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## Revenue eBrief No. 052/19

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**13 March 2019**

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### **PAYE Modernisation Update- Employers and Payroll Agents**

Since 1 January 2019, Revenue has received payroll information (pay and statutory deduction details) from over 153,000 employers. This includes agents submitting information on behalf of over 94,000 employers.

#### **Obligation to file details**

Under Regulation 10 of the Income Tax (Employments) Regulations 2018 an employee's pay and deductions must be submitted to Revenue on or before the date of payment. These details are used to populate monthly Statements which are available on the Revenue Online Service (ROS) by the 5th of the following month. Employers can accept this Statement as correct or submit correcting payroll data before the 14th of that month at which time the Statement is deemed to be the statutory monthly Return. Full details of these obligations are set out in Tax and Duty Manual [\[PDF\] Employers' Guide to PAYE](#).

In a small number of cases, payroll information was not submitted until after the end of the month. This is not sufficient and does not meet the statutory requirements. Employers (or agents acting on their behalf) are required to submit the payroll information on or before the date payments of emoluments are made.

**Revenue will continue to provide assistance to any employer who is experiencing genuine difficulty in complying with the modernised PAYE system. However, employers who fail to engage with Revenue or who persistently breach the PAYE Regulations should be aware that they are subject to a €4,000 penalty per breach under section 987 of the Taxes Consolidation Act 1997.**

If you are experiencing any difficulties complying with the new obligations or have any questions regarding PAYE Modernisation please contact the National Employer Helpline on 01 - 738 3638 for assistance.