

NSSO Transaction Deadlines for End of Year and New Year Period 2022/2023

Dear Colleague,

Please see below details of the HR Services (HRS) and Payroll Service (PS) deadlines in respect of End of Year (EOY) and the New Year (NY) Period.

The advanced deadlines at either side of Christmas, commencing with the payrolls due for payment on Thursday 24 November and Friday 25 November, are necessary to accommodate:

- The three bank holidays that occur in this period 26 and 27 December and 02 January.
- Payroll system downtime to provide for, the completion of year-end clear downs of cumulative and Shorter Working Year data, balancing and reconciliation of tax and PRSI to validate Revenue submission files and the application of software uploads.
- The increased requirement for data input for the first pay day in 2023, including application of Shorter Working Year, Travel Pass, Health Insurance Schemes and adjustments to out-of-year overpayment recoupments under circular 07/2018.

HR Services (HRS) Deadlines

The timelines for the submission of instruction/cases to HRS, as set out in the Employee Service Management Agreement – Critical NSSO Employee Services/Client Timelines will apply to the advanced deadlines as set out for Payroll Services.

- To allow for processing and submission to Payroll, staff must submit applications for anything they wish to have paid in 2022 to HRS **10 working days in advance of the Payroll deadlines** outlined in Table 1 below.

New Hires and External Transfers

- Local HRs are asked to ensure that New Hire cases are raised with the specific deadlines in mind, to guarantee that HRS and PS have adequate time to process these instructions.
- For External Transfer cases, each Local HR needs to be aware of revised deadlines when discussing proposed transfers between Departments, so as to ensure removals and set-ups on payrolls on the required dates are fully achievable. The OSM team will continue to contact Local HRs if the proposed pay dates provided cannot be accommodated or if there is a risk that the employee will not be paid in 2022.

Managed Attendance (MA)

- LHRs/Line Manager have discretion when sending instructions for an MA Employee in relation to Accelerated Pay Run Deadlines – this is especially important for the Christmas Pay Run Deadlines due to the number of weeks involved.
- LHRs are asked to instruct the Pay Team if the Employee in question is to be paid in full or on the basis of estimated attendance for the period in question, having consideration that the purpose of access to MA, is to prevent the further accumulation of debt by the staff member to the Exchequer.
- This information should be submitted to HRS Pay Team before **5pm on Friday 04 November 2022**. If LHR or line managers wish to make amendments to their original instruction, please inform the Pay team as soon as possible bearing in mind the accelerated deadlines provided.
- The periods of attendance impacted are from the 07 November 2022 to 30 December 2022 for weekly staff and from 28 October 2022 to 22 December 2022 for fortnightly ones. Please ensure that weekly/fortnightly actual attendance cases are raised to HRS Pay Team at the end of each MA period, for Annual Leave and Pay reconciliation. Nil attendance periods should also be notified to HRS on CMS.
- The normal process will resume for weekly staff from the 02 January 2023, cases should be raised by 06 January 2023 for payment on the 20 January 2023. For fortnightly staff normal process will resume from 23 December 2022, cases should be raised by the 05 January 2023 for payment on the 19 January 2023.

Absence

- Local HRs should be aware that the last date HRS will be able to pay affect staff will be **09 November 2022**.
- This is the last point at which we would be in a position to return staff to pay in advance of Christmas, should staff resume duty. Please note that staff may accrue overpayments if they reach a pay impacted sick leave threshold within the Christmas pay deadline period outlined below.
- Where there are end dated absences for pay impacts/delayed pay adjustments, HRS will not put these into effect for the final payrolls of the year as to do so may leave staff in a financially difficult position over the Christmas period. We will therefore process and hold such cases until the payrolls are available again in early January, as per previous years.
- While HRS will strive to issue pay instructions received directly from Local HR, this will not be the default position and implementation of the instruction cannot be guaranteed.
- It should be noted that for those staff who are already pay affected, we will be unable to return them to payroll should they return to work within the Christmas pay deadline period.

Leave

- Local HR areas are to be aware that submission of applications for unpaid leave or return from unpaid leave past the relevant cut off dates, will result in overpayments/underpayments.
- It is recommended that applications for unpaid leave that normally require advanced notice

of six weeks, are applied for immediately where the leave is due to commence in December 2022 or January 2023.

Recoupments

Under the terms of Recoupments Circular 07/2018, from 16 April 2018 onwards, overpayments must be recouped from salary in the following manner:

- a) (8.1) Gross recoupment values will be deducted from gross pay where the recoupment occurs in the same tax year as the overpayment occurred. This is referred to as a *Current-Year Overpayment Recoupment*.
- b) (8.2) Gross recoupment values will be deducted from net pay where the recoupment occurs in any tax year other than the tax year that the overpayment occurred. This is referred to as an *Out-of-Year Overpayment Recoupment*.

Please Note: This will have implications for staff where there are end dated absences for pay impact/delayed pay adjustments, as HRS current practice is to process and hold such cases until the payrolls are available again in early January, as per previous years.

Pensions

- HRS - Pensions will issue a separate alert to PSBs requesting advance notice from staff retiring in December 2022 and early January 2023, in order to minimise disruption to the payment of pensions caused by the changing pay deadlines. However, individuals are not obliged to give us such advance notice so there is a possibility that deadlines may be missed.

Payroll Services (PS) Deadlines

Overtime

- Due to the change to the payroll deadlines overtime claims may not be paid on the pay day that staff expect, therefore claims should be submitted and approved as soon as possible.
- Also, staff that receive overtime on a regular basis may receive a flat week(s) pay, due to the revised deadlines.
- If you require a payment to be made to any of your staff, for whom this situation could arise, PS will process these, **on receipt of instruction on how much to pay to each staff member for each week, in line with the deadlines and payment dates set out below – see Table 1, column ‘Deadlines for Receipt of Instructions to PS’.**
- Clear instruction will also be needed as regards the timing of the recoupment of these amounts, but it should be done as soon as possible.
- The administration and reconciliation of these payments is wholly a matter for your organisation.
- Please liaise directly with the Payroll Team for your payrolls (*see Appendix 1*) if you require the above arrangement to be put in place for any of your staff.

Table 1 - End of Year and New Year Payroll Deadlines:

Payroll Period	Payment Date (Some weekly payrolls are paid on a Thursday)	Deadline for Receipt of Instructions to HRS	Deadline for Receipt of Instructions to PS	Deadline for Approval of Overtime/Allowances on Payroll Self Service
202247 Weekly (W) Fortnightly (F) Monthly (M)	Thursday, 24 November 2022 (F) Friday, 25 November 2022 (W/M)	Tuesday, 08 November 2022 (13:00)	Friday, 11 November 2022 (13:00)	Friday, 11 November 2022 (13:00)
202248 Weekly (W) Alternate Fortnightly (AltF)	Thursday, 01 December 2022 (AltF) Friday, 02 December 2022 (W)	Friday, 11 November 2022 (17:00)	Wednesday, 16 November 2022 (13:00)	Wednesday, 16 November 2022 (13:00)
202249 Weekly Fortnightly	Thursday, 08 December 2022 (F) Friday, 09 December 2022 (W)	Tuesday, 15 November 2022 (13:00)	Friday, 18 November 2022 (13:00)	Friday, 18 November 2022 (13:00)
202250 Weekly Alternate Fortnightly	Thursday, 15 December 2022 (AltF) Friday, 16 December 2022 (W)	Monday, 21 November 2022 (13:00)	Thursday, 24 November 2022 (13:00)	Thursday, 24 November 2022 (13:00)
202251 Weekly Fortnightly	Thursday, 22 December 2022 (F) Thursday, 22 December 2022 (W)	Wednesday, 23 November 2022 (13:00)	Monday, 28 November 2022 (13:00)	Monday, 28 November 2022 (13:00)
202252 Weekly Alternate Fortnightly Monthly	Thursday, 29 December 2022 (AltF) Friday, 30	Friday, 25 November 2022 (17:00)	Friday, 02 December 2022 (13:00)	Friday, 02 December 2022 (13:00)

	December 2022 (W/M)			
202301 Weekly Fortnightly	Thursday, 05 January 2023 (F) Friday, 06 January 2023 (W)	Thursday, 08 December 2022 (13:00)	Tuesday, 13 December 2022 (13:00)	Tuesday, 13 December 2022 (13:00)
202302 Weekly Alternate Fortnightly	Thursday, 12 January 2023 (F) Friday, 13 January 2023 (W)	Monday, 19 December 2022 (13:00)	Thursday, 22 December 2022 (13:00)	Thursday, 22 December 2022 (13:00)
202303 Weekly Fortnightly	Thursday, 19 January 2023 (F) Friday, 20 January 2023 (W)	Thursday, 05 January 23 (17:00)	Tuesday, 10 January 2023 (13:00)	Tuesday, 10 January 2023 (13:00)

*** Separate deadlines may apply to non-standard pay groups. These will be communicated by the relevant payroll areas in PS to Local HR/HRS as appropriate.**

Emergency Payments

- In circumstances where your office requires an off payroll emergency payment to be made to an employee, this will be accommodated in exceptional circumstances by PS through a manual emergency payment into the customer's account.
- PS will adjust the payroll record to reflect payments made outside of the payroll system and these will be notified to Revenue via a correction submission file for the relevant payroll period.
- Reminder – real time reporting necessitates that payments are reported to Revenue on or before the date in which they are paid.

Please Note: The provision of emergency payments should be an exception and agreed in advance with PS Contacts as outlined in Appendix 1.

Travel and Subsistence Expenses

T&S Expense claims should be submitted and approved as soon as possible:

- In order for expense claims to be paid in 2022, valid claims must be submitted and approved on payroll self-service before **16 December 2022** for payment on **23 December 2022**.
- Valid approved claims submitted from **17 December** will be paid on **6 January 2023**.

Table 2 - End of Year and New Year Travel and Subsistence (T&S) Expenses Deadlines:

Payment Date*	Deadline Date for submitting approved T&S claims
Friday, 23 December 2022	Friday, 16 December 2022
Friday, 06 January 2023	Friday, 29 December 2022

*HR/Finance areas please note that the T&S funds will have to be lodged with PS Banking Section by 10.30am on:

- 22 December 2022 for the T&S payments due on Friday 23 December 2022.
- 05 January 2023 for the T&S payments due on Friday 06 January 2023.

If you have any queries in relation to the above please feel free to contact the relevant HR and Payroll Services contacts in Appendix 1.

Please ensure to bring this information to the attention of all relevant staff members.

Yours sincerely,
 Customer Relations and Support Services,
 National Shared Services Office
 October 2022