PAYE Services: Manage Your Tax

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A more recent version of this manual is available.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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1. Manage your tax 2019

The **Manage your tax 2019** 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 2019 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 2019' 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
Your jobs and pensions	Details of jobs and/or pensions for the current year and whether the job or pension is active or ceased.
Your current credits	Details of the tax credits the customer has claimed and the amount of the credit.
Your additional income	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.
How your tax credits and rate band are currently divided	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. 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.

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.

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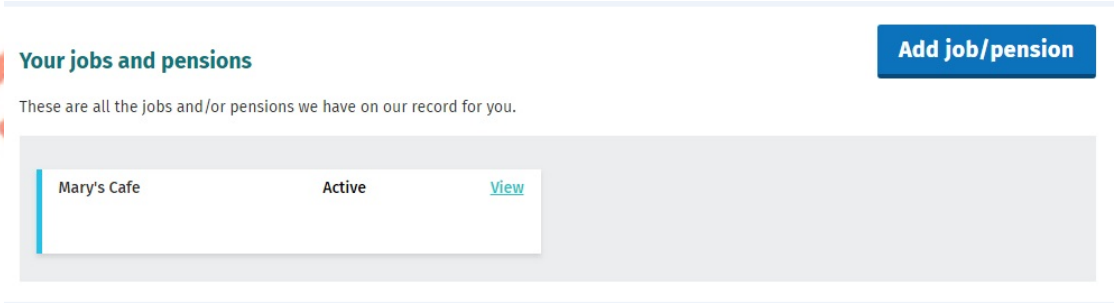
Customers can update their record by clicking on the relevant button in the different sections or by using the corresponding links on the side navigation bar.

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



In this section 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';
- Employment ID
- 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.

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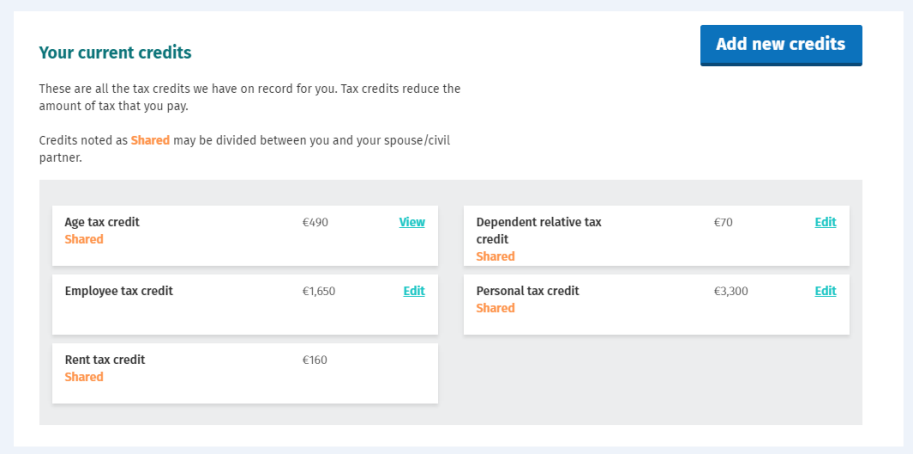
2.2 Your current credits

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

Figure 2: Overview screen: Your current credits section



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 Flat Rate Expenses (FREs) and the 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
- Employee
- Earned Income
- Flat Rate Expenses
- Single Person Child Carer Credit (SPCCC) – Primary Claimant
- Home Carer
- Tuition Fees
- Incapacitated Child
- Widowed Parent
- Dependent Relative
- Guide Dog Allowance
- Nursing Home Expenses
- Blind Tax Credit
- 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.

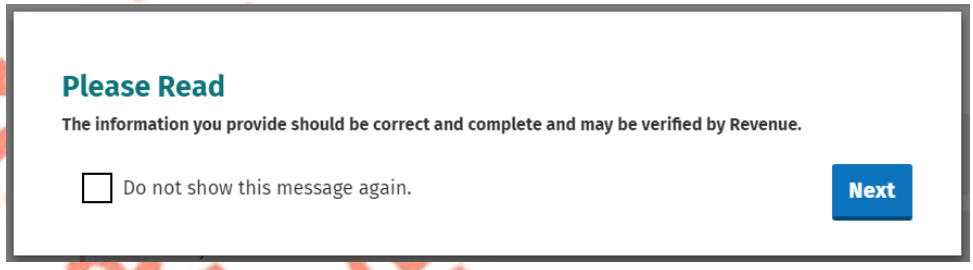
The remaining tax credits will only be displayed on screen if the credit is already on the customer's record. There is no 'View' or 'Edit' link available for these particular credits as they cannot currently be amended.

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



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.

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Figure 4: Claim tax credits screen

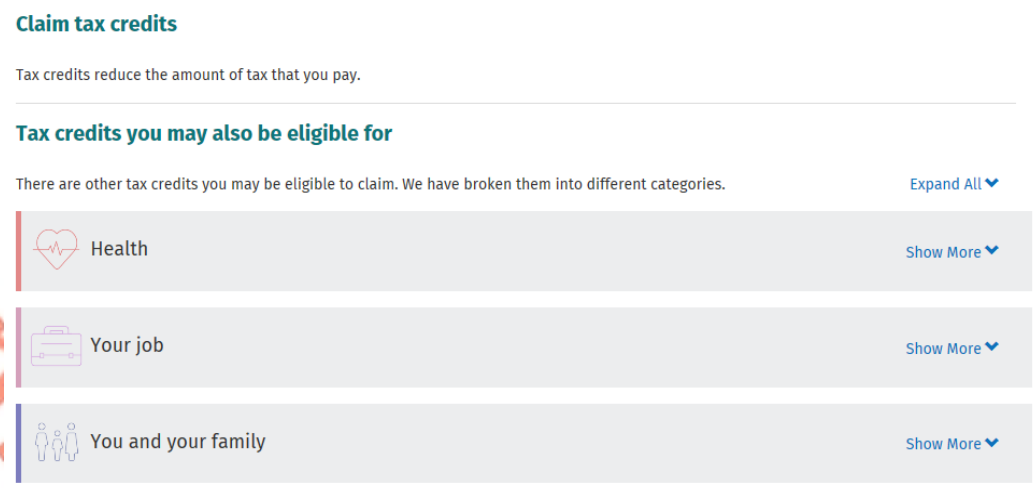
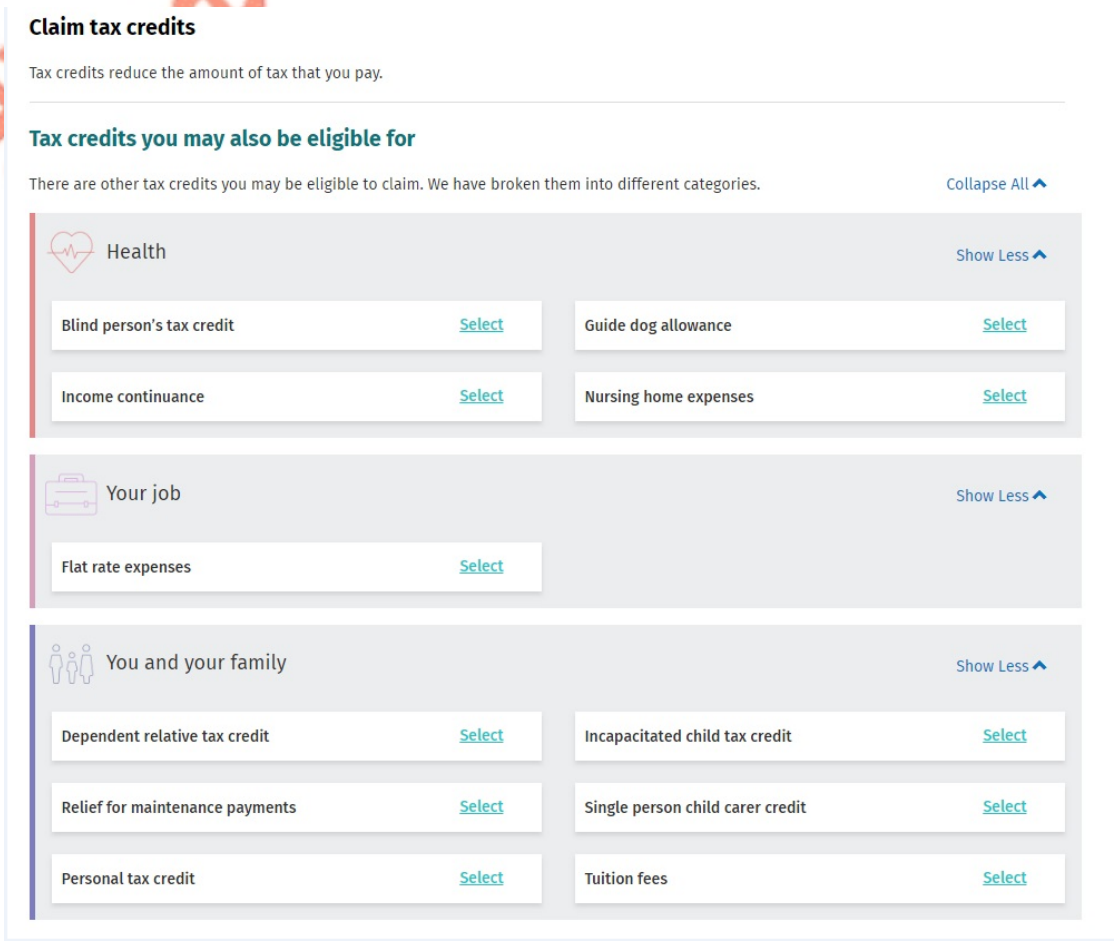


Figure 5: Claim tax credits screen expanded



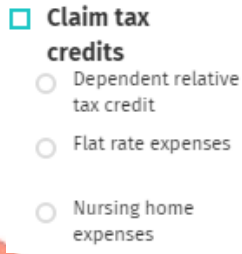
To claim a credit the user must first click 'Select'. Customers will have to provide additional relevant information to support their claim for a tax credit, where appropriate.

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

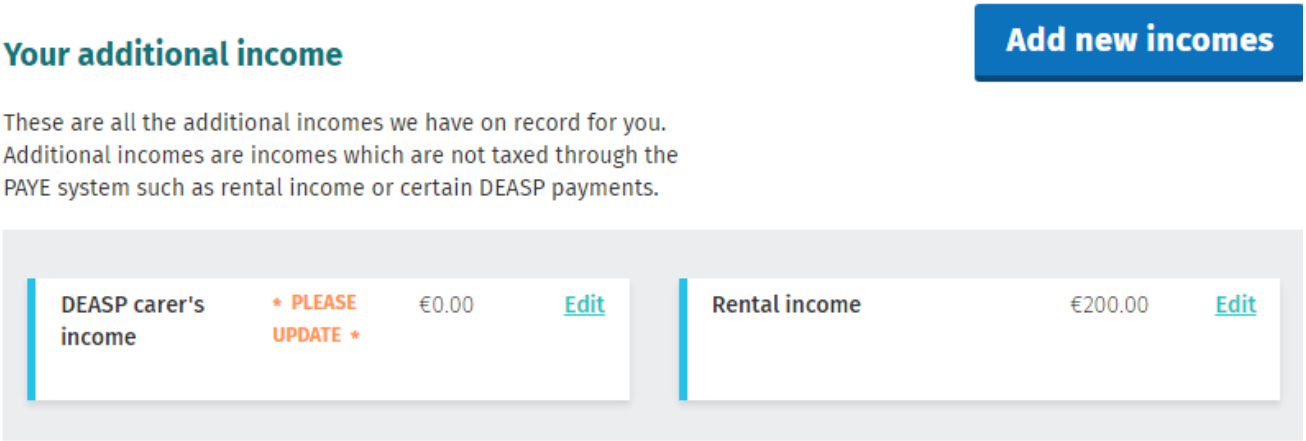


2.3 Your additional income

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



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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

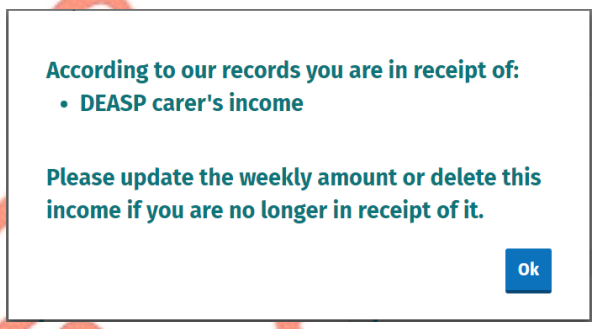
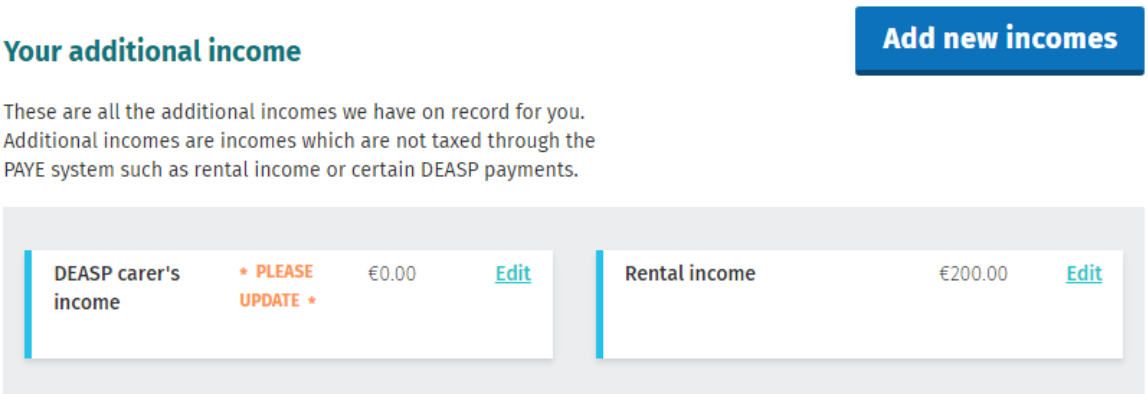


Figure 10: Overview screen: DEASP incomes requiring update



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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)
- 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.

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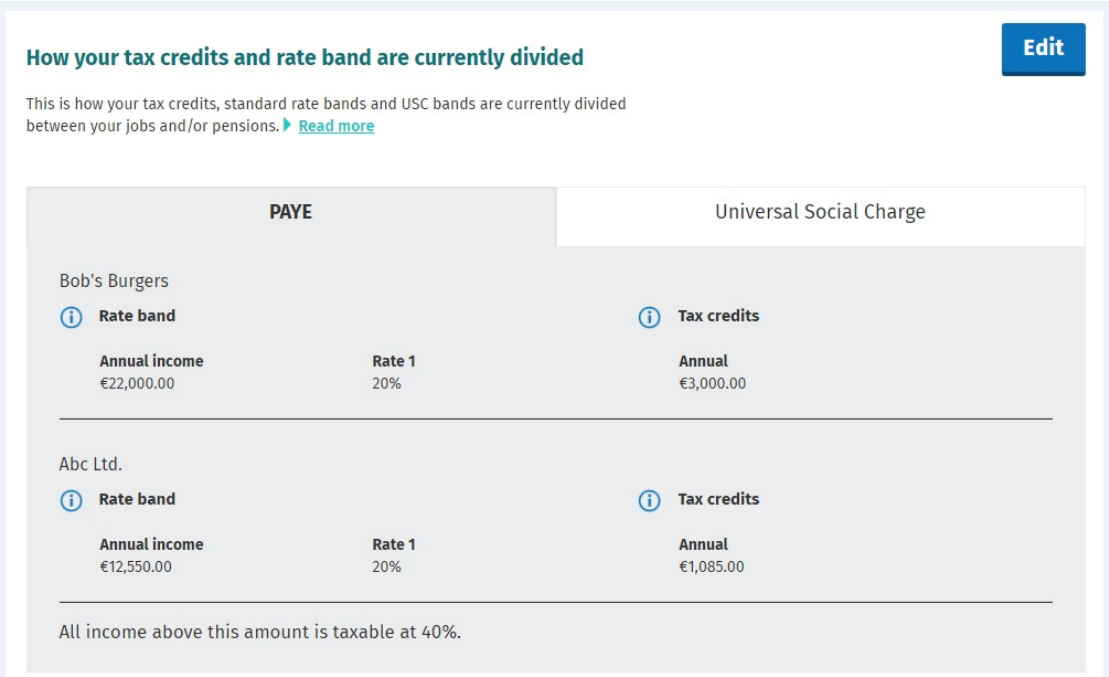
Figure 11: Overview screen: PAYE tab



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

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, where both spouses/civil partners are working, 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).

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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.

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[…]

3. Revenue Payroll Notification (RPN)

After a submission has been made, an RPN will be made available to the relevant employer(s). The RPN is the employer's copy of the TCC and shows, amongst other things, the employee's total tax credits and tax and USC cut-off points for the year. A copy of the Tax Credit Certificate (TCC) will be available to view by employees in My Documents (which is also available in myAccount) usually within 2 days of the submission being made. The TCC sets out a customer's tax credits and tax and USC rate bands 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

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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

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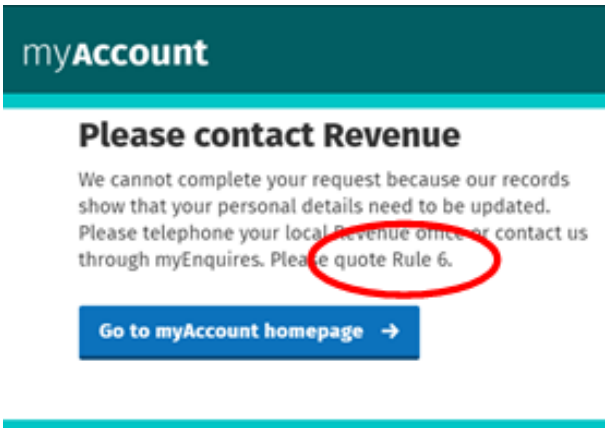

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5. iC Rules

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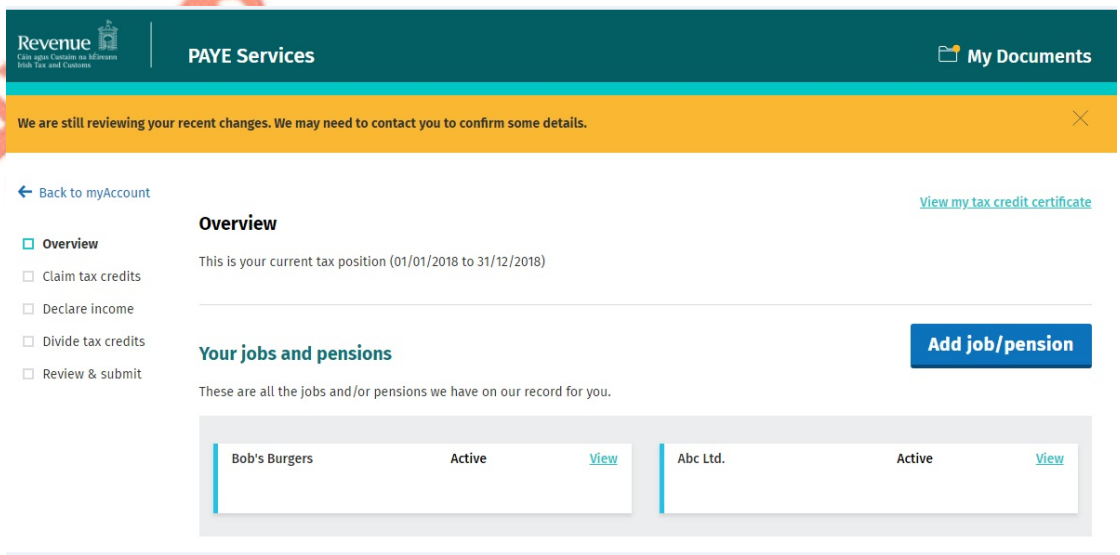

6. Other Information

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

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6.2 ITP Processing

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6.3 Looking up a PAYE Services Submission

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6.4 PAYE Services shadow site

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Appendix 1: Allocation Engine

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Appendix 2: Basis of TCC

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Appendix 3: Blocking Rules

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Appendix 4: iC Rules

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