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

## Part 42-04-64

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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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**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

A customer must use the Jobs and Pensions facility to register or cease their first job/pension with Revenue.

# It is an employer's obligation under the PAYE Regulations to register every subsequent job/pension thereafter.

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 <u>Section 4</u> of this Tax and Duty manual outlines specific information for agents who want to add a first job for their clients using Jobs and Pensions. The information in the remaining sections is relevant to both customers and agents using the service.

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 first job for their spouse or civil partner. They may be asked to provide information in relation to 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.

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

	required to register a Service Number (PPSI	to register your first job. As you had a previous PA ny other jobs. All you need to do is provide your e v). The registration of second and subsequent job: your job by either requesting a Revenue Payroll N	mployer with your correct Pe s is the responsibility of emp	rsonal Public loyers. Your
	Randy			
	Test Name Test	Name		
	Status: Active	Start date: 11/07/2024	View details	
			Cease job/pension	
ľ				
	Demetris			
	Test Name Test	Name		
	Status: Active	Start date: 11/07/2024	View details	
		• •		

Figure 3: Display screen – joint assessed customer

Customers registering their first job 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 <u>Flat Rate Expenses</u> (FREs).

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

#### 2.1 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 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 Social protection (DSP) payments received in the current tax year.

#### 2.2.1 DSP payments

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

- Blind Pension
- Survivor's Pension (Non-Contributory)
- Carer's Income (Allowance/Benefit)
- Death Benefit/Pension
- Deserted Wives Benefit
- Disablement Pension

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

Where customers are asked to provide information, details of any other DSP 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.

[...]

#### 2.2.2 Universal Social Charge (USC)

The rate of USC customers pay on their income is determined by their total annual income (excluding DSP 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 2021). 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 2021) 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 DSP 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.

#### 2.3 Section 4: Summary and declaration

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

Back	Jobs and Pensions Section 4 of 4 Are these details correct?		
			Edit
	Section 1: Job details		
	Employer's tax registration no.		
	Employer name	Test Name Test Name	
	Job start date	11/07/2024	
	You are paid	Weekly	
	Proprietary director relationship	None	
	Flat rate expenses	None	
	Resident Section 3: Overall incomes		Edit
	Universal Social Charge	Standard rate	
	I confirm that the information provided in t best of my knowledge and belief. I have inc application.		
	Submit Cancel		



-

Section 1: Stephan's Job details	·	
Employer's tax registration no.		
Employer name	Test Name Test Name	
Job start date	01/07/2024	
You are paid	Weekly	
Proprietary director relationship	None	
Flat rate expenses	None	
Stephan (7947666B) Sarah (9325357J)	Resident	
Section 3: Stephan's Overall inc	omes	
Universal Social Charge	Standard rate	
	ovided in this form is true and correct to the I have included all information relevant to this	

Figure 5: Display screen - summary screen: joint assessed customer

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.

Jobs and Per	nsions
	⋳
	Secure sign and submit
	PPS Number
	Enter myAccount password
	Sign and Submit $\rightarrow$

Figure 6: Display screen – secure sign and submit screen

#### 2.3.1 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.

Revenue R Cilin agus Custain na hÉireann Irish Tax and Customs	Jobs and Pensions	🛱 My Documents
	Thank you. Your details have been submitted.	
	Reference number: 5575124983	
	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.	

Figure 7: Display screen – standard acknowledgement message

#### 2.4 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'.

• You have saved updates from	your last session. P	lease click 'Continue' to finish	and submit these updates or 'Canc
← Back	Jobs and Pensions Jobs and p	ensions for 2024	•
	Stephan (794766	66B)	
	Test Name Te status: In progress	est Name (4000055k) start date: 01/07/2024	Cancel
	Continue →		
	<b>Sarah (9325357j</b> No jobs or pensio	) ins on record for 2024	

Figure 8: Display screen – customer screen where data saved

#### 3. Ceasing a job

From 1 January 2019, customers are able 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.

Jobs and Pensions



① You are only required to register your first job. As you had a previous PAYE job on your record, you are no longer required to register any other jobs. All you need to do is provide your employer with your correct Personal Public Service Number (PPSN). The registration of second and subsequent jobs is the responsibility of employers. Your employer can register your job by either requesting a Revenue Payroll Notification (RPN) or by making a payroll submission.

Test Name	Manu data Na
11/07/2024	View details Cease job/pension
	Start date:

Figure 9: Ceasing a job

I

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.

Jobs and Pensions

## **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.





Figure 10: Enter cessation date

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.

## Thank you.

Reference number: 5985585582

Your job/pension has been ceased as requested.



Figure 11: Acknowledgement screen

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
- 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 12: 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.

AGENT SERVICES	CLIENT SERVICES CLIENT REVE	NUE RECORD WORK IN PROGRES	IS I	
				No current tax clearance certificate.
	Employer Services			
	Revenue Payroll Notifications (RPNs) <u>Request RPNs</u>	Payroll Submit payroll View payroll	Returns Statement of Account	Additional Services PPS Number Checker PAYE Modernisation Information
	File a Return			
	Complete a Form Online			~
	Upload Form(s) Completed Offline			~
	Payments & Refunds			
	Submit a Payment			~
	Manage Bank Accounts			~
	Other Services			
	Manage Tax Clearance Verify Tax Clearance	eRepayment Cla		Download Pre-populated Returns
	Manage Reporting Obligations	VRT Certificate o		Secure Upload/Download Service VAT MOSS

Figure 13: '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

	p.	
eRegistration		
	Registration Options	
Manage Your Tax Registrations and Agent Links Notes:	Income Tax - π You are not linked to this tax	Beloct Action >
You may add multiple requests to 'Your Requests' area. You will be brought back to	Value Added Tax - vat You are not linked to this tax	Select Action >
this screen after completing each request form. Items in the 'Your Requests' area will not be processed	Employer (PAYE/PRSI) - PREM You are not linked to this tax	Select Action
until the 'Submit' process is completed.	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 >
	Custome 9 Evoice as	

Figure 14: PAYE options available on the eRegistrations screen

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.

AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	
				No current tax clearance certificate.
	File a Return			
	Complete a Form Onl	line		~
	Upload Form(s) Com	pleted Offline		~
	Payments & Refund	s		
	Submit a Payment			~
	Manage Bank Accourt	nts		~
	Other Services			
	Manage Tax Clearance Verify Tax Clearance	2	eRepayment Claims	Download Pre-populated Returns Secure Upload/Download Service
	Manage Reporting Obl	igations	Letter Of Residence	VAT MOSS
	Manage Tax Registrati	ons	Retrieve Letter of Residence Records	Home Renovation Incentive (HomeOwner)
	PAYE Services 2018 Tr PAYE Services 2014 - Jobs and Pensions	ax Year 2017 Including Form 12		

Figure 15: Jobs and Pensions card available after 2 working days

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.

Find Clients			
You can file returns, make payments and manage bank	details for clients through Client Serv	rices. Select a client below	to view their available Client Services.
Client Search Search by registration number: • Tax Registrations  • Reporting Obligations	Your Client List You can access and export your View Client List	and the second	Last 10 Clients Accessed  • SARA-ER-HARVEY -
Select a tax type	Or you can display all new clients	Export Client List	
Enter registration no. Search +	Enter date	Display 👂	
Search by name.			
Enter sumame Search +			
Manage Tax Registrations			
Manage Tax Registrations Manage Client Registrations Please use this option to update, add or cancel Agentit your client hadrhas an existing tax number, incl. PAYE Tax Registrations © Reporting Obligations	Client links and tax registrations if	Register New Revenu You can now register new Entities with Revenue. Register New Revenu	Individuals, companies, partnerships trusts and Reportin
Manage Client Registrations Please use this option to update, add or cancel Agent/v your client had/has an existing tax number, incl. PAYE		You can now register new Entities with Revenue.	individuals, companies, partnerships trusts and Reportin
Manage Client Registrations Please use this option to update, add or cancel Agent/ your client had/has an existing tax number, incl. PAYE Tax Registrations		You can now register new Entities with Revenue. Register New Revenu	Individuals, companies, partnerships trusts and Reportin we Customer 1 reporting entities.
Manage Client Registrations           Please use this option to update, add or cancel Agent/vyour client hadhas an existing tax number, incl. PAYE.           Tax Registrations              • Reporting Obligations            Select a lax type              • Enter registration in		You can now register new Entities with Revenue. Register New Revenu You can also register new	Individuals, companies, partnerships trusts and Reportin we Customer 1 reporting entities.
Manage Client Registrations         Please use this option to update, add or cancel Agent/vour client hadhas an existing tax number, incl. PAYE.         Tax Registrations		You can now register new Entities with Revenue. Register New Revenu You can also register new	Individuals, companies, partnerships trusts and Reportin we Customer 1 reporting entities.
Manage Client Registrations Please use this option to update, add or cancel AgentA your client hadhas an existing tax number, incl. PAYE.  Tax Registrations Tax Registrations Field tax type Field tax type Field tax type Field tax type Manage	•	You can now register new Entities with Revenue. Register New Revenu You can also register new Register New Repo	Individuals, companies, partnerships trusts and Reportin reporting entities. rting Entity 2

Figure 16: Linking to a new client using 'Manage Tax Registrations'

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

	CLIENT REVENUE RECORD WORK IN PROG	JRESS
eRegistration		
Manage Your Tax Registrations and Agent	Registration Options	Select Action >
Links Notes: You may add multiple requests to 'Your Requests' area.	You are not linked to this tax Value Added Tax - vAT You are not linked to this tax	Sielect Action 👂
You will be brought back to this screen after completing each request form. Items in the 'Your Requests' area will not be processed	Employer (PAYE/PRSI) - PREM You are not linked to this tax	Select Action >
until the 'Submit' process is completed.	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
	Custome & Evoice car	

Figure 17: PAYE options available on the eRegistrations screen

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.

AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	
				No current tax clearance certificate.
	File a Return			
	Complete a Form Onl	ine		~
	Upload Form(s) Com	pleted Offline		~
	Payments & Refund	s		
1	Submit a Payment			~
	Manage Bank Accour	nts		~
	Other Services			
1	Manage Tax Clearance Verify Tax Clearance Manage Reporting Obl Manage Tax Registration PAYE Services 2018 Ta PAYE Services 2014 - J Jobs and Pensions	igations ons	eRepayment Claims VRT Certificate of Conformity Letter Of Residence Retrieve Letter of Residence Records	Download Pre-populated Returns Secure Upload/Download Service VAT MOSS Home Renovation Incentive (HomeOwner)

Figure 18: Jobs and Pensions card available after 2 working days

#### 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 20 below.

ou can file returns, make payments and manage bank d Client Search learch by registration number:	Your Client List	rices. Select a client below to	
earch by registration number.			
The Deviation of Development	You can access and export your f	full list of clients here.	SARA-ER-HARVEY - 3
Tax Registrations 💿 Reporting Obligations	View Client List	Export Client List	
Select a tax type	Or you can display all new clients	s from a certain date.	
Enter registration no. Search +	Enter date	Display P	
earch by name.			
Enter sumame Search 🔶			
Please use this option to update, add or cancel Agent/Clik our client had/has an existing tax number, incl. PAYE.	ent links and tax registrations if	Entities with Revenue.	dividuals, companies, partnerships trusts and Report
Select a tay type *		Register New Revenue	Customer A
		You can also register new rep	porting entitles.
Enter name Select tax type	*	Register New Reportin	ng Entity 🌲
Manage 🔶			
	L		
Properties			
	Enter registration no. earch by name: Enter sumame Search ◆ Hanage Tax Registrations Hanage Client Registrations Hanage Client Registrations Hanage Client Registrations Hanage Client Registrations Enter registration no. Enter registration no. Enter registration no. Select a tax type	Cr you can display all new clients Enter registration no. Each by namic: Enter sumame Search  Enter date Enter date	Cr you can display all new clients from a certain date. Enter registration no. Search   Cr you can display all new clients from a certain date. Enter date Display    Cr you can display all new clients from a certain date. Enter date Display

Figure 19: Registering a client with no Revenue record

The agent then clicks "Register an individual", as seen in Figure 21.

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

Figure 20: New Customer Registration

The agent then selects the PAYE option on screen as in Figure 22.

AGENT SER	RVICES	
eRe	Registration	
	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)	
	Next >	

Figure 21: Agent clicks on Pay as You Earn (PAYE)

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 23 below.

SERVICES	REVENUE RECORD	PROFILE	ADMIN SERVICES	
ROS Ackn	owledgement			R/E CNSDWCB YPEZC & CO -
You can acce A receipt will To return to A	ess a copy of this transaction be sent to your ROS Inbox a Agent Services click on Ager	through your clie as soon as this tra t Services tab.	insaction has been processed	the Client Revenue Record tab above. which may take 2 working days.
eRegistration	i summary:			
eRegistration	n summary: Action		Status	Comments

Figure 22: Acknowledgement message in agent's ROS Inbox

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.

AGENT SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS	
				No current tax clearance certificate.
	File a Return			
	Complete a Form On	line		~
	Upload Form(s) Com	pleted Offline		~
	Payments & Refund	Is		
	Submit a Payment			~
	Manage Bank Accou	nts		~
	Other Services			
	Manage Tax Clearanc	e	eRepayment Claims	Download Pre-populated Returns
	Venify Tax Clearance		VRT Certificate of Conformity	Secure Upload/Download Service
	Manage Reporting Ob	ligations	Letter Of Residence	VAT MOSS
	Manage Tax Registrat	ions	Retrieve Letter of Residence Records	Home Renovation Incentive (HomeOwner)
	PAYE Services 2018 1	Fax Year		
	PAYE Services 2014 - Jobs and Pensions	2017 Including Form 12		

Figure 23: Jobs and Pensions card availble 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:

### Add a job



#### Who is it for?

This service is for anyone who:

- is starting a job in Ireland for the first time
- is starting to receive payments from a private pension (not a DSP, i.e. social welfare, pension)

#### What do I need?

To add a new job or pension you will need:

- 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.
- 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:

- Section One: Add your new job or pension Section Two: Tell us how long you have been living in the Republic of Ireland Section Three:
  - **)** Tell us about your overall incomes

#### Section Four:

**)** Review your details and submit

Start →

3

4

Figure 24: Information on who the service is for and what you need to use it



Figure 25: Choose to add either a job or pension

my <b>Acco</b>	ount
← Back	Jobs and Pensions Section 1 of 4
	What is the employer's tax registration number?
	Example: 1234567AA or 1234567A
I	Where can I find this?
	Next →

Figure 26: Input the employer's tax registration number

## myAccount

Jobs and Pensions

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Employer name

Uíscé

I don't recognise this name

Job start date



What is the start date?

How often are you paid?

Select 🗸
----------

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

O Yes	O No	
• What is a p	roprietary director?	
Next →		

Figure 27: Input job details such as start date and pay frequency

## my**Account**

🗀 My Documents

Jobs and Pensions

```
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```

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

Figure 28: Select flat rate expenses if appropriate



Figure 29: Select the most appropriate residency situation

Jobs and Pensions



## In 2024, do you expect your total income for the year, from <u>all</u> your jobs/pensions and other sources (excluding DSP\* payments) to be <u>less</u> than €13,000?

\*DSP = Department of Social Protection

O Yes, I expect to receive less than €13,000 from all my jobs and other sources

O No, I expect to receive more than €13,000 from all my jobs and other sources

This will determine your rate of Universal Social Charge (USC) 7.



Figure 30: Answer the total income question for USC purposes

Jobs and Pensions

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## Are these details correct?

Costion 4. Job dataila		Edi
Section 1: Job details		
Employer's tax registration no.		
Employer name	Test Name Test Name	
Job start date	11/07/2024	
You are paid	Weekly	
Proprietary director relationship	None	
Flat rate expenses	None	
Section 2: Residency		Ed
Resident		
Section 3: Overall incomes		Edi
Universal Social Charge	Standard rate	
I confirm that the information provided best of my knowledge and belief. I have application.	I in this form is true and correct to the e included all information relevant to this	
ubmit Cancel		

Figure 31: Review summary page and confirm if correct

← Back	
Jobs and Pe	nsions
	Constant Submit PPS Number 3702558S Enter myAccount password Sign and Submit →

Figure 32: Enter password on the sign and submit screen



Figure 33: 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, an RPN will be made available to the new employer. The employee's version of the RPN is the Tax Credit Certificate (TCC). The TCC 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 stops 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.

[...]

### 8. Other information

#### 8.1 Incorrect submission by a customer

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

#### 8.2 Customer decides not to take up job

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

The customer can cease the job using the Jobs and Pensions service, but they will need to contact Revenue via MyEnquiries to have the employment deleted. Otherwise, the job will stay on his/her record and may have 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.

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## Appendix 1: Posting rules

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## 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.

Revenue	Jobs and Pensions	🗁 My Documents
	Thank you.	
	Your details have been submitted	l.
	Reference number: 4905208417	
	Your new Tax Credit Certificate will be available to view or working days.	nline within 2
	A new Tax Credit Certificate will also issue to your employe some time for your employer to apply these changes to you	
	Please note that any tax credits awarded are based on the you have provided and your certificate will include any tax held on record. You can declare additional incomes and tax credits on PAYE Services: Manage your tax.	able incomes
	Important notice	
	From now on all your PAYE correspondence will electronically and you can view, print or download iten from My Documents. You can access your corresponden and it supports a cleaner environment.	ns securely

Figure 34: Standard



Figure 35: Submission to be reviewed (iC cases)



Figure 36: Non-resident customer who may be entitled to credits on review

Jobs and Pensions		
	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 2021. The details you submitted will be included in your Tax Credit Certificate for 2022.	
	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.	

Figure 37: Too late in year to issue TCC



Figure 38: Non-resident customer

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