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# COMMENT

# Dear Payroll User,

Welcome to our 2013 Mid-Year Update Notes.

1 July 2013 sees some changes to the taxation system. The main changes are:-

- The ability to deduct, report on and remit Local Property Tax (LPT)
- Taxation of Maternity, Adoptive and Health & Safety Benefits
- The Department of Social Protection (DSP) has increased the number of classes of Employment that qualify for PRSI Class K

### The Up-Date

We hope you find this document useful. Please read the Update Notes carefully in conjunction with the Checklist as they give in-depth information as to why the Checklist is structured as it is.

Inevitably situations will arise where a Checklist just won't do. If this happens you can contact us on the numbers supplied, by fax, email or by using the contact form on our website (<u>www.ardbrook.ie</u>) outlining your problem. Please state your problem clearly and concisely, your name and how and where we can contact you. Your queries will be dealt with promptly.

As in previous years, we have again included in these notes, the relevant hotline telephone numbers for Revenue and the Department of Social Protection. Please use these numbers if you have any queries on the calculation of PAYE, PRSI, USC, Local Property Tax (LPT) or the Pension Related Deduction (PRD), as that is their purpose. Please limit your calls to Ardbrook Ltd to ones that are relevant to the software and how to use it.

### Ardbrook Ltd June 2013

Should you have any queries regarding this document please contact Ardbrook Ltd by

Phone: +353 - (0)1 - 8382921 Fax: + 353 - (0)1 - 8683098 Email: <u>support@ardbrook.ie</u> Web: <u>www.ardbrook.ie</u> or <u>www.ardbrook.com</u> or <u>www.ardbrook.eu</u>





# **UPDATE NOTES**

# **INTRODUCTION**

The Internet Download or the enclosed CD contains 2013 Mid-Year Updates for either **PayDay** or **EuroPay Xtra**.

In these notes we have set out the main points as they affect your payroll management and instructions as to best handle the changes being implemented as a consequence of Statutory changes or Software enhancements. We have included as part of these notes a Mid-Year Checklist.

We would suggest that you keep these notes in a safe place, but easily available to you as a reference when running your payroll for the remainder of current Tax Year.

Before installing the update, please read all notes carefully.

### **INSTALLATION GUIDELINES**

Please install your 2013 Mid Year Update for EuroPay Xtra or PayDay as soon as you receive it.

- 1 This will not affect the current 2013 Tax Year PAYE, PRSI, USC or PRD calculations, prior period calculations or transactional history
- 2 Gives you the immediate benefit of any software enhancements!
- 3 As CDs may be damaged in transit, installing immediately will highlight problems and give time to dispatch a replacement before things get critical at the Year-End
- 4 However, the main reason the update needs to be installed is to allow you to cater for Employees who elected to pay the Local Property Tax through deduction at source, that is through payroll

### To install the Update

- 1 As with any major change to your system, we strongly recommend that a *Full* system backup be taken prior to installing the update
- 2 If your software is on a network drive, ensure nobody is logged in to or using the payroll
- 3 The CDs are labelled, which give clear and concise loading instructions
- 4 Once the update is completed, *PayDay* or *EuroPay Xtra* will exit automatically. Login to effect the changes
- 5 For a detailed description as to how to implement LPT in *EuroPay Xtra* read pages 11 to 17 and for *PayDay* pages 18 to 26

### **Useful Telephone Numbers and Websites**

For PAYE or Taxation of Disability Benefit contact your local Tax Office or PAYE Lo-Call on 1890 – 60 – 50 – 90 For BIK queries contact your local Tax Office or Revenue BIK Helpline on 1890 – 25 – 45 – 65 www.revenue.ie

# www.ros.ie

www.welfare.ie





# 2013 MID YEAR UPDATE CHECKLIST

- o Install the 2013 Mid-Year Update Download as soon as it is available
- Import Tax Credit (P2C) File as downloaded from ROS (Check that the Tax Registration number and Tax Year is the same as your DataSet)
   Important: Due to introduction of Local Property Tax and the Tax Payer's option of having the LPT due
  - deducted at source and to ensure that the amount of LPT payable by an Employee is spread evenly over the remaining payroll periods to 31 December 2013, it is essential that the latest Employee P2Cs are loaded immediately prior to 1 July 2013. Otherwise, Employees may have higher LPT deductions per pay period as it is imperative that the total LPT due is deducted and paid by 31 December 2013.
- Print the P2C "Tax Credit Import Process Report"
- Optional if you wish to list the contents of the Tax Credit (P2C) File print "Tax Credit File Print" report
- Manually enter any additional Paper Tax Credits (P2C) (don't forget both PAYE, USC Cut-Off Points and USC Rates and LPT) issued after your ROS download
- Run the next payroll period if payroll run date is on or before 30<sup>th</sup> June 2013, LPT will be excluded from calculations but if the payroll run date is on or after 1<sup>st</sup> July 2013 LPT will be automatically included for relevant employees





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# 2013 MID YEAR UPDATE AND LOCAL PROPERTY TAX (LPT)

The 1<sup>st</sup> of July 2013 sees the introduction of Local Property Tax (LPT). LPT will be administered by Revenue and will be based on a system of self-assessment. Legislation governing LPT provides for payment by a liable person of LPT for 2013 in one single payment or by phased payments over the period July to December 2013. One of the phased payment options provided for in legislation is deduction at source from wages / salary or an occupational pension. Revenue may also enforce collection through payroll, for example, where an individual fails to make a LPT return or fails to pay the liability by another means.

Employers / Pension Providers are required to ensure that this facility is available to their employees / pensioners from 1<sup>st</sup> July 2013 onwards. Where deduction at source is the means by which LPT is to be paid, Revenue will notify the Employer / Pension Provider via the Tax Credit Certificate (P2C) of the total amount of LPT to be deducted from the Employee's net salary or Pension Recipient's occupational pension as appropriate for the period 1 July 2013 to 31 December 2013. The Employer / Pension Provider must commence deductions of LPT on receipt of the P2C but no earlier than 1 July 2013 and spread these deductions evenly over the pay periods occurring between July and December 2013. Employers and Pension Providers are to account for and remit the deducted LPT to Revenue on the year end P35 Return and on the monthly P30 Return, and to employees on Payslips, P60s and P45s as appropriate.

Both *EuroPay Xtra* & *PayDay* have been amended to cater for the operation of Local Property Tax, but it is essential that the necessary software update has been loaded to ensure the required functionality is available to you.

For a detailed description as to how to implement LPT in *EuroPay Xtra* & *PayDay* please see the relevant notes on pages 11 to 17 for *EuroPay Xtra* & pages 18 to 26 for *PayDay*.

# **Useful Telephone Numbers and Websites**

For information on the operation of the LPT contact the Employer Information and Customer Service Unit on 1890 – 25 – 45 – 65 or if calling from outside the Republic of Ireland please phone + 353 – 67 – 63400

LPT FAQs for Employers may be found at <u>http://www.revenue.ie/en/tax/lpt/faqs-employers.pdf</u> Revenue LPT eBrief 16/13 may be found at <u>http://www.revenue.ie/en/practitioner/ebrief/2013/no-162013.html</u>





# 2013 MID YEAR UPDATE AND PAYE

There are no changes to the operation of PAYE with one small exception

# Taxation of Disability (Illness) Benefit for 2013

The following information which was included in our 2013 Budget Update Notes remain relevant and no change has occurred or will occur for the remainder of the Tax Year.

Disability Benefit in the 2012 Tax Year was taxable but exempt from both USC and PRSI, and this remains unchanged for 2013. Please check the parameters your Sick Pay/Illness Benefit/Disability Benefit pay element to ensure that for 2013 the Sick Pay is taxable but not subject to USC, EE PRSI and ER PRSI. In addition, ensure that the relevant option to report Disability Benefit on P35, P60 and P45 is turned on.

The 2013 Basic Personal Illness Benefit of €188.00 per week is unchanged from 2012. Where you are not aware of the amount of an employee's Disability Benefit but are otherwise in a position to take the necessary action, the Basic Personal Rate should be assumed until advised otherwise by the Department of Social Protection or by the Inspector of Taxes.

In May 2012, Revenue issued an Employer Notice with respect to the treatment of Illness Benefit. This document sets out the treatment that should be applied by employers with respect to Illness Benefit for 2012 and remains the case for 2013.

Revenue eBrief 27/12 www.revenue.ie/en/practitioner/ebrief/2012/no-372012.html Employer Notice May 2012 www.revenue.ie/.../paye/employer-notices/may-2012.pdf

# Taxation of Maternity, Adoptive and Health & Safety Benefits from 1 July 2013

From 1 July 2013, Maternity Benefit, Adoptive Benefit and Health & Safety Benefit, payable by the Department of Social Protection (DSP) will be taxable in full. However, USC and PRSI will not apply to these benefits.

As part of the ongoing exchange of information arrangements between Revenue and DSP, Revenue will receive the payment details which will be used to update an individual tax payer's Revenue record.

By way of administering the taxation of these benefits, Individuals who pay their tax through the PAYE system will, where possible, have their annual tax credits and cut-off point reduced by the amount of these payments.

Employers/pension providers will be advised of the adjusted tax credits and cut-off points on employer tax credit certificates (P2Cs). Therefore, unlike Disability (Illness) Benefit, Employers have no requirement to tax Maternity, Adoptive and Health & Safety Benefits as the import of new P2Cs for affected employees will be sufficient to ensure that employees in receipt of these Benefits are taxed correctly. In addition, there is no requirement for Employers to report an Employee's receipt of Maternity, Adoptive or Health & Safety Benefits Benefit on the P35, P60 or P45.

Revenue eBrief 19/13 <u>http://www.revenue.ie/en/practitioner/ebrief/2013/no-192013.html</u> Employer's Guide to PAYE <u>http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-calculation.html</u>





# 2013 MID YEAR UPDATE AND PRSI

There is no change to the operation of PRSI from the  $1^{st}$  July 2013.

However, the Department of Social Protection has amended the definition of employees who may qualify to be classed as Class K1 contributors.

# **Useful Telephone Numbers and Websites**

For information on the operation of the PRSI contact the Information and Customer Service Line on 1890 – 66 – 22 – 44 or if calling from outside the Republic of Ireland please phone + 353 – 71 – 9193313

2013 PRSI Classes & Rates (SW14) http://www.welfare.ie/en/downloads/SW14.pdf Employer PRSI Information Pack http://www.welfare.ie/en/Pages/Information-Packs.aspx

# 2013 MID YEAR UPDATE AND USC

There is no change to the operation of The Universal Social Charge (USC) from the 1<sup>st</sup> July 2013.

# **Useful Telephone Numbers and Websites**

For information on the operation of the USC contact the Employer Information and Customer Service Unit on 1890 – 25 – 45 – 65 or if calling from outside the Republic of Ireland please phone + 353 – 67 – 63400 USC FAQs www.revenue.ie/en/tax/usc/universal-social-charge-faqs.pdf Sample USC Calculations www.revenue.ie/en/tax/usc/usc-examples.pdf

# **2013 MID YEAR UPDATE AND PRD**

There is no change to the operation of the Pension Related Deduction (PRD) from the 1<sup>st</sup> July 2013.

# **Useful Telephone Numbers and Websites**

For information on the operation of the PRD contact the Department of Finance on 1890 – 66 – 10 – 10 or if calling from outside the Republic of Ireland please phone + 353 – 1 – 676 7571 Email: webmaster@finance.gov.ie PRD FAQs www.finance.gov.ie/documents/guidelines/faqprdjul09.pdf





# **2013 YEAR END STATIONERY**

# **P60**

An employer must give to every employee who is in their employment on the 31 December 2013, a form P60 by the 15<sup>th</sup> February 2014. P60s may be printed on plain paper using the Revenue template or on pre-printed Revenue approved forms. As in 2012, Revenue will not provide pre-printed P60 stationery. The 2013 P60 layout has been changed to cater for the inclusion of relevant Local Property Tax (LPT) data. For *EuroPay Xtra* & *PayDay* users, a Tape Seal P60 print option is available. If you wish to use Tape Seal Security P60 stationery, please order supplies from Martin Mulcahy (01-8382921 or info@ardbrook.ie) by 15<sup>th</sup> November 2013.

# **Useful Information Sources**

**\*\*\*\*\*\*P60 Template** http://rospublictestnextversion.ros.ie/schemas/p60/laser/Form%20P60%20Laser.pdf

# USC & PRD Year-End Certificates

As in 2012, the 2013 P60 now includes all relevant USC data, there is no requirement for an employer to give to every employee who is in their employment on the 31 December 2013 a separate USC Cert.

However, for employees paying the Pension Related Deduction (PRD), the employer must give to every employee who is in their employment on 31 December 2013 a separate Year-End PRD Certificate. This certificate is printed on plain paper and should conform to the approved template.

# **Useful Information Source**

# PRD Template www.finance.gov.ie/documents/publications/other/2009/pensiondeduction09/prd60.pdf

### **Employee Tax Certs**

As you may be aware, Revenue no longer issue tax certificates to employees. However, an employee can obtain a copy of their cert by:

- Registering for PAYE Anytime
- Contacting their local tax office
- Texting their PPS number and the word CERT to 51829

As the tax certificate for 2013 also includes an employee's USC Cut-Off Points (COPs) / rate bands used to calculate the individual's USC liability, it is advisable that every employee checks their tax cert carefully to ensure it contains the correct information.

Where an employee has two or more employments, the employee can contact their local tax office and request that their USC COPs are allocated between their employments.





# ARDBROOK NEWS



There's been a good deal of activity since the start of the year that has kept us busy developing and improving our product for you.

# SEPA – Single Euro Payments Area

# Payroll

As well as making the extensive changes required to support the implementation of the Local Property Tax, we've also been working to make our Payrolls compatible with the generation of electronic payments files under the SEPA scheme.

This requires that Sort Codes and Account Numbers be replaced by BICs and IBANs. All our Payroll products will complete this conversion automatically. SEPA also requires that payment files be in the SEPA XML format. Full implementation of the SEPA scheme comes into effect on February 1<sup>st</sup>, 2014 but many organisations will decide to convert sooner than this. We plan to release new SEPA compatible versions of our Payroll products in the July / August timeframe.

# DEFT – our new SEPA product for Electronic Payments

Ardbrook has held a leading position in the provision of EFT software for the Irish Market. Our PayCE product is one of the most widely used software products among Irish Originators, particularly Direct Debit Originators. SEPA imposes many new requirements when processing electronic payments files.

- Replacement of Sort Code and Account Number with BIC and IBAN
- Management of Mandates
- Requirement for different Transaction Types depending on the Mandate status / life cycle
- Use of XML format files for both Debits and Credits

We will launch our new SEPA compliant product in June. Our new product, called DEFT, meets all the requirements of the SEPA scheme, it provides for the conversion of your existing data and ensures all on-going transactions are generated correctly.

We have tested our SEPA files – both Debit (SDD) and Credit (SCT) files – with the major Banks and our files have been verified and passed by them. We can take a current Standard 18 EMTS file and use it to populate your SEPA database and from which you can generate SEPA XML files.

As the SEPA implementation deadline approaches you can expect to find more and more information at our website. Feel free to visit us there to get the latest information and advice.





### Employee Self Service – myESS

Our new Employee Self Service (ESS) product, myESS, has now been installed with a number of customers. ESS allows employees to access their Payslip via any device that connects to the internet. This gives the employee great flexibility and control in accessing their Payslip. myESS also allows employees access to all historical Payslips and P60 documents that you have produced for them. This is great in reducing calls and emails to your Payroll department from Employees looking for lost Payslips or P60s.

#### Support

As always, our experienced support team remain readily available to all clients by telephone during normal office hours to deal with all queries and support issues. You can also email us at <u>info@ardbrook.ie</u> with your questions. Whatever way works best for you.

You can keep up to date with what Ardbrook is up to via our website, <u>www.ardbrook.ie</u>, which contains details of all our offerings along with Demonstration versions of many of our products. Alternatively you can contact us by email at <u>info@ardbrook.ie</u> or you can always call us by phone and talk to us directly at +353 (0)1 8382921.

### **Comments and Feedback**

All your comments and suggestions are greatly appreciated and are all taken into consideration as additional flexibility and functionality is added to your software.

### Web Site

Remember to keep up to date with what Ardbrook is up to via our website at www.ardbrook.ie





# LPT & EUROPAY XTRA

From the 1<sup>st</sup> July 2013, Local Property Tax (LPT) may be deductible from an Employee's or Pensioner's net pay, where the Employer has received a direct instruction from Revenue by way of an updated Employee / Pensioner P2C. The Employer has a responsibility to ensure that the correct amounts are deducted, employees informed and the LPT amounts remitted to the Revenue on the monthly P30 return.

LPT has required many changes to be made to the payroll software. These changes include but are not limited to:-

- Employee Master File
- Employee History
- Payroll Calculation Routines
- All applicable Reports
- Employee Payslip
- Employee P60
- P30 & P30 / P35 Comparison Screens
  - P2C (Tax Credits) ROS Imports
- ROS Returns
  - o Monthly P30
  - Year End P35
  - o P45 P1 Leaver
  - P45 P3 New Starter
- Import and Export Routines
- Word Links
- Excel Links
- Period Update
- Year End Update

The basic steps for implementation of LPT within *EuroPay Xtra* are set out below.

- 1 Install the Mid Year LPT *EuroPay Xtra* Software Update
- 2 LPT Data will be fed by Revenue to employers via the P2C and only the P2C. The instruction to deduct LPT must come from the Revenue and not the Employee. LPT data on P45s from new employees is to be ignored for LPT purposes by a new Employer, other than it's use for the production of a P45 P3 XML File for New Starters for uploading to ROS. Effectively LPT is to be recorded for this Employment only, as with PRSI.
- 3 The LPT figure on the P2C represents the amount of LPT to be deducted from the Employee by the Employer from the date of the cert to the end of the Tax Year.





4 There are two ways of setting up LPT within EuroPay Xtra

- Electronically
- Manually

# **Electronic Set-Up**

- (a) ROS P2C Import ([Options], [ROS], [Tax Credit Import]) will automatically
  - i. Create the LPT Net Deduction if not already Set Up
  - ii. Populate all required fields on the Employee Master File
    - 1. PAYE Tax Tab
      - a. Total LPT to be deducted for the period to 31 December
      - b. Maintains a record of total LPT deducted during the Tax Year
    - 2. Pay Elements Tab LPT Tax Pay Element
      - a. The amount to be deducted per payroll period
      - b. Sets the Reducing Balance figure to Total LPT to be Deducted to 31 December
      - Keep a record of the original LPT amount imported from P2C c.

# Manual Set-Up

- (a) To manually set up LPT pay element
  - i. Open DataSet
  - ii. [Options], [Pay Elements] from Main Menu
    - 1. Enter (Carriage Return) to accept next available Pay Element Number
    - 2. Enter desired description eg LPT Tax please note the limited amount of space available for description (15 characters approximately) on payslip
  - iii. Basic Tab
    - 1. Set Description to "LPT Tax" or equivalent
    - 2. Set as Deduction
    - 3. Set as Reducing Balance
    - 4. Set Local Property LPT tick box on (ROS / Revenue Options)
    - 5. Set Tax Basis as Net
    - 6. Set "Multiply by Holiday Periods" On
    - 7. Set Calculation Type as "Fixed"





- iv. CSO Settings Tab
  - 1. Set EHECS to "Excluded Exclude this Pay Element from EHECS Reports"
  - 2. Set NES to "Excluded Exclude this Pay Element from NES Reports"
- v. Print Options Tab
  - 1. Set Payslip Print Options to "Print on Payslip"
  - 2. Set Balance Print Options to "Always if Balance"
- vi. Save
- vii. Please note EuroPay Xtra will only allow one LPT Tax Pay Element to be created
- viii. Screen shots of LPT Tax Pay Element Set-up

Pay Elements (Additions/Deductions To Pay)	Pay Elements (Additions/Deductions To Pay)		Pay Elements (Additions/Deductions To Pay)
LPT Tax	LPT Tax		LPT Tax
Addron/Deduction No: 54 Addron/Deduction No: 54 Addron/Deduction No: 54 Addron/Deduction No: 54 Addron/Deduction No: 47 Tark  Bernest Operation Status CGO Setting Price Operation  Addron/Deduction No: 54 Addron/Deduction N	AddBon/Deduction No: 58 • A99 Beerontoon: UPT Tax Shart Description: UPT Tax Basic: Data Payment to Basic: COS Setting Print Option EGO Data Pay Dement Catogories BIECS: Enclude - Enclude this Pay Dement from INES reports NES: Excluded - Enclude this Pay Element from INES reports	•	Additen/beduction Iko; 54  Additen/beduction Iko; 58  Basic: Direct Payment to Basic CSO Sattings Paylel print Options Of Innic of Paylel Solar Tracking Iko Split CC
Save Close	Save	Close	Save Clo

- (b) To manually enter LPT details on an Employee Master File [Employee], [View Modify Details (Current)] or Double-click on Employee
  - i. Select Employee then
  - ii. PAYE Tab
    - 1. Enter LPT Amount (greater than or equal to zero) as per LPT value on Tax Cert in LPT field and this will auto feed the Pay Element Tab with the relevant data (see (iii) below)
    - 2. The LPT amount entered must be collected in full from the Employee, by the Employer, by the end of Tax Year unless
      - a. The Employee Leaves
      - b. A new P2C sets the LPT amount to zero (0.00) if this happens then
        - A. The Employer ceases to deduct LPT with immediate effect
          - B. No LPT refunds are allowed through Payroll as per Revenue instructions. If such a refund is due, the employee must apply directly to Revenue. It is not, repeat not, the responsibility of the Employer / Pension Provider





- 3. Enter Date of Cert under Cert Date
- 4. Amend Tax Basis, Tax Credit, Tax Cut-Off and USC details if necessary
- 5. Enter LPT Previous Employment in P45 P3 section at the bottom of the screen. Please note that the amount entered here has no calculation purpose, but will allow you to send a correct P45 P3 XML file via ROS for a new starter.
- iii. Pay Element Tab
  - 1. Scroll down to LPT Tax pay element
  - 2. Please check that the following fields have been auto filled as per 4 (b) ii. 1 above DO NOT MANUALLY EDIT THESE FIELDS
    - Default Rate = Total Amount Outstanding / Number of Pay Periods Remaining in the Tax Year – for example the default rate of €4.27 in middle screen shot below, is calculated by dividing €51.25 (Total Amount Outstanding) by 12 (The number of Fortnightly Payroll Periods remaining in the Tax Year)
    - Balance = Total Amount Remaining to be collected by 31 December (Reducing Balance)
    - c. Original Balance (Scroll to last column on right) = LPT to be collected as per P2C
    - d. These fields should not be amended as they fed from the LPT amount as per 4(b) ii 1 above
  - 3. Screen shots of LPT Tax Pay Element Set-up on Employee Master File

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Personal Public Service Number	Annual Fortnightly	LPT Cert Date	Description Rate No Units Name U	nts Balance Balance A/R Type Member	Description T/S Net 2 Gross Exception Li Formula	Linked To Original Balance
			46 Other Assets Contr	A N Deduction	46 Other Assets Contr	A
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	Cut-Off: 32,800.00 1,261.54		48 Loan Repayment	A N Deduction	48 Loan Repayment	
			49 Sports Club Sub	A B Addition	49 Sports Club Sub	
Tay B USC Calculation Radio	This Previous P45	Totals	50 Sports Club	A N Deduction	50 Sports Club	
Tax & OSC Calculation Basis	Employment, Employment	Tutais DP1	51 SickPay (NA)	A N Addition	51 SIOPBY (NA)	
Cumulative	*Pay: 35,182.34 1,000.00	36,182.34	52 Laya Heath	A N Deduction	52 Laye Heath	
Week/Month One			54 Share Dation Incor	525.00 A C Addition	54 Share Ontion Incor	
Emergency 0	Tax: 9,420.62 275.00	9,695.62	55 Special Rate 25,2994 Hours	A G Addition	55 Special Rate	
	*P60 Pay: 31,364.30 1,000.00	32,364.30 4.27	56 Maintenance Order	A N Deduction	56 Maintenance Order	
Marginal Relief			57 Week 2 Advance	A N Deduction	57 Week 2 Advance	
Exclusion Order	*Includes BIK Pay: 807.69	807.69	58 LPT Tax 4.2700	51.25 R N Deduction	58 LPT Tax	55.52
P45 P3 ( Relates To Previous Emplo	avment Only)		59	•	50	
Start Date: 05 August 2011 +	Lanua Datas 31 January 2013 Touclaure	6632666KW	•	,	•	·
Start Bater	Leave Date	NO	Not Pay Salary Scale	Date Next	Net Pay Salary Scale Date Next -	
Gross Pay for USC purposes and US	SC deducted (or USC refunded) for this period of er	mployment only.	Scheme: Scale: • Point:	• Increment: • •	Scheme: Scale: * Point: * Increment:	- 🐖
Gross Pay for USC P	E: 1,050.00 USC This PE: 7	71.00 LPT PE: 00				
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		Save Close		Save Close		Save Close

5

Calculate Payroll in your normal way using any of the following methods

- Create Default Timesheets
- TimeSheet Link
- Timesheet Calculate
- Adjust & Calculate
- Calculate





If Payroll Run Date is on or before 30<sup>th</sup> June 2013, all LPT Data in the Employee Master File will be ignored for the purposes of Payroll Calculation

If Payroll Run date is on or after 1<sup>st</sup> July 2013, all LPT Data in the Employee Master File will be included for the purposes of Payroll Calculation

6 When the Payroll is calculated LPT will appear or be included on the following reports

- Payslips
  - i. LPT deducted this period
  - ii. LPT Year to Date Balance the amount of LPT deducted in current Tax Year
- Gross to Net Reports (included in Net Deductions)
- Company, Cost Centre, Department and Employee Analysis Reports
- Addition / Deduction Reports
- Other miscellaneous reports including P45s for leavers and P60s for Employees at the year end
- P35 at Year End
- Screen shots of Payslip and Gross to Net Report

Section PC PC 2 Period F14 2	o'Brien Oftware 013 D	Develop use 12	oent JUL 2013	PPS No Basis 05C CO2	ARDBROCK 07111100 Mesk Che 1.00	DEMO LT PR Tax COI	SI	10000811 1 2 (29) 3.47 63.47 00	Paid By EFT COP 126 (12	1.54 61.54)
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Basic Fay Shift 1 Basic Company Car		80.00	17.250	0 1980.D 0 138.0 57.6	0 17570.1 0 1782.7 9 807.6	SA VH: GA 5a UM 30 UN: Shi FH: LF:	rings Dial Lon are S	Club Club	134.38 44.00 11.46 6.84 41.40 19.04 4.27	1410.992 635.003 166.173 99.183 566.122 276.053 4.273
		LPT - r deduct and an year to	showing ted this p nount de o date	amount pay period ducted tax		51) 39; 03; 89; 79; 79;	aff H SA	ension r Eer	116.75 80.00 .00 169.39 238.50	2678.043 1140.003 .003 3811.793 5356.133
	NoteralPo	N	PROBALL I	Taxable Play	Standard Tax	Higher I	a.c	Tax Credit	Tex Due	PRO
Per		69	196.75	1359.90	252.31	3	9.34	63.47	228.18	63.0
Fay 1490.96	57.									
1490.96 34374.45	807.	69 3	010.04	31364.30	2396.99	794	.07	920.44	9420.62	1439.3

GROSS TO NET (INCLUDING NOTIONAL PAY) for ARDBROOK DEMO LTD

Period(s) Fortnight 14 2013

Page 1 12 July 2013 at 16:05

08. 98. 38.	Fmo #	Name	Basic Pav	Gross Adjustments	Notional Pav	Employee Pension	Taxable Pav	Pay for USC	Тах	1150	Employee PRSI	Net Adjustments	Net Pav	Employer PRSI	Employer Pension	Employer Cost
.03	9	FB, F O'Brien	1,361.25	117.09	57.69	195.20	1,340.83	1,555.07	220.56	.00	62.20	-241.79	758.59	167.17	230.40	1,875.91
.8	<u>9</u>		<u>1,361.25</u>	<u>117.09</u>	57.69	<u>195.20</u>	<u>1,340.83</u>	<u>1,555.07</u>	220.56	<u>.00</u>	<u>62.20</u>	-241.79	<u>758.59</u>	<u>167.17</u>	<u>230.40</u>	<u>1,875.91</u>

# 7 Perform Period Update

- [Payroll Run], [Period Update] from main payroll menu
- Follow on-screen instructions no change
- When finished the following Employee LPT Data will be updated
  - i. Reducing Balance Updated
  - ii. LPT Year to Date figures
  - Software recalculates the default LPT amount based on the amount of LPT outstanding (Reducing Balance) / by the number of Pay Periods remaining in the Tax Year – this caters for the occasions when an employee, for whatever reason, does not get paid in a particular pay





period, *EuroPay Xtra* automatically adjusts the LPT amount to be collected in future periods to ensure that the full LPT amount due per the P2C is collected by 31<sup>st</sup> December 2013

- iv. Employee Pay History
- v. Employee Master File History
- Updates the revised monthly P30 screen.
  - i. For pay periods on or after the 1<sup>st</sup> July 2013, the ROS P30 XML Return must show separately the amounts being remitted in respect of
    - 1. PAYE
    - 2. USC
    - 3. Total PRSI (Employee + Employer)
    - 4. LPT
  - ii. For pay periods on or before 30<sup>th</sup> June 2013, the current ROS P30 XML Return applies
  - iii. EuroPay Xtra will deal with this requirement automatically
  - The P30 Record of Payments Screen has been updated to cater for LPT [Payroll Run], [P30 Details]

Tax Year:	2013		ARDBROOK I	DEMO LTD (4	1000081L)				
30 Specia	al Contributors	Quarterly P30	)						
Month	PAYE	USC	Parking Levy	Total PAYE	LPT	PRSI	Total PRSI	Total	Date Paid
January	18,006.51	4,308.79	.00	22,315.30		10,277.09	10,277.09	32,592.39	
February	15,825.47	3,731.47	.00	19,556.94		9,588.63	9,588.63	29,145.57	
March	13,947.62	2,775.50	.00	16,723.12	.00	6,468.12	6,468.12	23,191.24	
April	15,511.10	4,107.11	.00	19,618.21	.00	9,775.10	9,775.10	29,393.31	
May	18,625.52	4,219.78	.00	22,845.30	.00	10,069.12	10,069.12	32,914.42	
June	9,354.54	3,600.85	.00	12,955.39	.00	9,427.77	9,427.77	22,383.16	
July	228.18	.00	.00	228.18	4.27	232.42	232.42	464.87	
August	.00	.00	.00	.00		.00	.00	.00	
September	.00	.00	.00	.00		.00	.00	.00	
October	.00	.00	.00	.00		.00	.00	.00	
November	.00	.00	.00	.00		.00	.00	.00	
December	.00	.00	.00	.00		.00	.00	.00	
	∢								•
							55,838.25	170,084.96	

EuroPay Xtra caters for the following LPT issues and scenarios

- Employee Master File Pay History Tab has been updated to include a column for LPT
- Employee Master File Calendar Tab Employee Master File History Screens have been updated to include LPT
- Leavers when an employee leaves, the P45 Report and P45 ROS XML File will automatically include the amount of LPT deducted, if any, during their period of employment with you.





# • An amended P2C

- If the employer receives an amended P2C which includes a change in the LPT amount to be collected, once this is imported or manually input in the relevant field on Employee Master PAYE Tab, the system will auto adjust the default amount to be collected in future payroll periods in order to ensure that the total LPT amount due, per the latest P2C, is collected in full by 31 December.
- ii. Where the LPT amount due per the P2C, is less than that already collected, the system will automatically cease the deduction of LPT in future payroll periods. However, the employer is not, repeat not, to give a refund of the LPT overpaid. This repayment must be sought by the employee directly from Revenue.
- iii. Where the LPT amount on the amended P2C is now zero (0.00), having previously been greater than zero (0.00), then the instruction to the Employer is to cease the deduction of LPT from this employee with immediate effect. If the Employee is due a refund, that refund cannot be put through payroll and must be claimed directly from Revenue by the Employee.
- New Starters provided that the LPT deducted from a previous employer, if any, is entered in the relevant field (as per 4 (b) ii 5 above), the P45 P3 XML File to ROS will incorporate this figure. As noted in 4 (b) ii 5 above, this figure is not to be entered anywhere else in *EuroPay Xtra*, as the new Employer will be informed of the required LPT deduction, if any, via the P2C.
- Refunds the Revenue have stated in their LPT documentation, that the Employer is not allowed to refund overpayments of LPT and if such refunds are due, the Employee concerned must contact Revenue directly.
- Year-End as part of the year end cleardown, no LPT values are to be carried forward from one tax year to the next, as people liable to LPT may choose a different payment method each year and the amounts due may change as people's circumstances change. *EuroPay Xtra*, will automatically zeroise all LPT amounts as part of the year end cleardown, and the Employer will be informed of the LPT amounts to be collected during the new Tax Year by the that year's P2C.
- P60 the year end P60, which an Employer, is legally obliged to give to Employees in their employ at the 31<sup>st</sup> December of any Tax Year by the following 15<sup>th</sup> February, has been amended to include LPT deducted during the relevant Tax Year, as per Revenue's template.

# **Useful Telephone Numbers and Websites**

For information on the operation of the LPT contact the Employer Information and Customer Service Unit on 1890 – 25 – 45 – 65 or if calling from outside the Republic of Ireland please phone + 353 – 67 – 63400

LPT FAQs for Employers may be found at <u>http://www.revenue.ie/en/tax/lpt/faqs-employers.pdf</u> Revenue LPT eBrief 16/13 may be found at <u>http://www.revenue.ie/en/practitioner/ebrief/2013/no-162013.html</u>





# LPT & PAYDAY

From the 1<sup>st</sup> July 2013, Local Property Tax (LPT) may be deductible from an Employee's or Pensioner's net pay, where the Employer has received a direct instruction from Revenue by way of an updated Employee / Pensioner P2C. The Employer has a responsibility to ensure that the correct amounts are deducted, employees informed and the LPT amounts remitted to the Revenue on the monthly P30 return.

LPT has required many changes to be made to the payroll software. These changes include but are not limited to:-

- Employee Master File
- Employee History
- Payroll Calculation Routines
- All applicable Reports
- Employee Payslip
- Employee P60
- P30 & P30 / P35 Comparison Screens
  - P2C (Tax Credits) ROS Imports
- ROS Returns
  - o Monthly P30
  - o Year End P35
  - o P45 P1 Leaver
  - Period Update
- Year End Update

The basic steps for implementation of LPT within *PayDay* are set out below.

- 1 Install the Mid Year LPT *PayDay* Software Update
- 2 LPT Data will be fed by Revenue to employers via the P2C and only the P2C. The instruction to deduct LPT must come from the Revenue and not the Employee. LPT data on P45s from new employees is to be ignored for LPT purposes by a new Employer. Effectively LPT is to be recorded for this Employment only, as with PRSI.
- 3 The LPT figure on the P2C represents the amount of LPT to be deducted from the Employee by the Employer from the date of the cert to the end of the Tax Year.
- 4 There are two ways of setting up LPT within **PayDay** 
  - Electronically
  - Manually





# **Electronic Set-Up**

- (a) On opening a Dataset, if LPT Tax pay element does not exist, PayDay auto creates
- (b) ROS P2C Import ([Year end], [Import P2C (Tax Credit) File...], automatically
  - i. Checks if LPT Tax pay element exists
  - ii. Populates all required fields on the Employee Master File
    - 1. USC Tab
      - d. Total LPT to be deducted for the period to 31 December
      - e. Maintains a record of total LPT deducted during the Tax Year
    - 2. Elements Tab LPT Tax Pay Element
      - f. The amount to be deducted per payroll period
      - g. Sets the Reducing Balance figure to Total LPT to be Deducted to 31 December
      - h. Maintains a record of total LPT deducted during the Tax Year
      - i. Please note fields b and c are protected by default but may be amended if required

# Manual Set-Up

- (a) If the LPT Tax pay element does is not automatically set-up as outlined above, it may be necessary to check out or set-up the pay element, LPT Tax, manually.
  - i. Open DataSet
  - ii. [Parameters], [Pay Elements] from Main Menu
    - 1. Check LPT Tax pay element is not set up use scroll bar on the pay element grid on left side of screen. If it does not exist then
    - 2. New Pay Element (bottom left of screen)
    - 3. OK to accept the next available pay element number
    - 4. Enter desired name of new pay element eg LPT Tax please note the limited amount of space available for description (15 characters approximately) on payslip
    - 5. Enter Description
    - 6. Set Type to "Net Deduction"
    - 7. Set Sub Type to "Local Property Tax"
    - 8. Set Balance Type to "Reducing"
    - 9. Set Payslip Print to "If Amt or Bal <> 0"
    - 10. Set Multiply by Holiday Periods "On"





- 11. Set EHECS to "Excluded Exclude this Pay Element from EHECS Reports"
- 12. Set NES to "Excluded Exclude this Pay Element from NES Reports"
- 13. OK to Save

lem	ents can be m row of	oved/sorted b the arid below	by draging the					
_	All	Additions	Deductions	Element Name		Units	Balance Type	Payslip Print
	- L	-		ID	28	🗐 Unit Based	Ascending	If Amount <> 0
ID	Name	Туре	Attach A	Namo			Reducing	If Amt or Bal <> 0
4	Bonus	GA	None	raditic	LPT Tax	<ul> <li>Units are Hours</li> <li>Units are Piece Work / Eraction / Multiple of</li> </ul>		Always Print
7	Mileage	NA	None	Description	Local Property Tax with	Hours etc.	Taxes	Never Print
6	Expenses	NA	None		Reducing Balance	Unit Name	Income Tax	Onevertine
8	Car Allowand	e NA	None	Colour	Default		Tusc	Payslip Balance
5	Directors Fee	s GA	None		(or crossed	Hourly Factor (CSO) 0.0000		Tax Year 🔹
9	Pension	ND	None	Font Bold		0 minutes	PRSI EE	
10	Advances	ND	None	Display C	nly If Used (By Default)		PRSI ER	
11	Loans	ND	None		e nome over en antalis de la contre es			
12	VHI	ND	None	Pay Element 1	уре	Attached To	Holidays	
13	Arch Equip	ND	None	Type	[Net Deduction]	Attached To News	Multiply by Holi	day Periods
4	Travel Allow	NA	None		Net Deduction	INDRE	Accumulate Mo	ure (Linite) for Moliday
5	Overtime @	1.25 GA	2	Sub Type	Local Property Tax 🔹	Attached Factor	Entitlement	urs (onits) for nonualy
.6	Misc BIK	TA NP	None =			0.0000		
7	Company Ca	r TA NO	19				Exception Reporting	1
18	Accommodat	ION TANA	19				Martine of M	
19	Amt Made Go	ND CA	None				Variance +/- %	0.00
20	SickPay GA (I	VP) GA	None			Update Element's 'Default Rate' with	Minimum Due TP	Value 0.00
21	SickPay GD	LA INP	None			'Attached To' Default Rate * 'Attached	Maximum Duro TE	Value
23	Sidenay Adva	INA	None			Factor	maximum Due Th	1,000.00
24	Parking Levy	ND	None					
25	ER VHI Med I	ns TA NP	None	CSO Data Pay	Element Categories			
26	Share Based	Inc GA	None	EHECS	Evaluated - Evaluate this Day Flag	ment from EVECC concerts		
27	Union	ND	None		Exclude or Exclude this Pay Ele	ment from checos reports.		•
28	LPT Tax	ND LP	None	NES	Excluded - Exclude this Pay Eler	ment from NES reports.		-
	ele		+		1999 - Contra 1997 - Contra 19			

- (b) To manually enter LPT details on an Employee Master File [Employees], [Employee Details] or rightclick on Employee's name
  - i. Select Employee then
  - ii. USC Tab
    - 1. Enter LPT Amount (greater than or equal to zero) as per LPT value on Tax Cert in LPT field Total LPT Due This Tax Year on bottom right of screen
    - 2. The LPT amount entered must be collected in full from the Employee, by the Employer, by the end of Tax Year unless
      - a. The Employee Leaves
      - b. A new P2C sets the LPT amount to zero (0.00) if this happens then
        - A. The Employer ceases to deduct LPT with immediate effect
        - B. No LPT refunds are allowed through Payroll as per Revenue instructions. If such a refund is due, the employee must apply directly to Revenue. It is not, repeat not, the responsibility of the Employer / Pension Provider
      - c. Amend USC details if necessary





Cons 2 Generios Tay o	Tax PF	RSI	USC P	ension	Holidays	CSO Data	History
C Details (Universal Social Charge)							
Deduct USC.	Rates	%	USC Yearly CO	P I	USC Earnings	USC Due	2
USC will be deducted as per Tax Basis.	Exempt	N/A	(	0.00	11,200.00		0.00
Tax Basis: Cumulative	Rate 1	0	(	0.00	0.00		0.00
	Rate 2	0	(	0.00	0.00		0.00
) Employee Exempt from USC.	Rate 3	0		0.00	0.00		0.00
given. te: The USC Earnings and Due columns on the id are automatically recalculated each period. Set USC Rates & COPs to Defaults		Previous En	nployment USC (i ment USC	P45)	USC Earnings 0.00 12,000.00		0.00
Set USC Rates & COPs to OAP & Disability		Totals To D	ate		12,000.00		0.00
al Property Tax & Parking Levy Details (This Emplo	oyment Only)	s' Tab.		Total	LPT Due To Yearer	nd	55.52

# iii. Pay & Tax Tab

- 1. If Employee is a New Starter and if the Employee has paid LPT in his previous employment, you may wish to enter the LPT deducted as per the P45 in the employee record. If so, then
- 2. Select "View Previous Employment P45 Details" LPT Tab
- 3. Enter LPT Previous Employment. Please note that the amount entered here has no calculation purpose, but will allow you to send a correct P45 P3 XML file via ROS for a new starter. This option will be available in *PayDay* for 2014.

Benployee Detai      P45 Information from Previous Engloyment      Seq. (b):     S      Seq. (b):     S      Seq. (b):     S      Sumame of Employee      Fortnighty      Nath asis      Co. Dubin.      At      Pist Name      At      Pist Name      At      Pist Name      At      Pist Name      Pist Name      At      Pist Name      Pist Name	6/07/2013 30	Employee Details: Previous Employment P45	×	
Sec. Ib. 26     Summe of Employee     Employee Address     Employee       Tax Basis     Rush     Rush     History       @ umulative     First Name     Rush     Rush       @ umulative     Birth Date     07111100     122 Aug 1973       @ broome Tax     Employee Registered Number     Date of Cessation     Date of Commercement       @ broome Tax     Mark box 'X' if employee was paid weekly or monthly     Weekly     Monthly       @ broome Tax     Mark box 'X' if the employee was paid weekly or monthly     Weekly     Monthly       @ broome Tax     BAYE     USC     ERSI     UPT       Mark box 'X' if the employee was paid weekly or monthly     Weekly     Monthly     Image: Cessation       @ broome Tax     BAYE     USC     ERSI     UPT       Net Pay TD     0.00     Image: Cessation     Image: Cessation       Net Pay TD     0.00     Image: Cessation     Image: Cessation       Net Pay TD     0.00     Image: Cessation     Image: Cessation       Net Employee     Image: Cessation     Image: Cessation     Image: Cessation	Employee Detail	P45 Information from I	Previous Employment	
Details 1       Fortnightly       Kibush Lane         Tax Basis       First Name       Rush         © Canulative       First Name       Co. Oubin.         A1       Co. Oubin.       Prist Name         Sub Contral       Emergence       Date of Cessation         Sub Contral       Employer Registered Number       Date of Cessation         Date of Cessation       Date of Commercement         Discome Tax       Mark box 'X if employee was paid weekly or monthly       Weekly Monthly         Mark box X' if the employee was paid weekly or monthly       Weekly Monthly       Monthly         Mark box X' if the employee was paid weekly or monthly       Weekly       Monthly         Mark box X' if the employee was paid weekly or monthly       Weekly       Monthly         PATE Excl       Last Fendid 11       Total amount of Local Property Tax deducted in this period of employment - if applicable.       To Date         New Employee       View Tax D       0.00       Korelance.       Korelance.	Seq. <u>N</u> o. 26	Surname of Employee	Employee Address	Calculated
Inst Bais     First Name     Rush       Inst Bais     Co. Dubin.       Inst Bais     Co. Dubin.       Inst Bais     Co. Dubin.       Inst Bais     First Name       Inst Bais     Co. Dubin.       Inst Bais     Birth Date       Inst Bais     Date of Cessation       Inst Bais     Date of Cessation       Inst Bais     Date of Cessation       Inst Bais     Mark box 'X' if the employee was paid weekly or monthly       Weeklaneous Int     Last Period : 1       Inst Bay TP     0.00       Net Pay TD     0.00       Pac Date     If amount of Local Property Tax deducted in this period of employment - if applicable.       International     International Property Tax deducted in this period of employment - if applicable.       International     International Property Tax deducted in this period of employment - if applicable.	Details 1 D	Fortnightly	Kilbush Lane	History
Image: Source of the second	Tou Deale		Rush	This cory
A1         Emergenc         Week/Mont         Sub Contrat         Employer Registered Number         Date of Cessation         Brower Tax         PATE         Mark box Xr if employee was paid weekly or monthly         Weekly or Month I basis at Date of Cessation         Mark box Xr if the employee was paid weekly or monthly         Weekly or Month I basis         Mark box Xr if the employee was paid weekly or monthly         Weekly or Month I basis         Mark box Xr if the employee was paid weekly or monthly         Weekly Or Part         Mark box Xr if the employee was paid weekly or monthly         Weekly Or Part         Mark box Xr if the employee was paid weekly or monthly         Weekly Or Part         Mark box Xr if the employee was paid weekly or monthly         Weekly Or Part         Do O         Vew Tax D         Wew Tax D         New Employee	Tax Basis	First Name	Co. Dublin.	
Image of Comparison     PPS Number     Birth Date       Image of Comparison     Date of Commencement       Image of Comparison     Date of Cessation       Image of Comparison     Date       Image of Comparison     Image of Comparison       Image of Comparison     Date       Image of Comparison     Image of Comparison       Image of Comparison	Cumulative	A1		
WeekMont     0711100     22 Aug 1973 •       Sub Contrat     Employer Registered Number     Date of Cessation       Tax 0     Mark box X if employee was on Week 1/     basis at 2bate of Cessation       Income Tax     Mark box X if employee was on Week 1/     basis at 2bate of Cessation       Income Tax     Mark box X if the employee was on Week 1/     basis at 2bate of Cessation       Income Tax     Mark box X if the employee was paid weekly or monthly     Weekly       Mark box X if the employee was paid weekly or monthly     Weekly     Month 1/2       Mark box X if the employee was paid weekly or monthly     Weekly     Month 1/2       Mark box X if the employee was paid weekly or monthly     Weekly     Month 1/2       Mark box X if the employee was paid weekly or monthly     Weekly     Month 1/2       PATE Excl     USC     PRSI     LPT       Net Pary IP     0.00     0.00     To Date       New Employee     Mark box X if employee was paid weekly or monthly     Weekly     Month 1/2	Emergency		PPS Number Birth Date	
Sub Contras     Employer Registered Number     Date of Cessation     Date of Commencement       Income Tax     Mark box X' if employee was on Week 1/     Mark box X' if employee was on emergency     Imark box X' if employee was on Week 1/     Mark box X' if employee was on emergency       Income Tax     Mark box X' if the employee was paid weekly or monthly     Mark box X' if employee was paid weekly or monthly     Weekly     Monthly       Income Tax     Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly     Monthly       Net Pay ID     PAC Date     0.00     To Date     To Date       New Employee     Mark box X' if employee     Monthly     Monthly     Monthly	O Week/Mont		0711110U 22 Aug 1973 💌	
Tax @     Employer Registered Number     Date of Cessation     Date of Cessation       @ Income Tax     Mark box X' if employee was on Week 1/     Mark box X' if employee was on emergency       @ Income Tax     Mark box X' if the employee was paid weekly or monthly     Weekly     Month I basis at Date of Cessation       @ Income Tax     Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       @ Date     0.00     Date       Net Pay TD     0.00     To Date       Wew Tax D	Sub Contrac			
Mark box X if employee was on Week 1/       Mark box X if employee was on emergency         Case (Mark)       Month 1 basis at Date of Cessation         Porter Each       Mark box X if the employee was paid weekly or monthly         Weeklaneous Int       Last Period : 11         Last Period : 11       Total amount of Local Property Tax deducted in this period of employment - if applicable.         Net Pay IP       0.00         Net Pay TD       0.00         P2C Date       View Tax D         New Employee       Mark box Tax (Second Second S	Tax @	Employer Registered Number	Date of Cessation Date of Commencement	
Improve Tax     Mark box X' if employee was on Week 1 /			•	
Income Tax     Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mack box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       Mark box X' if the employee was paid weekly or monthly     Weekly     Monthly       DATE     USC     PRSI     LPT       Total amount of Local Property Tax deducted in this period of employment - if applicable.     To Date       Net Pay TD     0.00	Income Tax Case (Margi	Mark box 'X' if employee was on Week 1 / Month 1 basis at Date of Cessation	Mark box 'X' if employee was on emergency basis at Date of Cessation	
Miscelaneous In Last Period : It Net Pay IP Net Pay TP P2C Date View Tax D New Employee	Income Tax (PAYE Exclu	Mark box $\ensuremath{\mathcal{X}}$ if the employee was paid weekly or month	ly Weekly Monthly 🗐	
Last Period : 15     Total amount of Local Property Tax deducted in this period of employment - if applicable.     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       Net Pay TD     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       Net Pay TD     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       Net Pay TD     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       View Tax D     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       Net Pay TD     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.       Image: New Employee     0.00     Image: Total amount of Local Property Tax deducted in this period of employment - if applicable.	Miscellaneous Int	PAYE USC PR	SI LPT	
Net Pay LP Net Pay TP Net Pay TD P2C Date View Tax D New Employee	Last Period : 15	Total amount of Local Property Tax deducted in this p	eriod of employment - if applicable.	
Net Pay TP Net Pay TD P2C Date View Tax D New Employee	Net Pay LP	0.00		
Net Pay TD P2C Date View Tax D New Employee	Net Pay TP			To Date
P2C Date       View Tax D       New Employee	Net Pay TD			
Wew Tax D       New Employee	P2C Date			
View Tax D       New Employee	- Le Date			
	View Tax D			
OK Cancel	New Employee			
OK Cultur			OK Cancel	





# iv. Elements Tab

- 1. Scroll down to LPT Tax pay element
- Please check that the following fields have been auto filled as per 4 (b) ii 1 above DO NOT MANUALLY EDIT THESE FIELDS
  - Default Rate = Total Amount Outstanding / Number of Pay Periods Remaining in the Tax Year for example the default rate of €4.27 in middle screen shot below, is calculated by dividing €46.98 (Total Amount Remaining to be deducted by 31 December the Reducing Balance Balance) by 11 (The number of Fortnightly Payroll Periods remaining in the Tax Year)
  - Reducing Balance (R) = Total Amount Remaining to be collected by 31 December

et	ails	1 Details 2	Elements	Pay &	Tax	PRSI	USC	Pension	Holidays	CSO Data	History
	-	(None)									
	-	1.89		Cos	st Centre: (	None)	Reducina		Payslip		
		Element Name	Type	Units Def	U Name	Rate Def	Balance (R)	Due Def	Unit Balance	Balance	Type
	н	CAR ALLOWANCE	NA								T
E I	I	PENSION	ND								т
	J	ADVANCES	ND								т
	ĸ	LOANS	ND (R)								R
	L	VHI	ND								т
	M	ARCH EOUIP	ND								т
	N	TRAVEL ALLOWANC	NA								т
	0	OVERTIME - 1.25	GA		HOURS	14.2858					т
S	P	Misc BIK	TANP								т
	0	Company Car	TANC		Bus, km	Setup BIK					т
8	R	Accommodation	TANA			Setup BIK					т
a	S	Amt Made Good	ND								Τ.
	Т	SickPay GA (NP)	GA								т
	U	SickPay GD	TA NP								т
	V	SickPay NA	NA								т
	W	Sickpay Advance	ND								т
ŝ	x	Parking Levy	ND								т
B	Y	ER VHI Med Ins	TA NP								т
edu	z	Share Based Inc	GA								т
Ő	1	LPT Test	ND								т
	1	Local Property	NDIP			4,2708	46.9	8 -4.2	7	8.5	54 T

c. These fields are protected and should not be amended

Calculate Payroll in your normal way using any of the following methods

- Adjust & Calculate
- Calculate
- Time & Recording

If Payroll Run Date is on or before 30<sup>th</sup> June 2013, all LPT Data in the Employee Master File will be ignored for the purposes of Payroll Calculation





If Payroll Run date is on or after 1<sup>st</sup> July 2013, all LPT Data in the Employee Master File will be included for the purposes of Payroll Calculation

6 When the Payroll is calculated LPT will appear or be included on the following reports

- Payslips
  - i. LPT deducted this period
  - ii. LPT Year to Date Balance the amount of LPT deducted in current Tax Year
- Gross to Net Reports (included in Net Deductions)
- Departmental & Company Analysis Reports
- Addition / Deduction Reports
- Other miscellaneous reports including P45s for leavers and P60s for Employees at the year end



·   4]   8*8	□ ⊞   Q	€ 100	% 🔻	☆ ⊻ 1	/1	G Back	Forward			_					_
GROSS TO NE Date : 31-M Dept : ALL, Pay Period	T PRINT FOR - ay-2013 - 14:: Category : A : Fortnight 1	2013 Tax 31:34 C LL , CC : 5 26/07/	Year Calcu urrency : E ALL 2013	lations UR										Pa	ige : 1
Basic Pay	Gross Additions De	Gross ductions	Notional Pay	Employee Pension	Taxable Pay	Tax Due	Employee PRSI	USCable Pay	USC Due	Net Additions Ded	Net	Net Pay	Employer PRSI	Employer Pension	Employer Cost
26 26 800.00	Mr. Al Fortnie 0.00	ghtly 0.00	0.00	0.00	800.00	96.53	32.00	800.00	0.00	0.00	4.27	667.20	86.00	0.00	886.00
	TALS >>>														
<<< GRAND TO			0.00	0.00	800 00	06 57	32 00	800.00	0 00	0.00	4 27	667 20	86 00	0.00	886 00





# 7 Perform Period Update

- [Payroll Run], [Period Update] from main payroll menu
- Follow on-screen instructions no change here but with one exception LPT data now included on P30 / P35 Comparison screens

	P.35 Totals	P.30 Totals	Difference
Tax (PAYE)	26,661.56	26,661.56	0.00
USC	4,936.39	4,936.39	0.00
Parking Levy	0.00	0.00	0.00
Total PAYE	31,597.95	31,597.95	0.00
Total PRSI	13,014.63	13,014.63	0.00
LPT	72.45	72.45	0.00
Note: 5 Differences be usually caused	Sub Contractors are r tween the P.35 and I I by manual changes	not included in the P.30 totals are made to Tax,	P30/P35. Find

- When finished the following Employee LPT Data will be updated
  - i. Reducing Balance Updated
  - ii. LPT Year to Date figures
  - Software recalculates the default LPT amount based on the amount of LPT outstanding (Reducing Balance) / by the number of Pay Periods remaining in the Tax Year – this caters for the occasions when an employee, for whatever reason, does not get paid in a particular pay period, *PayDay* automatically adjusts the LPT amount to be collected in future periods to ensure that the full LPT amount due per the P2C is collected by 31<sup>st</sup> December 2013
  - iv. Employee Pay History
  - Updates the revised monthly P30 screen.
    - i. For pay periods on or after the 1<sup>st</sup> July 2013, the ROS P30 XML Return must show separately the amounts being remitted in respect of
      - 1. PAYE
      - 2. USC
      - 3. Total PRSI (Employee + Employer)
      - 4. LPT
    - ii. For pay periods on or before 30<sup>th</sup> June 2013, the current ROS P30 XML Return applies





# iii. PayDay will deal with this requirement automatically

				Incom	2013 e Tax (P	3 Tax Year AYE) and	Calculation	ons - 400 ed Social	00081K - Insuran	2013 ce Contril	outions		
Qtr	Month	Code	PAYE	USC	Parking Levy	Total PAYE	PRSI	LPT	Month Totals	Amount Paid	Date Paid	Receipt Number	Receipt Date
	JANUARY	01	3,642.84	633.83		4,276.67	1,806.35		6,083.02				
	FEBRUARY	02	3,165.36	659.84		3,825.20	1,778.23		5,603.43				
1	MARCH	03	4,062.69	742.73		4,805.42	1,951.73		6,757.15				
	Quarter 1:		10,870.89	2,036.40		12,907.29	5,536.31		18,443.60				
	APRIL	04	3,515.58	659.83		4,175.41	1,778.23		5,953.64				
2	MAY	05	4,202.74	742.74		4,945.48	2,069.73		7,015.21				
4	JUNE	06	3,515.58	659.83		4,175.41	1,778.23		5,953.64			-	
	Quarter 2:		11,233.90	2,062.40		13,296.30	5,626.19		18,922.49				
	JULY	07	4,556.77	837.59		5,394.36	1,852.13	72.45	7,318.94				
2	AUGUST	08											
2	SEPTEMBER	09											
	Quarter 3:		4,556.77	837.59		5,394.36	1,852.13	72.45	7,318.94				
	OCTOBER	10											
4	NOVEMBER	11											
1976	DECEMBER	12										· ·	
	Quarter 4:												
	Totals:		26,661.56	4,936.39		31,597.95	13,014.63	72.45	44,685.03				

8 PayDay caters for the following LPT issues and scenarios

- Employee Master File Pay History Tab has been updated to include a column for LPT
- Leavers when an employee leaves, the P45 Report and P45 ROS XML File will automatically include the amount of LPT deducted, if any, during their period of employment with you.
- An amended P2C
  - If the employer receives an amended P2C which includes a change in the LPT amount to be collected, once this is imported or manually input in the relevant field on Employee Master USC Tab, the system will auto adjust the default amount to be collected in future payroll periods in order to ensure that the total LPT amount due, per the latest P2C, is collected in full by 31 December.
  - ii. Where the LPT amount due per the P2C, is less than that already collected, the system will automatically cease the deduction of LPT in future payroll periods. However, the Employer is not, repeat not, to give a refund of the LPT overpaid. This repayment must be sought by the Employee directly from Revenue.
  - iii. Where the LPT amount on the amended P2C is now zero (0.00), having previously been greater than zero (0.00), then the instruction to the Employer is to cease the deduction of LPT from this Employee with immediate effect. If the Employee is due a refund, that refund cannot be put through payroll and must be claimed directly from Revenue by the Employee.
- New Starters provided that the LPT deducted from a previous Employer, if any, is entered in the relevant field (as per 4 (b) iii 3 above), the P45 P3 XML File to ROS will incorporate this figure. As noted in 4 (b) ii 5 above, this figure is not to be entered anywhere else in *PayDay*, as the new Employer will be informed of the required LPT deduction, if any, via the P2C.





- Refunds the Revenue have stated in their LPT documentation, that the Employer is not allowed to refund overpayments of LPT and if such refunds are due, the Employee concerned must contact Revenue directly.
- Year-End as part of the year end cleardown, no LPT values are to be carried forward from one tax year to the next, as people liable to LPT may choose a different payment method each year and the amounts due may change as people's circumstances change. *PayDay*, will automatically zeroise all LPT amounts as part of the year end cleardown, and the Employer will be informed of the LPT amounts to be collected during the new Tax Year by the that year's P2C.
- P60 the year end P60, which an Employer, is legally obliged to give to Employees in their employ at the 31<sup>st</sup> December of any Tax Year by the following 15<sup>th</sup> February, has been amended to include LPT deducted during the relevant Tax Year, as per Revenue's template.

# **Useful Telephone Numbers and Websites**

For information on the operation of the LPT contact the Employer Information and Customer Service Unit on 1890 – 25 – 45 – 65 or if calling from outside the Republic of Ireland please phone + 353 – 67 – 63400

LPT FAQs for Employers may be found at <u>http://www.revenue.ie/en/tax/lpt/faqs-employers.pdf</u> Revenue LPT eBrief 16/13 may be found at <u>http://www.revenue.ie/en/practitioner/ebrief/2013/no-162013.html</u>





# Tax Calendar

Dates Normal Year	Week	Fortnight	4 Weekly	Dates Leap Year	Week	Fortnight	4 Weekly	Dates	Twice Nonthly	Month
01 Jan – 07 Jan	01	01	01	01 Jan – 07 Jan	01	01	01	01 Jan – 15 Jan	01	01
08 Jan – 14 Jan	02	01	01	08 Jan – 14 Jan	02	01	01	16 Jan – 31 Jan	02	01
15 Jan – 21 Jan	03	02	01	15 Jan – 21 Jan	03	02	01	01 Feb – 15 Feb	03	02
22 Jan – 28 Jan	04	02	01	22 Jan – 28 Jan	04	02	01	16 Feb – 28/9 Feb	04	02
29 Jan – 04 Feb	05	03	02	29 Jan – 04 Feb	05	03	02	01 Mar – 15 Mar	05	03
25 Feb – 11 Feb	06	03	02	05 Feb – 11 Feb	06	03	02	16 Mar – 31 Mar	06	03
12 Feb – 18 Feb	07	04	02	12 Feb – 18 Feb	07	04	02	01 Apr – 15 Apr	07	04
19 Feb – 25 Feb	08	04	02	19 Feb – 25 Feb	08	04	02	16 Apr – 30 Apr	08	04
26 Feb – 04 Mar	09	05	03	26 Feb – 03 Mar	09	05	03	01 May – 15 May	09	05
05 Mar – 11 Mar	10	05	03	04 Mar – 10 Mar	10	05	03	16 May – 31 May	10	05
12 Mar – 18 Mar	11	06	03	11 Mar – 17 Mar	11	06	03	01 Jun – 15 Jun	11	06
19 Mar – 25 Mar	12	06	03	18 Mar – 24 Mar	12	06	03	16 Jun – 30 Jun	12	06
26 Mar – 01 Apr	13	07	04	25 Mar – 31 Mar	13	07	04	01 Jul – 15 Jul	13	07
02 Apr – 08 Apr	14	07	04	01 Apr – 07 Apr	14	07	04	16 Jul – 31 Jul	14	07
09 Apr – 15 Apr	15	08	04	08 Apr – 14 Apr	15	08	04	01 Aug – 15 Aug	15	08
16 Apr – 22 Apr	16	08	04	15 Apr – 21 Apr	16	08	04	16 Aug – 31 Aug	16	08
23 Apr – 29 Apr	17	09	05	22 Apr – 28 Apr	17	09	05	01 Sep – 15 Sep	17	09
30 Apr – 06 May	18	09	05	29 Apr – 05 May	18	09	05	16 Sep – 30 Sep	18	09
07 May – 13 May	19	10	05	06 May – 12 May	19	10	05	01 Oct – 15 Oct	19	10
14 May – 20 May	20	10	05	13 May – 19 May	20	10	05	16 Oct – 31 Oct	20	10
21 May – 27 May	21	11	06	20 May – 26 May	21	11	06	01 Nov – 15 Nov	21	11
28 May – 03 Jun	22	11	06	27 May – 02 Jun	22	11	06	16 Nov – 30 Nov	22	11
04 Jun – 10 Jun	23	12	06	, 03 Jun – 09 Jun	23	12	06	01 Dec – 15 Dec	23	12
11 Jun – 17 Jun	24	12	06	10 Jun – 16 Jun	24	12	06	16 Dec – 31 Dec	24	12
18 Jun – 24 Jun	25	13	07	17 Jun – 23 Jun	25	13	07			
25 Jun – 01 Jul	26	13	07	24 Jun – 30 Jun	26	13	07			
02 Jul – 08 Jul	27	14	07	01 Jul – 07 Jul	27	14	07			
09 Jul – 15 Jul	28	14	07	08 Jul – 14 Jul	28	14	07			
16 Jul – 22 Jul	29	15	08	15 Jul – 21 Jul	29	15	08			
23 Jul – 29 Jul	30	15	08	22 Jul – 28 Jul	30	15	08			
30 Jul – 05 Aug	31	16	08	29 Jul – 04 Aug	31	16	08			
06 Aug - 12 Aug	32	16	08	05 Aug – 11 Aug	32	16	08			
13 Aug – 19 Aug	33	17	09	12 Aug – 18 Aug	33	17	09			
20 Aug – 26 Aug	34	17	09	19 Aug – 25 Aug	34	17	09			
27 Aug – 02 Sep	35	18	09	26 Aug – 01 Sep	35	18	09			
03 Sep – 09 Sep	36	18	09	02 Sep – 08 Sep	36	18	09			
10 Sep – 16 Sep	37	19	10	09 Sep – 15 Sep	37	19	10			
17 Sep – 23 Sep	38	19	10	16 Sep - 22 Sep	38	19	10			
24 Sep - 30 Sep	39	20	10	23 Sep – 29 Sep	39	20	10			
01 Oct - 07 Oct	40	20	10	30 Sep - 06 Oct	40	20	10			
08  Oct - 14  Oct	41	21	11	07 Oct – 13 Oct	41	21	11			
15  Oct - 21  Oct	42	21	11	14 Oct - 20 Oct	42	21	11			
22 Oct - 28 Oct	43	22	11	21 Oct - 27 Oct	43	22	11			
29 Oct - 04 Nov	44	22	11	28 Oct - 03 Nov	44	22	11			
05 Nov - 11 Nov	45	23	12	04 Nov – 10 Nov	45	22	12			
12 Nov - 18 Nov	46	23	12	11 Nov – 17 Nov	46	23	12			
19 Nov - 25 Nov	47	24	12	18 Nov – 24 Nov	47	24	12			
26 Nov - 02 Dec	48	24	12	25 Nov – 01 Dec	48	24	12			
03 Dec - 09 Dec	49	25	13	02 Dec - 08 Dec	49	25	13			
10 Dec - 16 Dec	50	25	13	09 Dec - 15 Dec	50	25	13			
17 Dec - 23 Dec	51	25	13	16 Dec - 22 Dec	51	25	13			
17 DCC 23 DCC	51	20	1.5		51	20	<u>ر ۲</u>			