PAYE Services: Review your tax

Part 38-06-05

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.
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1  Introduction

The purpose of this manual is to provide information for PAYE customers on how to review their tax using MyGovID or myAccount.

‘Review your tax’ allows you to:

- create, view and print a secure PDF of your Employment Detail Summary (for 2019 and future years)
- submit an Income Tax Return
- obtain a Statement of Liability.

If you wish to use this service, you must be registered for either MyGovID or myAccount.

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.

2  Accessing PAYE Services - Review your tax

The ‘Review your tax’ service is accessed from PAYE Services in myAccount. Accessing this service allows you to complete an Income Tax Return and request Statements of Liability for the years 2019-2022 inclusive.

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 2023’ from the ‘PAYE Services’ section. Customers can claim tax relief in real time in respect of expenditure incurred on Health, Nursing Home and Remote Working Expenses. This means the customer can make a claim as they incur the individual expense item. Further information can be found on www.revenue.ie or by accessing Tax & Duty Manual, part 38-06-04- PAYE Services: Manage your Tax.
2.1 Review your tax

The ‘Review your tax’ PAYE service allows employees and pension recipients:

(a) Review their Preliminary End of Year Statement;
(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.

For the Income Tax year 2019 and future years.

2.1.1 Request a Preliminary End of Year Statement (PEOYS)

A PEOYS for 20xx 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 20xx, based on the information held on Revenue’s records at 31 December 20xx. 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 incomes;
- 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.

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.

![Preliminary End of Year Statement](image)

Figure 3: Preliminary Income Tax result

You are then asked how you would like to proceed—see figure 4 below.

![How would you like to proceed?](image)

Figure 4: 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 5, 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 2022 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, rental.

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. You can make your claim for the Slany and Spend tax credit under the ‘You and your family’ category. You must upload all receipts and images in advance of completing this return via the Receipts Tracker service in myAccount.

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

Figure 5: Completing your Income Tax Return checklist

In this section, you will find useful information to assist you. You should read the information in Figure 5, above, before proceeding.

The Income Tax Return is divided into 5 distinct sections.

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

Figure 6: Income Tax Return sections

The Income Tax Return is pre-populated with the information available from Revenue records to make it as easy as possible to complete. 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 guidance 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.

Tax residency status, contact information and bank account details.

3.2 Section 2: PAYE Income
In this section, you will see details of your employment or pension.

The pay, tax and USC details for your employments on record will be pre-populated for the relevant tax year once the payroll information has been submitted to Revenue records. Where the information is not available you should, contact your
employer/pension provider to ensure that your payroll information is up-to-date and accurate. If, having contacted your employer/pension provider the matter is not resolved, you should submit a myEnquiry 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’.

![PAYE income screen](image)

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 and ended for most employers on 30 April 2022. 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

![Non-PAYE income screen](image)

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
Occupational Injury Benefit
Survivor's Pension Contributory
Jobseekers Benefit
Partial Capacity Benefit
Illness Benefit
Maternity Benefit
Paternity Benefit
Adoptive Benefit
Health and Safety Benefit
One Parent Payment
Parental Benefit
Jobseekers Benefit Self Employed
Short Term Enterprise Benefit

Table 1: DSP payments pre-populated on Income Tax Return.

Covid-19 Pandemic Unemployment Payment (PUP):
The Covid-19 Pandemic Unemployment Payment (PUP) was 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

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.

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

If you are in receipt of additional taxable non-PAYE income, not included above, you must submit details of this additional income through myEnquiries.

3.5 Section 4: Tax Credits & reliefs
In this section, you will see the tax credits that you are claiming during the year. 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 you received during the year will be prepopulated 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
3.5.1 Stay & Spend Scheme:
The Stay & Spend Tax Credit was available for the years 2020 and 2021 only. It can be used against Income Tax (IT) or Universal Charge (USC) liability in a year of assessment.

3.5.2 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’ section 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’. The option to claim Remote Working Relief can be found under the ‘Your job’ category.

When you have claimed all tax credits you are entitled to, and reviewed the information submitted you will be asked to confirm your entitlement to the credits claimed. Please select ‘Next’ to continue.
3.6.1 Remote Working Relief

If you wish to claim for expenditure incurred under Remote Working Relief:

Select ‘Remote Working Relief’ from the ‘Your job’ category. When you select this relief, the screen shown in figure 13, below, will be displayed. The total value of receipts uploaded using Receipts Tracker in myAccount, will be displayed.

![Figure 13: Uploaded receipts screen](image)

Confirm if you were in receipt of a payment from your employer for remote working. If yes, please enter the relevant amount 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 ‘Heat/Electricity Paid’, enter the total amount paid by you.
- In the field ‘Broadband Paid’, enter the total amount paid by you.
- In the field ‘Days worked remotely’, enter the total number of days worked remotely.

![Figure 14: Confirm if you were in receipt of a payment](image)
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.

3.7 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. Please review and ensure that the information provided is correct and complete.

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. 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.

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

![Figure 15: Acknowledgement screen](image)

3.8 Miscellaneous

3.8.1 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.

3.8.2 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:

Figure 17: Income Tax Return not filed online screen

3.8.3 Amending a submitted Income Tax Return
You or your (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.

3.9 Status Indicator
The status indicator 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.

When a customer requests a 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:

![Figure 18: SOL processing request screen](image)

3.10 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. You will receive an email from Revenue to advise that you have new correspondence.

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’

3.11 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.

![Income Tax Return](image1)
![Assessable spouse election form](image2)
![Thank you](image3)

Figure 19: 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.
3.12 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.

3.13 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:

From 2019 onwards employers are no longer obliged to provide a Form P60 to their employees. The Employment Detail Summary replaces the Form P60 and can be used, as verification of income in dealings with third parties such as financial institutions, etc.

Figure 20: Employment Detail Summary

4.1 How to view your Employment Detail Summary (EDS)

Sign into myAccount and from PAYE Services select ‘View your Employment Detail Summary (EDS) documents)
Figure 21: PAYE Services screen

The Employment Detail Summary landing page will allow you to select the relevant year you wish to view your EDS. Where an EDS has been created, select view.

Figure 22: Employment Detail Summary Landing Page
Once selected, you will be brought to My Documents where you can view all EDS documents created for that year. You will only see more than one EDS where a financial change was submitted by your employer after the previous EDS was created. The latest EDS is the corrected version. Select ‘View PDF’

![My Documents](image1)

**Figure 23:** Select 'View' to create the Employment Detail Summary

![Employment Detail Summary](image2)

**Figure 24:** Employment Details Summary
4.1 How to create an Employment Detail Summary (EDS)

Follow the previous instructions to get to the EDS landing page below. Select the year for which you wish to create an EDS. Select ‘Create EDS’.

![Employment Detail Summary](image)

Figure 25: Employment Detail Summary select 'Create PDF'

The below page will show your employment(s) details with the option to create the EDS. Select ‘Create Document’

![Employment Detail Summary 2021](image)

Figure 26: Create EDS screen
You will receive the following message to confirm your EDS has been created and is available in My Documents. The option to proceed directly to view the EDS is available when you select the ‘My Documents’ button.

4.2 Creating an EDS where financial changes have been made since the previous EDS was created for a particular year.

Follow all the previous steps to the EDS landing page and select View ‘EDS’. You will be provided with the option to create an EDS. Select the ‘Create Document’ button.

You will be brought to the MyDocuments page where the newly created EDS will be available to view.
Figure 29: ‘My Documents’ overview screen

Figure 30: Employment Detail Summary
4.3 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.

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

[...]