FSSU
Financial Support Services Unit

Financial Guideline P07 - 2018/2019

PAYE Modernisation – January 1st 2019

What is PAYE Modernisation?

The deadline for PAYE Modernisation is fast approaching. PAYE Modernisation is a new reporting initiative launched by the Revenue Commissioners and will be fully operational from 01 January 2019. The objective of PAYE modernisation is to deliver real time information so that Revenue, employers and employees will have the most accurate and up to date information relating to pay and tax deductions.

What does it mean for my school?

- All schools that employ people not paid directly by the Department of Education & Skills (i.e. Caretakers, Secretaries, Cleaners, etc.) **must** have either:

  - a computerised payroll system in place.

  OR

  - engage the services of a bookkeeper/accountant that will be able to provide a payroll support function that is compliant with PAYE Modernisation.

If your school is still using a manual payroll system, the FSSU strongly recommends that your school switches to a payroll software package or engages someone to do your payroll.

How do I prepare for PAYE Modernisation?

Schools should review their current payroll procedures and make the necessary changes to ensure they comply with the new requirements:

- All schools **must** have a computerised payroll system to enable them to streamline the payroll process efficiently and accurately **or** engage the services of a bookkeeper/accountant that provides payroll support.
- Schools should ensure that the payroll software supplier or the bookkeeper/accountant that supplies payroll support to the school is compliant with the new legislation.
- Check that you have the correct PPSN for each employee.
- All employees should be registered on ROS using 'my Account'.
- If your school has a computerised payroll system, please ensure that it is operated on the same computer as the ROS Digital Certificate. This will allow the automatic upload of information from the payroll system to ROS.
- ROS Certificates are only valid for two years. Check to ensure that the certificate is in date. ROS Administrators should log in to ROS now and if prompted to renew, should proceed with the renewal.
- Check with your payroll supplier that the schools' IT firewalls allow the payroll software to upload to ROS.
- Check with your payroll supplier that the schools' operating systems allow the payroll software to upload to ROS. For instance, Windows XP and Vista are not compatible.
- Boards of Management that pay their employees in arrears, will be required to pay a double week before the end of the 2018 year in order to ensure that the employee has the correct number of insurable weeks. This will ensure that the P35 will correctly reflect a 52 week year.

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit

Treoir Airgeadais P07 - 2018/2019

Nuachóiriú an Chórais ÍMAT – An 1 Eanáir 2019

Céard é Nuachóiriú an Chórais ÍMAT?

Ní fada linn anois an spriocdháta i gcomhair Nuachóiriú an Chórais ÍMAT. Tionscnamh de chuid na gCoimisinéirí Ioncaim is ea Nuachóiriú an Chórais ÍMAT agus tá sé beartaithe go mbeidh sé faoi lánseol ón 1 Eanáir 2019 ar aghaidh. Is éard is aidhm le Nuachóiriú an Chórais ÍMAT ná go mbeidh fáil ag na Coimisinéirí Ioncaim, ag fostóirí agus ag fostaithe ar an eolas is deireanaí maidir le hasbhaintí pá agus cánach.

Céard a chiallaíonn sé do mo scoil?

- **Ní mór** do na scoileanna go léir a fhostaíonn daoine nach n-íocann an Roinn Oideachais agus Scileanna go díreach iad (.i. Feighlithe, Rúnaithe, Glantóirí, srl.):

  - córas ríomhairithe párolla a bheith i bhfeidhm acu.

  NÓ

  - seirbhísí leabharchoimeádaí/cuntasóra a fháil, a bheidh in ann feidhm tacaíochta párolla a chur ar fáil a chomhlíonann riachtanais an Chórais Nua-Aoisithe ÍMAT.

Má tá córas párolla láimhe fós in úsáid ag do scoil, molann FSSU go láidir go n-athródh do scoil chuig bogearraí párolla nó go bhfostódh duine chun an párolla a dhéanamh.

Cén chaoi ar féidir liom ullmhú do Nuachóiriú an Chórais ÍMAT?

Ba chóir do scoileanna athbhreithniú a dhéanamh ar na nósanna imeachta atá acu faoi láthair ó thaobh párolla de agus na hathruithe is gá a dhéanamh lena chinntiú go mbeidh siad réidh leis na riachtanais nua a chomhlíonadh:

- **Ní mór** do gach uile scoil córas ríomhairithe párolla a bheith aici le go mbeidh sí in ann plé a dhéanamh leis an bpróiseas párolla go héifeachtach cruinn **nó** leabharchoimeádaí/cuntasóir a fháil le seirbhísí tacaíochta párolla a chur ar fáil duit.
- Maidir le soláthraí na mbogearraí párolla nó an leabharchoimeádaí/an cuntasóir a chuireann seirbhísí tacaíochta párolla ar fáil don scoil, ba chóir don scoil a chinntiú go gcomhlíonann siadsan an reachtaíocht nua.
- Déan cinnte de go bhfuil an UPSP ceart agat do gach fostaí.
- Ba chóir go mbeadh gach fostaí cláraithe ar ROS trí 'moChúrsaí'.
- Má tá córas ríomhairithe párolla ag an scoil, déan cinnte de go bhfuil sé á fheidhmiú ar an ríomhaire céanna a bhfuil an Deimhniú Digiteach ROS air. Ar an gcaoi sin cumasófar don chóras párolla eolas a uaslódáil go huathoibríoch chuig ROS.
- Ní bhíonn Deimhnithe ROS bailí ach ar feadh dhá bhliain. Déan cinnte de go bhfuil an deimhniú bailí. Ba chóir do riarthóirí ROS logáil isteach in ROS anois agus, má iarrtar orthu an deimhniú a athnuachan, ba chóir dóibh déanamh amhlaidh.
- Fiafraigh de sholáthraí na mbogearraí párolla an ligfidh balla dóiteáin na scoile do na bogearraí párolla eolas a uaslódáil chuig ROS.
- Fiafraigh de sholáthraí na mbogearraí párolla an ligfidh córais oibriúcháin na scoile do na bogearraí párolla eolas a uaslódáil chuig ROS. Cuir i gcás, níl Windows XP ná Vista comhoiriúnach.
- Boird Bhainistíochta a íocann fostaí i riaráiste, éileofar orthu seachtain dhúbailte a íoc roimh dheireadh na bliana 2018 lena chinntiú go mbeidh an líon ceart seachtainí inárachaithe ag an bhfostaí sin. Déanfar cinnte de ar an gcaoi sin go mbeidh bliain 52 seachtain léirithe i gceart ar an P35.

Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur chuig primary@fssu.ie nó glao a chur ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais