PAYE Modernisation Guide

Submissions to Revenue

Release Number	:	3
Date	:	31 December 2018

➲ Overview

PAYE Modernisation allows for real-time communication between businesses and Revenue, ensuring that PAYE is calculated correctly using current information. This means that monthly submissions of P30s and annual submissions of P35s and P60s are no longer required. Instead, businesses are required to submit details on pay, tax and other deductions every time that payroll is run. **Note:** P45s, which were previously submitted when an employee's service with the company ends, are also eliminated.
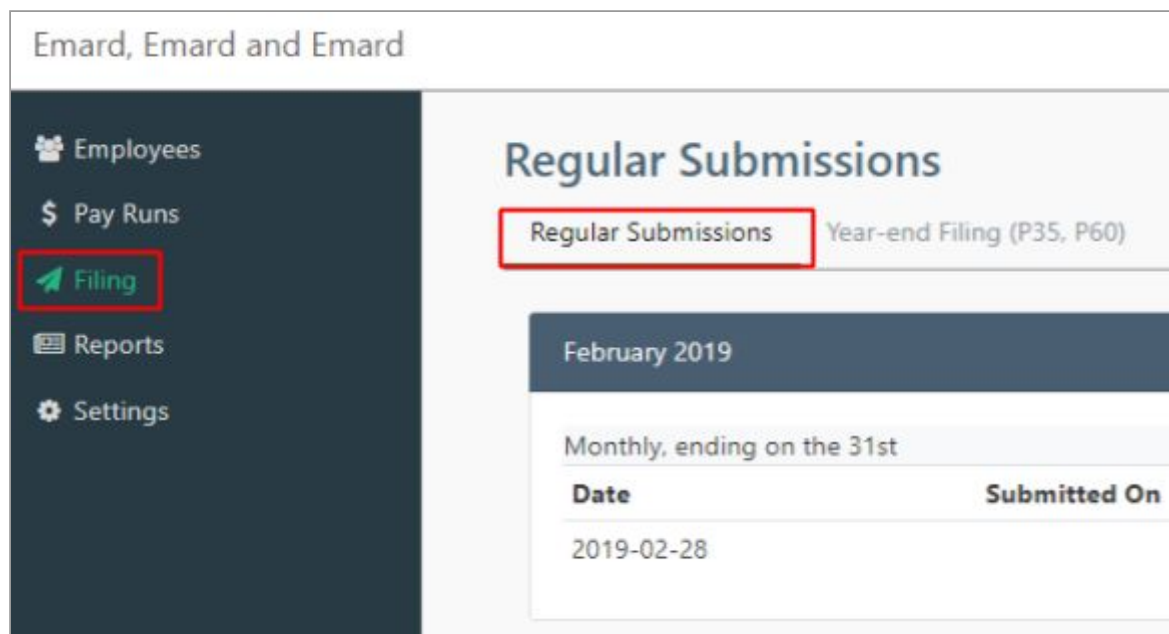
This guide details the process for submitting payroll information to Revenue.

➲ Pay Run Submissions

Before finalising payslips, it is recommended that the latest RPN information is obtained for calculating PAYE. Retrieving RPN information was outlined in Release 2.

Once payslips are finalised, a pending pay run for each pay frequency will be created as per usual. Under PAYE Modernisation, each pay frequency now also has a corresponding submission to Revenue. Although submissions are currently possible immediately after finalising payslips, it is recommended to first create the pay run before submitting to Revenue.

To access submissions to Revenue, go to **Filing > Regular Submissions**.

The payroll information to be submitted to Revenue will be listed under the relevant month and pay frequency.

Click on **Excel** to download the Excel file for the pay frequency. Use this file to check and confirm the information that will be submitted to Revenue. Note that only information from finalised payslips will be included. When you are satisfied that the information is correct, click on the **Submit** button to send the information to Revenue.

The time and date of the submission will then show under **Submitted On** and the submission **Status** will show as either Successful or Unsuccessful with Revenue.
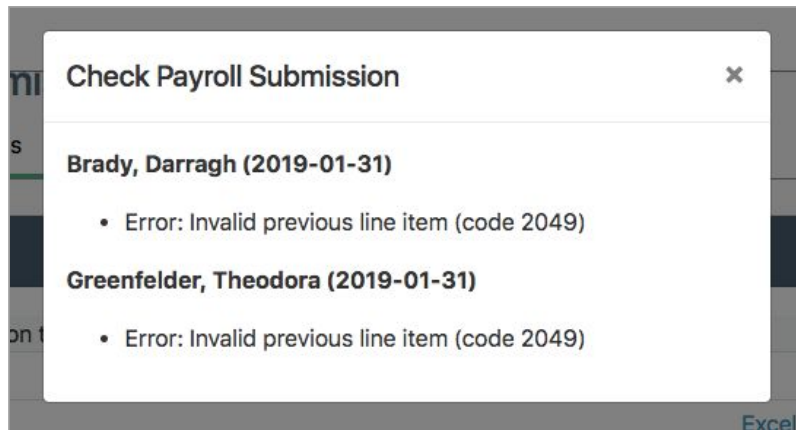

If the submission is not successful, click on Unsuccessful under **Status** to view the reason(s) for the submission being unsuccessful. You will also receive an email from SimplePay confirming that the submission was not successful and the reasons for this.

The following is an example of the message displayed when clicking on Unsuccessful.

You can then make amendments as necessary and submit to Revenue again. Each submission attempt and outcome will be displayed.

↻ Resubmissions

You may need to make amendments to a payslip where the information for the payslip has already been submitted to Revenue. The new information for the payslip will need to be submitted to Revenue following these steps:

- Unfinalise the payslip. If a pay run was created, it will need to be deleted first.
- Make the necessary amendments to the payslip.
- Finalise the payslip again.
- Create the pay run again (Recommended).
- Go to **Filing > Regular Submissions**.
- A new pending submission with the amendments will be generated. Only payslips that have changed since the previous submission will be included. View the Excel file to ensure that the amendments are correct.
- Click on **Submit** to resubmit the information to Revenue.

➲ Submissions for 2018 Tax Year

Submissions for the 2018 tax year and all prior years will still be available as per usual.

Monthly submissions

The P30 is accessed by going to **Filing > Regular Submissions**. All pay runs prior to 2019 will have the usual P30 listed under the relevant date. All pay runs from 2019 will have the new functionality as shown in the previous section.

Year-end filing

The P35 and P60 for tax years prior to 2019 are accessed by going to **Filing > Year-end Filing (P35, P60)**. No P35 or P60 will be generated for the 2019 tax year onwards.