# PAYE MODERNISATION

Filing Amendments with Payroll 2019

**CollSoft Limited** 

## PAYE MODERNISATION - FILING AMENDMENTS WITH PAYROLL 2019

From time to time you may need to make changes to payroll entries that you have already submitted to Revenue.

Submitting such amendments to Revenue is a straightforward process with Payroll 2019, but it can be a little confusing to understand how those amendments are presented to you via the ROS dashboard.

The purpose of this guide is to explain how such amendments are filed, and how they look in the ROS dashboard after submission.

We will be taking an example of a single payroll which is submitted to Revenue, then amended in CollSoft Payroll and finally resubmitted to Revenue.

### RUNNING A NEW PAYROLL AND SUBMITTING AN ORIGINAL SUBMISSION

Running a new payroll and making an original submission in CollSoft Payroll is a relatively straightforward process.

Image: Collins, Jason       Net Pay: E 1,776.39         Pay       Hgis       Adds/Deds       Dept. Anal.       Note       Emp. Costs       Pension       BIK       Loan       RPN       Cessation       View       This Period       C YID       Save         Pay Element       Hours       Units       Rate       Value       Collins, Jason       Save       Delete         View       This Period       C YID       Save       This Period       C YID       Save       Save       Delete       Save       Delete       Save       Delete       Save       Delete       Save       Delete       Save       This Con       NIL       Taxable Adds       NIL       NIL       Save       This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Save This Con       Net Pay       Not Save This Con       Net Pay       Not Save This Con       Net Pay       Not Save	< Collins, Jason 6724737S EMPIE	00000001 - Month N	lo 3 (Last Updated	d on 28/01/201	9 19:05:46)			<b>—</b>
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Allow PAYE/USC Refunds     BASIC PAY     3,000.00       Total Pay     3,000.00       Payroll Date:     17/03/2019	Pay Element STD. HOURS OVERTIME 1 OVERTIME 2 OVERTIME 3 Overtime 4 Overtime 5 Overtime 6 Overtime 7	Hours         Units           0.00         Hrs           0.00         Hrs	Rate 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		Value 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	+ BIK + BIK + Taxable Adds - Allowable Deds + Taxable III. Ben. <b>Taxable Gross</b> - (Tax III Ben + BIK) - PAYE - PRSI - USC & Parking Levy - LPT Net Pay + Non Tax Adds	s,000.80 + 1,372.88 NIL NIL + 1,372.88 - 910.82 - 174.92 - 89.12 - 48.75 1,776.39 NIL	Delete Save This Comp Net -> Gross
View Workings	Allow PAYE/USC Refunds Payroll Date: 17/03/2019 Ref No:		Pa Pa	BASIC PAY Total Pay ayment Date: ay Method:	3,000.00 3,000.00 17/03/2019 Cheque	+ Non Tax Ados - Non Allow Deds + Illness Benefit THIS PAYMENT PRSI EM PRSI Class 4 V Insurable Weeks	NIL NIL 1,776.39 NIL Weeks @ S1	



This payroll entry is summarised as follows;

Pay	BIK	Taxable Gross	PAYE	PRSI	USC	LPT	
€ 3,000.00	€ 1,372.88	€ 4,372.88	€ 910.82	€ 174.92	€ 89.12	€ -	

This is then submitted to Revenue using the Payroll Submission Wizard, and the figures acknowledged by Revenue are as expected.

	Sent From Payroll	Acknowledged By REVENUE	Submission Processing Status:
PAYE:	910.82	910.82	ACKNOWLEDGED
PRSI:	174.92	174.92	Revenue Acknowledgement ID:
USC:	89.12	89.12	eb206013-f038-4f25-87f6-398f49fab896
LPT:	48.75	48.75	
Total:	1,223.61	1,223.61	
Payslip Count:	1	1	
Number of Invalid	Payslips:	0	



Logging into ROS these figures can be confirmed by using the "View Payroll" option;

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ROS homepage		
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iew payroll		Make a new submissio
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	Total PAYE deduction	ns Submission summary
Payroll run details		
Payroll run details Payroll reference: Month_03	Income Tax: €910.82	Active items: 1
Payroll run details Payroll reference: Month_03 Status: Processed ①	Income Tax: €910.82 PRSI: €174.92	Active items: 1 Payroll submissions: 1
Payroll run details Payroll reference: Month_03 Status: Processed ① Last updated: 28/01/2019	Income Tax: €910.82 PRSI: €174.92 USC: €89.12	Active items: 1 Payroll submissions: 1
Payroll run details Payroll reference: Month_03 Status: Processed ① Last updated: 28/01/2019 Tax year: 2019	Income Tax: €910.82 PRSI: €174.92 USC: €89.12 LPT: €48.75	Active items: 1 Payroll submissions: 1

A more detailed view of the submission shows

	(6355880S)									Gaeilge	Sign out
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Last updated:	28/01/2019		USC	€89.12				Payroll s	ubmissions: 1		
Tax year: 2019			LPI:	€48./5							
^ Recent su	Ibmissions										
A Recent su Date submitted	Ibmissions	Additions	Corrections	Deletions	Invalid items	Income Ta	x PRSI	USC	LPT	Status 🕕	Action
<ul> <li>Recent su</li> <li>Date submitted</li> <li>28/01/2019</li> <li>10:20 PM</li> </ul>	Submission ID	Additions	Corrections	Deletions	Invalid items D	Income Ta €910.82	x PRSI €174.92	USC €89.12	LPT €48.75	Status ① Completed	Action <u>View</u>
<ul> <li>Recent su</li> <li>Date submitted</li> <li>28/01/2019</li> <li>10:20 PM</li> </ul>	Bubmission ID Submission	Additions	Corrections 0	Deletions i	Invalid items	Income Ta €910.82	x PRSI €174.92	USC €89.12	LPT €48.75	Status () Completed	Action <u>View</u>
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#### And finally, the detail behind the actual Payslip is as follows

## AMENDING THE PAYROLL AND SUBMITTING TO REVENUE

0.00 Hrs

0.00 Hrs

0.00 Hrs

0.00 Hrs

Overtime 5

Overtime 6

Overtime 7

Overtime 8

Ref No:

Allow PAYE/USC Refunds

Payroll Date: 17/03/2019

🐐 Collins, Jason 6724737S EMPID0000001 - Month No 3 (Last Updated on 28/01/2019 22:23:45) 🚔 🔲 🎒 🚺 🖣 Collins, Jason 👻 🕨 🖌 💿 Collins, Jason Net Pay: € 2,016.39 Pay Hols Adds/Deds Dept. Anal. Note Emp. Costs Pension BIK Loan RPN Cessation (
This Period () YTD View Pay Elements 3,500.00 Pay + BIK + 1,372.88 Value 🔥 Pay Element Hours Units Rate + Taxable Adds NIL STD. HOURS 0.00 Hrs 0.00 0.00 - Allowable Deds NIL OVERTIME 1 0.00 Hrs 0.00 0.00 + Taxable Ill. Ben. NIL Taxable Gross 4,872.88 0.00 Hrs 0.00 0.00 OVERTIME 2 - (Tax Ill Ben + BIK) - 1,372.88 0.00 Hrs 0.00 0.00 OVERTIME 3 - PAYE - 1,110.82 0.00 0.00 Overtime 4 0.00 Hrs

0.00

0.00

0.00

0.00

Now we are going to amend the payroll by increasing the pay by €500 as shown;

i nis second payroli ri	un can be compared to	o the original run,	and the differences	calculated as follows;

BASIC PAY

Total Pay

Payment Date:

Pay Method:

	Pay	BIK	Тах	able Gross		PAYE	PRSI	USC	LF	۲
1st Run	€ 3,000.00	€ 1,372.88	€	4,372.88	€	910.82	€ 174.92	€ 89.12	€	-
2nd Run	€ 3,500.00	€ 1,372.88	€	4,872.88	€1	L,110.82	€ 194.92	€ 129.12	€	-
Differences	€ 500.00	€ -	€	500.00	€	200.00	€ 20.00	€ 40.00	€	-

- PRSI

- LPT

Net Pay

PRSI EM

PRSI Class

- USC & Parking Levy

+ Non Tax Adds

- Non Allow Deds

+ Illness Benefit THIS PAYMENT

Insurable Weeks

View Workings

0.00

0.00

0.00

17/03/2019

Cheque

0.00 🗸

3,500.00

3,500.00

-

When this second run is submitted to Revenue, CollSoft Payroll submits the new total figures for the payroll entry, and it identifies that this new entry is a replacement for the first entry that was filed.



X

N

Save

Delete

Net -> Gross

Close

- 194.92

- 129.12

2,016.39

2.016.39

eks @ S1

4

4 W

48.75

NIL

NIL

NTI

NIL

Save This Com



So, the second submission transmits a Gross Pay of €4,872.88, PAYE €1,110.82, PRSI €194.92, USC €129.12 to Revenue, but it also identifies the original submission that is being amended.

Even though the second submission will contain the new totals for the payslip, it is important to note that the liabilities arising from this second submission are reduced by the amount of the liabilities submitted in the first submission.

The Payroll Submission Wizard in Payroll 2019 will represent these figures as follows;

								×			
Step 3 -	Step 3 - Make Submission To Revenue										
Υοι	You are now ready to file the following submission with Revenue.										
	Month_03 - Subm	ission 2						7			
		Line Item Totals		Already Submitted		This Submission					
	PAYE:	1,110.82	-	910.82	=	200.00					
	PRSI:	194.92	-	174.92	=	20.00					
	USC:	129.12	-	89.12	=	40.00					
	LPT:	48.75	-	48.75	=	0.00					
	Total Liability:	1,483.61	-	1,223.61	=	260.00	<u>á</u>				
Pres	s Submit to complete	the process.									
				< [	<u>B</u> ack	Submit		Cancel			
Pres	s Submit to complete	the process.		<[	<u>B</u> ack	Submit		Cancel			

<u>Please Note</u>: The figures shown at this stage relate only to the employees in this submission. The totals shown as "*Already Submitted*" only include the amounts already submitted for these employees and do not necessarily match the totals of a previous submission.

For example, you may have already made two previous submissions already, and the amendments in the 3<sup>rd</sup> submission relate to employees some of whom were in the first submission and others who may have been on the second.

And when the submission is made to Revenue, the figures acknowledged match as follows.

	Sent From Payroll	Acknowledged By REVENUE	Submission Processing Status:
PAYE:	200.00	200.00	ACKNOWLEDGED
PRSI:	20.00	20.00	Revenue Acknowledgement ID:
USC:	40.00	40.00	45556f9e-be7d-4162-b4cf-89618eb50f6e
LPT:	0.00	0.00	
Total:	260.00	260.00	
Payslip Count:	1	1	
Number of Invalid	Payslips:	0	



Logging back into ROS you can now see that the Payroll Run has now been updated to reflect the changes made in the second submission.

		<u>Gaenge</u> <u>Sign</u>
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ROS homepage		
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ecently updated runs e following payroll runs were recently subn est updated: 28/01/2019 at 10:34	nitted / updated. <b>PM</b>	
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ecently updated runs e following payroll runs were recently subn est updated: 28/01/2019 at 10:34 Payroll run details Payroll reference: Month_03	nitted / updated. PM Total PAYE deductions Income Tax: €1,110.82	Submission summary Active items: 1
ecently updated runs e following payroll runs were recently subn est updated: 28/01/2019 at 10:34 Payroll run details Payroll reference: Month_03 Status: Processed ①	nitted / updated. PM Total PAYE deductions Income Tax: €1,110.82 PRSI: €194.92	Submission summary Active items: 1 Payroll submissions: 2
ecently updated runs e following payroll runs were recently subn est updated: 28/01/2019 at 10:34 Payroll run details Payroll reference: Month_03 Status: Processed ① Last updated: 28/01/2019	nitted / updated. PM Total PAYE deductions Income Tax: €1,110.82 PRSI: €194.92 USC: €129.12	Submission summary Active items: 1 Payroll submissions: 2
ecently updated runs e following payroll runs were recently subn ast updated: 28/01/2019 at 10:34 d Payroll run details Payroll reference: Month_03 Status: Processed ① Last updated: 28/01/2019 Tax year: 2019	nitted / updated. PM Total PAYE deductions Income Tax: €1,110.82 PRSI: €194.92 USC: €129.12 LPT: €48.75	Submission summary Active items: 1 Payroll submissions: 2
ecently updated runs e following payroll runs were recently subn est updated: 28/01/2019 at 10:34 l Payroll run details Payroll reference: Month_03 Status: Processed ① Last updated: 28/01/2019 Tax year: 2019	nitted / updated. PM Total PAYE deductions Income Tax: €1,110.82 PRSI: €194.92 USC: €129.12 LPT: €48.75	Submission summary Active items: 1 Payroll submissions: 2

Note that now the *Submission Summary* is still showing 1 active item (the payslip) but is now showing 2 *Payroll Submissions*.

Clicking on the View Payroll Run button shows some more detail (see next page).

Looking at the two submissions, you will note that the first submission is still listed with the totals for PAYE, PRS, USC and LPT as they were on the first submission.

The first submission shows that it contained **1** Addition, **0** Corrections and **0** Deletions.

The second submission is shown with the increases to PAYE, PRSI, USC and LPT that were the result of the amended payslip in the second submission.

The second submission shows that it contained **0** Additions, **1** Correction and **0** Deletions.

Finally, note that the *Active Items* show the final totals for the payslip, but indicates that there were corrections.



Hello, Collsoft Ltd <u>Gaeilge</u> <u>Sign out</u> Revenue 🖬 **Payroll Reporting** Cáin agus Custaim na Irish Tax and Custom ← Back **View payroll** Make a new submission Search by Search - Select -۲ Payroll run These are your payroll run details. Please download the payroll run summary for further information. Download payroll run summary 🗸 **Payroll run details Total PAYE deductions** Submission summary Payroll reference: Month\_03 Income Tax: €1,110.82 Active items: 1 Status: Processed 🕕 PRSI: €194.92 No. of warnings: 0 USC: €129.12 Last updated: 28/01/2019 Payroll submissions: 2 Tax year: 2019 LPT: €48.75 **^ Recent submissions** Date submitted Submission ID Additions Corrections Deletions Invalid Income Tax PRSI USC LPT Status 🚺 Action items 28/01/2019 Submission\_... €200.00 Completed 0 0 €20.00 €40.00 €0.00 0 1 View 10:34 PM 28/01/2019 Submission\_... 1 0 0 0 €910.82 €174.92 €89.12 €48.75 Completed <u>View</u> 10:20 PM ^ Active items These are the active submission items. Only show items with corrections: Submission ID Employee PPS number Employment Employer Pay date Income Tax PRSI USC LPT Action name ID reference Submission\_002 Jason Collins EMPID000001 17/03/2019 €1,110.82 €194.92 €129.12 €48.75 <u>View</u> • Correction: This is the latest entry



By clicking on the *View* button for Submission 2 you can see that the Total PAYE deductions are the values as adjusted by the amended submission.

In the *Corrections* panel you can see both the corrected payslip as well as the original one that was filed previously.

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evenue n agus Custaim na hÉireann sh Tax and Customs	Payroll Repo	orting	
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wnload payroll subi Submission re	sults	Total PAYE deductions	Submission items
Submission re Status: Complete	esults	Total PAYE deductions Income Tax: €200.00	Submission items Additions: 0
Submission re Status: Complete Submission ID: Su	esults d ① bmission_002	Total PAYE deductions Income Tax: €200.00 PRSI: €20.00	Submission items Additions: 0 Corrections: 1
Submission re Status: Complete Submission ID: Su Payroll reference:	esults d ① bmission_002 <u>Month_03</u>	Total PAYE deductions Income Tax: €200.00 PRSI: €20.00 USC: €40.00	Submission items Additions: 0 Corrections: 1 Deletions: 0

#### ^ Corrections

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

Employee name	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	2 Action
Jason Collins		EMPID0000001		17/03/2019	€1,110.82	€194.92	€129.12	€48.75	View
Previous item: Jason Collins		EMPID0000001		17/03/2019	€910.82	€174.92	€89.12	€48.75	Ģ



d (6355880S)			Ga	
			>	
		Print se	creen Amend Delete	
			← Previous Entry: 2 of	
ubmission item o	letails			
se are the payroll details f	or this submission item.		Status: Active	
Reference details	;	Pay and deduction	ons	
Run reference	Month_03	Pay date	17/03/2019	
Submission ID	Submission_002	RPN number	3	
Line item ID	J43631976AB534	Gross pay	€4,872.88	
		Pay for Income Tax	€4,872.88	
Previous line item ID	J43631976AB5340	Income Tax paid	€1,110.82	
		USC status	Ordinary	
		Pay for USC	€4,872.88	
Employee details		USC paid	€129.12	
Employee name	Jason Collins	PRSI exempt	No	
Employee ID		PRSI classes		
PPS number		PRSI class	S1	
Employment ID	EMPID000001	Insurable weeks	4	
	1/ 3631/	Pay for employee PRSI	€4,872.88	
Employer reference	J450515	Employee PRSI paid	€194.92	
Pay frequency	Monthly	Pay for employer PRSI	€4,872.88	
Pay periods	12	Employer PRSI paid	€0.00	
Directorship	Proprietary	LPT deducted	€48.75	
		Other pay and d	Other pay and deductions	
		Gross medical insurance	€0.00	
		paid by employer		
		Share based remuneration	on €0.00	
		Taxable benefits	€1,372.88	
		Non-taxable lump sum	€0.00	
		Employer contribution to	0 €0.00	

Click on the "View" link to open up a more detailed view of the Payslip



You will notice that this is the currently *Active* payslip for this employee, but that there is also a previous entry which can also be viewed. This is shown as *Inactive* and contains that figures that were sent in the first submission.

Hello, Collso	ft Ltd (6355880S)				<u>Gaeilge</u>	
Dovor					$\times$	
Cáin agus Custa Irish Tax and C				Print so	reen	
← Back				Entry: 1 of 2	Next →	
View	Submission item det	ails				
These are the payroll details for this submission item.			Status: Inactive ①			
Searcl	Reference details		Pay and deductions			
	Run reference	Month_03	Pay date	17/03/2019	- 11	
Payro	Submission ID	Submission_001	RPN number	1		
These are	Line item ID	J43631976AB534	Gross pay	€4,372.88		
Download			Pay for Income Tax	€4,372.88		
			Income Tax paid	€910.82	- 11	
Pay	Employee details		USC status	Ordinary		
Payro	Employee name	Jason Collins	Pay for USC	€4,372.88		
Statu	Employee ID		USC paid	€89.12		
Tax y	PPS number		PRSI exempt	No		
	Employment ID		PRSI classes			
^ Re	Employment ib		PRSI class	S1		
Date	Employer reference		Insurable weeks	4	- 11	
	Pay frequency	Monthly	Pay for employee PRSI	€4,372.88		
28/01 10:34	Pay periods	12	Employee PRSI paid	€174.92		
	Directorship	Proprietary	Pay for employer PRSI	€4,372.88		
28/01			Employer PRSI paid	€0.00		
	Other pay and dedu	ctions	LPT deducted	€48.75		
	Gross medical insurance	€0.00				
These a	paid by employer					
	Share based remuneration	€0.00			S	
Subm	Taxable benefits	€1,372.88				
	Non-taxable lump sum	€0.00				
Subm	Employer contribution to	€0.00				
• Co	RBS Scheme					
	Employee contribution to	€0.00				