

## **Jobs and Pensions Service User Manual**

### **Part 42-04-64**

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A more recent version of this manual is available.

Note: References to jobs in this document also refer to pensions unless specifically mentioned. Similarly, references to employers also refer to pension providers.

## 1. Background

Jobs and Pensions is an online service that allows customers, or their agents, to register a new job or cease an existing job with Revenue.

The Jobs and Pensions service is available in PAYE Services in myAccount for customers and in the Client Services tab in ROS for agents.

The information contained in [Section 3](#) of this Tax and Duty manual outlines specific information for agents who want to add a job for their clients using Jobs and Pensions. The information in the remaining sections is relevant to both customers and agents using the service.

The Jobs and Pensions service should not be used to register a new job unless the old job has been ceased on Revenue's record. If a new job is added before this information is updated, it will be treated as a second job. See [Section 2.1.1](#) - Adding a second job.

Jointly assessed customers may be asked to provide information in relation to their spouse or civil partner.

Revenue will use any relevant information from the customer's Revenue record and will only ask for information where it is missing or may not be up to date.

Customers who are jointly assessed to tax will be able to register a job for their spouse or civil partner.

## 2. Overview of Jobs and Pensions service: Information required

The Jobs and Pensions service has four distinct sections and the customer will be taken through each section in turn.

Help text is provided throughout the service to assist customers. This is accessed by clicking on the relevant link.

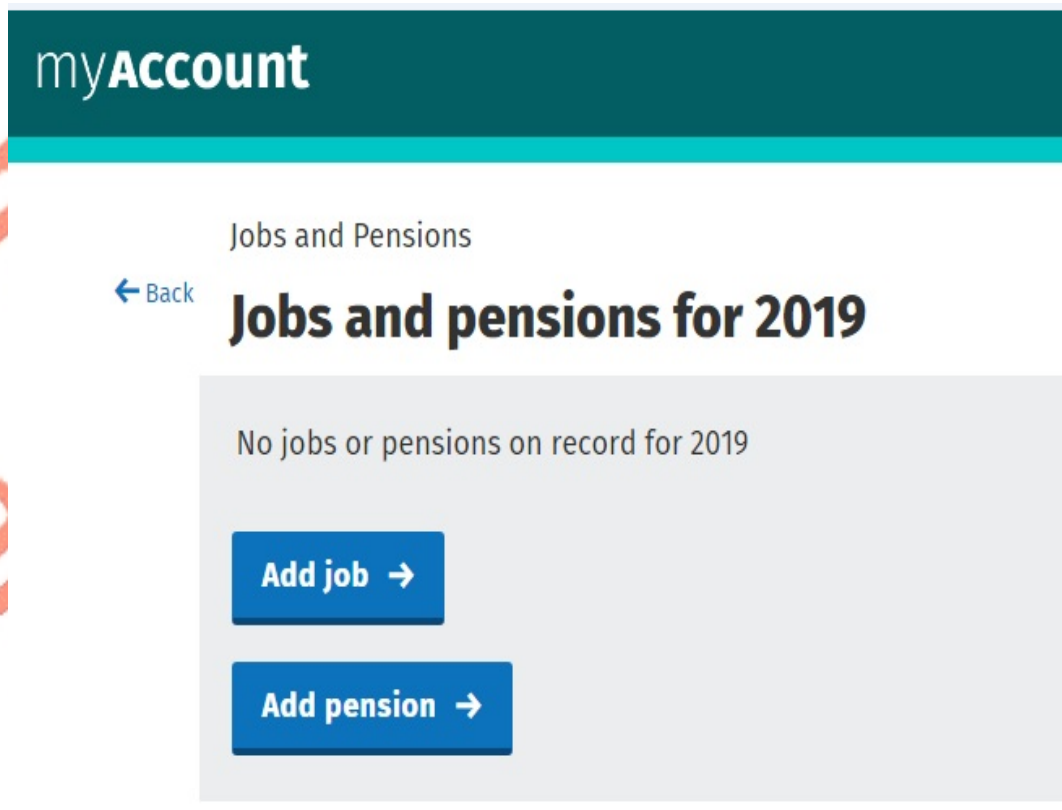
### 2.1 Section 1: Details of new job

Customers will see up to date information on their jobs for the current year, even if they are ceased. Joint assessed customers will be able to see the relevant details for their spouse or civil partner.

If a customer has already left a job but the employer has not yet advised Revenue, it will show as an active job until the job is ceased, either by the customer or the employer.

Customers can input a job with a start date in the current or previous 5 tax years. A start date in a future year will not be accepted.

**Figure 1: Display screen – customer with no jobs during the current tax year**



**Figure 2: Display screen – customer with a job during the current tax year**

The screenshot shows the 'myAccount' interface. At the top is a dark teal header with 'myAccount' in white. Below this is a light blue bar with 'Jobs and Pensions' in white. The main content area has a white background. On the left, there is a blue arrow pointing left with the text 'Back'. To the right of the arrow is the title 'Jobs and pensions for 2019' in bold black text. Below the title, the name 'Sara-er-kertzmann-kertzmann (' followed by a greyed-out input field) is displayed. Underneath the name, the word 'Active' is on the left, and 'Start date: 01/01/2014' is on the right. To the right of the start date, there are three links stacked vertically: 'View details', 'Cease', and 'job/pension', all underlined. At the bottom left of the main content area, there are two blue buttons with white text: 'Add job →' and 'Add pension →'.

myAccount

Jobs and Pensions

← Back

## Jobs and pensions for 2019

Sara-er-kertzmann-kertzmann ( )

Active      Start date: 01/01/2014

[View details](#)  
[Cease](#)  
[job/pension](#)

Add job →

Add pension →



**Figure 3: Display screen – joint assessed customer**

The screenshot displays the 'myAccount' interface for 'Jobs and Pensions'. The title 'Jobs and pensions for 2019' is prominent. Below it, two customer profiles are listed. The first profile, John, is marked as 'Active' with a start date of '01/01/2014'. It includes links for 'View details', 'Cease', and 'job/pension', along with 'Add job' and 'Add pension' buttons. The second profile, Anne, shows 'No jobs or pensions on record for 2019' and also has 'Add job' and 'Add pension' buttons.

myAccount

Jobs and Pensions

[← Back](#)

## Jobs and pensions for 2019

**John ( )**  
Sara-er-kertzmann-kertzmann ( )

Active      Start date: 01/01/2014

[View details](#)  
[Cease](#)  
[job/pension](#)

**Add job →**

**Add pension →**

**Anne ( )**  
No jobs or pensions on record for 2019

**Add job →**

**Add pension →**

Customers will be asked to provide information on the new job and will also be asked for information to establish whether they are entitled to the Employee tax credit and/or Flat Rate Expenses (FREs).

As FREs only relate to jobs, a customer adding a pension will not be asked to provide these details.

### 2.1.1 Adding a second job

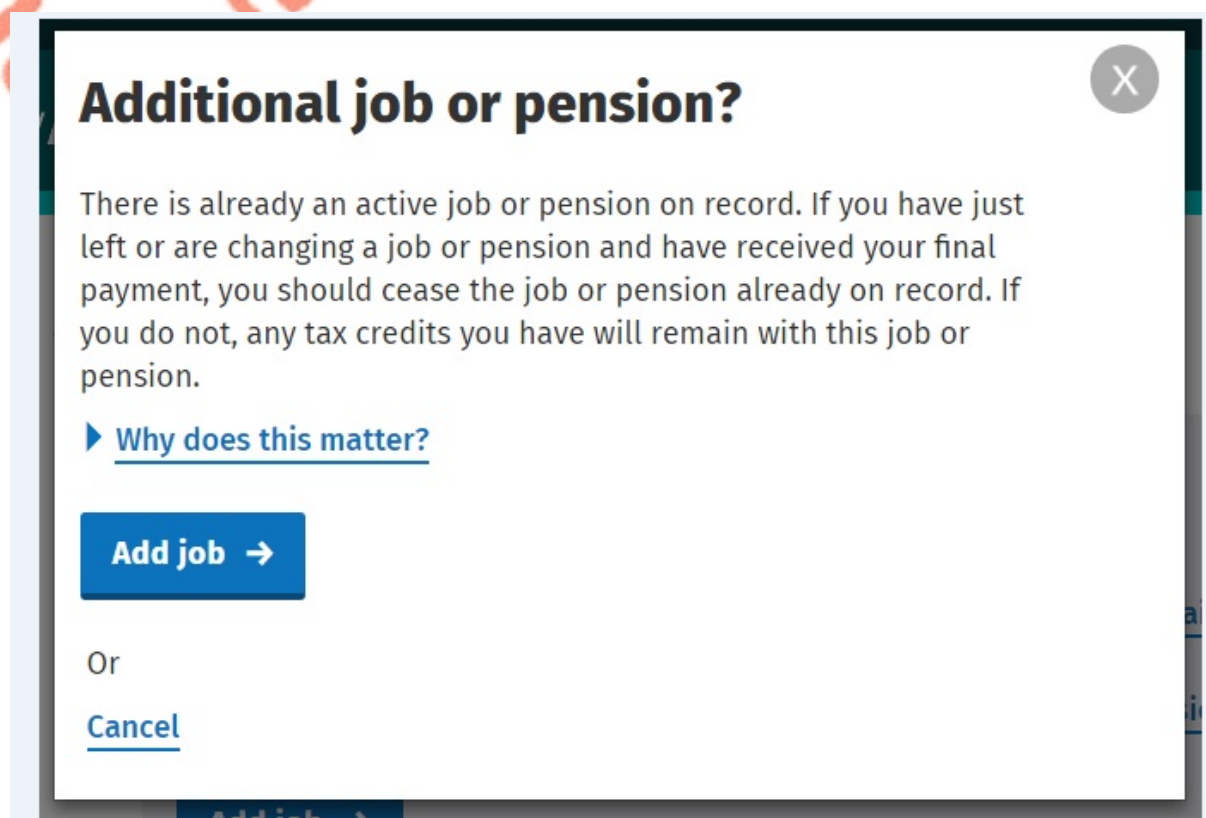
Customers adding an additional job to their record (i.e. there is already at least one active job on the customer's record) will be advised that this will be treated as a second or subsequent job.

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

[...]

Customers will also be advised that if they are changing jobs and their old job is still active on Revenue's record, they should not register the new job until the old job has been ceased.

**Figure 4: Message displayed to customer adding an additional (second or subsequent) job**



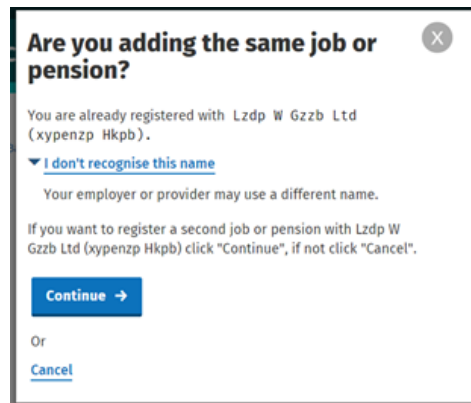
### 2.1.2 Adding a second job with the same employer (dual employments)

Customers adding a second job for the same employer will be prompted to confirm that this is correct. Many customers have second jobs (called 'dual employments') with the same employer.



Some employers trade using a different name to the one on Revenue's record and their employees may not recognise this name. In such cases, customers may try to register their job a second time.

**Figure 5: Message displayed to customer adding a second job with the same employer**



## 2.2 Section 2: Residency details

A customer's tax residency position has to be determined so the correct tax credits can be granted to the customer.

In most cases, the information is already available on Revenue's record to determine this. However, the following customers will have to provide additional information as we do not have sufficient information or our information may be out of date:

- All customers starting their first job in Ireland;
- Customers currently marked as non-resident;
- Customers with no live employment in the previous 6 months.

Joint assessed customers may be asked to provide information for their spouse or civil partner.

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

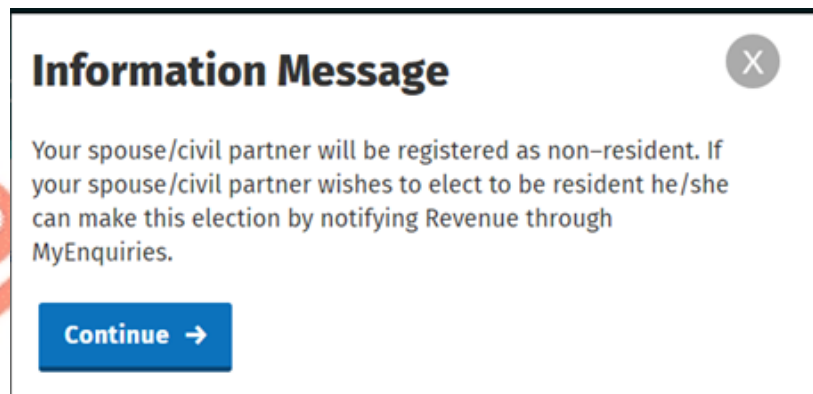
[...]

### 2.2.1 Election

Customers who are non-resident can elect to be tax resident in the current tax year if they will be resident in the State in the following tax year under any one of the residency tests. It is not possible for customers to elect for their spouse or civil partner as each individual must

complete their own election. The customer will be advised of the position. Similarly, it is not possible for agents to elect for their clients. Customers wishing to elect to be tax resident should make this request themselves via the MyEnquiries service in myAccount.

**Figure 6: Message displayed to customer whose spouse or civil partner is considered non-resident**



## 2.3 Section 3: Incomes and earnings

Additional information will be sought from relevant customers to ensure that their tax credits are correctly adjusted to take account of any taxable Department of Employment Affairs and Social protection (DEASP) payments received in the current tax year.

### 2.3.1 DEASP payments

Information is received directly from DEASP on certain taxable benefits. However, the amount customers receive from DEASP in respect of the following payments is not received:

- Blind Pension
- Survivor's Pension (Non-Contributory)
- Carer's Income (Allowance/Benefit).

Recipients of these payments will be asked to enter the amount of their weekly payment.

It should be noted that Carer's Income currently displays on the record of the assessable spouse/ nominated civil partner. Where this is recorded against the wrong spouse, the customer is asked to contact Revenue so the record can be amended. (Note: this will be fixed shortly and the message removed).

Where customers are asked to provide this information, details of any other DEASP taxable payments received by them will also be displayed on screen. However, this will not display for new customers.

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

[...]

**Figure 7: Display screen – DSP payments not on record**

**myAccount**

Jobs & Pensions  
Section 3 of 4

**Department of Social Protection (DSP) Income**

You are in receipt of the following taxable benefits. Please provide the weekly amount for the benefits highlighted below.

[What payments are taxable?](#)

Please enter the weekly amount below:

Survivors Pension Contrib	€ <input type="text"/>
DSP Carers Income	€ <input type="text"/>
DSP One Parent Payment - on record	
DSP Income - on record	

[Why is this information required?](#)

**Next →**

### 2.3.2 Universal Social Charge (USC)

The rate of USC customers pay on their income is determined by their total annual income (excluding DEASP payments), by their age and whether they have a full medical card. Customers will be asked if their total annual income is less than €13,000 (exemption threshold for 2018). Based on the information provided, customers may be granted an exemption to USC.

Revenue receives information directly from the Health Service Executive (HSE) regarding individuals who have been granted a full medical card. Customers will pay a reduced rate of USC if their total annual income (excluding DSP payments) is below €60,000 (reduced rate threshold for 2018) unless they are entitled to an exemption from USC.

The reduced rate of USC also applies to customers aged 70 and over whose total annual income (excluding DEASP payments) is over €13,000 but less than €60,000.

Customers with a medical card, based on information received from the HSE, or those customers over 70 years of age, will be asked to confirm their total income for the year to determine whether the reduced rate of USC applies.

## 2.4 Section 4: Summary and declaration

When the customer has completed the previous sections they will then be brought to the summary screen.

Figure 8: Display screen - summary screen: single customer

**myAccount**

Jobs and Pensions  
Section 4 of 4

**Are these details correct?**

**Section 1: Job details** [Edit](#)

Employer's tax registration no.	<input type="text"/>
Employer name	Lzdp W Gzrb Ltd (xypenzp Hkpb)
Job start date	08/08/2015
You are paid	Monthly
Proprietary director relationship	None
Flat rate expenses	None

**Section 2: Residency** [Edit](#)

Non-resident

**Section 3: Additional incomes** [Edit](#)

- DSP Blind Pension - €50

**Universal Social Charge**

Standard rate

☒ I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [Cancel](#)

**Figure 9: Display screen - summary screen: joint assessed customer**

**myAccount**

Jobs and Pensions  
Section 4 of 4

**Are these details correct?**

**Section 1: Job details** [Edit](#)

Employer's tax registration no.	<input type="text"/>
Employer name	Lzdp W Gzrb Ltd (xypenzp Hgpb)
Job start date	08/08/2015
You are paid	Monthly
Proprietary director relationship	None
Flat rate expenses	None

**Section 2: Residency** [Edit](#)

Non-resident

**Section 3: Additional incomes** [Edit](#)

- DSP Blind Pension - £50

**Universal Social Charge**

Standard rate

☒ I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [Cancel](#)

Customers can edit any of the details provided. If they do so, they will need to answer all subsequent questions in the registration process. This is necessary because each question is dependent on the answer to the previous question.

When a customer is satisfied that all the information provided is correct they should click on the declaration and submit the registration form. They will then have to complete the 'Secure sign and submit' screen for the registration to be submitted.

**Figure 10: Display screen – secure sign and submit screen**

**Jobs and Pensions**

**Secure sign and submit**

PPS Number

Enter myAccount Password

[Sign and Submit →](#)

#### 2.4.1 Acknowledgement messages

An acknowledgement message will display when the registration form has been submitted.

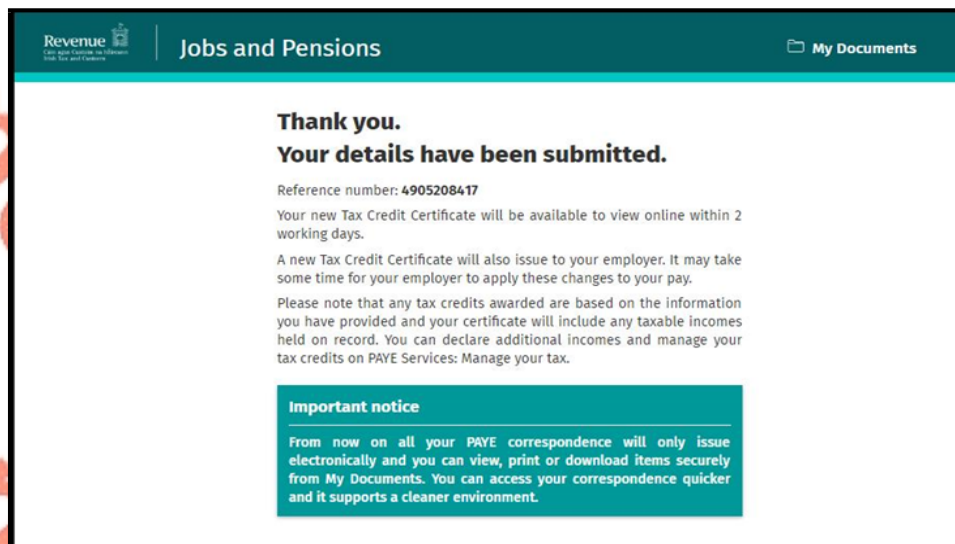
There are different messages depending on the information provided by the customer. This is to provide additional information to customers based on their particular circumstances.



The message will also take account of whether the customer is adding a job for his/herself or for his/her spouse or civil partner.

Details of the different types of acknowledgement message are set out in Appendix 2.

**Figure 11: Display screen – standard acknowledgement message**




## 2.5 Saving data on Jobs and Pensions

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



Figure 12: Display screen – customer screen where data saved

Revenue  | myAccount

! You have saved updates from your last session. Please click 'Continue' to finish and submit these updates or

Jobs and Pensions

[← Back](#) **Jobs and pensions for 2019**

John ( )		
Sara-er-kertzmann-kertzmann ( )		
Active	Start date: 01/01/2014	<a href="#">View details</a>
Sara-er-tillman-tillman ( )		
In progress	Start date: 11/02/2019	<a href="#">Cancel</a>

[Continue →](#)

### 3. Ceasing a job

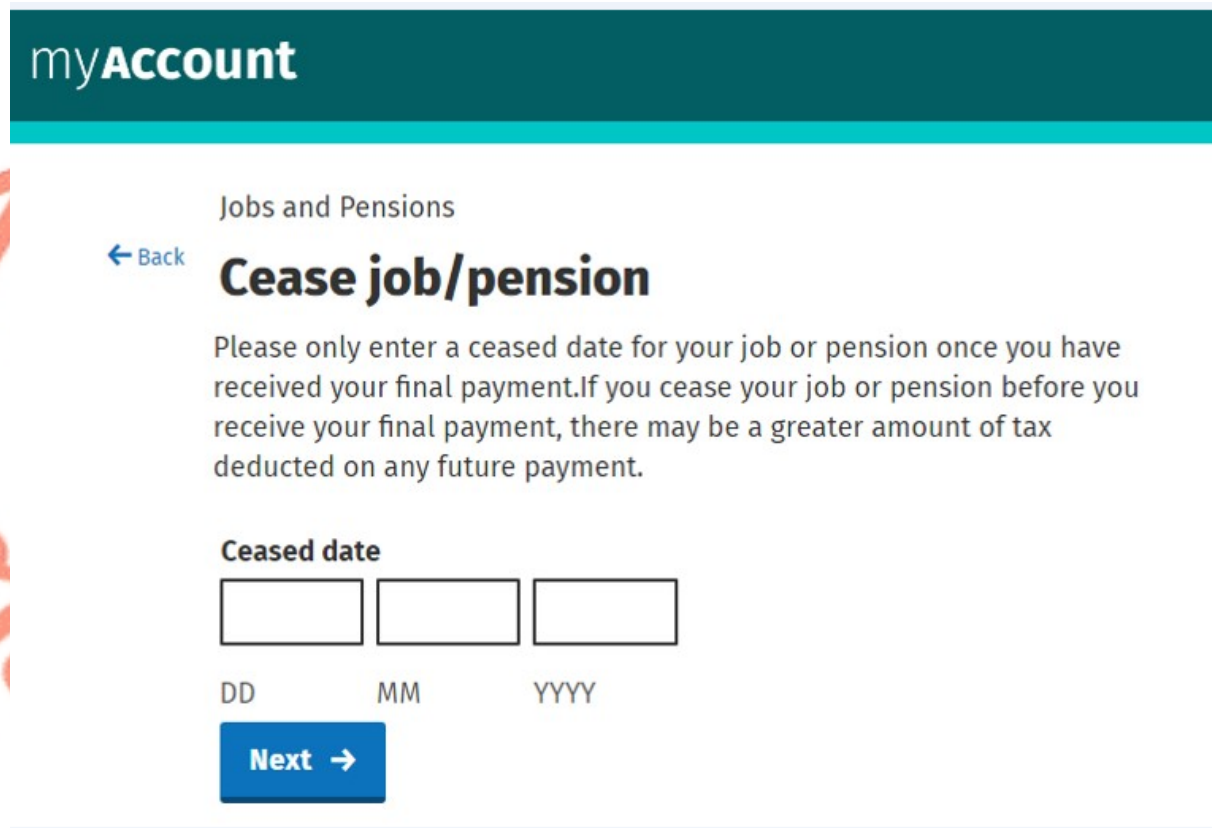
From 1 January 2019, customers will have the ability to cease their current job in the Jobs and Pensions service.

The option to cease a job is available from the screen which lists all the customer's jobs for the year.

Figure 13: Ceasing a job

The screenshot shows the 'myAccount' interface for 'Jobs and Pensions'. The main heading is 'Jobs and pensions for 2019'. Below this, a job entry is displayed for 'Sara-er-kertzmann-kertzmann' with the status 'Active' and a 'Start date: 01/01/2014'. To the right of the job entry, there is a 'View details' link, and below it, a 'Cease job/pension' link which is highlighted with a red rectangular box. At the bottom of the job entry section, there are two blue buttons: 'Add job →' and 'Add pension →'.

Once the customer clicks the 'Cease job/pension' link, they will be presented with a screen where they will be asked to enter the ceased date. Customers are advised not to cease a job until they have received their final payment from that employer. If they do so, this may result in a greater amount of tax being deducted from this payment.

**Figure 14: Enter cessation date.**

**myAccount**

Jobs and Pensions

[← Back](#)

## Cease job/pension

Please only enter a ceased date for your job or pension once you have received your final payment. If you cease your job or pension before you receive your final payment, there may be a greater amount of tax deducted on any future payment.

**Ceased date**

<input type="text"/>	<input type="text"/>	<input type="text"/>
DD	MM	YYYY

**Next →**

After the customer has provided the ceased date of the job or pension and signed and submitted, they will be presented with the acknowledgement screen below confirming their job or pension has now been ceased.

Figure 15 Acknowledgement screen.

## Jobs and Pensions

### Thank you.

Reference number: **4824083486**

Your job/pension has been ceased as requested.

#### 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.

[Go to myAccount homepage →](#)

When the customer returns to the Jobs and Pensions service, this job or pension will show as ceased on Revenue's records with the relevant ceased date displayed.

## 4. Agent access to Jobs and Pensions

Agents can access the Jobs and Pensions service in ROS. Agents can now register the following on behalf of their client:

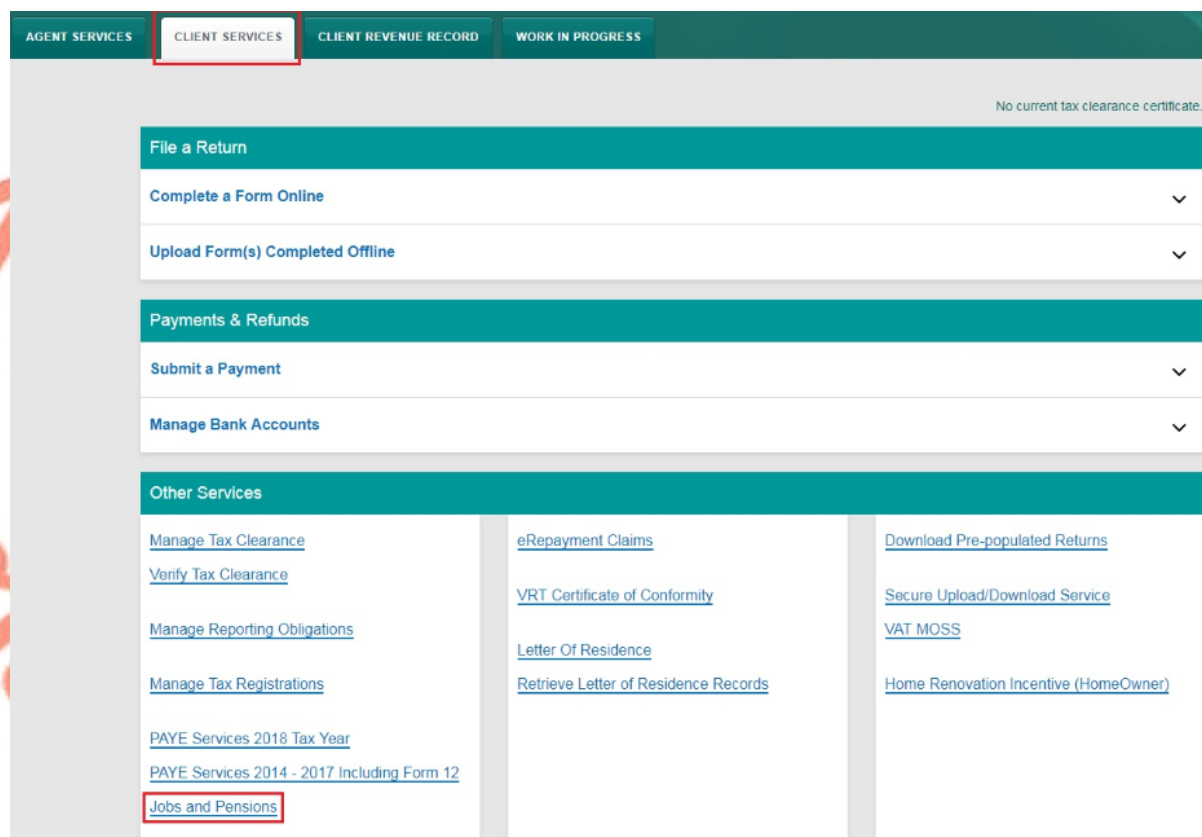
- first ever job in Ireland
- a change in job
- a second or subsequent job
- an occupational pension
- payment from a private pension

Agents can also use the Jobs and Pensions service to cease a client's existing job or pension.

### 4.1 An existing client that has a PAYE registration

Where a client/agent link exists for a PAYE registration, the Jobs and Pensions card is available in the 'Other Services' section of the 'Client Services' tab as displayed in Figure 16 below. Once an agent clicks on the Jobs and Pensions card they are brought into the Jobs and Pensions service.



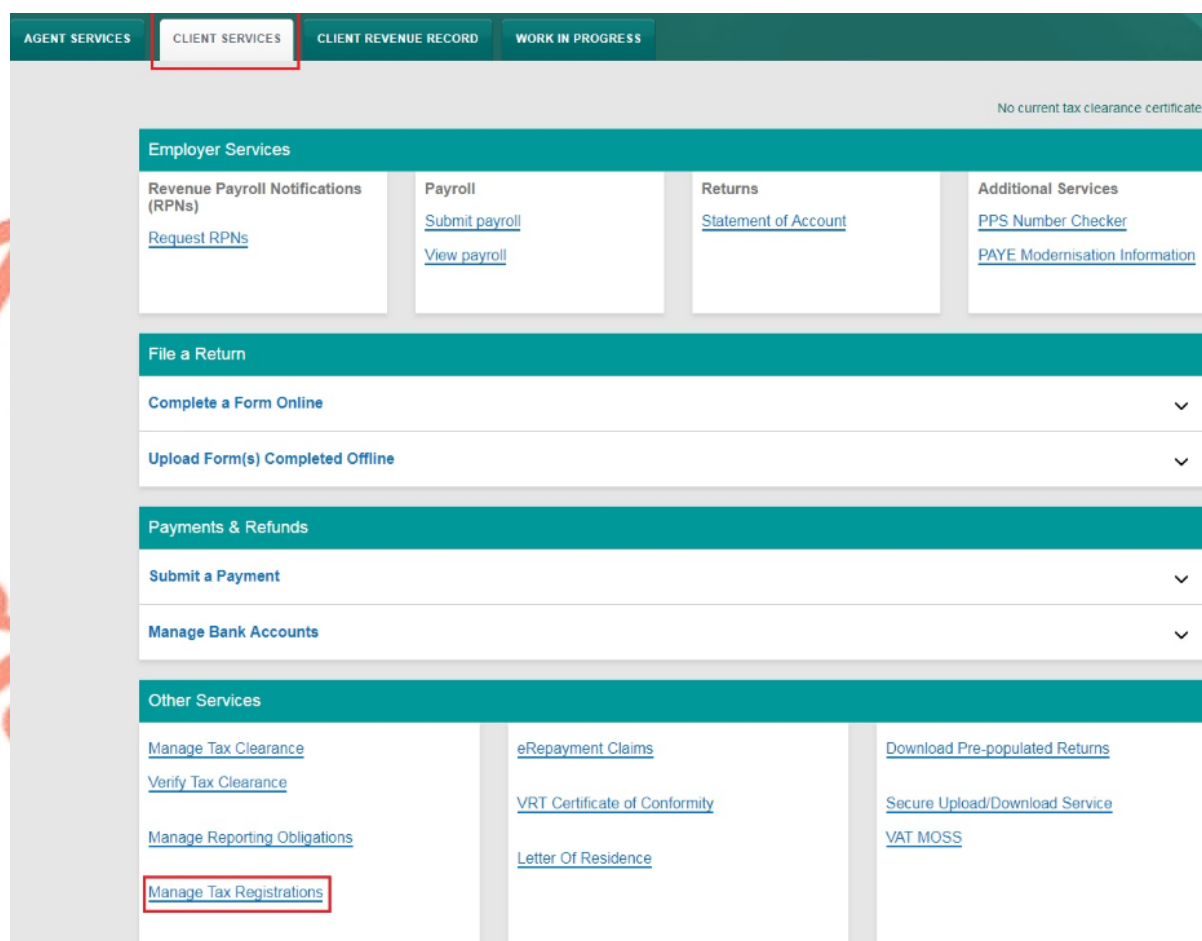
**Figure 16: Jobs and Pensions card location in ROS**

#### 4.2 An existing client that has no PAYE registration but has some other tax registration

Where a client/agent link exists for a tax registration other than PAYE, an agent can add the PAYE taxhead by selecting 'Manage Tax Registrations' in the 'Client Services' tab.

**Figure 17: 'Manage Tax Registrations' in the 'Client Services' tab'**





The agent is then brought to the eRegistrations screen where there are three actions available:

- Add and link to a new registration – for first time PAYE registrations
- Link to and re-register a ceased registration – for customers with a ceased PAYE taxhead who wish to re-register
- Link only to an existing registration – for customers who are already PAYE registered

Figure 18: PAYE options available on the eRegistrations screen

**AGENT SERVICES** **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

**eRegistration**

**Manage Your Tax Registrations and Agent Links**  
**Notes:**  
 You may add multiple requests to 'Your Requests' area.  
 You will be brought back to this screen after completing each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

**Registration Options**

**Income Tax - IT**  
 You are not linked to this tax [Select Action >](#)

**Value Added Tax - VAT**  
 You are not linked to this tax [Select Action >](#)

**Employer (PAYE/PRSI) - PREM**  
 You are not linked to this tax [Select Action >](#)

**Relevant Contracts Tax - RCT**  
 You are not linked to this tax [Select Action >](#)

**Environmental Levy - ELEV**  
 You are not linked to this tax [Select Action >](#)

**Pay As You Earn - PAYE** [Select Action >](#)  
 You are not linked to this tax  
[Add and link to a new registration](#)  
[Link to and re-register a ceased registration](#)  
[Link only to an existing registration](#)

**Diesel Rebate Scheme - DRS**  
 You are not linked to this tax [Select Action >](#)

**Charitable Donations Scheme - CDS**  
 You are not linked to this tax [Select Action >](#)

**Customs & Excise - C&E**  
 You are not linked to this tax [Select Action >](#)

**Your Requests**  
 Once you are able to...

All options require the agent to upload either the PAYE A1 or PAYE A2 authorisation form. The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

**Figure 19: Jobs and Pensions card available after 2 working days**

AGENT SERVICES **CLIENT SERVICES** CLIENT REVENUE RECORD WORK IN PROGRESS

No current tax clearance certificate.

**File a Return**

- Complete a Form Online
- Upload Form(s) Completed Offline

**Payments & Refunds**

- Submit a Payment
- Manage Bank Accounts

**Other Services**

<a href="#">Manage Tax Clearance</a>	<a href="#">eRepayment Claims</a>	<a href="#">Download Pre-populated Returns</a>
<a href="#">Verify Tax Clearance</a>	<a href="#">VRT Certificate of Conformity</a>	<a href="#">Secure Upload/Download Service</a>
<a href="#">Manage Reporting Obligations</a>	<a href="#">Letter Of Residence</a>	<a href="#">VAT MOSS</a>
<a href="#">Manage Tax Registrations</a>	<a href="#">Retrieve Letter of Residence Records</a>	<a href="#">Home Renovation Incentive (HomeOwner)</a>
<a href="#">PAYE Services 2018 Tax Year</a>		
<a href="#">PAYE Services 2014 - 2017 Including Form 12</a>		
<b><a href="#">Jobs and Pensions</a></b>		

### 4.3 Linking to a new client

Where a client/agent link does not exist for any taxhead, an agent can add the PAYE taxhead by using the 'Manage Tax Registrations' section of the 'Agent Services' page as shown in Figure 20 below. The agent will need to enter a tax type which the client is already registered for on Revenue's records, the client's tax registration number and the client's name.

Figure 20: Linking to a new client using 'Manage Tax Registrations'

**AGENT SERVICES** | REVENUE RECORD | PROFILE | ADMIN SERVICES

### Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

**Client Search**  
Search by registration number:  
☒ Tax Registrations ☐ Reporting Obligations  
Select a tax type...  
Enter registration no.

Search by name:  
Enter surname

**Your Client List**  
You can access and export your full list of clients here.  
   
Or you can display all new clients from a certain date.  
Enter date

**Last 10 Clients Accessed**  
• SARA-ER-HARVEY -

### Manage Tax Registrations

**Manage Client Registrations**  
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.  
☒ Tax Registrations ☐ Reporting Obligations  
Select a tax type... Enter registration no.  
Enter name Select tax type...

**Register New Revenue Customer**  
You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.  
  
You can also register new reporting entities.

### Properties

**Find Properties**  
You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access.

The agent is then brought to the eRegistrations screen where there are 3 actions available:

- Add and link to a new registration – for first time PAYE registrations
- Link to and re-register a ceased registration – for customers with a ceased PAYE taxhead who wish to re-register
- Link to an existing PAYE registration

**Figure 21: PAYE options available on the eRegistrations screen**

The screenshot displays the 'eRegistration' section of a web portal. At the top, there are tabs for 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. On the left, a sidebar contains a 'Manage Your Tax Registrations and Agent Links' section with a note about adding multiple requests. The main area, titled 'Registration Options', lists several tax categories, each with a 'Select Action' button. The 'Pay As You Earn - PAYE' option is highlighted with a red box and includes three sub-links: 'Add and link to a new registration', 'Link to and re-register a ceased registration', and 'Link only to an existing registration'. Other options include Income Tax - IT, Value Added Tax - VAT, Employer (PAYE/PRSI) - PREM, Relevant Contracts Tax - RCT, Environmental Levy - ELEV, Diesel Rebate Scheme - DRS, and Charitable Donations Scheme - CDS.

All options require the agent to upload either the PAYE A1 or PAYE A2 authorisation form. The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

Figure 22: Jobs and Pensions card available after 2 working days



AGENT SERVICES **CLIENT SERVICES** CLIENT REVENUE RECORD WORK IN PROGRESS

No current tax clearance certificate.

**File a Return**

- Complete a Form Online
- Upload Form(s) Completed Offline

**Payments & Refunds**

- Submit a Payment
- Manage Bank Accounts

**Other Services**

<a href="#">Manage Tax Clearance</a>	<a href="#">eRepayment Claims</a>	<a href="#">Download Pre-populated Returns</a>
<a href="#">Verify Tax Clearance</a>	<a href="#">VRT Certificate of Conformity</a>	<a href="#">Secure Upload/Download Service</a>
<a href="#">Manage Reporting Obligations</a>	<a href="#">Letter Of Residence</a>	<a href="#">VAT MOSS</a>
<a href="#">Manage Tax Registrations</a>	<a href="#">Retrieve Letter of Residence Records</a>	<a href="#">Home Renovation Incentive (HomeOwner)</a>
<a href="#">PAYE Services 2018 Tax Year</a>		
<a href="#">PAYE Services 2014 - 2017 Including Form 12</a>		
<b><a href="#">Jobs and Pensions</a></b>		

#### 4.4 Registering a client that is unknown to Revenue

Where an agent is registering a client that has no Revenue record, for example: the client has never worked in Ireland or has recently moved to Ireland to take up employment, they click on 'Register New Revenue Customer' on the 'Agent Services' page as shown in Figure 23 below.

**Figure 23: Registering a client with no Revenue record**



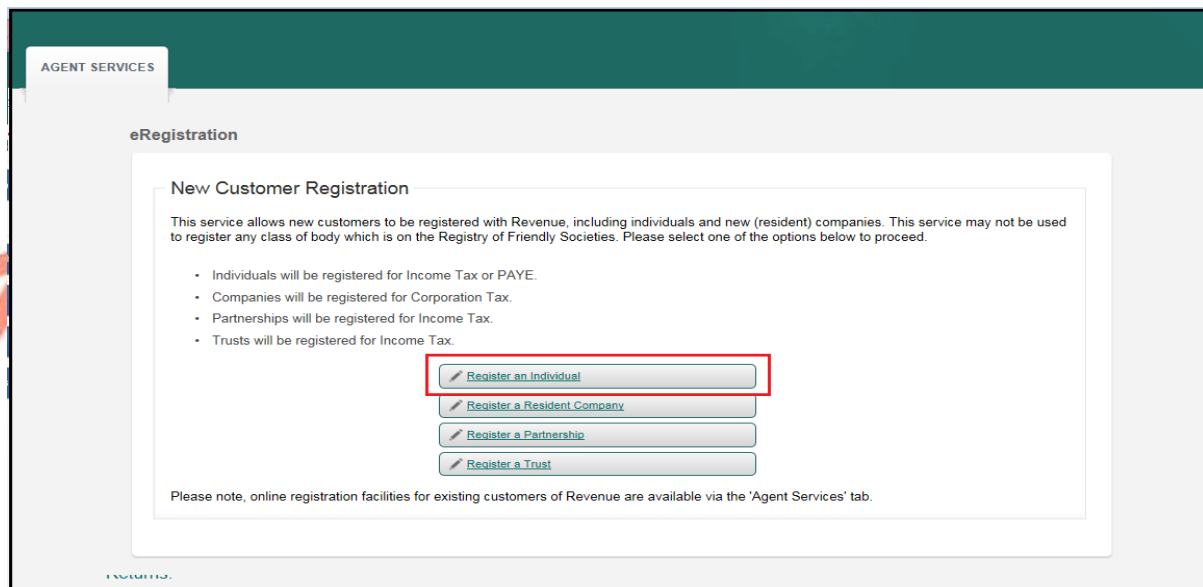
The screenshot displays the 'AGENT SERVICES' web interface. At the top, a navigation bar contains 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'AGENT SERVICES' tab is highlighted with a red box.

The main content area is divided into several sections:

- Find Clients**: A section with a teal header. It includes a description: 'You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.' It features a 'Client Search' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. There are input fields for 'Select a tax type...', 'Enter registration no.', and 'Enter surname', each with a 'Search' button. To the right, there is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons, and a 'Last 10 Clients Accessed' list showing 'SARA-ER-HARVEY - 3'.
- Manage Tax Registrations**: A section with a teal header. It includes a 'Manage Client Registrations' sub-section with a description: 'Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.' It has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. There are input fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...', along with a 'Manage' button. To the right, there is a 'Register New Revenue Customer' section with a description: 'You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.' It features a 'Register New Revenue Customer' button and a 'Register New Reporting Entity' button.
- Properties**: A section with a teal header. It includes a 'Find Properties' sub-section with a description: 'You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access.' It has 'View Property List' and 'Export Property List' buttons.

The agent then clicks “Register an individual”, as seen in Figure 24.

Figure 24: New Customer Registration



**AGENT SERVICES**

**eRegistration**

**New Customer Registration**

This service allows new customers to be registered with Revenue, including individuals and new (resident) companies. This service may not be used to register any class of body which is on the Registry of Friendly Societies. Please select one of the options below to proceed.

- Individuals will be registered for Income Tax or PAYE.
- Companies will be registered for Corporation Tax.
- Partnerships will be registered for Income Tax.
- Trusts will be registered for Income Tax.

[Register an Individual](#)

[Register a Resident Company](#)

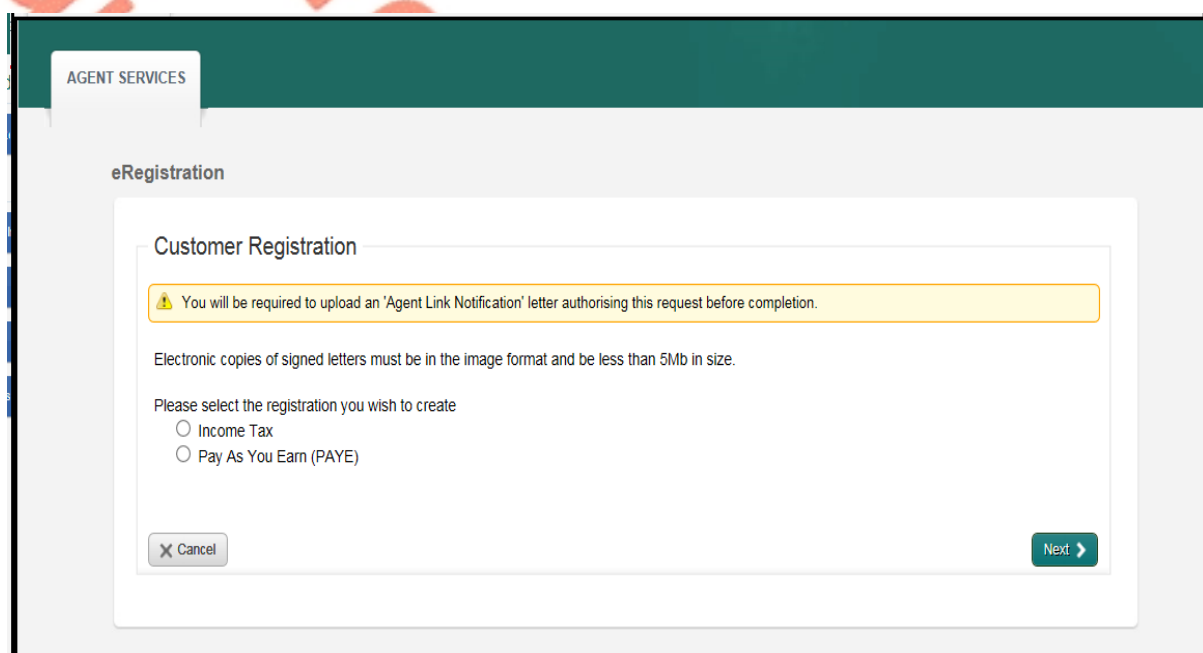
[Register a Partnership](#)

[Register a Trust](#)

Please note, online registration facilities for existing customers of Revenue are available via the 'Agent Services' tab.

The agent then selects the PAYE option on screen as in Figure 25.

**Figure 25: Agent clicks on Pay as You Earn (PAYE)**



**AGENT SERVICES**

**eRegistration**

**Customer Registration**

**⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.**

Electronic copies of signed letters must be in the image format and be less than 5Mb in size.

Please select the registration you wish to create

☐ Income Tax

☒ Pay As You Earn (PAYE)

[Cancel](#) [Next >](#)

The agent will need to provide the following details to set the client up on Revenue's records:

- PPS number
- Date of birth
- Name
- Nationality

- Address
- Email
- Upload PAYE A1/A2 mandate

Once the agent has submitted the client's details an acknowledgement message will be sent to the agent's ROS Inbox as shown in Figure 26 below.

**Figure 26: Acknowledgement message in agent's ROS Inbox**

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

**ROS Acknowledgement** R/E CNSDWCB YPEZC & CO -

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A receipt will be sent to your ROS Inbox as soon as this transaction has been processed which may take 2 working days. To return to Agent Services click on Agent Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number **4604690485F**

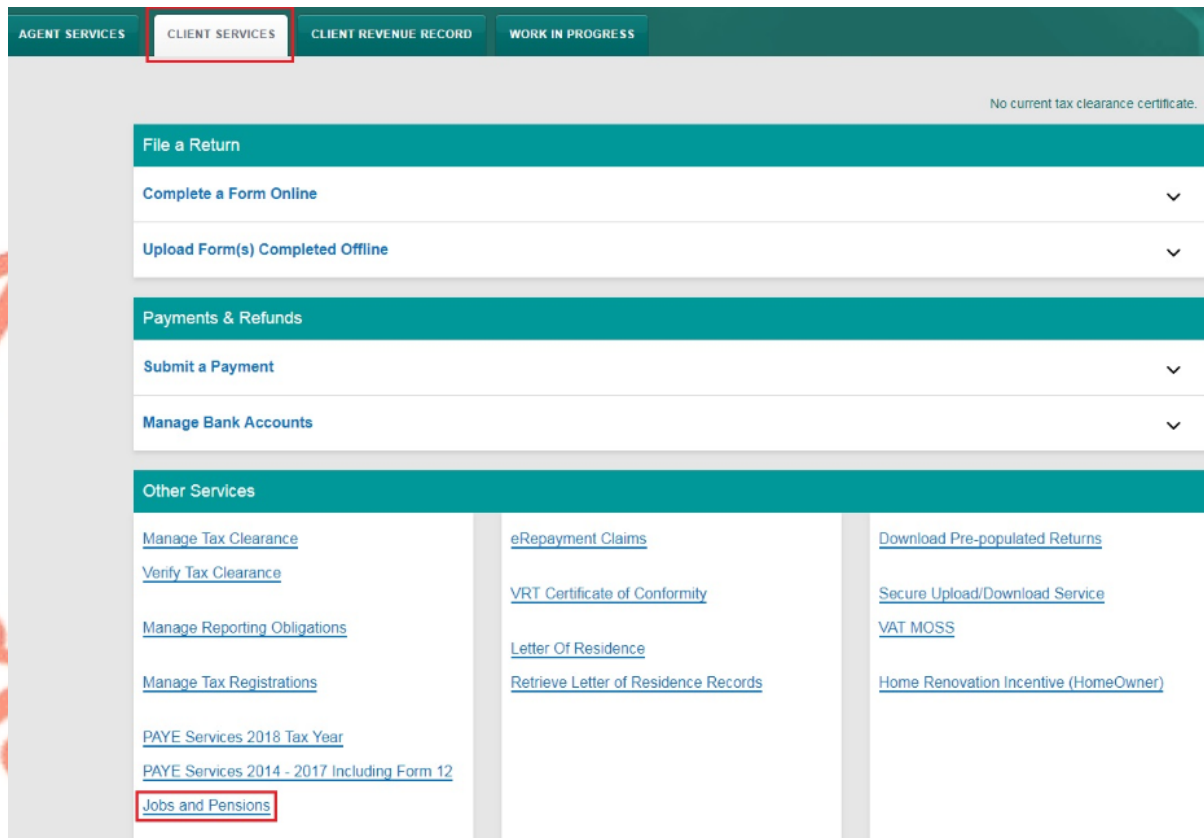
eRegistration summary:

Action	Status	Comments
Register and Link PAYE	Success	

To return to Agent Services click on Agent Services tab.

The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

**Figure 27: Jobs and Pensions card available after 2 working days**



#### 4.5 Using the Jobs and Pensions service

When an agent clicks on the Jobs and Pensions card, they are brought through the required Jobs and Pensions screens for their client. The screens may vary slightly depending on the client's circumstances. A typical registration contains the following screens:

**Figure 28: Information on who the service is for and what you need to use it**

The screenshot shows the 'myAccount' interface for 'Revenue'. The page title is 'Jobs and Pensions' and the main heading is 'Add or cease a job or pension'. A blue 'Start' button with a right arrow is prominent. Below this, a section titled 'Who is it for?' lists three criteria with green checkmarks: starting a new job, starting to receive payments from a private pension (not a DEASP), and having left a job or pension and received their final payment. A grey box titled 'What do I need?' lists four requirements: tax registration number, start date and frequency of payments, estimate of overall incomes, and details for recent arrivals in Ireland. A blue box titled 'How long does it take?' states it takes about 10 minutes and lists four sections: 1. Add your new job or pension, 2. Tell us how long you have been living in the Republic of Ireland, 3. Tell us about your overall incomes, and 4. Review your details and submit. A final 'Start' button is at the bottom.

Revenue  
Cúis agus Causaí na hÉireann  
Your Tax and Customs

myAccount

My Documents

Jobs and Pensions

[myAccount home](#)

## Add or cease a job or pension

**Start →**

### Who is it for?

This service is for anyone who:

- ✓ is starting a new job
- ✓ is starting to receive payments from a private pension (not a DEASP, i.e. social welfare, pension)
- ✓ has left a job or pension and has received their final payment.

### What do I need?

To add a new job or pension you will need:

- 1 Your new employer or pension provider's tax registration number
- 2 The date your job starts or pension becomes payable and how often you will be paid
- 3 To tell us an estimate of your overall incomes
- 4 If you have recently moved to Ireland, you will need to provide some additional details such as arrival date.

### How long does it take?

About 10 minutes for most people. Some people may have more or less questions to answer. The sections are as follows:

- 1 **Section One:**  
Add your new job or pension
- 2 **Section Two:**  
Tell us how long you have been living in the Republic of Ireland
- 3 **Section Three:**  
Tell us about your overall incomes
- 4 **Section Four:**  
Review your details and submit

**Start →**

Figure 29: Choose to add either a job or pension

The screenshot shows the Revenue website's 'Jobs and Pensions' section for the year 2017. The header includes the Revenue logo and 'My Documents' link. The main content area indicates 'No jobs or pensions on record for 2017' and provides two buttons: 'Add Job →' and 'Add pension →'. The breadcrumb trail shows 'Jobs and Pensions' and 'Section 1 of 4'.

Figure 30: Input the employer's tax registration number

The screenshot shows the 'myAccount' page on the Revenue website. The header includes the user name 'Hello jzbbzvx', the 'Gaeilge' language option, and a 'Sign out' button. The main content area is titled 'What is the employer's tax registration no?' and features a text input field containing '00032116A'. Below the field, an example is provided: 'Example: 1234567AA or 1234567A'. A link 'Where can I find this?' is available, followed by the instruction 'Ask your employer for this number.' and a 'Next →' button. The breadcrumb trail shows 'Jobs and Pensions' and 'Section 1 of 4'.

Figure 31: Input job details such as start date and pay frequency



Revenue

East Asia Customs and Excise

Sub-Tax and Customs

myAccount

My Documents

Jobs and Pensions

[← Back](#) Section 1 of 4

**Job details**

Employer name

Sara-er-tillman-tillman

[▼ I don't recognise this name](#)

Your employer may use a different name.

Job start date

11

02

2019

DD MM YYYY

[▼ What is the start date?](#)

This is the first day you started in the job.

How often are you paid?

Weekly

Are you a proprietary director of the company or related to a proprietary director of the company?

☐ Yes

☒ No

[▼ What is a proprietary director?](#)

A proprietary director is a company's beneficial owner or director who can control directly or indirectly more than 15% of a company's ordinary share capital.

Next →

Figure 32: Select flat rate expenses if appropriate

The screenshot shows the Revenue myAccount portal. The header includes the Revenue logo, the text 'myAccount', and a 'My Documents' link. The main content area is titled 'Jobs and Pensions' and 'Section 1 of 4'. The question is 'Does this job belong in one of these industries?'. Below the question, it states 'Workers in one of the below industries may be entitled to flat rate expenses.' and provides a link 'What are flat rate expenses?'. The form has two columns of radio button options. The first column includes 'No - the appropriate industry is not listed below', 'Actor (freelance)', 'Builders & Related Trades', 'Driving Instructor', 'Engineering & Electrical', 'Horse Racing Industry', 'Hotel & Bar Trade', 'Mining Industry', 'Optometrists/Dispensing Opticians', 'Printing Bookbinding and allied trades', 'Religious', 'Shipping', and 'Veterinary'. The second column includes 'Airline Industry', 'Cosmetology', 'Education', 'Fishing', 'Hospital/Health Services' (which is selected), 'Journalism', 'Motor repair and motor assembly', 'Panel Beaters / Sheet metal Workers', 'Public Sector', 'Retail', and 'Transport'. A 'Next ->' button is at the bottom.

Revenue myAccount My Documents

Jobs and Pensions  
Section 1 of 4

**Does this job belong in one of these industries?**

Workers in one of the below industries may be entitled to flat rate expenses.

[What are flat rate expenses?](#)

☐ No - the appropriate industry is not listed below

Or

<input type="radio"/> Actor (freelance)	<input type="radio"/> Airline Industry
<input type="radio"/> Builders & Related Trades	<input type="radio"/> Cosmetology
<input type="radio"/> Driving Instructor	<input type="radio"/> Education
<input type="radio"/> Engineering & Electrical	<input type="radio"/> Fishing
<input type="radio"/> Horse Racing Industry	<input checked="" type="radio"/> Hospital/Health Services
<input type="radio"/> Hotel & Bar Trade	<input type="radio"/> Journalism
<input type="radio"/> Mining Industry	<input type="radio"/> Motor repair and motor assembly
<input type="radio"/> Optometrists/Dispensing Opticians	<input type="radio"/> Panel Beaters / Sheet metal Workers
<input type="radio"/> Printing Bookbinding and allied trades	<input type="radio"/> Public Sector
<input type="radio"/> Religious	<input type="radio"/> Retail
<input type="radio"/> Shipping	<input type="radio"/> Transport
<input type="radio"/> Veterinary	

**Next ->**

Figure 33: Select the most appropriate residency situation

Hello Jzbbzvx [Gaeilge](#) [Sign out](#)

Revenue Ceann Ádh: Cúideachas na n-Ádhlaithe  
Irish Tax and Customs | myAccount [My Documents](#)

Jobs and Pensions  
← Back Section 2 of 4

**Which of the following options best describes your residency situation?**

This is to determine your [tax residency](#).

- ☒ always lived in the Republic of Ireland
- ☐ living continuously in the Republic of Ireland for the past 12 months
- ☐ recently moved or returned to live in the Republic of Ireland
- ☐ not living in the Republic of Ireland

▼ [Why is this information required?](#)

This information will help Revenue to determine what tax credits you are entitled to and what incomes you receive that are subject to Irish tax.

[Next →](#)

Figure 34: Answer the total income question for USC purposes

Revenue Ceann Ádh: Cúideachas na n-Ádhlaithe  
Irish Tax and Customs | myAccount [My Documents](#)

Jobs and Pensions  
← Back Section 3 of 4

**In 2017, do you expect your total income from all your jobs and other sources (excluding DEASP\* payments) to be less than €13,000?**

\*DEASP = Department of Employment Affairs and Social Protection

This will determine your rate of [Universal Social Charge \(USC\)](#).

- ☒ Yes, I expect to receive less than €13,000 from all my jobs and other sources
- ☐ No, I expect to receive more than €13,000 from all my jobs and other sources

[Next →](#)

Figure 35: Review summary page and confirm if correct

Revenue myAccount My Documents

Jobs and Pensions  
Section 4 of 4  
← Back

**Are these details correct?**

**Section 1: Job details** [Edit](#)

Employer's tax registration no.

Employer name Tyrinlæjx Hg Sabinmau

Job start date 01/01/2017

You are paid Weekly

Staff number 1234

Proprietary director relationship None

Flat rate expenses Hospital/Health Services Nurse where obliged to supply and launder their own uniforms

**Section 2: Residency** [Edit](#)

Resident

**Section 3: Overall Incomes** [Edit](#)

Universal Social Charge Exempt

☐ I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [Cancel](#)

Figure 36: Enter password on the sign and submit screen

**Sign & Submit**

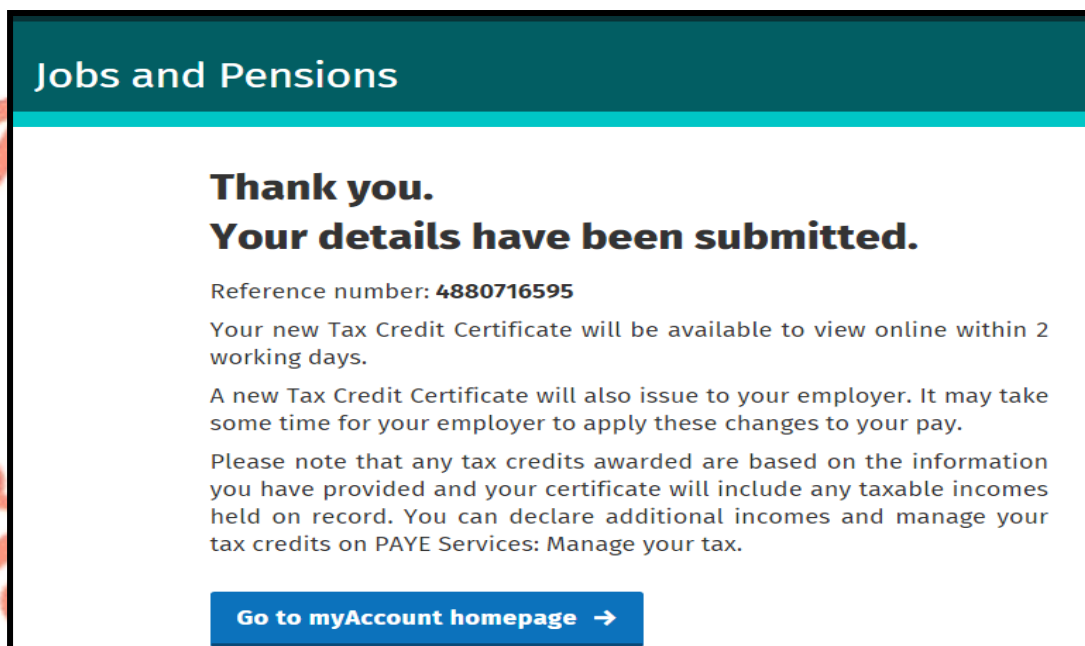
**Certificate** 27025Q-206708 [Help](#)

**Enter Password** Password

[Sign & Submit](#)

0%

**Figure 37: An acknowledgement screen will display confirming the successful submission and providing information tailored to the customer's submission details**



## 5. Revenue Payroll Notification (RPN)

After the job is registered on the Jobs and Pensions service, a Revenue Payroll Notification will be made available to the new employer. A copy of the RPN will be available to view in My Documents in myaccount usually within 2 working days of the submission being made.

TCCs set out a customer's tax credits and 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 bands.

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

[...]

The output of TCCs stop in early December of each year. Jobs can continue to be registered after output has stopped but no employee TCC will issue for the current tax year. The customer will be advised of this in the acknowledgment message – see Appendix 2.



Revenue will continue to make Revenue Payroll Notifications available to employers through ROS for new commencements throughout the year.

## 5.1 Tax credits

The Jobs and Pensions service will automatically grant the following credits if the customer meets the relevant criteria:

- [Personal Tax Credit](#)
- [Employee Tax Credit](#)
- [Age Credit](#)
- [Earned Income Credit](#)
- [FRE](#)

If a customer is entitled to other credits for the current tax year, they can be claimed in PAYE Services: Manage my tax. (Note: If you are setting up a job for the very first time you will need to sign out of myAccount and sign back in later to see the PAYE Services card).

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

[...]

## 6. Blocking rules

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

[...]

## 7. ITP processing

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

[...]

## Other information8.1 Incorrect submission by a customer

A customer/agent who submits an incorrect submission will need to contact Revenue via MyEnquiries to have it amended.

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

[...]

### 8.2 Customer decides not to take up job

The Jobs and Pensions service allows a customer notify Revenue of the new job in advance of the start date.

A customer may, following notification to Revenue of the new job, decide not to take up this employment.

The customer will need to contact Revenue via MyEnquiries to have his/her record amended. Otherwise, the job will stay on his/her record with credits and rate bands allocated to it.

### 8.3 Non e-Enabled customers

The paper Form 12A will still be available for customers unable to use myAccount. The paper Form 12A will only be available on request.

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

[...]

## Appendix 1: Posting rules

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

[...]

no more recent version of this manual is available.

## Appendix 2: Acknowledgment messages

The messages below are the possible versions that would show for a single person adding a job, depending on the details they provided.

### 1. Standard

The screenshot shows a web interface for 'Revenue Jobs and Pensions'. The header includes the Revenue logo, the text 'Take your business to the next level with Tax and Customs', and a 'My Documents' link. The main content area has a teal background with the following text:

**Thank you.**  
**Your details have been submitted.**

Reference number: **4905208417**

Your new Tax Credit Certificate will be available to view online within 2 working days.

A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**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.

### 2. Submission to be reviewed (iC cases)

The screenshot shows a web interface for 'Revenue Jobs and Pensions'. The header includes the Revenue logo, the text 'Take your business to the next level with Tax and Customs', and a 'My Documents' link. The main content area has a teal background with the following text:

**Thank you.**  
**Your information will be reviewed and we may need to contact you to confirm some details.**

Reference number: **5074433164**

Once approved, your new Tax Credit Certificate will be available to view online.

A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.


Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**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.



### 3. Non-resident customer who may be entitled to credits on review

**Revenue**  
Call 0800 20 90 90 or 090 20 90 90  
Irish Tax and Customs

Jobs and Pensions

 My Documents

**Thank you.**  
**Your details have been submitted.**

Reference number: **6090499461**


A new Tax Credit Certificate will issue to you and your employer shortly. It may take some time for your employer to apply these changes to your pay.

Based on the information you have provided, you are non-resident for Irish tax purposes. Tax credits are generally not due to non-residents, however you may be entitled to further credits on review at the end of the year. Further information is available on [www.revenue.ie](http://www.revenue.ie).


**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.

### 4. Too late in year to issue TCC

**Revenue**  
Call 0800 20 90 90 or 090 20 90 90  
Irish Tax and Customs

Jobs and Pensions

 My Documents

**Thank you.**  
**Your details have been submitted.**

Reference number: **4862383061**

Unfortunately, it is too late in the year for a new Tax Credit Certificate to issue for 2017. The details you submitted will be included in your Tax Credit Certificate for 2018.

Once you have received your P60 from your pension provider for 2017 you can request a review of your tax. This can be done by submitting a Form 12 which is available on myAccount (PAYE Services: Review your tax).

**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.

## 5. Non-resident customer

### Jobs and Pensions

**Thank you.**  
**Your details have been submitted.**

Reference number: **5077724790**

A new Tax Credit Certificate will issue to you and your employer shortly. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and could change during the course of the year.

#### 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.

A more recent version of this manual is available.