

## Information for Employees for 2020 on Payroll Related Matters

### PAYE Modernisation

Under PAYE Modernisation the Employment Detail Summary replaces the P60 for 2019.

Revenue will have available via Revenue’s [myAccount](#) an Employment Detail Summary for each employee – the summary will include details of all your pay and *taxable* deductions from all employments for the 2019 tax year.

### Where can I request an Employment Detail Summary?

The Employment Detail Summary can **only** be requested via Revenue’s [myAccount](#)

### Pay Adjustments from 1<sup>st</sup> January 2020

Annualised salaries of up to and including €32,000 will be adjusted by 0.5% effective from 1st January 2020. These adjustments will be applied from the first payrolls in January 2020.

Full details are available on [Circular 22/2019](#)

### Additional Superannuation Contribution (ASC) Rates for 2020

There is an increase in the thresholds from the 2019 rates for members of pre-2013 Standard Accrual Pension Scheme and for members of the Single Public Service Pension Scheme.

For members of the **pre-2013 Fast Accrual Pension Scheme** there is no change for 2020.

| ASC Rates and Thresholds                           |         |         |             |           |        |
|--|---------|---------|-------------|-----------|--------|
| Member of pre-2013 Standard Accrual Pension Scheme |         |         |             |           |        |
|  | Annual  | Weekly  | Fortnightly | Monthly   | %      |
| First:   | €34,500 | €663.46 | €1,326.92   | €2,875.00 | Exempt |
| Next:  | €25,500 | €490.38 | €980.77     | €2,125.00 | 10%    |
| Balance:   |         |         |             |           | 10.5%  |
| Member of the Single Public Service Pension Scheme |         |         |             |           |        |
|  | Annual  | Weekly  | Fortnightly | Monthly   | %      |
| First:   | €34,500 | €663.46 | €1,326.92   | €2,875.00 | Exempt |
| Next:  | €25,500 | €490.38 | €980.77     | €2,125.00 | 3.33%  |
| Balance:   |         |         |             |           | 3.5%   |
| Member of pre-2013 Fast Accrual Pension Scheme     |         |         |             |           |        |
|  | Annual  | Weekly  | Fortnightly | Monthly   | %      |
| First:   | €28,750 | €552.88 | €1,105.77   | €2,395.83 | Exempt |
| Next:  | €31,250 | €600.96 | €1,201.92   | €2,604.17 | 10%    |
| Balance:   |         |         |             |           | 10.5%  |

### Out-Of-Year-Overpayment-Recoupment

If you have a recoupment plan in place in respect of an overpayment that occurred in 2019, that is continuing into 2020, please note that the agreed weekly/fortnightly gross overpayment amount will be made from your **net** pay from the first payroll in January. Any tax rebate due to you as a result of the recoupment through your net pay will not automatically generate through payroll. You will need

to provide a **Statement of Recoupment of Emoluments** to Revenue to receive any tax rebate, once the overpayment relevant to each tax year is fully recouped.

### **How Do I Obtain a Statement of Recoupment of Emoluments?**

This statement will be provided on request by the Payroll Shared Services.

Please contact [revenueoverpaymentstatement@nssso.gov.ie](mailto:revenueoverpaymentstatement@nssso.gov.ie) referencing your Department/ Office name and PPS number in the request.

### **Voluntary Deductions**

If you have any queries in relation to your voluntary deductions or annual renewals such as health insurance please contact the relevant provider. NSSO apply instructions as advised by the deduction providers, so queries in relation to any variances in deductions or non-deduction need to be raised with them.

The responsibility is with the deduction provider to inform you regarding any changes to your voluntary deductions. Therefore it is important to ensure that the deduction providers have your up to date contact detail.

You are also advised of the importance to periodically check your voluntary deductions on your payslip to ensure they are correct.

Further information in relation to voluntary deductions can be found on:

<https://pssc.gov.ie/voluntary-payroll-deductions/>

### **Shorter Working Year**

If you are availing of shorter working year on a pro rata basis in 2020 please note how the SWY Deduction/Allowance are affected if the following are included in your first salary payment of the year:

- If you take a Parental Leave day (or any other leave that affects your rate of pay) it will reduce the SWY Deduction and SWY Allowance. This would result in you receiving a lesser amount while you are out of work availing of Shorter Working Year.
- If you have Overtime on your first payment of the year, it will increase your SWY Allowance paid to you while you are off on SWY and it will increase the SWY Deduction you pay for the weeks you are on the payroll thus giving you a smaller net pay for the weeks you're actually at work.

**Please visit our website to view more information on Shorter Working Year**

<https://pssc.gov.ie/>

### **Information available on the PSS Website**

**Core Portal Guides, FAQs, Important Information and Updates on Pay Related Matters** can be found on our website [www.pssc.gov.ie](http://www.pssc.gov.ie)

We recommend referring to our **website** on a regular basis for future updates and further pay related information.