



PAYE MODERNISATION

Filing Amendments with Payroll 2019



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.

Pay Element	Hours	Units	Rate	Value
STD. HOURS	0.00	Hrs	0.00	0.00
OVERTIME 1	0.00	Hrs	0.00	0.00
OVERTIME 2	0.00	Hrs	0.00	0.00
OVERTIME 3	0.00	Hrs	0.00	0.00
Overtime 4	0.00	Hrs	0.00	0.00
Overtime 5	0.00	Hrs	0.00	0.00
Overtime 6	0.00	Hrs	0.00	0.00
Overtime 7	0.00	Hrs	0.00	0.00
Overtime 8	0.00	Hrs	0.00	0.00

Pay	3,000.00
+ BIK	+ 1,372.88
+ Taxable Adds	NIL
- Allowable Deds	NIL
+ Taxable Ill. Ben.	NIL
Taxable Gross	4,372.88
- (Tax Ill Ben + BIK)	- 1,372.88
- PAYE	- 910.82
- PRSI	- 174.92
- USC & Parking Levy	- 89.12
- LPT	- 48.75
Net Pay	1,776.39
+ Non Tax Adds	NIL
- Non Allow Deds	NIL
+ Illness Benefit	NIL
THIS PAYMENT	1,776.39
PRSI EM	NIL
PRSI Class	4 Weeks @ S1
Insurable Weeks	4



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.

Submission Results Month_03 Submission 1

	Sent From Payroll	Acknowledged By REVENUE
PAYE:	910.82	910.82
PRSI:	174.92	174.92
USC:	89.12	89.12
LPT:	48.75	48.75
Total:	1,223.61	1,223.61
Payslip Count:	1	1
Number of Invalid Payslips:		0

Submission Processing Status:
ACKNOWLEDGED

Revenue Acknowledgement ID:
eb206013-f038-4f25-87f6-398f49fab896

< Back Submit Close



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

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Revenue
Cúis agus Cárdaí na Míreann
Irish Tax and Customs

Payroll Reporting

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Recently updated runs
The following payroll runs were recently submitted / updated.

Last updated: 28/01/2019 at 10:20 PM

Payroll run details	Total PAYE deductions	Submission summary
Payroll reference: Month_03 Status: Processed ⓘ 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

[View payroll run](#)

A more detailed view of the submission shows

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Payroll run
These are your payroll run details. Please download the payroll run summary for further information.
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Payroll run details	Total PAYE deductions	Submission summary
Payroll reference: Month_03 Status: Processed ⓘ Last updated: 28/01/2019 Tax year: 2019	Income Tax: €910.82 PRSI: €174.92 USC: €89.12 LPT: €48.75	Active items: 1 No. of warnings: 0 Payroll submissions: 1

Recent submissions

Date submitted	Submission ID	Additions	Corrections	Deletions	Invalid items	Income Tax	PRSI	USC	LPT	Status ⓘ	Action
28/01/2019 10:20 PM	Submission_...	1	0	0	0	€910.82	€174.92	€89.12	€48.75	Completed	View

Active items
These are the active submission items.

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
Submission_001	Jason Collins		EMPID00000001	J43631976A85...	17/03/2019	€910.82	€174.92	€89.12	€48.75	View

[ROS homepage](#)



And finally, the detail behind the actual Payslip is as follows

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Submission item details

These are the payroll details for this submission item. **Status: Active** ⓘ

Reference details

Run reference	Month_03
Submission ID	Submission_001
Line item ID	J43631976AB534C7CB47E899671 00F9BD-2019MT030001

Employee details

Employee name	Jason Collins
Employee ID	
PPS number	
Employment ID	EMPID0000001
Employer reference	J43631976AB534
Pay frequency	Monthly
Pay periods	12
Directorship	Proprietary

Pay and deductions

Pay date	17/03/2019
RPN number	1
Gross pay	€4,372.88
Pay for Income Tax	€4,372.88
Income Tax paid	€910.82
USC status	Ordinary
Pay for USC	€4,372.88
USC paid	€89.12
PRSI exempt	No
PRSI classes	
PRSI class	S1
Insurable weeks	4
Pay for employee PRSI	€4,372.88
Employee PRSI paid	€174.92
Pay for employer PRSI	€4,372.88
Employer PRSI paid	€0.00
LPT deducted	€48.75

Other pay and deductions

Gross medical insurance paid by employer	€0.00
Share based remuneration	€0.00
Taxable benefits	€1,372.88
Non-taxable lump sum	€0.00
Employer contribution to RBS Scheme	€0.00
Employee contribution to RBS Scheme	€0.00
Employer contribution to	€0.00



AMENDING THE PAYROLL AND SUBMITTING TO REVENUE

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

Collins, Jason **Net Pay: € 2,016.39**

Pay | Hgls | Adds/Deds | Dept. Anal. | Note | Emp. Costs | Pension | BIK | Loan | RPN | Cessation

Pay Element	Hours	Units	Rate	Value
STD. HOURS	0.00	Hrs	0.00	0.00
OVERTIME 1	0.00	Hrs	0.00	0.00
OVERTIME 2	0.00	Hrs	0.00	0.00
OVERTIME 3	0.00	Hrs	0.00	0.00
Overtime 4	0.00	Hrs	0.00	0.00
Overtime 5	0.00	Hrs	0.00	0.00
Overtime 6	0.00	Hrs	0.00	0.00
Overtime 7	0.00	Hrs	0.00	0.00
Overtime 8	0.00	Hrs	0.00	0.00

Allow PAYE/USC Refunds BASIC PAY: 3,500.00
Total Pay: 3,500.00

Payroll Date: 17/03/2019 Payment Date: 17/03/2019
 Ref No: Pay Method: Cheque

View This Period YTD

Pay	3,500.00
+ BIK	+ 1,372.88
+ Taxable Adds	NIL
- Allowable Deds	NIL
+ Taxable Ill. Ben.	NIL
Taxable Gross	4,872.88
- (Tax Ill Ben + BIK)	- 1,372.88
- PAYE	- 1,110.82
- PRSI	- 194.92
- USC & Parking Levy	- 129.12
- LPT	- 48.75
Net Pay	2,016.39
+ Non Tax Adds	NIL
- Non Allow Deds	NIL
+ Illness Benefit	NIL
THIS PAYMENT	2,016.39
PRSI EM	NIL
PRSI Class	4 Weeks @ S1
Insurable Weeks	4

Buttons: Save, Delete, Save This Com, Net -> Gross, View Workings, Close

This second payroll run can be compared to the original run, and the differences calculated as follows;

	Pay	BIK	Taxable Gross	PAYE	PRSI	USC	LPT
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	€ 1,110.82	€ 194.92	€ 129.12	€ -
Differences	€ 500.00	€ -	€ 500.00	€ 200.00	€ 20.00	€ 40.00	€ -

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.



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 - Make Submission To Revenue

You are now ready to file the following submission with Revenue.

Month_03 - Submission 2

	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

Press Submit to complete the process.

< Back Submit Cancel

Please Note: 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 3rd 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.

Submission Results Month_03 Submission 2

	Sent From Payroll	Acknowledged By REVENUE
PAYE:	200.00	200.00
PRSI:	20.00	20.00
USC:	40.00	40.00
LPT:	0.00	0.00
Total:	260.00	260.00
Payslip Count:	1	1
Number of Invalid Payslips:	0	0

Submission Processing Status: ACKNOWLEDGED

Revenue Acknowledgement ID: 45556f9e-be7d-4162-b4cf-89618eb50f6e

< Back Submit Close



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.

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 **Payroll Reporting**

[← ROS homepage](#)

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Recently updated runs

The following payroll runs were recently submitted / updated.

Last updated: 28/01/2019 at 10:34 PM

Payroll run details	Total PAYE deductions	Submission summary
Payroll reference: Month_03 Status: Processed Last updated: 28/01/2019 Tax year: 2019	Income Tax: €1,110.82 PRSI: €194.92 USC: €129.12 LPT: €48.75	Active items: 1 Payroll submissions: 2

[View payroll run](#)

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.



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Payroll run

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

[Download payroll run summary](#) ↓

Payroll run details Payroll reference: Month_03 Status: Processed Last updated: 28/01/2019 Tax year: 2019	Total PAYE deductions Income Tax: €1,110.82 PRSI: €194.92 USC: €129.12 LPT: €48.75	Submission summary Active items: 1 No. of warnings: 0 Payroll submissions: 2
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Recent submissions

Date submitted	Submission ID	Additions	Corrections	Deletions	Invalid items	Income Tax	PRSI	USC	LPT	Status	Action
28/01/2019 10:34 PM	Submission_...	0	1	0	0	€200.00	€20.00	€40.00	€0.00	Completed	View
28/01/2019 10:20 PM	Submission_...	1	0	0	0	€910.82	€174.92	€89.12	€48.75	Completed	View

Active items

These are the active submission items.

Only show items with corrections:

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Income Tax	PRSI	USC	LPT	Action
Submission_002	Jason Collins		EMPID0000001		17/03/2019	€1,110.82	€194.92	€129.12	€48.75	View

- 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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Payroll submission

These are the results from your payroll submission. Please download the response file for further information.
[Download payroll submission response](#) ↓

<h5>Submission results</h5> <p>Status: Completed ⓘ Submission ID: Submission_002 Payroll reference: Month_03 Date submitted: 28/01/2019 Tax year: 2019</p>	<div style="text-align: center; font-weight: bold; color: red; font-size: 24px; margin-bottom: 5px;">1</div> <h5>Total PAYE deductions</h5> <p>Income Tax: €200.00 PRSI: €20.00 USC: €40.00 LPT: €0.00</p>	<h5>Submission items</h5> <p>Additions: 0 Corrections: 1 Deletions: 0 Invalid: 0</p>
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^ 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
<i>Previous item:</i>										
Jason Collins		EMPID0000001		17/03/2019	€910.82	€174.92	€89.12	€48.75		⏏



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

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[← Previous](#) **Entry: 2 of 2**

Submission item details

These are the payroll details for this submission item. **Status: Active** ⓘ

Reference details

Run reference	Month_03
Submission ID	Submission_002
Line item ID	J43631976AB534
Previous line item ID	J43631976AB534C

Pay and deductions

Pay date	17/03/2019
RPN number	3
Gross pay	€4,872.88
Pay for Income Tax	€4,872.88
Income Tax paid	€1,110.82
USC status	Ordinary
Pay for USC	€4,872.88
USC paid	€129.12
PRSI exempt	No

PRSI classes

PRSI class	S1
Insurable weeks	4
Pay for employee PRSI	€4,872.88
Employee PRSI paid	€194.92
Pay for employer PRSI	€4,872.88
Employer PRSI paid	€0.00
LPT deducted	€48.75

Employee details

Employee name	Jason Collins
Employee ID	
PPS number	
Employment ID	EMPID0000001
Employer reference	J436319
Pay frequency	Monthly
Pay periods	12
Directorship	Proprietary

Other pay and deductions

Gross medical insurance paid by employer	€0.00
Share based remuneration	€0.00
Taxable benefits	€1,372.88
Non-taxable lump sum	€0.00
Employer contribution to	€0.00



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.

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[Print screen](#)

Entry: 1 of 2 [Next →](#)

Submission item details

These are the payroll details for this submission item. **Status: Inactive** ⓘ

Reference details

Run reference	Month_03
Submission ID	Submission_001
Line item ID	J43631976AB534

Employee details

Employee name	Jason Collins
Employee ID	
PPS number	
Employment ID	EMPID0000001
Employer reference	
Pay frequency	Monthly
Pay periods	12
Directorship	Proprietary

Other pay and deductions

Gross medical insurance paid by employer	€0.00
Share based remuneration	€0.00
Taxable benefits	€1,372.88
Non-taxable lump sum	€0.00
Employer contribution to RBS Scheme	€0.00
Employee contribution to	€0.00

Pay and deductions

Pay date	17/03/2019
RPN number	1
Gross pay	€4,372.88
Pay for Income Tax	€4,372.88
Income Tax paid	€910.82
USC status	Ordinary
Pay for USC	€4,372.88
USC paid	€89.12
PRSI exempt	No
PRSI classes	
PRSI class	S1
Insurable weeks	4
Pay for employee PRSI	€4,372.88
Employee PRSI paid	€174.92
Pay for employer PRSI	€4,372.88
Employer PRSI paid	€0.00
LPT deducted	€48.75