

PAYE Modernisation - Information for Payee's

PAYE Modernisation came into effect from 1st January 2019. Under the new system employees' pay and deductions will be reported to Revenue in real time i.e. as they are being paid.

Key changes from 1st January 2019:

P60

- From 2019 the P60 is being replaced by an Employee Detail Summary. Your 2018 P60 is the last P60 that will be issued to your Core Portal on the PSS website [PSS Homepage](#)
- You will still be able to view your P60 for 2018 and previous years on your Core Portal.
- The Employee Detail Summary is available on the Revenue website via "my account" on ROS (Revenue online Service) [Revenue My Account](#)

P45 - Leaving Employment

- When you leave an employment after 31 December 2018, a Form P45 will no longer be issued. Payroll Shared Services (PSS) will provide your leaving date when submitting details of your final pay and deductions to Revenue. From 1 January 2019, you will be able to view details of your ceased employment in [Revenue My Account](#)

New Employment

- When you commence a new employment from 1 January 2019, PSS will notify Revenue of your start date, this will:
 - Create a new employment record with Revenue
 - Allow PSS to access up to date credits and rate bands for you.

RPN (Revenue Payroll Notification) formerly known as Tax Certificate

- PSS will use up to date information from Revenue when calculating your pay and deductions. You can view your Tax Credits, Standard Rate bands and USC bands in [Revenue My Account](#)

Emergency Tax

- PSS is obliged to operate emergency tax when up to date information is not available from Revenue. The emergency tax basis is system generated and can only be removed on receipt of up to date information from Revenue. If you are placed on emergency tax please contact Revenue immediately - [Revenue](#)

Real time pay information on Revenue's My Account

- Details of your employment(s) will be available on [Revenue My Account](#) e.g. commencement dates, leaving dates. The details on [Revenue My Account](#) can be printed by you and provided if required to organisations.
- From mid-2019, you will be able to view pay and deductions reported by PSS to Revenue in [Revenue My Account](#)

Key changes from 1st January 2020:

Employee Detail Summary/ End of Year Statement

- The P60 will be replaced by an Employee Detail Summary. The Employee Detail Summary will be available for all employees, including those who ceased working during the year. It will be made available from January 2020 in [Revenue My Account](#). This will include details of all your pay and deductions i.e. tax, PRSI etc. from all employments for a particular tax year.

Further information on PAYE Modernisation is available on the [Revenue Home Page](#)