

## PAYE Services: Manage Your Tax

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## 1. Manage your tax 2017

The **Manage your tax 2017** PAYE service allows employees and pension recipients manage their current year tax credits, standard rate tax bands, USC bands and declare additional incomes ensuring that they pay the right amount of tax during the tax year. Customers can access the service by clicking on the “Manage your tax” link on the PAYE Services card in myAccount . Agents can access the service by clicking on the PAYE Services 2017 card in the “Other Services” section of the Client Services Screen in ROS.

### 1.1 Joint Assessment Cases

Customers who are jointly assessed with their spouse or civil partner can view the record of their spouse/partner and make any changes to that record.

Customers can move between their records and the record of their spouse/civil partner by clicking on the name on the top left of the screen.

## 2. Overview Screen

When customers click into this ‘Manage your tax 2017’ service, they are presented with the overview screen which provides a snapshot of their tax position for the current year.

It is divided into four sections as follows:

Section	Information
<b>Your jobs and pensions</b>	Details of jobs and/or pensions for the current year and whether the job or pension is active or ceased.
<b>Your current credits</b>	Details of the tax credits the customer has claimed and the amount of the credit.
<b>Your additional income</b>	Details of the customer’s incomes declared and also any Department of Employment Affairs and Social Protection (DEASP) payments that have been notified to Revenue.
<b>How your tax credits and rate band are currently divided</b>	<p>Details of a customer’s tax credits, standard rate cut-off point (i.e. the amount of income the customer can earn at the standard rate of tax, which is currently 20%) for each job or pension.</p> <p>Details of a customer’s Universal Social Charge (USC) position including the rate of USC applied (standard, reduced or exempt) and the USC rate bands, which is the amount of income that is liable to the different USC rates, for each job or pension.</p>

Customers can also view their latest tax credit certificate by clicking the ‘View my tax credit certificate’ button on the top right of the screen.

Customers can update their record by clicking on the relevant button in the different sections or by using the corresponding links on the side navigation bar.

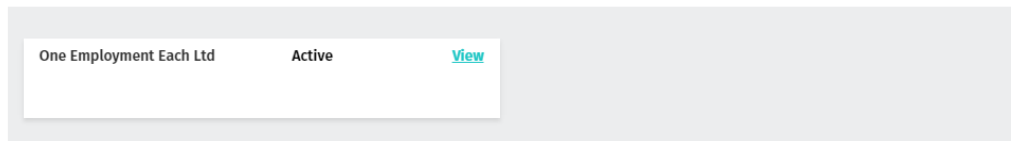
## 2.1 Your jobs and pensions

All jobs and pensions on record in the current year are listed with a status of active or ceased as appropriate.

**Figure 1: Overview screen: Your jobs and pensions section**

### Your jobs and pensions

These are all the jobs and/or pensions we have on our record for you. You can add a new job or pension by using the Jobs and Pensions service which is available by clicking the 'Add job or pension' link on the PAYE Services card in MyAccount.



One Employment Each Ltd	Active	<a href="#">View</a>
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Customers cannot currently add a new job or pension from this screen. To do this, customers should click on the 'Add job or pension' link on the PAYE Services card on the myaccount homepage. Agents can add a job or pension for their client by clicking on the Jobs and Pensions card in the "Other Services" section of the Client Services page in ROS.

Customers can view details of their jobs and/or pensions by clicking on the 'View' button. Details include:

- Employer or pension provider's tax registration number;
- Start date of job or pension;
- Name of the employer or pension provider;
- Status of the job or pension e.g. active or ceased;
- Pay and tax details (if job is ceased and details are on record);
- Directorship, with an option to add a Proprietary Directorship (that is a company director who owns 15% of the shares in the company) marker or delete it where already present.

## 2.2 Your current credits

Details of the tax credits currently on record for the customer are displayed in this section.

**Figure 2: Overview screen: Your current credits section**

Your current credits		<a href="#">Add new credits</a>
These are all the tax credits we have on record for you. Tax credits reduce the amount of tax that you pay.		
Credits noted as <b>Shared</b> may be divided between you and your spouse/civil partner.		
Age tax credit <b>Shared</b>	€490	<a href="#">View</a>
Employee tax credit	€1,650	<a href="#">Edit</a>
Rent tax credit <b>Shared</b>	€160	
Dependent relative tax credit <b>Shared</b>	€70	<a href="#">Edit</a>
Personal tax credit <b>Shared</b>	€3,300	<a href="#">Edit</a>

### 2.2.1 Personal and Shared Credits

A number of tax credits are 'personal' to the individual customer and cannot be shared between spouses and civil partners when they are jointly assessed. These include credits such as the Flat Rate Expenses (FREs) and Employee tax credit.

On the other hand, a number of credits can be shared between spouses/civil partners such as the Personal tax credit and these are marked as 'Shared' on screen. The amount displayed on screen for shared tax credits relates to the amount of the total credit. The breakdown of how the total tax credits are divided between the spouses/civil partners is displayed in the 'How your tax credits and rate band are currently divided' section.

### 2.2.2 View, Claim, Edit or Delete Credits

Customers can make changes to their tax credits as follows:

- Certain tax credits can be claimed by clicking on the 'Add new credits' button or by clicking on the 'Claim tax credits' link on the side navigation bar;
- Certain existing tax credits can be edited or deleted by clicking on the 'Edit' button beside the credit.

Tax credits that can be claimed, edited or deleted are:

- |   |                                   |
|---|-----------------------------------|
| ▪ Personal  | ▪ Incapacitated Child             |
| ▪ Employee  | ▪ Widowed Parent                  |
| ▪ Earned Income   | ▪ Dependent Relative              |
| ▪ Flat Rate Expenses  | ▪ Guide Dog Allowance             |
| ▪ Single Person Child Carer Credit (SPCCC) – Primary Claimant | ▪ Nursing Home Expenses           |
| ▪ Home Carer  | ▪ Blind Tax Credit                |
| ▪ Tuition Fees  | ▪ Relief for Maintenance Payments |
|   | ▪ Income Continuance              |

Both the Home Renovation Incentive (HRI) tax credit and Age tax credit are view only i.e. you can see details of the tax credit by clicking on the 'View' link. These credits cannot be edited or deleted.

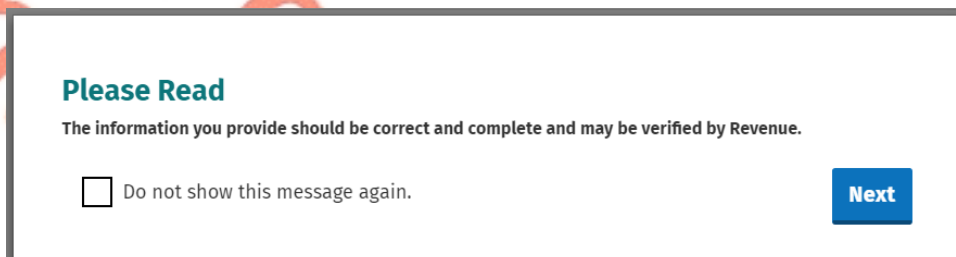
The remaining tax credits will only be displayed on screen if the credit is already on the customer's record. There is no 'View' or 'Edit' link available for these particular credits as they cannot currently be amended .

Customers who are entitled to a credit they are not in receipt of and, which cannot currently be claimed online, should claim the credit through MyEnquiries and, where necessary, upload a copy of the relevant claim form.

### 2.2.3 Warning Screen

When a customer clicks on the 'Add new credits' button or the 'Claim tax credits' link the following screen will be displayed:

**Figure 3: Warning screen**

A screenshot of a warning screen. At the top, the text 'Please Read' is displayed in a blue font. Below this, a message states: 'The information you provide should be correct and complete and may be verified by Revenue.' Underneath the message is a checkbox followed by the text 'Do not show this message again.' To the right of the checkbox is a blue button with the word 'Next' written on it in white.

The customer can choose not to see this message again during the current session by ticking the 'Do not show this message again' box.

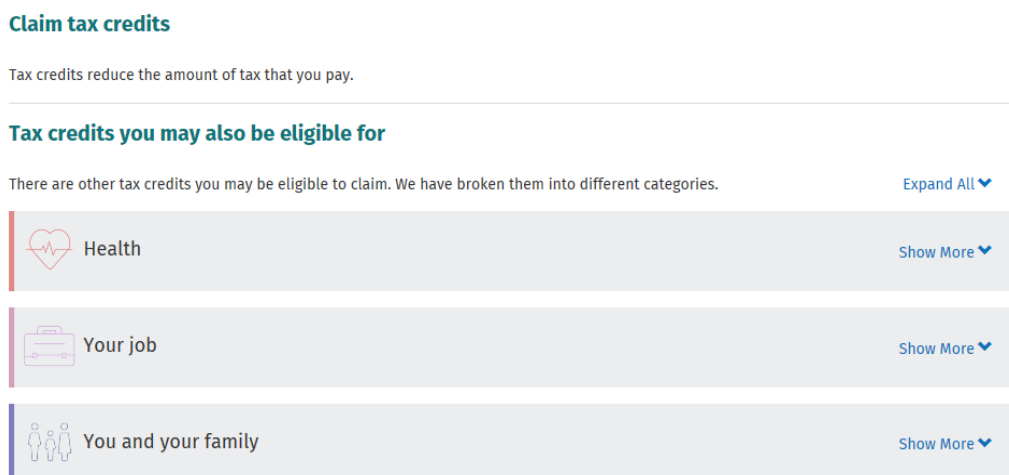
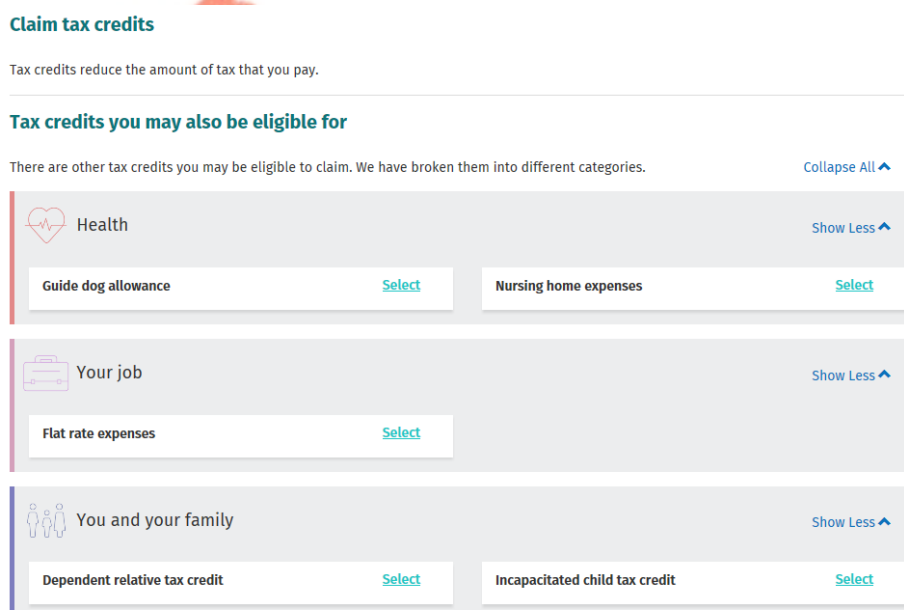
Clicking 'Next' will open the Claim Tax Credits screen.

### 2.2.4 Claiming new Tax Credits

The different tax credits are broken down into categories to assist customers to claim tax credits they are entitled to. These categories are:

- Health
- Your Job
- You and Your Family.

Customers will only be shown tax credits that they may be eligible to claim based on their profile, e.g. Single Person Child Carer Credit will only be available to customers who are not jointly assessed.

**Figure 4: Claim tax credits screen****Figure 5: Claim tax credits screen expanded**

To claim a credit the user must first click 'Select'. Customers will have to provide additional relevant information to support their claim for a tax credit, where appropriate.

If a customer is claiming more than one credit they can select all the relevant credits and then they will be prompted to provide the necessary additional information. Alternatively, customers can claim each credit individually by selecting the credit and then providing the additional required information.

The number of credits selected will display at the bottom of the screen with an option to 'Deselect All'. Credits will also appear on the side navigation bar under 'Claim Tax Credits'.

**Figure 6: Banner at bottom of screen when claiming tax credits**



**Figure 7: Side navigation bar when claiming tax credits**

- Claim tax credits**
- Dependent relative tax credit
- Flat rate expenses
- Nursing home expenses

### 2.3 Your additional income

Details of the additional incomes currently on record for the customer are displayed in this section. This includes information provided by the customer or received directly from the Department of Employment Affairs and Social Protection (DEASP).

Customers registered for Income Tax are advised not to add any additional incomes apart from DEASP payments. If they do, their additional incomes will be coded against their tax credits and the tax due will be collected through their PAYE salary.

**Figure 8: Overview screen: Your additional income**

### Your additional income

These are all the additional incomes we have on record for you. Additional incomes are incomes which are not taxed through the PAYE system such as rental income or certain DEASP payments.

DEASP carer's income	* PLEASE UPDATE *	€0.00	<a href="#">Edit</a>
Rental income		€200.00	<a href="#">Edit</a>

Add new incomes



### 2.3.1 View, Claim, Edit or Delete Additional Incomes

A customer can make changes to their additional incomes as follows:

- Certain incomes can be declared by clicking on the 'Add new incomes' button or by clicking on the 'Declare income' link on the side navigation bar. The different incomes are broken down into two categories to assist customers to declare these incomes. These categories are:
  - DEASP payments
  - Other income.
- Certain additional incomes can be edited or deleted by clicking on the 'Edit' button beside the credit.
- Certain DEASP incomes cannot be amended where the information was provided directly from DEASP. These particular payments are view only i.e. you can see details of the payment by clicking on the 'View' link.
- Customers must update their record where they are in receipt of particular DEASP payments which Revenue is aware of but where no amount has been provided. These payments currently are Blind pension, Carer's income and Survivor's pension (non-contributory). A pop-up message will be displayed to inform customers.

Figure 9: Pop-up message: DEASP incomes need to be updated

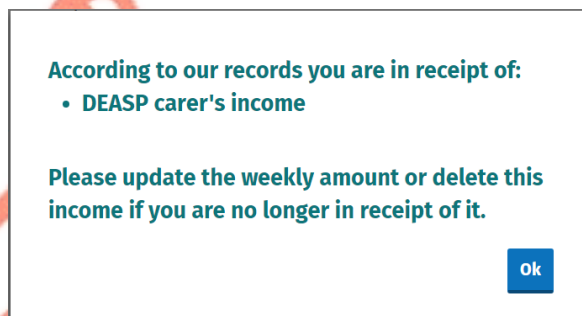


Figure 10: Overview screen: DEASP incomes requiring update

#### Your additional income

[Add new incomes](#)

These are all the additional incomes we have on record for you. Additional incomes are incomes which are not taxed through the PAYE system such as rental income or certain DEASP payments.

DEASP carer's income	* PLEASE UPDATE *	€0.00	<a href="#">Edit</a>	Rental income	€200.00	<a href="#">Edit</a>
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Additional incomes that can be declared, edited or deleted are:

- DEASP: Blind pension
- DEASP: Carer's income
- DEASP: Survivor's pension (non-contributory)
- DEASP: Other income where Revenue does not receive information directly from DEASP
- Rental income
- Untaxed income arising in the State
- Foreign pensions
- Trading income
- Professional income
- Irish taxed income
- Maintenance Payments received
- Dividends & distributions
- UK dividends.
- Foreign salary
- Employment/office/pension not subject to PAYE

Any other sources of additional incomes will only be displayed on screen if the income is already on the customer's record. There is no 'View' or 'Edit' link available for these particular incomes as they cannot currently be amended (these will be amendable in the future).

Customers who are in receipt of an income that cannot be currently declared online should advise us through MyEnquiries.

### 2.3.2 Warning Screen

When a customer clicks on the 'Add new incomes' button or the 'Declare income' link a warning screen will be displayed, see Figure 3 above.

The customer can choose not to see this message again during the current session by ticking the box 'Do not show this message again' box.

Clicking 'Next' will open the 'Declare income' screen.

## 2.4 How your tax credits and rate band are currently divided

Details of a customer's tax credits and rate bands are shown in this section. Where a customer has more than one job, details are provided of how the tax credits and rate bands are divided between each job.

There are two tabs – PAYE and USC and they can be accessed by clicking on the relevant tab.

The PAYE tab gives details of a customer's standard rate cut off point and overall tax credits. Where a customer has more than one job, the standard rate cut off point and tax credits applicable to each job is shown.

Figure 11: Overview screen: PAYE tab

## How your tax credits and rate band are currently divided

Edit

This is how your tax credits, standard rate bands and USC bands are currently divided between your jobs and/or pensions. [Read more](#)

PAYE		Universal Social Charge	
Fanagans			
<b>Standard rate band</b>		<b>Tax credits</b>	
Annual	Rate	Annual	
€27,300	20%	€7,490	
Toggle Ltd			
<b>Standard rate band</b>		<b>Tax credits</b>	
Annual	Rate	Annual	
€12,350	20%	€0	
Employer Test Case			
<b>Standard rate band</b>		<b>Tax credits</b>	
Annual	Rate	Annual	
€10,500	20%	€0	

The USC tab shows a customer's USC status i.e. exempt, reduced rate or standard rate. It also gives a breakdown of the USC rate bands for each job.

Figure 12: Overview screen: USC tab

## How your tax credits and rate band are currently divided

Edit

This is how your tax credits, standard rate bands and USC bands are currently divided between your jobs and/or pensions. [Read more](#)

PAYE	Universal Social Charge	
This is the amount of your employment income which is chargeable at each rate of USC		
<b>USC status: Standard rate</b>		
	<b>Rate</b>	<b>Annual</b>
Fanagans	0.5%	€12,012
	2.5%	€6,760
	5%	€51,272
Toggle Ltd	0.5%	€0
	2.5%	€0
	5%	€0
Employer Test Case	0.5%	€0
	2.5%	€0
	5%	€0
All income over €70,044 is chargeable at 8.0%.		

### **2.4.1 Edit how your tax credits and rate bands are divided**

Customers or jointly assessed couples who have more than one active job can amend how their tax credits and rate bands are divided.

Customers who are USC exempt or on the reduced USC rate can amend their USC status if they believe they are not entitled to either the exemption or the reduced rate. Tax Credit Certificates (TCC) issued on foot of any changes to a customer's USC status will issue on a week 1 basis. (Week 1 basis means that each week's pay and tax is calculated independently without reference to any previous week's pay or tax. No tax refunds can be made while on a Week 1 basis).

When customers make changes to their records i.e. by updating either their tax credits or incomes, they will automatically be taken to the 'Divide your credits and rate bands' section if they have more than one active job. For couples who are jointly assessed, this will happen when a change is made to the record of either spouse or civil partner.

Alternatively a customer or jointly assessed couple can amend how their tax credits and rate bands are allocated by clicking on the 'Divide tax credits' link on the navigation bar. Customers and jointly assessed couples who have only one active job will not have this link on the navigation bar.

### **2.4.2 Divide your tax credits and rate bands**

To ensure that customers' tax credits and rate bands are appropriately allocated across different jobs, they will be asked to estimate their gross income for each job and their spouse or civil partner's jobs, where appropriate. This is to ensure that the customer pays the right amount of tax during the year (and no underpayment or overpayment arises).

Where customers are unable to estimate their income, they should click on the 'Unable to Estimate' box.

If customers have made changes to their record and/or to their spouse's or civil partner's record and they are unable to provide an estimate of their income for at least two of their jobs, they will be asked to select their main job i.e. the job with the highest income. The adjustments to their tax credits and/or rate bands will be made against this job.

If a customer provides an estimated income for one job only, the adjustments will be made against that job.

Customers who have made no changes to their records but want to make changes to how their tax credits and rate bands are divided must provide an estimate for at least two of their jobs (if relevant).

A re-allocation of tax credits and rate bands will only take place amongst jobs where an income has been provided.

Customers will have the option of not accepting the allocations done automatically for them. When this happens they will be asked how they want their tax credits and rate bands to be divided.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 3. Tax Credit Certificate (TCC)

After a submission has been made, a TCC will issue to the relevant employer(s). A copy of the TCC will be available to view in My Documents (which is also available in myAccount) usually within 2 days of the submission being made.

The Tax Credit Certificate sets out a customer's tax credits and rate band for the current tax year.

The information provided by the customer, in addition to the information held on Revenue's record, will determine the appropriate tax credits and rate band.

#### 3.1 DEASP Payments – ITP processing

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[...]

#### 3.2 Rules to determine the basis of the TCC

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 4. Blocking Rules

A message will be displayed to blocked customers advising them to contact Revenue quoting the relevant rule number.

**Figure 15: Display Screen – message displayed to blocked customer**

myAccount

### Please contact Revenue

We cannot complete your request because our records show that your personal details need to be updated. Please telephone your local Revenue office or contact us through myEnquires. Please quote Rule 6.

[Go to myAccount homepage →](#)

A more recent version of this manual is available.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 5. iC Rules

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 6. Other Information

### 6.1 Saving data on PAYE Services: Manage your tax

Customers can save their data and complete and submit the changes at a later time. When the customer signs in later, a message will be displayed to inform him/her of the saved data. The credit/income that has been partially input will also display on the screen and is labelled 'PENDING'.

Figure 19: Display Screen – message showing credit/income at 'pending' status

Dependent relative \* PENDING \* €70 [Edit](#)  
tax credit  
Shared

## 6.2 ITP Processing

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 6.3 Looking up a PAYE Services Submission

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]



## 6.4 PAYE Services shadow site

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[...]

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## Appendix 1: Allocation Engine

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

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## Appendix 2: Basis of TCC

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### Appendix 3: Blocking Rules

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