilateral Agreement</li> <li>• Notification of exemption for posted workers,</li> </ul>	Used by Department of Social Protection.

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Data item Line number	Data Item	Condition	Description and validation	Context
			<p>other than above</p> <ul style="list-style-type: none"> <li>• Employment of certain family members</li> <li>• Under 16 years of age</li> <li>• Employment on certain social welfare schemes</li> <li>• Other</li> </ul>	
31	PRSI Class and Subclass	Conditional	<p>PRSI Class and subclass for insurable weeks worked.</p> <p>PRSI subclass is determined by level of pay.</p> <p>Insurable weeks required where class is provided.</p> <p>This is Mandatory if not PRSI exempt. Can occur more than once per submission item</p>	Used by Department of Social Protection.
32	Insurable Weeks	Conditional	<p>Number of insurable weeks worked for each PRSI class accrued in this pay period.</p> <p>This is Mandatory if not PRSI exempt. Can occur more than once per submission item</p>	Used by Department of Social Protection.
33	Employee PRSI Paid	Conditional	<p>Employee PRSI deducted.</p> <p>This is Mandatory if not PRSI exempt.</p>	<p>Displayed to employee through PAYE Services.</p> <p>Used for the generation of the employee end of year statement and for the pre-population of the employer return.</p>
34	Employer PRSI	Conditional	Employer PRSI Paid.	Used for the pre-population of the employer return.

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	Paid		This is Mandatory if not PRSI exempt.	
35	Pay for USC	Mandatory	Includes notional pay and all Superannuation and Income Continuance Scheme Contributions. Excludes DSP payments, Illness Benefit and payments of a similar nature under certain approved schemes.	Used for the generation of the employee end of year statement.
36	USC Status	Mandatory	Options include: Ordinary Exempt	Used for the generation of the employee end of year statement.
37	USC Paid	Conditional	USC deducted or refunded in this employment. Negative if USC refunded. Mandatory if not USC exempt.	Displayed to employee through PAYE Services. Used for the generation of the employee end of year statement and for the pre-population of the employer return.
38	Gross Medical Insurance paid by Employer	Conditional	Gross Medical Insurance paid by Employer for the Employee. This is mandatory if applicable.	Used to cross-check amount paid when the Employee applies for medical insurance relief credit.
39	Pension Tracing Number	Conditional	Pension Tracing Number. The format of the pension tracing number is "PBXXXXXX", where XXXXXX is a number with up to 6 digits. E.g. PB1234. This is mandatory if applicable. Should only be provided when the Employee joins a pension or changes pension. Can occur more than once per submission item	Required by Pensions Authority. Statutory reporting requirement.
40	Amount contributed by Employer to retirement benefit scheme	Conditional	Amount contributed by Employer to retirement benefit scheme for the Employee. This is mandatory if applicable.	Statutory reporting requirement.
41	Amount	Conditional	Amount contributed by Employee to	Statutory reporting requirement. Also required when

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	contributed by Employee to retirement benefit scheme		retirement benefit scheme. This is mandatory if applicable.	calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement.
42	Amount contributed by Employer to PRSA scheme	Conditional	Amount contributed by Employer to PRSA scheme for the Employee. This is mandatory if applicable.	Statutory reporting requirement.
43	Amount contributed by Employee to PRSA scheme	Conditional	Amount contributed by Employee to PRSA scheme. This is mandatory if applicable.	Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement.
44	Amount contributed by Employee to RAC scheme	Conditional	Amount contributed by Employee to RAC scheme. This is mandatory if applicable.	Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement.
45	Amount contributed by Employee to AVC scheme	Conditional	Amount contributed by Employee to AVC scheme. This is mandatory if applicable.	Statutory reporting requirement. Also required when calculating tax relief due when an individual submits a claim for tax relief on contributions not relieved by the employer under the net pay arrangement.
54*	ASC amount contributed by employee to public service pension scheme	Conditional	Amount of additional superannuation contribution (ASC) contributed by employee to public service pension scheme.	Statutory reporting requirement.  Refers to ASC amount relieved by the employer under the net pay arrangement where the employee is a member of a public service pension scheme.
46	Share Based Remuneration	Conditional	This is share-based remuneration consisting of shares in the employer company or a company that controls the employer company <u>that is included in 'Gross Pay'</u> .	Statutory reporting requirement.

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			This is mandatory if applicable.	
47	Taxable Benefits	Conditional	Taxable value of benefits provided to the employee. This is the amount of non-cash benefits (for example, private use of a company car, free or subsidised accommodation, preferential loans), other than company Share-based Remuneration (but including shares in companies that are not the employer company or a company that controls the employer company), <u>that is included in 'Gross Pay'</u> . This is mandatory if applicable.	Statutory reporting requirement.
48	Taxable Lump sum	Conditional	Amount of taxable lump sum payment included in 'Pay for Income Tax'. This is mandatory if applicable.	Statutory reporting requirement.
49	Non-Taxable Lump sum	Conditional	Amount of lump sum payment not included in 'Pay for Income Tax', excluding statutory redundancy payments. This is mandatory if applicable.	Statutory reporting requirement. Used to ensure that the lifetime limit has not been reached.
50	LPT Deducted	Conditional	Local Property Tax amount paid. This is mandatory if applicable.	Displayed to employee through PAYE Services and LPT account. Used for the generation of the employee end of year statement and for the pre-population of the employer return
51	Director	Conditional	Options include: Proprietary Director, Non Proprietary Director  This should be included at start of Employment or if there is any change Proprietary director is the company's beneficial	Used to indicate that out of year and one off payments may occur

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Data item Line number	Data Item	Condition	Description and validation	Context
			owner or director who can control directly or indirectly more than 15% of the company's ordinary share capital.	
52	Shadow Payroll Indicator	Conditional	Set to True for Shadow payment	Used to indicate increased likelihood of corrections and delayed submission
53	Expected number of pay periods in a full year	Conditional	Options: 13 14 26 27 52 53	Used to determine whether a week 1 or cumulative RPN should be provided when an employee moves jobs or pay frequencies.

\*This data item line number is not in numeric order due to the fact that it was included as a response to a legislation change after the first publication of this document