

PAYE Services: Review your tax

Part 38-06-05

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1 Introduction

The purpose of this manual is to provide information on how to review your tax (i.e. complete your Income Tax Return (ITR)) and obtain a Statement of Liability in PAYE Services.

‘Review your tax’ allows you to:

- View your Employment Detail Summary (for 2019 and future years)
- Create and print a secure PDF version of the Employment Detail Summary (for 2019 and future years)
- Make an Income Tax Return
- Obtain a Statement of Liability.

‘Review your tax’ is a facility available to PAYE customers in [myAccount](#). If you wish to use this service, you must first register for [myAccount](#). Information on how to register for myAccount can be found on the Revenue website, www.revenue.ie or by clicking [here](#).

You will find further information on the above services throughout this manual.

If you wish to manage your current year tax credits, standard rate tax bands, Universal Social Charge (USC) bands or declare additional incomes, select ‘Manage your Tax 2022’ from the ‘PAYE Services’ card. See [Tax & Duty Manual part 38-06-04 PAYE Services: Manage your Tax](#) for further information.

1.1 Covid-19 information for taxpayers and their agents

In response to the impact of the Covid-19 Pandemic on the Irish economy, in 2020 the Government introduced a number of schemes and incentives to support employers and their employees. Please see paragraph [3.3](#) for further information in relation to these schemes and incentives.

1.2 Remote Working Relief:

Employees who are obliged to perform some, or all of the duties of their employment from home, may be entitled to claim tax relief in respect of some of the expenditure incurred as a result of working from home.

You will find further information in relation to [Remotely working from home](#) on www.revenue.ie. A [video](#), outlining the process involved in making a claim for Remote Working Relief is also available on this link. [Tax & Duty Manual part 05-02-13 e-Working & Tax](#) contains useful information in relation to this relief, including the conditions that must be satisfied in order to avail of this relief.

Further information on how to make a claim for Remote Working Relief can be found in [Section 4-Remote Working Relief](#).

2 Accessing PAYE Services- Review your tax

The 'Review your tax' service is accessed from the PAYE Services card in [myAccount](#). Accessing this service allows you to complete an Income Tax Return and request Statements of Liability for the years 2018-2021 inclusive. The Statement of Liability will show whether your Income Tax and Universal Social Charge (USC) is balanced, overpaid or underpaid. For anyone who received Covid-19 support payments under the [ERS](#), [TWSS](#) or the [Pandemic Unemployment Payment \(PUP\)](#) from the Department of Social Protection, you will be able to view details of the payments you received in 2020. You will also be able to complete an Income Tax Return for the above years to:

- Change existing credits/declared income;
- Declare additional income, e. g. rental income, income from casual work;
- Claim additional credits/reliefs, e. g. health expenses;
- Request a Statement of Liability from Revenue.

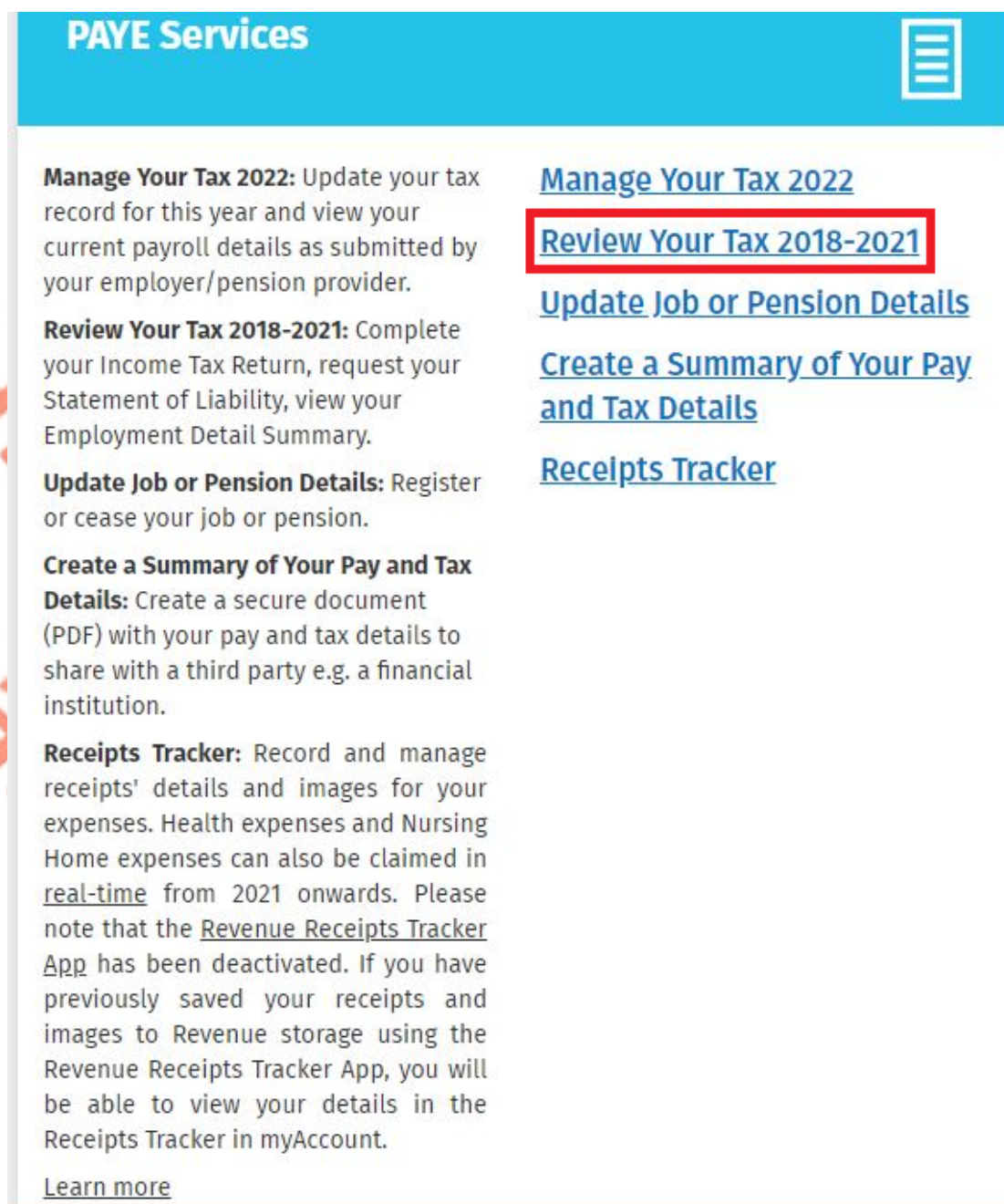


Figure 1: PAYE Services card in myAccount

2.1 Review your tax

The 'Review your tax' PAYE service allows employees and pension recipients review their Preliminary End of Year Statements (PEOYS), claim credits/reliefs and obtain a Statement of Liability for any of the four previous tax years.

The following services are available to PAYE employees and pension recipients for the Income Tax year 2019 and future years:

- (a) Review their PEOYS;
- (b) Complete an Income Tax Return to obtain a Statement of Liability-see [Chapter 3-Completing the Income Tax Return](#) for further information;

- (c) View and print a secure copy of your Employment Detail Summary-[see chapter 4.0 Employment Detail Summary for further information.](#)

See [Chapter 5: Review Your Tax-options available for the 2018](#) for the services available in 2018.

2.1.1 Request a PEOYS

2021:

A PEOYS for 2021 is available to PAYE customers. Please select 'Request' to view the Preliminary Statement (see figure 2, below). The Preliminary End of Year Statement will provide you with details of your Income Tax and USC calculation for 2021, based on the information held on Revenue's records at 31 December 2021. In order to accept or amend this information you must complete an Income Tax Return. Completing an Income Tax Return will also allow you to:

- Change existing credits/declared income;
- Declare additional income, e. g. rental income, income from casual work;
- Claim additional credits/reliefs, e. g. health expenses;
- Claim any overpayments;
- Request a Statement of Liability from Revenue.

Please follow the instructions below to complete your Income Tax Return and obtain a Statement of Liability for any, or all, of the previous 4 years.

The screenshot shows a web interface for requesting a Preliminary End of Year Statement (PEOYS) for 2021. At the top, there is a 'Back to myAccount' link and a 'Tax year' dropdown menu set to '2021'. Below the dropdown is a blue 'Select' button. The main heading is '2021'. Below this is a table with two rows of information.

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"> View your Preliminary End of Year Statement for 2021 based on Revenue's records. Complete your Income Tax return to: <ul style="list-style-type: none"> - Change existing credits/declared income; - Declare additional Income e.g. rental income, income from casual work; - Claim additional credits/reliefs e.g. health expenses; - Request your Statement of Liability from Revenue. 	Available	Request
Employment Detail Summary ⓘ	<ul style="list-style-type: none"> View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue. Create a document containing a summary of your pay and tax details. 	Available	View

Figure 2: Select 'Request' to view the preliminary end of year result

When you select 'Request', a preliminary result will be presented. This result will show whether your tax and USC is:

- Balanced
- Overpaid
- Underpaid

Information is displayed to explain what the preliminary result means.

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Preliminary End of Year Statement

This is a preliminary calculation for 2021 based on the information held on Revenue's records at this time.

If you have any additional income to declare e.g. rental income, income from casual work, you should declare this income by completing your Income Tax Return. To go directly to your Income Tax Return, click 'Complete your Income Tax Return' at the bottom of this page.

Preliminary result	Underpayment	€0.21
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What your preliminary result means

Underpayment ⓘ

Based on Revenue's records for 2021, you paid less Income Tax or USC than you were due to pay. This means that you owe Revenue €0.21 based on current information.

Figure 3: Preliminary Income Tax result

Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

Taxable income		€30,000.00
Preliminary Income Tax result	Balanced	€0.00

Preliminary USC result

[View USC details](#)

To view a breakdown of your income chargeable to USC, USC due and USC paid, click 'View USC details'.

Income chargeable to USC		€30,000.00
Preliminary USC result	Underpayment	€0.21

Figure 4: Preliminary income tax and USC result

In this example, you can see the preliminary result. An underpayment of €0.21 arises in this instance. This underpayment is broken down as €0.21 underpaid in respect of USC. The income tax result is balanced. Customers can select 'View Income Tax details' or 'View USC details' to access a breakdown of (a) how the figure of tax and USC has been calculated, (b) an explanation of the result and (c) guidance in respect of the action needed in order to receive a Statement of Liability for 2021.

You are then asked how you would like to proceed-see figure 5 below.

How would you like to proceed?

You should complete your Income Tax Return to:

- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability.

Complete your Income Tax Return →

If you do not need a Statement of Liability and have no additional income to declare or credits/reliefs to claim you can return to 'Review your tax' by clicking the 'Back' button below.

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Figure 5: Here, you are provided with an option to complete an Income Tax Return

3 Completing the Income Tax Return

When you select 'Complete your Income Tax Return' the following screen will be displayed-see figure 6, below:

Completing your Income Tax Return

What do I need to do?

To complete your Income Tax return and request your Statement of Liability, you need to complete the five sections below.

- 1 Personal details**
Check that your details are correct. Add details for you and your spouse or civil partner, if relevant.
- 2 PAYE income**
Check that the pay and tax details for 2019 for each of your jobs/pensions are correct. This is based on information provided by your employer/pension provider to Revenue. A breakdown of this information is available under 'Employment Detail Summary' in the [Review your tax](#) screen. If your pay and tax details are incorrect, you must contact your employer to correct these details.
- 3 Non-PAYE income**
Confirm, edit or delete non-PAYE income already on record. Add any additional non-PAYE income not already declared e.g. rental income, nixers.
- 4 Tax credits and reliefs**
Confirm, edit or delete tax credits and reliefs already on record. Add new tax credits or reliefs not already on record.
- 5 Declaration**
Confirm that all the information provided is correct before requesting your Statement of Liability

How is my personal data used?

- 1** The Revenue Commissioners collect taxes and duties and implement customs controls, Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas.
- 2** Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Details of this policy are also available in hard copy upon request. [View Revenue's data protection policy](#)

Start →

Figure 6: Completing your Income Tax Return checklist

In this section, you will find useful information to assist you in completing your Income Tax Return. You should read the information in Figure 6, above, before proceeding to complete your Income Tax Return. Please note, if you wish to make a claim in respect of Stay & Spend Tax Credit for 2021, you must firstly upload receipts for qualifying expenditure incurred, using the Receipts Tracker functionality in myAccount. Please note, the [Stay & Spend Tax Credit Scheme](#) ended on 30th April 2021.

The Income Tax Return for 2021 and future years is divided into 5 distinct sections.

1. Personal Details
2. PAYE Income
3. Non-PAYE Income
4. Tax Credits and Reliefs
5. Declaration

The Income Tax Return is pre-populated with relevant information extracted from Revenue's records to make it as easy as possible to complete your Income Tax Return and enter the correct information. Where the information is pre-populated you will be required to confirm that it is correct. It will be possible to add, delete or amend certain information. The following pages provide a step-by-step guide to completing your Income Tax Return.

3.1 Section 1: Personal Details

In this section, you can update some of your personal information, such as your civil status, number of dependent children, your entitlement to a full Medical Card, Tax residency status, contact information and bank account details.

Personal details



* Denotes a required field

T-Vivianne's personal details



PPS number

■■■■■

Date of birth (dd/mm/yyyy)

01/01/1960

Civil status

Single

Did you change civil Status in the year 2019?

☐ Yes

☒ No

Dependent children *

0

Did you hold a full Medical Card in 2019? * (Only include details of a full Medical card not a GP card)

☐ Yes

☒ No

Figure 7: Personal details screens

3.2 Section 2: PAYE Income

In this section, you will see details of your employment(s) and the pay, tax and USC information reported by your employer(s)/pension provider(s) to Revenue on your behalf.

The pay, tax and USC details will be pre-populated for the employments on record for the tax year in question once the payroll information from your employer(s) or pension provider(s) has been received and updated to Revenue records. Where the information is not available you should, in the first instance, contact your employer(s)/pension provider(s) to ensure that your payroll information is up-to-date and accurate. If, having contacted your employer(s)/pension provider(s) the matter is not resolved, you may contact the National PAYE helpline, at 01 7383636 for further assistance.

You can click 'Edit' if you have paid non-refundable foreign tax on any of the PAYE incomes shown. If there are no amendments to be made, click 'Next'.

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PAYE income



Click **Edit** to add income, tax and USC details where these are not displayed or if you have paid non-refundable foreign tax on any of the PAYE incomes shown.

If any source of PAYE income is not included, you can use the Jobs and Pensions service to update your records.

Temporary Wage Subsidy Scheme and Employer Refund Scheme were enacted during the Covid-19 Pandemic [Learn More](#)

Your employer operated the Temporary Wage Subsidy Scheme (TWSS) on your behalf. Please check that the reported subsidy amounts paid are correct. If this information is not correct, you must contact your employer directly. If it is incorrect do not submit this declaration of income before confirming with your employer. If your pay and tax information is incorrect, please contact your employer/pension provider directly to have it corrected.

T-SKYLAR's employments

Employer	UISCÉ
Employment ID	1
Employer's tax registration no.	[REDACTED]
Pay for Income Tax	€30,000.00
Income Tax paid	€2,700.00
Pay for USC	€30,000.00
USC paid	€652.44
Relationship	None
Action	Edit

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Figure 8: PAYE income screen

3.3 Covid-19 Income Supports

3.3.1 Employer Refund Scheme (ERS):

This scheme was launched by the Government on 15th March 2020 and lasted for a period of 9 days. Further information in relation to this scheme can be found at [Employer Covid-19 Refund Scheme](#) at www.revenue.ie.

3.3.2 Temporary Wage Subsidy Scheme (TWSS):

This scheme was launched on 24th March 2020 and replaced the Employer Refund Scheme. The scheme was designed to provide support for employers whose turnover has been adversely affected by the pandemic and lasted until 31 August 2020. Please see [Temporary Wage Subsidy Scheme \(TWSS\)](#) at www.revenue.ie, for further information. The TWSS was replaced by the [Employment Wage Subsidy Scheme \(EWSS\)](#), which started on 1 September 2020. Further information in relation to the [Employment Wage Subsidy Scheme \(EWSS\)](#) can be found at www.revenue.ie.

3.4 Section 3: Non-PAYE Income

In this section you can:

- (1) Confirm, edit or delete income already on record. If there is an income source shown on record, and you did not receive any income from this source during the year, you should delete it from your record. Similarly, if the amount of the income shown under the relevant category is not correct, you should select 'edit' to amend it.
- (2) Add a new income not already on record. If you were in receipt of income during the year, under any of the categories shown below, you can notify Revenue of the amount of income by selecting the appropriate category and entering the amount received by you during the year. Once you have entered all the information, select 'Next' to proceed.

Non-PAYE income

Personal details

PAYE income

Non-PAYE income

Tax credits & reliefs

Declaration

1

2

3

4

5

Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

Add income:

Expand All

Department of Employment Affairs and Social Protection (DEASP)

Show more

Dividends

Show more

Foreign income

Show more

Other income

Show more

T-VIVIANNE's Income

Confirm	Description	Amount	Action
	No income on record		

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Figure 9: Non-PAYE income screen

3.4.1 DSP Incomes


Revenue automatically receives information from the Department of Social Protection (DSP) in relation to certain taxable DSP payments. The information received from DSP will be pre-populated on the Income Tax Return and cannot be amended. The payments will relate to the following benefits:

- Invalidity Pension
- State Pension Contributory
- State Pension Non-Contributory
- State Pension Transitional
- Survivor's Pension Contributory
- Jobseeker's Benefit
- Pandemic Unemployment Payment (PUP)
- Illness Benefit
- Maternity Benefit
- Paternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- One Parent Payment

Covid-19 Pandemic Unemployment Payment (PUP):

The Covid-19 Pandemic Unemployment Payment (PUP) is a new DSP payment, first introduced in 2020, in response to the Covid-19 Pandemic. If you were in receipt of the Pandemic Unemployment Payment during 2021, it will be shown under the Department of Social Protection heading in the Non-PAYE income section. See figure 10, below:

T-ISIDRO's income

Confirm	Description	Amount	Action
<input type="checkbox"/>	 DSP Pandemic Unemployment Payment	€800.00	

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Figure 10: DSP PUP screen

If you were in receipt of PUP, but this income is not displayed in the Non-PAYE Income section, you can add it by selecting it from the list of Department of Social Protection (DSP) incomes. Enter the amount you received in the relevant section, as shown in figure 11, below, and select 'Add' to include this amount in your incomes for the year you are completing the Income Tax Return for.

DSP Pandemic Unemployment Payment

If you were in receipt of DSP Pandemic Unemployment Payment from the Department of Social Protection during 2021 please enter the full amount here.

* Denotes a required field

i Taxable amount of payment received *

1000

[Cancel](#) **Add**

Figure 11: Add DSP PUP screen

If you are in receipt of other DSP payment types, where the payment amount is not received directly from DSP, the amount pre-populated on the Income Tax Return will reflect the information Revenue currently hold on record for you. These amounts can be confirmed, edited or deleted. Additionally, you can input details of payments received. These include payments for:

- Blind Pension
- Survivor's Pension Non-Contributory
- Carer's Income
- Other Income (i.e. taxable payments not included above).

3.4.2 Other non-PAYE Incomes

Where you have notified Revenue of any additional non-PAYE incomes, the information will be automatically displayed on the Income Tax Return. You must confirm or edit/delete the information as appropriate.

Non-PAYE income types are broken down into categories to assist customers to add or update incomes. In addition to DSP incomes, these categories are:

- Dividends
- Foreign Income
- Other income

Dividends

Dividends from Irish Resident Companies	UK Dividends
US Dividends	Canadian Dividends

Foreign income

Foreign Pensions	Foreign Salary
Foreign Non-Deposit Interest/Annuities/Royalties/Dividends	EU Deposit Interest
Other Foreign Income including Rents	

Other income

Rental Income	Trading Profit
Deposit Interest received	Untaxed Income Arising in the State
Exempt Income from Personal Injury	Fees and Commissions
Irish Taxed Income	Maintenance Payments Received
Property Relief Surcharge	Other Lump Sum Payments
Employments/Offices/Pension not subject to PAYE deductions	Withdrawal of funds from AVC
Lump Sums from Relevant Pensions	Benefits from Employments
Distributions from ARFs, AMRFs & PRSAs	

If you are in receipt of additional taxable non-PAYE income, not included above, you must provide details of this additional income through [MyEnquiries](#) which can be accessed from the myAccount homepage.

3.5 Section 4: Tax Credits & reliefs

In this section, you will see the tax credits that you are currently claiming. Most tax credits are claimed during the relevant year but some reliefs, such as [Rent-a-Room relief](#), can only be claimed at the end of the year. Details of the tax credits and reliefs that you received during the relevant year will be automatically displayed on the Income Tax Return. You must confirm your entitlement to the credit or edit/delete as appropriate. There is an option to 'Confirm all' credits on record once you are satisfied that they are correct.

Tax credits and reliefs are broken down into categories to assist you when making a claim for tax credits you are entitled to. These categories are:

- Health
- You and your family
- Your job
- Other credits

A full breakdown of the credits available under each of the above categories can be found below:

3.5.1 Health

Health Expenses	Nursing Home Expenses
Medical Insurance Relief	Blind Person's Tax Credit
Guide Dog Allowance	Income Continuance

3.5.2 You and your family

Owner Occupier Relief	Retirement Annuity Contract incl.
Tuition Fees	Incapacitated Child Tax Credit
Maintenance Payments Made	Deed of Covenant
Retainable Charge	Dependent Relative Tax Credit
Employing a Carer	Rent-a-Room Relief
Bridging Loan Interest	Home Carer Tax Credit
Single Person Child Carer Tax Credit	Stay and Spend Tax Credit (2020 & 2021 only)

3.5.3 Your job

Flat Rate Expenses	Remote Working Relief
Personal Retirement Savings Account	Additional Voluntary Contributions
Transborder Relief	Foreign Earnings Deduction
Seafarer Allowance	Retirement Relief for Sportspeople
Earned Income Credit	Fisher Tax Credit (first introduced in 2017)
Employee Tax Credit	

3.5.4 Other credits

Film Relief	Tax relief Incentive Schemes (BES, EII & SCS & SURE)
Professional Services Withholding Tax	

3.5.5 Un-categorised

*Personal Tax credit	**Age Tax Credit
***Non-Resident Aggregation Relief (first introduced in 2017)	

3.5.6 Stay & Spend Scheme:

The Stay & Spend Tax Credit is available for the years 2020 and 2021 only. It may be used against Income Tax (IT) or Universal Charge (USC) liability in a year of assessment.

Additional information on the [Stay & Spend Scheme](#) can be found at www.revenue.ie. [Tax & Duty Manual part 15-01-47 Stay and Spend Tax Credit](#) contains useful information in relation to this scheme. A [video](#), outlining the process involved in uploading receipts to Revenue storage in support of a claim for Stay & Spend Tax Credit, is also available.

3.5.7 Providing additional information when requested

You may be asked to provide additional information to support your entitlement to a credit that you are claiming. Where additional documentation is required in support of a claim, you can upload these documents using the 'Upload Supporting Documents' facility on the 'Manage my Record' card in myAccount.

3.6 Claiming additional tax credits and reliefs

You can claim additional tax credits by selecting the 'Show more' button beside any of the categories. For example, if you wish to claim Health Expenses, select 'Show more' under the 'Health Category'. Similarly, if you wish to make a claim for Stay & Spend Tax Credit (for 2020 and 2021 only), select 'Show more' under the 'You and your family' category. The option to claim Remote Working Relief can be found under the 'Your job' category.

Figures 12 to 14 below outline the steps to be followed when making a claim for Health Expenses. Figures 15 to 17 inclusive detail the steps to be followed when making a claim for Nursing Home Expenses.

Tax credits & reliefs



Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

Add tax credits:

Expand All ▼

Health

Show more ▼

You and your family

Show more ▼

Your job

Show more ▼

Other credits

Show more ▼

T-VIVIANNE's Tax credits

Confirm	Description	Gross amount	Action
<input type="checkbox"/>	Personal Tax Credit	€1,650.00	
<input type="checkbox"/>	Employee Tax Credit	€1,650.00	Edit Delete
<input type="checkbox"/>	Confirm all		

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Figure 12: Tax credits & reliefs screen

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Tax credits & reliefs


Getting started Personal details PAYE income Non-PAYE income **Tax credits & reliefs** Declaration

1 2 3 4 5 6

Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

Add tax credits:

[Expand All](#) ▼

 **Health** [Show less](#) ▲

Health Expenses [Select](#)


Medical Insurance Relief [Select](#)


Guide Dog Allowance [Select](#)

Nursing Home Expenses [Select](#)

Blind Persons Tax Credit [Select](#)

Income Continuance [Select](#)

 **You and your family** [Show more](#) ▼

 **Your job** [Show more](#) ▼


 **Other credits** [Show more](#) ▼

Figure 13: Add tax credits-Health Expenses

Health Expenses
You may claim tax relief in respect of any qualifying health expenses paid by you in respect of any individual.

[Would you like more information?](#)

Receipts tracker
The following is a summary of the receipts uploaded by you.

Receipt category	Amount
General	€1,000.00
Dental (non-routine)	€1,000.00

Note: Please round cent amounts to the nearest euro.

* Denotes a required field

Enter the amount of general health expenses not already claimed during the year

1000

Enter the amount of non-routine dental expenses not already claimed during the year

1000

Enter the amount of any refund received or receivable from a third party in respect of amounts entered in the above two fields only

0

Gross amount of Health Expenses now claimed

2000.00

Refunds received from a third party

0

Net amount of Health Expenses now claimed

2000.00

[Cancel](#) **Add**

Figure 14: Health Expenses input screens

You should enter the amount of any general health expenses, not already claimed by you during the year, in the first field-see figure 14, above. Examples of the type of expenses to include here include prescription charges, doctors bills, etc. You will find further information in relation to qualifying expenditure [here](#). In the second field you should enter the amount of any non-routine dental expenses not already claimed by you during the year. Your dental practitioner will give you a Form Med 2 on completion of treatment, showing the amount paid by you in respect of non-routine dental treatment. You are not required to submit the Form Med 2 to Revenue, but, like all other receipts, you should retain it for a period of 6 years in the event Revenue ask you to submit it at some point, along with all other medical receipts, to verify your claim. Alternatively, if you use the Receipts tracker facility, available on the 'PAYE Services' and 'Manage My Record' cards in myAccount to scan an image of the receipt, you do not need to retain the original receipt, as long as the scanned copy of the receipt is legible. To assist you in making a claim for this credit,

the total value of the receipts uploaded by you will be shown on the Health Expenses screen on the Income Tax Return-see figure 14, above.

In the third field, you should enter the amount of health expenses that have already been refunded to you, or the amount you are entitled to receive from any third party (i.e., health insurer/Hospital Saturday Fund). The tax relief you are entitled to is the amount shown in field 4, 'Gross amount of Health Expenses now claimed', less the amount in the 5th field, entitled 'Refunds received from a third party' and is displayed in field 6, 'Net amount of Health Expenses now claimed'.

If you do not wish to claim additional health expenses credits and want to proceed, you should click 'Add' and 'Confirm all'

3.6.1 Nursing Home Expenses

If you would like to make a claim for expenditure incurred in respect of Nursing Home Expenses, please select 'Nursing Home Expenses' from the 'Health' category. Upon selecting this credit, the screen shown in figure 15, below, will be displayed.

You can upload receipts for qualifying expenditure incurred in respect of Nursing Home Expenses using the Receipts Tracker functionality in myAccount.

To assist you in making a claim for this credit, the total value of the receipts uploaded by you will be shown on the Nursing Home Expenses screen on the Income Tax Return-see figure 16, below.

If you are satisfied that the amount shown represents the total value of your claim, please enter this amount in the field displaying 'Enter the amount of Nursing Home Expenses not claimed during the year'. You will be asked to confirm whether:

- (a) The amount claimed is a shared expense and
- (b) The nursing home is located outside of Ireland.

You must also enter the PPS number of the nursing home resident and the name of the nursing home. Once you have completed all steps, the field displaying the title 'The amount of Nursing Home Expenses now claimed' will show the amount of relief you are now claiming. You should review the information entered and select 'Add' to proceed.

Add tax credits:

Expand All ▾

Health Show less ▲

Health Expenses Select	Nursing Home Expenses Select
Medical Insurance Relief Select	Blind Persons Tax Credit Select
Guide Dog Allowance Select	Income Continuance Select
Assistance Dog Allowance Select	

Figure 15: Add tax credits-Nursing Home Expenses

Nursing Home Expenses

You may claim tax relief in respect of any qualifying nursing home expenses paid by you in respect of any individual.

[Would you like more information?](#)

Receipts tracker

The following is information you saved in your Receipts tracker which may help you complete the details below:

Receipt category	Amount
Nursing home	€5,000.00

Note: Please round cent amounts to the nearest euro.

* Denotes a required field

Enter the amount of Nursing Home Expenses not already claimed during the year *

5000

Is this a shared expense?

☐ Yes

☒ No

Is the Nursing Home outside of Ireland?

☐ Yes

☒ No

PPSN of nursing home resident 1 *

1234567T

Name of nursing home 1 *

St John

PPSN of nursing home resident 2

Name of nursing home 2

Total amount of Nursing Home Expenses now claimed


5000.00

[Cancel](#)

Add

Figure 16: Nursing Home Expenses-input screens

T-SKYLAR's tax credits

Confirm	Description	Gross amount	Action
<input checked="" type="checkbox"/>	 Personal Tax Credit	€1,650.00	
<input checked="" type="checkbox"/>	Employee Tax Credit	€1,650.00	Edit Delete
	Health Expenses	€1,000.00	Edit Delete
	Nursing Home Expenses	€5,000.00	Edit Delete
<input checked="" type="checkbox"/>	Confirm all		

[← Back](#)[Next →](#)

Figure 17: Confirm tax credits screen

When you have claimed all tax credits you are entitled to, you will be asked to confirm your entitlement to the credits claimed-see figure 17, above. When you have reviewed the information entered and confirmed that it is correct, please select 'Next' to continue.

3.6.2 Remote Working Relief

If you wish to claim for expenditure incurred under Remote Working Relief, please;

- Select 'Remote Working Relief' from the 'Your job' category. When you select this relief, the screen shown in figure 18, below, will be displayed. If you have uploaded receipts using the Receipts Tracker functionality in myAccount, the total value of receipts uploaded will be displayed.
- Confirm if you were in receipt of a payment from your employer for remote working. If yes, please enter the relevant amount in the field titled 'Please indicate the total amount you received from your employer'. Please note, any amount received from your employer will be deducted from the amount of relief due to you.
- In the field titled 'Heat/Electricity Paid', enter the total amount paid by you for the year you are claiming.
- In the field titled 'Broadband Paid', enter the total amount you paid in the year you are claiming.
- In the field titled 'Days worked remotely', enter the total number of days worked remotely in the year you are claiming.

Note: When calculating the number of days worked remotely, you should exclude weekends (unless you were required to work remotely on some or all weekends), bank holidays (unless you were required to work on some or all bank holidays), periods of sick leave and any day where you were absent from work on annual leave.

Once completed, please select 'Add' to proceed.

Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

[Would you like more information?](#)

Receipts tracker

The following is a summary of the receipts uploaded by you and your spouse/Civil Partner. Before proceeding to make your claim, you should review this information to ensure it is correct. If you wish to add further receipts, please upload them using the Receipts Tracker in myAccount.

Receipt category	Amount
Heating/Electricity	€1,000.00
Broadband	€1,000.00
Total	€2,000.00

Note: Please round cent amounts to the nearest euro.

Receipts submitted

Receipt Category	Date of Payment	Amount Paid
Broadband	01/05/2021	€1,000.00
Heating/Electricity	01/06/2021	€1,000.00

*** This is a required field**

Were you in receipt of up to € 3.20 per day from your employer? *

☐ Yes

☒ No

Heating/Electricity Paid

1000

Broadband Paid

1000

Days Worked Remotely *

Note: You should only include days actually worked remotely. Please do not include days that you did not work, such as weekends, public holidays, sick leave and/or annual leave.

230

[Cancel](#) **Add**

Figure 18: Add Tax Credits-Remote Working Relief

3.7 Real Time Credits

Customers can claim tax relief in real time in respect of expenditure incurred on Health & Nursing Home Expenses. This means the customer can make a claim as they incur the individual expense item. This facility was first introduced on 26th July 2021 and is available for 2022 and future years. Remote Working Relief will also be available to claim in real time, from 2022 onwards. Further information in respect of

[Real Time credits](http://www.revenue.ie) can be found on www.revenue.ie or by accessing [Tax & Duty Manual, part 38-06-04- PAYE Services: Manage your Tax](#). Customers should note that it will also be possible to claim in respect of Health & Nursing Home expenditure and Remote Working Relief by completing an Income Tax Return at the end of the year.

3.8 Declaration

When you have added details of all incomes received by you and claimed all credits and reliefs you are entitled to, you will be presented with a declaration screen, as shown in figure 19, below. Please review the overview screen and ensure that the information provided is correct and complete.

Next, complete the declaration by ticking the declaration box on the 'Declaration' screen. Clicking 'Continue' after completing the declaration will bring you to the 'Sign and Submit' screen. Please enter your myAccount password and click the 'Sign & Submit' button. This acts as your signature.

[← Back](#)

Declaration



After **reviewing** your return details below, please **read** and **confirm** your declaration before continuing to submit your Income Tax Return.

Review T-FRANCIS's details

* Denotes a required field

Income (1)			€30,000.00
Description	Amount on revenue record	Amount declared	Status
UÍSCÉ	€30,000.00	€30,000.00	Confirmed

Tax credits & reliefs (2)			
Description	Amount on revenue record	Amount claimed	Status
Personal Tax Credit	€1,650.00	€1,650.00	Confirmed
Employee Tax Credit	€1,650.00	€1,650.00	Confirmed

Declaration

I declare that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of all sources of my income and the amount of income derived from each source in the year 2021.
I declare that to the best of my knowledge and belief, all particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

Check this box to confirm this declaration.* ☒

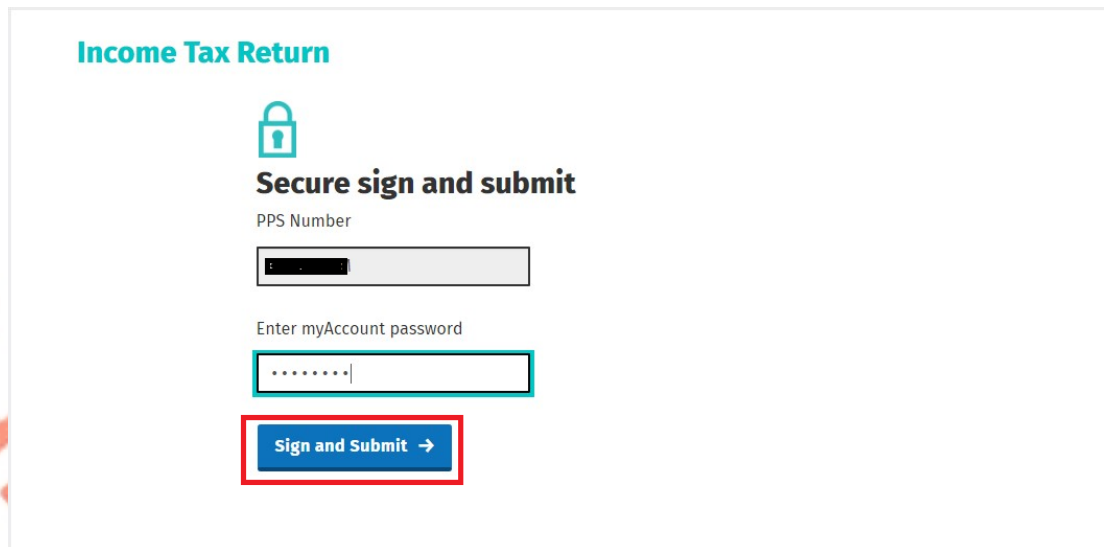
[← Back](#)

Print

Next →

Figure 19: Declaration screen

When you select 'Next', as shown in figure 19, above, you will be asked to enter your password to submit your return-see figure 20, below. You will receive an acknowledgement message to confirm that your Income Tax Return has submitted successfully. You will also be advised when your Statement of Liability is available to view. If some details on your submission need to be confirmed, you will also be informed.



The screenshot shows the 'Income Tax Return' page with a teal header. Below the header is a teal padlock icon. The main heading is 'Secure sign and submit'. Underneath, it says 'PPS Number' followed by a text input field containing '12345678'. Below that is 'Enter myAccount password' followed by a password input field with six dots. At the bottom is a blue button with white text 'Sign and Submit' and a right-pointing arrow, which is highlighted with a red rectangular border.

Figure 20: Secure sign & submit screen

When you select 'Sign & Submit', the following message will be displayed to indicate that your submission has been successful.



Thank you

Your reference number is: 4326700823

Income Tax Return 2021

Once this return is processed, your Statement of Liability (SOL) will be available in 'My Documents' in myAccount, unless further information is required in support of your claim. An email will issue to you from Revenue when your SOL is available to view/download

Income Tax Return 2018 - 2020

We expect that a copy of your Statement of Liability will be available to view or download from My Documents within five working days. However, if your refund is selected for a verification check, we will contact you directly.

DSP Income

If you were in receipt of income from the Department of Social Protection (DSP) in 2021 your Statement of Liability will be available after 17 January 2022. This is to allow for your record to accurately reflect the total DSP income you have received.

Important notice

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

OK

Figure 21: Acknowledgement screen

3.9 Miscellaneous

3.9.1 Saving a partially completed Income Tax Return

The Income Tax Return will automatically save as you progress through the screens. If you do not sign and submit the form it will remain saved and you can complete and submit it at a later stage. The status indicator on the Income Tax Return for the relevant year will show as 'Saved'. However, any changes to your record, (for example, if Revenue has received details of additional DSP income for you from The Department of Social Protection) since you last accessed the Income Tax Return, will not be reflected in the saved form. You will be advised of this and told to delete the saved form.

Your saved Form12 is out of date

Sorry, your previously saved data is out of date. Please click Back and delete your saved Form12 to continue.

[← Back](#)

Figure 22: Out of date Income Tax Return screen

3.9.2 Viewing/Downloading/Printing a submitted Income Tax Return

Both you and the non-assessable spouse or civil partner, can view, download or print a submitted Income Tax Return from the 'Review your tax' homepage, provided the form was submitted online.

If you did not submit your Income Tax Return electronically, you will be shown the following screen:

Form 12

Your original return was not filed online and if recently submitted may not be processed yet. The information displayed reflects the details on record for you at this time.

Back

OK

Figure 23: Income Tax Return not filed online screen

3.9.3 Amending a submitted Income Tax Return

You (assessable spouse or nominated civil partner) can amend a submitted Income Tax Return.

All fields can be edited except:

- Information that has been received directly from the DSP or from your employer(s) or pension provider(s)

- Pay, tax and USC details already on Revenue record
- Some auto-calculated fields for certain tax credits and incomes.

When you chose to amend an Income Tax Return, the form will be pre-populated with the latest information available to Revenue and therefore this may differ from the information pre-populated on the original Income Tax Return submitted. You will be required to confirm that this information is correct or update as necessary. The Statement of Liability will be made available to view or download from 'My Documents', normally within 3-5 working days. You will receive an email from Revenue to advise that you have new correspondence.

3.10 Status Indicator

The status indicator on the services available in each year will identify if the service is available to you. The different status indicators are as follows:

- i. Available: This means that you can submit an Income Tax Return.
- ii. Required by 31/10/YY: You are required to submit the Income Tax Return by this date.
- iii. Outstanding since 31/10/YY: You are required to submit an Income Tax Return and the due date has passed.
- iv. Saved: There is a partially saved Income Tax Return which has not been submitted.
- v. Submitted: You have submitted an Income Tax Return.

3.11 Viewing a Statement of Liability:

If you make an online submission you can view the Statement of Liability in 'My Documents' generally within 3-5 working days of the request.

The spouse or civil partner in joint assessment cases will also be able to view a copy of the Statement of Liability in 'My Documents'

3.12 Joint Assessment Cases:

In joint assessed cases, either spouse/civil partner can request a Statement of Liability. Only the assessable spouse or nominated civil partner can complete the Income Tax Return. However, the non-assessable spouse or civil partner can elect to be the assessable spouse/nominated civil partner for the relevant year so they can complete and submit the Income Tax Return. This only relates to PAYE customers and does not apply to Income Tax registered customers.

If a customer elects to be the assessable spouse/nominated civil partner, they will be directed to complete the Income Tax Return for the relevant year.

The figure consists of three screenshots from the Revenue Ireland website, showing the process to elect as an assessable spouse for the 2021 tax year.

Screenshot 1: Income Tax Return
The header shows the Revenue logo and 'Review your tax 2018 - 2021'. The main heading is 'Income Tax Return'. The text states: 'You cannot currently complete an Income Tax Return for 2021 as you are not the assessable spouse for this tax year. Do you wish to elect to become the assessable spouse for 2021?'. Below this, there are two buttons: 'No' and 'Yes'. The 'Yes' button is highlighted with a red box.

Screenshot 2: Assessable spouse election form
The header is the same. The main heading is 'Assessable spouse election form'. There is a 'Back' link. The text states: 'I, T-jennifer Maggio, elect to be the assessable spouse for the 2021 tax year.' Below this, there is a checkbox with the text 'Check this box to confirm your declaration.' The checkbox is checked and highlighted with a red box. At the bottom right, there is a 'Sign and submit →' button, also highlighted with a red box.

Screenshot 3: Thank you
The header is the same. The main heading is 'Thank you'. The text states: 'You have elected to become the assessable spouse for the 2021 tax year. You may now submit an Income Tax Return for this tax year.' Below this, there is a 'Next →' button.

Figure 24: Non-assessable spouse/civil partner election screens

The assessable spouse/nominated civil partner can change until such time as the Income Tax Return has been submitted.

3.13 Capital Gains Tax (CGT)

The Income Tax Return does not provide for the return of Capital Gains Tax. If you disposed of any chargeable assets, you must complete a separate CGT return for that purpose.

3.14 Blocking Rules

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

[...]

4 Employment Detail Summary:

The Employment Detail Summary replaces the Form P60 and can be used in the same manner as the Form P60, for example, as verification of income in dealings with third parties such as financial institutions, etc.

4.1 Request an Employment Detail Summary

By selecting this option, you can:

- View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue
- Create a document containing a summary of your pay and tax details.

2018 was the last year for which employers were obliged to provide a Form P60 to their employees. Since 1 January 2019, employers are no longer obliged to provide a Form P60 to their employees. From 2019 onwards, Revenue make an Employment Detail Summary available to PAYE employees. To access the Employment Detail Summary, select **'Review Your Tax 2018-2021'** as shown in figure 25, below:



PAYE Services

Manage Your Tax 2022: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

Review Your Tax 2018-2021: Complete your Income Tax Return, request your Statement of Liability, view your Employment Detail Summary.

Update Job or Pension Details: Register or cease your job or pension.

Create a Summary of Your Pay and Tax Details: Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

Receipts Tracker: Record and manage receipts' details and images for your expenses. Health expenses and Nursing Home expenses can also be claimed in real-time from 2021 onwards. Please note that the Revenue Receipts Tracker App has been deactivated. If you have previously saved your receipts and images to Revenue storage using the Revenue Receipts Tracker App, you will be able to view your details in the Receipts Tracker in myAccount.

[Learn more](#)

[Manage Your Tax 2022](#)

[Review Your Tax 2018-2021](#)

[Update Job or Pension Details](#)

[Create a Summary of Your Pay and Tax Details](#)

[Receipts Tracker](#)

Figure 25: PAYE Services screen

When you select 'PAYE Services-Review Your Tax 2018-2021', you will be presented with the screen shown in figure 26, below. 2019 is the first year where the Employment Detail Summary is available. You should select 'View' in 2019, 2020 or 2021 to access the Employment Detail Summary for each individual year.

← Back to myAccount

Tax year

2021

Select

2021

Review type	Description	Status	Action
Statement of Liability	<p>Statement of Liability</p> <ul style="list-style-type: none"> Select 'View' to see your current Statement of Liability. 	Available	View
Income Tax Return	<p>Income Tax Return</p> <ul style="list-style-type: none"> Select 'View' to see your previously completed Income Tax Return. Select 'Amend' if you need to correct your previously completed Income Tax return. 	Submitted	View Amend
Employment Detail Summary ⓘ	<ul style="list-style-type: none"> View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue. Create a document containing a summary of your pay and tax details. 	Available	View

Figure 26: Select 'View' to create the Employment Detail Summary

When you select 'View', you will be presented with the following screen-see figure 27, below.

← Back

Employment Detail Summary 2021

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected.

You can view each payroll submission by selecting 'View job/pension details'.

You can create a document you can save or print by clicking 'Create document'.

There has been an amendment since you last created an Employment Detail Summary document. You can create an amended document you can save or print by clicking 'Create document'.

Create document

Figure 27: Select 'Create Document' to view and print the EDS

Your jobs or pensions

Uisce
[View job/pension details](#)

Employment ID	1
Start date	01/01/2015

Pay, Tax, USC, LPT and PRSI details

Gross pay ⓘ	€30,000.00
Pay for Income Tax ⓘ	€30,000.00
Income Tax paid	€2,700.00
Taxable benefits	€0.00
Pay for USC ⓘ	€30,000.00
USC paid	€652.44
LPT deducted	€0.00
Employee PRSI paid ⓘ	€326.64
Employer PRSI paid ⓘ	€819.96

PRSI classes

PRSI class	A1
Number of insurable weeks	49
PRSI class	A4
Number of insurable weeks	3

Figure 28: Employment Detail Summary when 'Create document' is selected

As shown in the example above, you will have the opportunity to create a secure copy of your Employment Detail Summary. Please select 'Create Document' in order to view and print the Employment Detail Summary. If you had more than 1 employment during the year, the document you create will contain pay and statutory deductions for each employment separately.

When you select 'Create Document', a message will be displayed informing you that the Employment Detail Summary has been created and is now available in 'My Documents' under the year 2021-see figure 29, below. The secure copy will be in a pdf format.

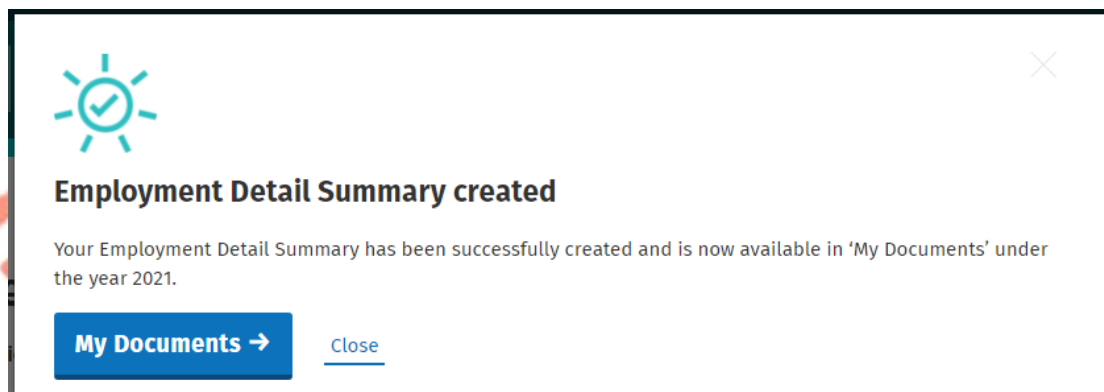


Figure 29: Screen shown when EDS has been successfully created

You can access and print the Employment Detail Summary by clicking on the 'My Documents' button as shown above. Figure 30 below shows how the document will appear when printed.

In all correspondence please quote:
PPS No: [REDACTED]



Chad Egan
Business Division - Dublin Central
9/15 Upper O'Connell Street
Dublin 1

MR T-SKYLAR
LEUSCHKE
DAME STREET
PAYEOS-PORT KENDRA
DUBLIN 6W

Enquiries: 01 7383612
19 Jan 2022

Employment Detail Summary 2021

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected

Job/pension details	
Employer/pension provider name	Uisce
Employer/pension provider no.	[REDACTED]
Employment ID	1
Start Date	01/01/2015
Pay, Income Tax, USC, LPT and PRSI details	
Gross pay	€30,000.00
Pay for Income Tax	€30,000.00
Income Tax paid	€2,700.00
Taxable benefits	€0.00
Pay for USC	€30,000.00
USC paid	€852.44
LPT deducted	€0.00
Employee PRSI paid	€326.64
Employer PRSI paid	€819.96
PRSI classes	
PRSI class	A1
Number of Insurable weeks	49
PRSI class	A4
Number of Insurable weeks	3

Figure 30: Example of the EDS when printed

4.2 Employment Detail Summary (EDS) -paper version

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

[...]

5 Review Your Tax-options available for 2018.

5.1 Income Tax Return

You can complete an Income Tax Return for the above year to:

- Change existing credits/declared income;
- Declare additional income, e.g. rental income, income from casual work;
- Claim additional credits/reliefs, e.g. health expenses.

Step 1: Getting Started

In this section, you will find useful information to assist you in completing your Income Tax Return for the 2018 income tax year. You should read the information here before proceeding to complete your Income Tax Return for the above years. You should then follow the steps outlined in [Chapter 3-Completing the Income Tax Return.](#)

Getting started



The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

What you will need to complete this form

- Form P60(s) for you (and your spouse/civil partner, if relevant) for year ended 31/12/2018.

NOTE: The Income Tax Return does not provide for the return of Capital Gains Tax details. If you (or your spouse or civil partner, if relevant), disposed of any chargeable assets, you will need to complete a separate CGT return for that purpose and submit it to your Revenue office. Further information on Capital Gains Tax is [available here](#).

How to complete

Personal details	Check Personal details are correct	Add Details for you and your spouse or civil partner, if relevant
PAYE income	Check Employment details	Add Pay, tax and USC details, if relevant
Non-PAYE income	Confirm, Edit or Delete Income already on record	Add New income not already on record
Tax credits & reliefs	Confirm, Edit or Delete Tax credits and reliefs already on record	Add New tax credits or reliefs not already on record
Declaration	Read Your declaration	Confirm Confirm your declaration before submitting your Income Tax Return

[← Back](#)

[Next →](#)

Figure 31: Getting started screen-2018

The Income Tax Return is pre-populated with relevant information extracted from Revenue's records to make it as easy as possible to complete your Income Tax Return and enter the correct information. When the information is pre-populated you will be required to confirm that it is correct. It will be possible to add, delete or amend certain information. You should refer to [Chapter 3-Completing the Income Tax Return](#) for step-by-step instructions on how to complete the Income Tax Return.

5.2 Statement of Liability 2018

You can use this option to:

- Accept your end-of-year taxes without making changes to your existing credits/declared incomes.

You cannot claim additional credits/declare additional income using this option.

The assessable spouse/nominated civil partner can change until such time as the Income Tax Return has been submitted.

Customers can obtain a Statement of Liability for the above year if no changes are needed to their record for that particular year, but they can add pay, tax and USC information where the details are not on record. The pay, tax and USC details will be pre-populated for the employments on record for the tax year in question as long as the P35 (for 2018 only) from the customer's employer or pension provider had been received and uploaded to Revenue records.

Customers will be asked to confirm their marital or civil status and if there have been any changes, they will be requested to complete an Income Tax Return.

Certain customers will have to complete an Income Tax Return to receive their Statement of Liability (SOL) for 2018. These include customers who:

- are in receipt of the following DSP payments and have not previously notified Revenue of the payment amount:
 - Blind Pension.
 - Survivor's Pension Non-Contributory.
 - Carer's Income.
- have rental income or trading profit income coded against their tax credits for the year but have not declared the gross amount liable to USC for this income.
- need to claim additional tax credits or declare/update non-PAYE income.
- are required under Section 879 of the Taxes Consolidation Act, 1997, to complete an Income Tax Return for that year.

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

[...]

5.3 Amending a submitted Income Tax Return

Customers (assessable spouses or nominated civil partners) can amend a submitted Income Tax Return.

All fields can be edited except:

- Information that has been received directly from the DSP or from the customer's employer or pension provider.
- Pay, tax and USC details input by the customer/already on Revenue record.
- Some auto calculated fields for certain tax credits and incomes.

When a customer chooses to amend an Income Tax Return, the form will be pre-populated with the latest information available to Revenue and therefore this may differ from the information pre-populated on the original Income Tax Return submitted. The customer will be required to confirm that this information is correct or update as necessary.

5.4 Amending a submitted Income Tax Return: Real Time Risk (RTR) rule

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

[...]

5.5 Status Indicator

When a customer requests an Preliminary End of Year Statement the status indicator will still show as 'Request' until the Statement of Liability has issued. At that point the indicator will convert to 'View'. If a customer clicks the 'Request' link when a Statement of Liability is currently being processed the following message will display:

Processing request

We are processing your most recent request. Your End of year statement will be available shortly.

OK

Figure 32: SOL processing request screen

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

[...]

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

[...]

A more recent version of this manual is available.

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