Want to kickstart your career in tax?

Join Revenue as an Administrative Officer in our Graduate Programme – Dublin and Limerick

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Irish Tax and Customs

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Who We Are

Revenue is the Irish Tax and Customs administration and is a large organisation with offices in over 30 locations nationwide. We are a highly responsive and progressive organisation with a reputation for excellence, and our core values of respect, professionalism, collaboration, agility, and integrity are at the heart of our culture and how we operate.

Revenue's mission is 'To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls'. In 2025, Revenue collected over €106 billion net in taxes and duties for the Exchequer, and €34 billion in non-Exchequer receipts on behalf of other Government Departments, Agencies and EU Member States. Revenue also processed 60.2 million customs declarations and seized illicit drug and tobacco products worth almost €255 million.

Our workforce of almost 7,000 people supports compliance for 4.4 million employments, 0.3 million employers, 0.9 million businesses, 0.3 million VAT traders, 0.1 million customs traders and 1.4 million property owners.

The skills, capability and professionalism of our people, the flexibility of our structures, and our ability to harness and support innovation in technology and business practices are key to our success. Revenue's Organisational Structure provides an idea of the type of work of each of our Divisions.

"Revenue has served the community for over 100 years. Our achievements are testament to the dedication and effort of our people, who are at the heart of everything we do." – Chairman Niall Cody

Revenue Graduate Programme

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The Revenue Graduate Programme

The Revenue Graduate Programme is a three-year programme commencing in September 2026. You will be assigned to one of the Revenue Divisions listed below for the first two years and will rotate to one of the other Divisions in year three.

- Revenue Legislative Services – Business Taxes Policy and Legislation Division, Indirect Taxes Policy and Legislation Division, International Taxes Division, Personal Taxes Policy and Legislation Division.
- Operational Divisions – High Wealth & Financial Services Division, Investigation, Prosecution and Frontier Management Division, Large Corporates Division, Medium Enterprises Division.

Read more about the work of these divisions on our Organisation structure-divisional roles webpage. This rotational structure provides a unique opportunity to gain experience in challenging and specialised tax technical roles that only Revenue can offer.

You will be required to register for and complete the Chartered Tax Adviser (CTA) qualification. Revenue will support you all the way through your CTA studies. The CTA programme requires a significant amount of study in your own time, but you will be fully subsidised for the costs and given all the training and support you need to succeed.

Graduates will participate in a 5-week in person on-boarding programme. This programme immerses you in Revenue's culture, working environment and the practical skills required for the role, as well as providing a foundation in the Irish tax system. You will also be assigned a dedicated line manager and a workplace "buddy" to support your transition into Revenue. Additional support will be provided by Revenue Training Branch and subject matter experts throughout all three parts of the CTA programme, including exam preparation and generous study leave.

The key 2026/2027 dates (indicative only) for the first year of the programme are outlined below

- September 2026 – commence in person 5 week on-boarding programme in Dublin or Limerick.
- October 2026 – assignment to your "home" Division.
- October 2026 – commence Part 1 of the CTA programme.
- April 2027 – Part 1 exams.

Part 2 and 3 follow a similar format in 2027/2028 and 2028/2029.

About the Roles

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Job Descriptions

“This is your opportunity to be involved with the delivery of Revenue’s vision as we continue to develop and transform our services in an ever-changing digitalised and data-driven world” – Commissioner Ruth Kennedy

Administrative Officer (AO) Role

The Administrative Officer (AO) is a graduate entry grade. These positions offer graduates an exciting opportunity to build a career in tax, customs and excise whilst making a valuable contribution across a wide variety of work. You will be involved in contributing to the delivery of Revenue's Statement of Strategy, undertaking work which will assist in both supporting compliance and confronting non-compliance. You will be given full support and training to grow into the role. Depending on the role to which you are assigned, the functions and duties that an Administrative Officer might typically be required to undertake include some of the following:

Analysing

- Making well-reasoned and balanced recommendations and by critically analysing complex tax technical cases.
- Working with your team to identify and challenge tax risks and behaviours, including tax avoidance and evasion.
- Using statistical analysis to assist in increasing taxpayer compliance and to improve Revenue’s services using electronic methodologies.
- Supporting the analysis of transfer pricing arrangements within a multinational group.

Representing

- Attending/presenting at tax appeals hearings before the Tax Appeals Commission and the courts.
- Occasionally representing Ireland nationally and at EU and international level on relevant tax issues.

Compliance Work

- Working as part of a team to undertake Revenue audits, investigations, and other compliance interventions (including using electronic audit techniques – eAudit) in line with Revenue's Compliance Intervention Framework and the Code of Practice for Revenue Compliance Interventions.
- Visiting business premises to engage in person with both taxpayers (business and personal) and tax advisers.

Interpreting/ Guiding

- Advising and communicating with stakeholders including Revenue staff, tax practitioners, and taxpayers and/or their agents on the interpretation of technical tax, and customs and excise duty law and practice.
- Identifying needs, researching, and/or contributing to the preparation and publication of quality guidance on tax including tax and duty manuals and content on the Revenue website.
- Drafting initial replies to Parliamentary Questions from Government and Representations relating to tax and duty technical issues.

Developing Policy

- Contributing to the evaluation and development of tax, customs, and excise policy, including identifying opportunities for the improvement of legislation, with a particular focus on impact and implementation and liaising with the Department of Finance and the Office of Parliamentary Counsel on those changes.
- Researching and advising on new legislative proposals on national and international taxation and customs issues.
- Supporting Senior Management in preparing documentation for the Finance Bill, including the drafting of briefing material for the Bill's passage through the Houses of the Oireachtas.

Successful applicants should note that Revenue is a responsive and agile organisation and, as such, you may be assigned to projects and other duties appropriate to the role to which you are appointed.

Locations

Administrative Officer (AO) positions on the graduate programme are available in the following locations:

- Dublin
- Limerick

Please select your location when completing the application form. You may only select one location.

Revenue has modern, flexible, and family-friendly working policies, which include opportunities for blended working. In blended working arrangements, some office attendance in your location preference (and occasional attendance in Dublin) will be required in all roles, in line with business needs.

Revenue has an active mobility policy; appointees may apply to move to an Administrative Officer level role in Revenue or another Government Department under the Civil Service Mobility Scheme after two years in the post.

Salary

Personal Pension Contribution (PPC Rate)

The salary scale for the position of Administrative Officer in Revenue, as of 1 February 2026, is as follows:

€40,768	€43,464	€44,236	€47,613	€51,950	€55,395
€58,977	€62,606	€66,233	€69,849	€72,353(LSI 1)	€75,789(LSI 2)

The PPC pay rate applies when the individual is required to pay a Personal Pension Contribution (otherwise known as a main scheme contribution) in accordance with the rules of their main/personal superannuation scheme. This is different to a contribution in respect of membership of a Spouses' and Children's scheme, or the Additional Superannuation Contributions (ASC).

A different rate will apply where the appointee is not required to make a Personal Pension Contribution.

Entry will be at the minimum of the scale and the rate of remuneration will not be subject to negotiation and may be adjusted from time to time in line with Government pay policy. Different terms and conditions may apply if you are a currently serving civil or public servant.

Subject to satisfactory performance increments may be payable annually in line will current Government Policy. Long service increments may be payable after 3(LSI1) and 6(LSI2) years' satisfactory service at the maximum of the scale.

You will agree that any overpayment of salary, allowances, or expenses will be repaid by you in accordance with Circular 07/2018: Recovery of Salary, Allowances, and Expenses Overpayments made to Staff Members/Former Staff Members/Pensioners.

Other Key Benefits

Hours of Attendance

Hours of attendance will be fixed from time to time but will amount to not less than 41 hours and 15 minutes gross or 35 hours net per week.

Flexible Working Policies

As an Employer of Choice, the Civil Service has many flexible and family friendly policies, e.g. Work-sharing, Shorter Working Year, Remote Working (operated on a ‘blended’ basis), etc. All elective policies can be applied for in accordance with the relevant statutory provisions and are subject to the business needs of the organisation.

The Civil Service also operates a Mobility scheme for all general service grades. This scheme provides staff with career opportunities to learn and partake in diverse roles across a range of Civil Service organisations and geographical locations.

Annual Leave

The annual leave allowance will be 25 working days, rising to 29 days after 5 years' service, and to 30 days after 10 years' service. This allowance is subject to the usual conditions regarding the granting of annual leave and is on the basis of a five-day week and is exclusive of the usual public holidays.

Employee Assistance Programme

You will have access to confidential support services through the Civil Service Employee Assistance Service (CSEAS) and Revenue’s wellbeing programme “RevWell”.

Why Work for Revenue

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Why Work for Revenue?

Making a Difference

A career in Revenue is meaningful, varied, challenging and interesting, and can encompass a wide range of activities in the areas of tax, customs and excise, administrative law, and ICT.

Working for Revenue gives you an opportunity to serve the State and our citizens with a real sense of purpose that only a public sector role can provide. Revenue staff enjoy rewarding careers with work ranging from direct engagement with individual taxpayers, businesses, and tax agents; to policy development and analysis; investigative work; legal services; and frontier management to name but a few.

Our staff work both independently and as part of a team in a dynamic environment. We offer exciting opportunities to solution-orientated people whose values align with ours to help us be a high performing and responsive tax and customs administration.

Equality, Diversity, and Inclusion

Revenue is an equal opportunities employer. We promote, recognise, and respect the cultural diversity within our workforce, nurturing a culture of dignity and respect for all, with a team dedicated to supporting diversity, inclusion, and wellbeing.

Environment

We acknowledge our duty within our workplace and to the wider environment. We encourage approaches that reduce our carbon footprint by communicating and managing sustainable practices in our offices, as well as engaging with 'Green' Public Procurement policies in securing goods and services.

Work-Life Balance

In addition to the personal and professional fulfilment of positively impacting on Irish society and the support that Revenue offers its staff in achieving this, other benefits to a career in Revenue include:

- Stable employment following a one-year probationary period.
- Flexible working hours including flexi-leave opportunities in line with business needs.
- Option to apply for a shorter working week/year following probation and subject to approval.
- Blended working opportunities: while requests for blended working may be facilitated, some office attendance will be required in all roles, in line with business needs.

AO Graduates Class of 2025

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Armour – AO Graduate 2025

I was working in a boutique translation firm in London when I applied for the civil service AO graduate competition, having recently graduated with a master's in political science from the London School of Economics.

My studies had given me an interest in economics and public spending, so the opportunity to work in Revenue Legislation Services and developing legislation, including the Finance Bill, really appealed to me when they requested expressions of interest in the role. The possibility to study the CTA, the gold-standard professional qualification in tax, was also an important factor in my decision as I wanted a career in which I would grow and develop.

My role falls within the Personal Taxes Policy and Legislation Division, specifically in the area of the taxation of share schemes, when employees are granted shares or rights to shares as a form of payment. There's a great variety of tasks in my role and no two days feel the same. You might find me reviewing schemes for approval, developing public guidance on share schemes, analysing technical legislative queries, or researching legislation for possible Finance Bill submissions.

The onboarding experience at Revenue has been really smooth! After several weeks of induction to get a basic background in tax, I was immediately given meaningful tasks to do. My team have been so supportive in getting me up to speed and I always know I can reach out to them for help, even when working remotely.

Rory – AO Graduate 2025

Prior to joining Revenue through the Graduate Training Programme, I spent almost twenty years in a variety of roles in the TV, film, and theatre industries, gaining a wide range of experience in project, team, and process management. The Graduate Programme provided me with an opportunity to take on interesting and varied work projects while I also receive full support to pursue a Chartered Tax Adviser qualification.

My role within the Incentives Branch of Revenue Legislation Services (RLS) allows me to use my previous work experience and knowledge to help the team, while also taking on new responsibilities and dealing with questions of legislation and interpretation, which I find very exciting and challenging.

I have found that the combination of different backgrounds, experience, and types of work across the various teams in RLS means there is a great variety of personalities, and it has been a pleasure to get to know and learn from them. This has been the single biggest takeaway from my time at Revenue to date: how rewarding it has been to work with a group of people who are so open to collaboration and co-operation and have been so supportive and welcoming into the organisation.

Emily – AO Graduate 2025

Coming from a background in tourism, I never expected to be working in Revenue. Since joining through the AO Graduate Programme in May 2025, I have been grateful to work in such a friendly and balanced environment. Even among a staff of 7,000+ people, I know that my input and time are valued. There is great emphasis placed on work-life balance here and employee wellbeing is a priority.

In my role, I analyse complex queries and develop manuals to help taxpayers understand how to manage their VAT. We work closely with Irish and European VAT legislation, as well as following court cases, and are responsible for giving accurate interpretations of the law for practical application. In the last few months I have collaborated with other areas of Revenue, met with industry consultants, attended an international conference, and even sat in on the Supreme Court. I am always learning and growing, and Revenue gives me the opportunity and the encouragement to do so.

Revenue is committed to professional development. I was welcomed with a 7-week training course with the Revenue Training Branch, and I have benefitted considerably from the mentorship of my Assistant Principal and my colleagues in the VAT Interpretation and Legislation Branch. My team and the AO Programme offer me ongoing support as I pursue the Chartered Tax Adviser qualification alongside my work. The people here are experts and are generous with their well-earned knowledge. My experience has been challenging and rewarding in equal measure and I look forward to what is ahead.

Entry Requirements

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Person Specifications

"We are looking for people who are fast learners, ambitious, and want to make a difference. If you are a resourceful and creative problem-solver, apply today."
– Commissioner Maura Kiely

Applicants should have all the abilities required of an Administrative Officer. In particular, applicants must demonstrate, by reference to specific achievements in their work or academic career to date, that they possess or have the capacity to quickly acquire and assimilate the skills and knowledge required for the role of an Administrative. A description of the competencies is set out in Appendix A.

Additional requirements for specific roles are set out below:

You will have excellent written and verbal communication skills and a curious, inquisitive mindset. Strong problem-solving and analytical abilities are essential. You should demonstrate commitment to continuous learning and will be required, with suitable support, to pursue the CTA qualification. You will need to be resilient and hard working. You should have a keen interest in taxation and public service. The role requires a critical-thinking approach to Revenue's work, including an interest in emerging technologies, such as AI, and how they can support ongoing transformation in the administration of tax in Ireland.

Essential Entry Requirements

Applicants for the Graduate AO (Tax) programme must, on or before 01 August 2026 have achieved/expect to achieve:

(i) a first or second class primary honours degree (at Level 8 on the National Framework of Qualifications)
OR
(ii) a first or second class higher diploma (at Level 8 on the National Framework of Qualifications) and a primary degree (at least Level 7 on the National Framework of Qualifications)
OR
(iii) a Masters degree (at Level 9 on the National Framework of Qualifications).

Citizenship Requirements

Eligible applicants must be:

- A citizen of the European Economic Area (EEA). The EEA consists of the Member States of the European Union, Iceland, Liechtenstein, and Norway; or
- A citizen of the United Kingdom (UK); or
- A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- A non-EEA citizen who has a stamp 4 permission or a stamp 5 permission.

To qualify applicants must be eligible by the date of any job offer.

Note: There are some restrictions on eligibility and appointments. Please see Eligibility to Compete and Certain Restrictions on Eligibility on Page 30.

Recruitment Process

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Application Form

Closing date and time: Wednesday, 25 February 2026, at 13:00.
Applications cannot be accepted after this date and time.

Completing the Form

The application form must be fully completed and submitted correctly to the specified e-mail address.

Please note the following information carefully:

- The application form is an **MS Word** document with restricted editing.
- You are strongly advised to complete and submit this form well in advance of the deadline.
- There is a Guidance on Completing the Form section at the end of the document. Read this **in advance of completing the form** for hints and tips on how to enter content.
- Revenue is a leading and innovative user of digital technology and embraces it as a key enabler to drive its mandate effectively. In line with this ethos, you may use modern technology, including artificial intelligence, in preparing your application; however, you must be able to provide evidence during the selection process to support the information presented in your application.
- On completion, please save the document as “AO Graduate Programme 2026 - Your Name”. You will be required to attach it to an email for submission once completed.
- Please return in MS Word format only. **PDFs will not be accepted**.
- Should you experience any difficulties completing the form, please contact CSDOpenRecruitment2@revenue.ie.

Photograph

A passport style photograph must be inserted into the application form, please see our instructions on Inserting a Photo.

Curriculum Vitae/ Cover letter

A Curriculum Vitae and cover letter are not required and should not be submitted.

Submitting the Form

Submit the application form, with the subject line “AO Graduate Programme 2026 – Your Name” to the following email address: Revenue_Open_Recruitment4@revenue.ie. This email address is for completed applications only.

Incomplete forms or forms submitted in the incorrect format will not be processed. Do not send a link to a file-sharing platform.

It is not advisable to submit more than one version of your application form. If more than one version is received before the closing date and time, only the most recent version will be used in the competition. Earlier versions, although submitted, will not be processed after the closing date and time.

No extensions will be given, and for this reason, it is crucial that you submit your application form well in advance of the closing date and time.

Proficiency in Irish

Applicants are asked on the application form to indicate if they wish to claim proficiency in Irish. Indicating proficiency in Irish on the application form will be taken as a declaration of interest in an Irish speaking role, should such a role arise during the lifetime of the panel. Revenue will note the interest declared by an applicant and, if a role requiring fluency in Irish is available, the applicant’s competency will be tested when coming under consideration for assignment.

Reasonable Accommodations

Reasonable accommodation in our selection process refers to adjustments and practical changes which would enable an applicant with a disability to have an equal opportunity for this competition. Examples of adjustments we provide include the use of assistive technology, extra time, scribes and/or readers.

Please be assured that having a disability or requiring adjustments will not impact on your progress in the selection process; you will not be at a disadvantage if you disclose your disability or requirements to us. Your disability and/or adjustments will be kept entirely confidential.

If an applicant requires any reasonable accommodations to be made at any stage of the selection process, the applicant should set out the requirement on the application form and Revenue will endeavour to make the necessary arrangements. Alternatively, applicants can email CSDOpenRecruitment2@revenue.ie. Requests for reasonable accommodations must be outlined in advance; any matters brought to attention afterwards may not be taken into consideration.

Selection Methods

Potential selection methods may include some or all of the following:

- Online assessment tests.
- An eligibility sift/shortlist to determine if applicants meet requirements for the position.
- A competitive in-person interview (final stage) based on the essential requirements for the post and the information contained in the applicant's application form. This may include a presentation relevant to the role (topic will be identified when applicants are scheduled for interview).

Applicants are not permitted to use any type of recording equipment at any stage of the selection process. This applies to any form of sound recording and any type of still picture or video recording, whether including sound recording or not, and covers any type of device used for these purposes.

Assessment Boards

An assessment board, or boards, will be set up by Revenue to conduct any interim selection processes and interviews, as necessary.

Online Assessment Stage

One or more online assessments may be employed as an initial or interim stage in the selection process. The foundation of any such tests will be competency-based and relevant to the grade.

Final Interview Stage

Applicants who are successful in any interim selection stage may be invited to the final interview stage. This stage will consist of a competitive, in-person interview that will focus on the information provided in the application form which will be assessed against the key requirements for the role, as specified in The Role, Person Specification, Essential Entry Requirements and Competency descriptions. It may also include a presentation by the applicant. If a presentation is required, the topic will be identified when applicants are being invited to attend for interview.

It is important to note that at the final interview stage, applicants must reach a minimum standard of 55% in each scoring area, including the presentation, if there is one, to be considered for inclusion on the panel.

Availability

During the selection process, the onus is on all applicants to make themselves available on the date(s) specified by Revenue and to make whatever arrangements are necessary to ensure that they receive communications sent to them at the contact details specified on their application form. Revenue will not be responsible for refunding any expenses incurred by applicants. The admission of a person to a competition, or invitation to attend interview, or a successful result letter, is not to be taken as implying that Revenue is satisfied that such a person fulfils the requirements or is not disqualified by law from holding the position.

Competition Outcome

Suitability for a Post (or Admission)

You will receive an email after each stage of the process, advising if you have progressed to the next stage. Candidates who are successful at all stages of the recruitment process, including the final interview stage, will generally be placed on a panel of successful candidates. Your place on the panel is sometimes also known as your place on the order of merit.

Prior to confirming any candidate for appointment from this panel, Revenue will make all such enquiries as are deemed necessary to determine the suitability of that applicant. Until all stages of the recruitment process have been fully completed, a final determination cannot be made, nor can it be deemed or inferred that such a determination has been made.

Other Key Points to Note

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Confidentiality

Protecting confidentiality is a priority. Revenue guarantees that all enquiries, applications, and all aspects of the proceedings are treated as strictly confidential and are not disclosed to anyone, outside those directly involved in the competition process. Revenue will not contact referees, employers, or previous employers without an applicant's consent and then only if the applicant concerned comes under consideration for appointment.

Data Protection Acts 1988-2018

When an application form is received, Revenue creates a record in the name of the applicant, which contains much of the personal information supplied in the application. This personal record is used solely in processing the person's candidature. Such information held is subject to the rights and obligations set out in the General Data Protection Regulation and the Data Protection Act 2018 (the Data Protection legislation). Certain items of information, not specific to any individual, are extracted from computer records for general statistical purposes.

To make a request under the Data Protection legislation, please submit your request in writing to: The Data Protection Unit, Corporate Services Division, Dublin Castle, Dublin 2. Further information on Data Protection in Revenue is available at the following links: Revenue Data Protection and Applicant and Assignment Data Protection Statements.

Code of Practice

This competition is being organised in accordance with the Code of Practice entitled Appointment to Positions in the Civil Service and Public Service published by the Commission for Public Service Appointments (CPSA). Revenue will consider any requests for review in accordance with the provisions of this code which may be accessed at www.cpsa.ie.

Revenue is an equal opportunities employer. Assignments will be made on the basis of qualifications and the ability to carry out the responsibilities of the grade or post.

Review and Complaint Procedures under the CPSA Code of Practice

If an applicant is unhappy following the outcome of any stage of a selection process, they can either request a Review of a decision made during the process, or make a Complaint that the selection process followed was unfair.

An applicant can follow either one of the two procedures in relation to the same aspect of a selection process, but not both. Where a review of a selection process has taken place under Section 7 of the Code of Practice, a complainant may not seek a further review of the same process under Section 8 of the Code of Practice, other than in the most exceptional circumstances that will be determined by the Commission for Public Service Appointments (CPSA) at its sole discretion.

There is no obligation on Revenue to suspend an appointment process while a review or complaint is being considered. However, the CPSA expects that, where possible, Revenue will intervene in cases where it finds an error is likely to have occurred.

Disqualification

Canvassing will disqualify and will result in exclusion from the process. Applicants must not knowingly or recklessly provide false information, canvass any person with or without inducements, or interfere with or compromise the process in any way. A third party must not impersonate an applicant at any stage of the process.

Contravening Canvassing Provisions

Any person who contravenes the responsibilities and obligations set out in Sections 4.3 of the Code of Practice, or who assists another person in contravening those provisions, is committing an offence. Such a person is liable to prosecution that may result in a fine, imprisonment or both. In addition, where a person found guilty of such offence was or is an applicant in a recruitment process, then, where an applicant:

- has not been appointed to a post, they will be disqualified as an applicant, or
- has been appointed subsequently from the recruitment process in question, they shall forfeit that appointment.

Quality Customer Service

We aim to provide an excellent service to all our customers. If, for any reason, an applicant is unhappy with any aspect of the service received from us, Revenue will fully consider the matter when it is brought to our attention.

Feedback will be provided to applicants on written request. Applicants may wish to familiarise themselves with the guidance on feedback provided in the CPSA Casebook. . In its casebook, the CPSA encourages applicants who are keen to learn from their participation in an appointment process to reflect on the manner in which they demonstrated the competencies. Following an interview, it can be helpful to note down the key questions asked as well as a brief summary of the responses provided.

Deeming of Candidature to be Withdrawn

Applicants who do not attend for interview or complete other assessments when and where required by Revenue, or who do not, when requested, furnish such evidence, as Revenue require in regard to any matter relevant to their candidature, will have no further claim to consideration.

Eligibility to Compete and Certain Restrictions on Eligibility

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Collective Agreement: Redundancy Payments to Public Servants

The Department of Public Expenditure and Reform letter dated 28 June 2012 to Personnel Officers introduced, with effect from 1 June 2012, a Collective Agreement which had been reached between the Department of Public Expenditure and Reform and the Public Services Committee of the ICTU in relation to ex-gratia Redundancy Payments to Public Servants. It is a condition of the Collective Agreement that persons availing of the agreement will not be eligible for re-employment in the Public Service by any Public Service body (as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011) for a period of 2 years from termination of the employment. People who availed of this scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

Incentivised Scheme for Early Retirement (ISER)

It is a condition of the Incentivised Scheme for Early Retirement (ISER) as set out in Department of Finance Circular 12/09 that retirees, under that Scheme, are not eligible to apply for another position in the same employment or the same sector. Therefore, such retirees may not apply for this position.

Department of Health and Children Circular (7/2010)

The Department of Health Circular 7/2010 dated 1 November 2010 introduced a Targeted Voluntary Early Retirement (VER) Scheme and Voluntary Redundancy Schemes (VRS). It is a condition of the VER scheme that persons availing of the scheme will not be eligible for re-employment in the public health sector or in the wider Public Service or in a body wholly or mainly funded from public moneys. The same prohibition on re-employment applies under the VRS, except that the prohibition is for a period of 7 years. People who availed of the VER scheme are not eligible to compete in this competition. People who availed of the VRS scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

Department of Environment, Community & Local Government (Circular Letter LG(P) 06/2013)

The Department of Environment, Community & Local Government Circular Letter LG(P) 06/2013 introduced a Voluntary Redundancy Scheme for Local Authorities. In accordance with the terms of the Collective Agreement: Redundancy Payments to Public Servants dated 28 June 2012 as detailed above, it is a specific condition of that VER Scheme that persons will not be eligible for re-employment in any Public Service body [as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011 and the Public Service Pensions (Single Scheme and Other Provisions) Act 2012] for a period of 2 years from their date of departure under this Scheme. These conditions also apply in the case of engagement/employment on a contract for service basis (either as a contractor or as an employee of a contractor).

Declaration

Applicants will be required to declare whether they have previously availed of a Public Service scheme of incentivised early retirement. Applicants will also be required to declare any entitlements to a Public Service pension benefit (in payment or preserved) from any other Public Service employment and/or where they have received a payment-in-lieu in respect of service in any Public Service employment.

Terms and Conditions of Service

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General

The appointment is to a permanent post in the Civil Service and is subject to the Civil Service Regulations Acts 1956 to 2005, the Public Service Management (Recruitment and Appointments) Act 2004 and any other Act for the time being in force relating to the Civil Service.

Tenure and Probation

The appointment is to a permanent position on a probationary contract in the Civil Service. The probationary contract will be for a period of one year from the date specified on the contract.

At the discretion of the Head of Office a person may be assigned to other work depending on the business needs and capability development of the office and that person's career development needs.

During the probationary contract period, a person's performance will be subject to review by their supervisor(s) to determine whether the person:

(i) Has performed in a satisfactory manner.
(ii) Has been satisfactory in general conduct.
(iii) Is suitable from the point of view of health with particular regard to sick leave.

Prior to completion of the probationary contract, a decision will be made as to whether or not a person will be retained pursuant to Section 5A(2) Civil Service Regulation Acts 1956-2005. This decision will be based on performance assessed against the criteria set out in (i) to (ii) above. The detail of the probationary process will be explained to the person by Revenue and the person will be given a copy of the Department of Public Expenditure NDP Delivery and Reform guidelines on probation.

The probationary contract may be terminated at any time prior to the expiry of the term of the contract by either side in accordance with the Minimum Notice and Terms of Employment Acts, 1973 to 2005.

In the following circumstances your contract may be extended, and your probation period suspended:

- The probationary period stands suspended when an employee is absent due to Maternity or Adoptive Leave.
- In relation to an employee absent on Parental Leave or Carers Leave, the employer may require probation to be suspended if the absence is not considered to be consistent with the continuation of the probation.
- Any other statutory provision providing that probation shall -
    - stand suspended during an employee's absence from work, and
    - be completed by the employee on the employee's return from work after such absence.

Where probation is suspended, Revenue will notify you of the circumstances relating to the suspension.

If an appointee who fails to satisfy the conditions of probation has been a serving civil servant immediately prior to their appointment from this competition, the issue of reversion will normally arise. In the event of reversion, an officer will return to a vacancy in their former grade in their former Department.

Superannuation and Retirement

The successful applicant will be offered the appropriate superannuation terms and conditions as prevailing in the Civil Service at the time of being offered an appointment. In general, an appointee who has never worked in the Public Service will be offered appointment based on membership of the Single Public Service Pension Scheme ("Single Scheme"). Full details of the Scheme are at www.singlepensionscheme.gov.ie.

Where the appointee has worked in a pensionable (non-Single Scheme terms) public service job in the 26 weeks prior to appointment or is currently on a career break or special leave with/without pay, different terms may apply. The pension entitlement of such appointees will be established in the context of their public service employment history.

Key provisions attaching to membership of the Single Scheme are as follows:

- Pensionable Age: The minimum age at which pension is payable is the same as the age of eligibility for the State Pension, currently 66
- Retirement Age: Scheme members must retire on reaching the age of 70
- Career average earnings are used to calculate benefits (a pension and lump sum amount accrue each year and are up-rated each year by reference to the CPI)
- Post retirement pension increases are linked to the CPI.

Pension Abatement

If the appointee has previously been employed in the Civil or Public Service and is in receipt of a pension from the Civil or Public Service or where a Civil/Public Service pension comes into payment during their re-employment, that pension **will be subject to abatement** in accordance with Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Note: In applying for this position, you are acknowledging that you understand that the abatement provisions, where relevant, will apply. It is not envisaged that the employing Department/Office will support an application for an abatement waiver in respect of appointments to this position. However, if the appointee was previously employed in the Civil or Public Service and awarded a pension under voluntary early retirement arrangements (other than the Incentivised Scheme of Early Retirement (ISER), the Department of Health Circular 7/2010 VER/VRS or the Department of Environment, Community & Local Government Circular letter LG(P) 06/2013, any of which renders a person ineligible for the competition), the entitlement to that pension will cease with effect from the date of reappointment. Special arrangements may, however, be made for the reckoning of previous service given by the appointee for the purpose of any future superannuation award for which the appointee may be eligible.

Department of Education and Skills Early Retirement Scheme for Teachers Circular 102/2007

The Department of Education and Skills introduced an Early Retirement Scheme for Teachers. It is a condition of the Early Retirement Scheme that with the exception of the situations set out in paragraphs 10.2 and 10.3 of the relevant circular documentation, and with those exceptions only, if a teacher accepts early retirement under Strands 1, 2 or 3 of this scheme and is subsequently employed in any capacity in any area of the public sector, payment of pension to that person under the scheme will immediately cease. Pension payments will, however, be resumed on the ceasing of such employment or on the person's 60th birthday, whichever is the later, but on resumption, the pension will be based on the person's actual reckonable service as a teacher (i.e., the added years previously granted will not be taken into account in the calculation of the pension payment).

Ill-Health Retirement

A person who previously retired on ill health grounds under the terms of a superannuation scheme is required to declare, at the initial application phase, that they are in receipt of such a pension to the organisation administering the recruitment competition.
Applicants will be required to attend the CMO’s office to assess their ability to provide regular and effective service taking account of the condition which qualified them for IHR.

Appointment Post Ill-Health Retirement from Civil Service

If successful in their application through the competition, the applicant should be aware of the following:

- If deemed fit to provide regular and effective service and assigned to a post, their civil service ill-health pension ceases
- If the applicant subsequently fails to complete probation or decides to leave their assigned post, there can be no reversion to the civil service IHR status, nor reinstatement of the civil service IHR pension, that existed prior to the application nor is there an entitlement to same
- The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Appointment Post Ill-Health Retirement from Public Service

Where an individual has retired from a public service body their ill-health pension from that employment may be subject to review in accordance with the rules of ill-health retirement under that scheme.

If an applicant is successful, on appointment the applicant will be required to declare whether they are in receipt of a public service pension (ill-health or otherwise) and their public service pension may be subject to abatement.

The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Please note more detailed information in relation to pension implications for those in receipt of a civil or public service ill-health pension..

Pension Accrual

A 40-year limit on total service that can be counted towards pension where a person has been a member of more than one pre-existing public service pension scheme (i.e., non-Single Scheme) as per the 2012 Act shall apply. This 40-year limit is provided for in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. This may have implications for any appointee who has acquired pension rights in a previous public service employment.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017.

Note: ASC deductions are in addition to any pension contributions (main scheme and spouses' and children's contributions) required under the rules of your pension scheme.

For further information in relation to the Single Public Service Pension Scheme please go to: www.singlepensionscheme.gov.ie.

Official Secrecy and Integrity

An officer will be subject to the Provisions of the Official Secrets Act, 1963 as amended by the Freedom of Information Act 2014. The officer will agree not to disclose to unauthorised third parties any confidential information either during or subsequent to the period of employment.

Codes of Ethics, Standards and Behaviour

The officer will be subject to the Revenue Code of Ethics (a copy of which will be made available on assignment) and the Civil Service Codes of Standards and Behaviour.

The Ethics in Public Office Act 1995 will apply, where appropriate, to this employment.

Unfair Dismissals Acts 1977-2015

The Unfair Dismissals Acts 1977–2015 will not apply to the termination of this employment by reason only of the expiry of this probationary contract without it being renewed.

Organisation of Working Time Act 1997

The terms of the Organisation of Working Time Act, 1997 will apply, where appropriate, to your employment.

Headquarters

Headquarters will be such as may be designated from time to time by Revenue. When required to travel on official duty, the appointee will be paid appropriate travelling expenses and subsistence allowances, subject to normal civil service regulations.

Duties

The employee will be required to perform any duties appropriate to the position which may be assigned from time to time. The officer may not engage in private practice or be connected with any outside business which would interfere with the performance of official duties or conflict with their role.

Sick Leave

Pay during properly certified sick absence, provided there is no evidence of permanent disability for service, will apply on a pro-rata basis, in accordance with the provisions of the sick leave circulars. Officers who will be paying Class A rate of PRSI will be required to sign a mandate, authorising the Department of Social Protection to pay any benefits due under the Social Welfare Acts direct to Revenue. Payment during illness will be subject to the officer making the necessary claims for social insurance benefit to the Department of Social Protection within the required time limits.

Security Clearance

Applicants will be required to complete and return a Garda Vetting form should they come under consideration for appointment. This form will be forwarded to An Garda Síochána for security checks using all addresses at which they resided.

Note: The foregoing represents the principal conditions of service and is not intended to be the comprehensive list of all terms and conditions of employment which will be set out in the employment contract to be agreed with the successful applicant.

Appendix A:

Administrative Officer Level Competencies

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Leadership Potential

- Is flexible and willing to adapt, positively contributing to the implementation of change.
- Contributes to the development of policies in own area and the broader Department/Organisation.
- Seeks to understand the implications of taking a particular position on issues and how interdependencies need to be addressed in a logical and consistent way.
- Maximises the contribution of the team, encouraging ownership, providing support, and working effectively with others.
- Formulates a perspective on issues considered important and actively contributes across a range of settings.

Analysis and Decision Making

- Is skilled in policy analysis and development, challenging the established wisdom and adopting an open-minded approach.
- Quickly gets up to speed in a complex situation, rapidly absorbing all relevant information/ data (written and oral).
- Uses numerical data skilfully to understand and evaluate business issues.
- Identifies key themes and patterns in and across different sources of information, drawing sound and balanced conclusions.
- Sees the logical implications of taking a particular position on an issue.
- Is resourceful and creative, generating original approaches when solving problems and making decisions.

Delivery of Results

- Assumes personal responsibility for and delivers on agreed objectives/goals.
- Manages and progresses multiple projects and work activities successfully.
- Accurately estimates time parameters for projects and manages own time efficiently, anticipating obstacles and making contingencies for overcoming these.
- Maintains a strong focus on meeting the needs of customers at all times.
- Ensures all outputs are delivered to a high standard and in an efficient manner.
- Use resources effectively, at all times challenging processes to improve efficiencies.

Interpersonal and Communication Skills

- Communicates in a fluent, logical, clear, and convincing manner verbally and in writing.
- Is able to listen effectively and develop a two-way dialogue quickly.
- Maintains a strong focus on meeting the needs of internal and external customers.

- Effectively influences others to take action.
- Works to establish mutual understanding to allow for collaborative working.

Specialist Knowledge, Expertise and Self-Development

- Clearly understands the role, objectives, and targets and how they fit into the work of the unit and Department/Organisation.
- Develops the expertise necessary to carry out the role to a high standard and shares this with others.
- Is proactive in keeping up-to-date on issues and key developments that may impact on own area, the Department and/or wider public service.
- Consistently reviews own performance and sets self-challenging goals and targets.
- Has significant expertise in their field that is recognised and utilised by colleagues.

Drive and Commitment to Public Service Values

- Consistently strives to perform at a high level.
- Maintains consistent effort under pressure and is resilient to criticism or setbacks at work.
- Demonstrates high levels of initiative, taking ownership for projects and demonstrating self-sufficiency.
- Is personally trustworthy and can be relied upon.
- Places the citizen at the heart of all processes and systems.
- Upholds the highest standards of honesty, ethics, and integrity.

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Apply today!

Revenue

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