PAYE Services: Manage Your Tax

Part 38-06-04

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1. Manage your tax 2021

The **Manage your tax 2021** Pay As You Earn service (PAYE) allows employees and pension recipients manage their current year tax credits, standard rate tax bands, Universal Social Charge (USC) bands and declare additional incomes ensuring that they pay the right amount of tax during the tax year. Customers can access the service by clicking on the "Manage your tax" link on the PAYE Services card in myAccount. Agents can access the service by clicking on the PAYE Services 2021 card in the "Other Services" section of the Client Services Screen in ROS.

1.1   Joint Assessment Cases

Customers who are jointly assessed with their spouse or civil partner can view the record of their spouse/partner and make any changes to that record.

Customers can move between their records and the record of their spouse/civil partner by clicking on the name on the top left of the screen.

2   Overview Screen

When customers click into this 'Manage your tax 2021' service, they are presented with the overview screen which provides a snapshot of their tax position for the current year.

It is divided into four sections as follows:

Section	Information
Your jobs and pensions	Details of jobs and/or pensions for the current year, view payroll submissions and whether the job or pension is active or ceased.
Your current credits	Details of the tax credits the customer has claimed and the amount of the credit.
Your additional income	Details of the customer's incomes declared and also any Department of Social Protection (DSP) payments that have been notified to Revenue.
How your tax credits and rate band are currently divided	Details of a customer's tax credits, standard rate cut-off point (i.e. the amount of income the customer can earn at the standard rate of tax, which is currently 20%) for each job or pension. Details of a customer's Universal Social Charge (USC) position including the rate of USC applied (standard, reduced or exempt) and the USC rate bands, which is the amount of income that is liable to the different USC rates, for each job or pension.

Customers can also view their latest tax credit certificate by clicking the 'View my tax credit certificate' button on the top right of the screen.

Customers can update their record by clicking on the relevant button in the different sections or by using the corresponding links on the side navigation bar.

2.1   Your jobs and pensions

All jobs and pensions on record in the current year are listed with a status of 'Active' or 'Ceased' as appropriate.
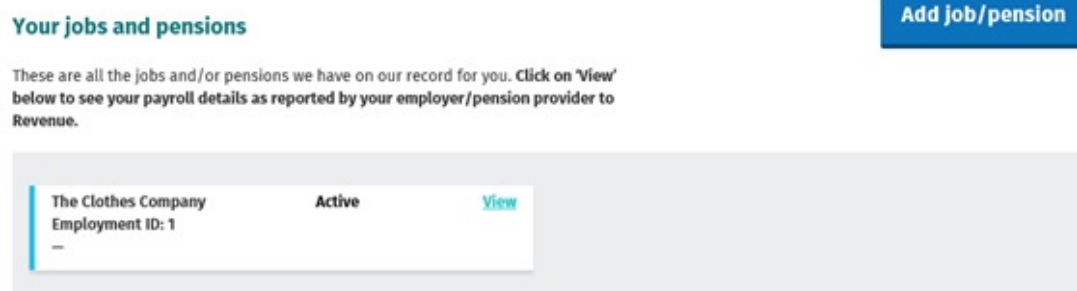

Figure 1: Overview screen: Your jobs and pensions section

In this section customers can view details of their jobs and/or pensions by clicking on the 'View' button. Details include:

- Name of the employer or pension provider;
- Employer or pension provider's tax registration number;
- Employment ID
- Start date of job or pension;
- Status of the job or pension e.g. 'Active' or 'Ceased';
- Directorship, with an option to amend directorship status.
- Pay and tax details year to date (option to print is available if the job or pension is ceased);
- Payroll details for the current year with the option to expand by selecting "View" (the current months details will be displayed after the 15th of next month")

Figure 2: Overview of an active job or pension

Figure 3: Payroll submission details

Figure 4: Overview of a ceased job or pension

In all correspondence please quote:
PPS No:

DISTRICT INSPECTOR NAME
DISTRICT ADDRESS LINE 1
DISTRICT ADDRESS LINE 2
DISTRICT ADDRESS LINE 3

CUSTOMER NAME
ADDRESS LINE 1
ADDRESS LINE 2
ADDRESS LINE 3
ADDRESS LINE 4

Phone No. 01 7383636
Date of issue:

Job or pension details

Name of employer/pension provider	ABC Ltd.
Employer/pension provider's number	
Employment ID	1
Start date	01/01/2014
Ceased date	30/04/2021
Status	Ceased
Directorship	-

Pay and tax details Year To Date (YTD)

Gross pay	€20,000.00
Pay for Income Tax	€20,000.00
Income Tax paid	€4,546.66
Pay for USC	€20,000.00
USC paid	€674.32
Employee PRSI paid	€0.00
LPT deducted	€0.00

Figure 5: Print out statement from a ceased job or pension

2.2 Your current credits

Details of the tax credits currently on record for the customer are displayed in this section.
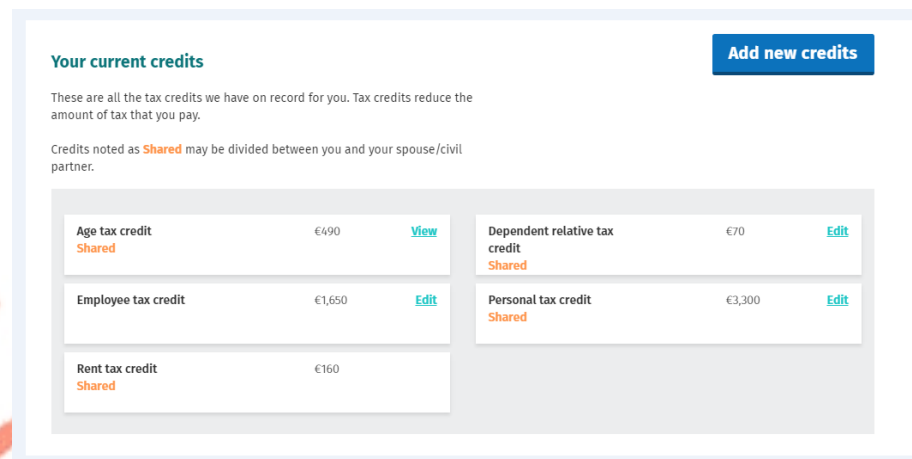
Figure 6: Overview screen: Your current credits section

2.2.1 Personal and Shared Credits

A number of tax credits are 'personal' to the individual customer and cannot be shared between spouses and civil partners when they are jointly assessed. These include credits such as Flat Rate Expenses (FREs) and the Employee tax credit.

On the other hand, a number of credits can be shared between spouses/civil partners such as the Personal tax credit and these are marked as 'Shared' on screen. The amount displayed on screen for shared tax credits relates to the amount of the total credit. The breakdown of how the total tax credits are divided between the spouses/civil partners is displayed in the 'How your tax credits and rate band are currently divided' section.

2.2.2 View, Claim, Edit or Delete Credits

Customers can make changes to their tax credits as follows:
- Certain tax credits can be claimed by clicking on the 'Add new credits' button or by clicking on the 'Claim tax credits' link on the side navigation bar;
- Certain existing tax credits can be edited or deleted by clicking on the 'Edit' button beside the credit.

Tax credits that can be claimed, edited or deleted are:
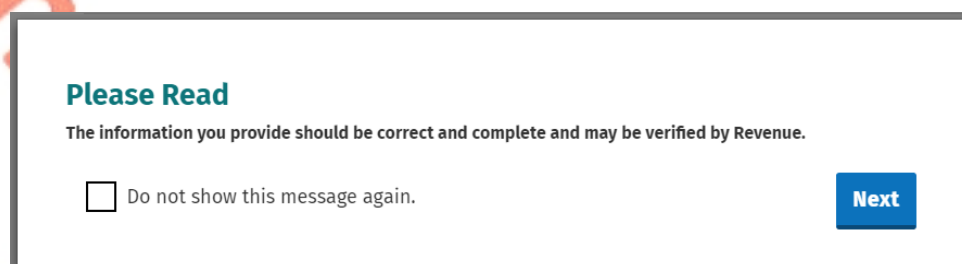
- Personal
- Employee
- Earned Income
- Flat Rate Expenses
- Single Person Child Carer Credit (SPCCC) – Primary Claimant
- Home Carer
- Tuition Fees
- Assistance Dog Allowance
- Retirement Annuity Relief
- Additional Voluntary Contribution

- Incapacitated Child
- Medical Insurance Relief BIK
- Personal Retirement Savings Account
- Widowed Parent
- Dependent Relative
- Guide Dog Allowance
- Nursing Home Expenses
- Blind Tax Credit
- Relief for Maintenance Payments
- Income Continuance

The remaining tax credits will only be displayed on screen if the credit is already on the customer's record. There is no 'View' or 'Edit' link available for these particular credits as they cannot currently be amended.

Customers who are entitled to a credit they are not in receipt of and, which cannot currently be claimed online, should claim the credit through MyEnquiries and, where necessary, upload a copy of the relevant claim form.

2.2.3   Warning Screen

When a customer clicks on the 'Add new credits' button or the 'Claim tax credits' link the following screen will be displayed:

Please Read
The information you provide should be correct and complete and may be verified by Revenue.

☐ Do not show this message again.   **Next**

Figure 7: Warning screen

The customer can choose not to see this message again during the current session by ticking the 'Do not show this message again' box.

Clicking 'Next' will open the Claim Tax Credits screen.

2.2.4   Claiming new Tax Credits

The different tax credits are broken down into categories to assist customers to claim tax credits they are entitled to. These categories are:

- Health
- Your Job
- You and Your Family.

Customers will only be shown tax credits that they may be eligible to claim based on their profile, e.g. Single Person Child Carer Credit will only be available to customers who are not jointly assessed.

Claim tax credits

Tax credits reduce the amount of tax that you pay.

Tax credits you may also be eligible for

There are other tax credits you may be eligible to claim. We have broken them into different categories.   Expand All ⌄

♡ Health	Show More ⌄
💼 Your job	Show More ⌄
👪 You and your family	Show More ⌄

Figure 8: Claim tax credits screen

Tax credits you may also be eligible for

There are other tax credits you may be eligible to claim. We have broken them into different categories.   Collapse All ⌄

♡ Health   Show Less ⌃

Assistance Dog Allowance	Select	Blind person's tax credit	Select
Guide dog allowance	Select	Income continuance	Select
Medical insurance relief Benefit-in-...	Select	Nursing home expenses	Select

Your job   Show Less ⌃

| Additional voluntary contributions | Select | Flat rate expenses | Select |
| Personal Retirement Savings Account (P... | Select | Retirement annuity relief | Select |

You and your family   Show Less ⌃

Dependent relative tax credit	Select	Home carer tax credit	Select
Incapacitated child tax credit	Select	Relief for maintenance payments	Select
Tuition fees	Select		

Figure 9: Claim tax credits screen expanded

To claim a credit the user must first click 'Select'. Customers will have to provide additional relevant information to support their claim for a tax credit, where appropriate.

If a customer is claiming more than one credit they can select all the relevant credits and then they will be prompted to provide the necessary additional information. Alternatively, customers can claim each credit individually by selecting the credit and then providing the additional required information.
The number of credits selected will display at the bottom of the screen with an option to 'Deselect all'.   Credits will also appear on the side navigation bar under 'Claim tax credits'.

Deselect all   **3** Tax credits selected

Figure 10: Banner at bottom of screen when claiming tax credits

□ **Claim tax credits**
  ○ Dependent relative tax credit
  ○ Flat rate expenses
  ○ Nursing home expenses

Figure 11: Side navigation bar when claiming tax credits

Customers will be able to upload documentation in support of their claim when claiming certain tax credits e.g. pension certificates for AVC/PRSA/RAC claims or ICC2 for a claim for Incapacitated Child.

Supporting Documentation

Please upload a copy of the Form ICC2 which has been completed and signed by a medical practitioner with your claim.

The following file types can be uploaded: **PDF, JPG, JPEG, DOC, DOCX** and **PNG**. You can only upload one file at a time. The maximum number of files that can be uploaded is 5. Files cannot exceed 2MB.

Click to browse for a file

Note: If the image of your document is not clear, readable and complete, you must keep the original for 6 years.

Figure 12: Upload supporting documents

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> […]

2.3 Your additional income

Details of the additional incomes currently on record for the customer are displayed in this section. This includes information provided by the customer or received directly from the Department of Social Protection (DSP).

Customers registered for Income Tax are advised not to add any additional incomes apart from DSP payments. If they do, their additional incomes will be coded against their tax credits and the tax due will be collected through their PAYE salary.

Your additional income

Figure 13: Overview screen: Your additional income

2.3.1   View, Claim, Edit or Delete Additional Incomes

A customer can make changes to their additional incomes as follows:

- Certain incomes can be declared by clicking on the 'Add new incomes' button or by clicking on the 'Declare income' link on the side navigation bar. The different incomes are broken down into two categories to assist customers to declare these incomes. These categories are:
  - DSP payments
  - Other income.
- Certain additional incomes can be edited or deleted by clicking on the 'Edit' button beside the credit.
- Certain DSP incomes cannot be amended where the information was provided directly from DSP. These particular payments are view only i.e. you can see details of the payment by clicking on the 'View' link.
- Customers must update their record where they are in receipt of particular DSP payments which Revenue is aware of but where no amount has been provided. These payments currently are Blind pension, Carer's income and Survivor's pension (non–contributory). A pop-up message will be displayed to inform customers.
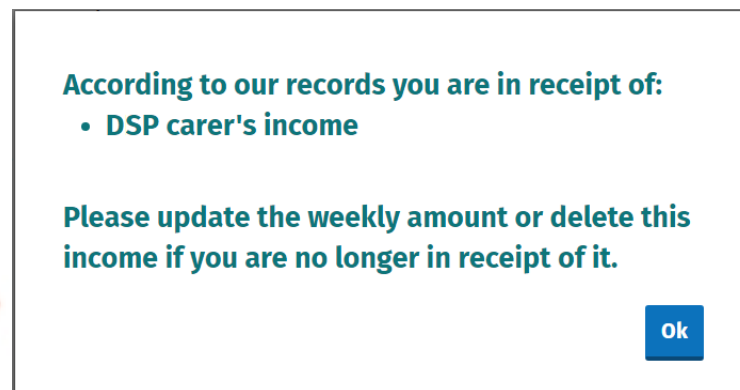
Figure 14: Pop-up message: DSP incomes need to be updated
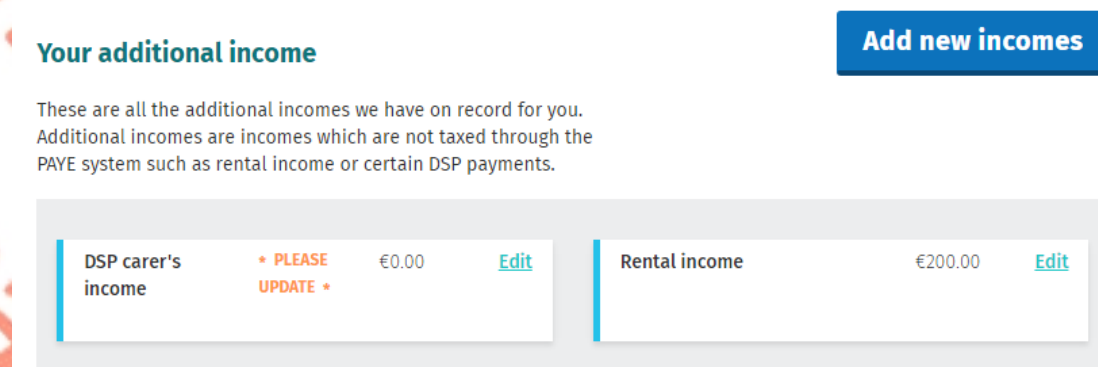
Figure 15: Overview screen: DSP incomes requiring update

Additional incomes that can be declared, edited or deleted are:
- DSP: Blind pension
- DSP: Carer's income
- DSP: Survivor's pension (non–contributory)
- DSP: Death benefit pension
- DSP: Deserted wife's allowance
- DSP: Deserted wife's benefit
- DSP: Disablement benefit
- Rental income
- Untaxed income arising in the State
- Foreign pensions
- Trading income
- Professional income
- Irish taxed income
- Maintenance Payments received
- Dividends & distributions
- UK dividends
- Foreign salary
- Employment/office/pension not subject to PAYE.

Any other sources of additional incomes will only be displayed on screen if the income is already on the customer's record. There is no 'View' or 'Edit' link available for these particular incomes as they cannot currently be amended (these will be amendable in the future).

Customers who are in receipt of an income that cannot be currently declared online should advise us through MyEnquiries.

2.3.2 Warning Screen

When a customer clicks on the 'Add new incomes' button or the 'Declare income' link a warning screen will be displayed, see Figure 7 above.

The customer can choose not to see this message again during the current session by ticking the box 'Do not show this message again' box.

Clicking 'Next' will open the 'Declare income' screen.

2.4 How your tax credits and rate band are currently divided

Details of a customer's tax credits and rate bands are shown in this section. Where a customer has more than one job, details are provided of how the tax credits and rate bands are divided between each job.

There are two tabs – PAYE and USC and they can be accessed by clicking on the relevant tab.

The PAYE tab gives details of a customer's standard rate cut off point and overall tax credits. Where a customer has more than one job, the standard rate cut off point and tax credits applicable to each job is shown.

Figure 16: Overview screen: PAYE tab

The USC tab shows a customer's USC status i.e. exempt, reduced rate or standard rate. It also gives a breakdown of the USC rate bands for each job.

Figure 17: Overview screen: USC tab

2.4.1   Edit how your tax credits and rate bands are divided

Customers or jointly assessed couples who have more than one active job can amend how their tax credits and rate bands are divided.

Customers who are USC exempt or on the reduced USC rate can amend their USC status if they believe they are not entitled to either the exemption or the reduced rate. Tax Credit Certificates (TCC) issued on foot of any changes to a customer's USC status will issue on a week 1 basis. (Week 1 basis means that each week's pay and tax is calculated independently without reference to any previous week's pay or tax. No tax refunds can be made while on a week 1 basis).

When customers make changes to their records i.e. by updating either their tax credits or incomes, they will automatically be taken to the 'Divide your credits and rate bands' section if they have more than one active job. For couples who are jointly assessed, where both spouses/civil partners are working, this will happen when a change is made to the record of either spouse or civil partner.

Alternatively, a customer or jointly assessed couple can amend how their tax credits and rate bands are allocated by clicking on the 'Divide tax credits' link on the navigation bar. Customers and jointly assessed couples who have only one active job will not have this link on the navigation bar.

2.4.2   Divide your tax credits and rate bands

To ensure that customers' tax credits and rate bands are appropriately allocated across different jobs, they will be asked to estimate their gross income for each job and their spouse or civil partner's jobs, where appropriate. This is to ensure that the customer pays the right amount of tax during the year (and no underpayment or overpayment arises).

Where customers are unable to estimate their income, they should click on the 'Unable to Estimate' box.

If customers have made changes to their record and/or to their spouse's or civil partner's record and they are unable to provide an estimate of their income for at least two of their jobs, they will be asked to select their main job i.e. the job with the highest income. The adjustments to their tax credits and/or rate bands will be made against this job.

If a customer provides an estimated income for one job only, the adjustments will be made against that job.

Customers who have made no changes to their records but want to make changes to how their tax credits and rate bands are divided must provide an estimate for at least two of their jobs (if relevant).

A re-allocation of tax credits and rate bands will only take place amongst jobs where an income has been provided.

Customers will have the option of not accepting the allocations done automatically for them. When this happens they will be asked how they want their tax credits and rate bands to be divided.

2.4.3   Divide tax credits and rate bands equally

Customers with two live employments will be given the option to divide their tax credits and rate bands equally between both employments. Where a customer estimates their income, they will be given the Revenue recommended allocation but they will also have the option to divide equally. Where the customer cannot estimate their income, the divide option will then be provided. If a customer opts for an equal split, this request will process automatically.

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3 Revenue Payroll Notification (RPN)

After a submission has been made, an RPN will be made available to the relevant employer(s). The RPN is the employer's copy of the TCC and shows, amongst other things, the employee's total tax credits and tax and USC cut-off points for the year. A copy of the Tax Credit Certificate (TCC) will be available to view by employees in My Documents (which is also available in myAccount) usually within 2 days of the

submission being made. The TCC sets out a customer's tax credits and tax and USC 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 band.

3.1   DSP Payments – ITP processing

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3.2   Rules to determine the basis of the TCC

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4   Blocking Rules

A customer will be blocked from using the Manage Your Tax service in certain circumstances, for example, if the customer is not tax resident in Ireland or if the customer's civil status changed during the year. A message will be displayed to blocked customers advising them to contact Revenue quoting the relevant rule number.
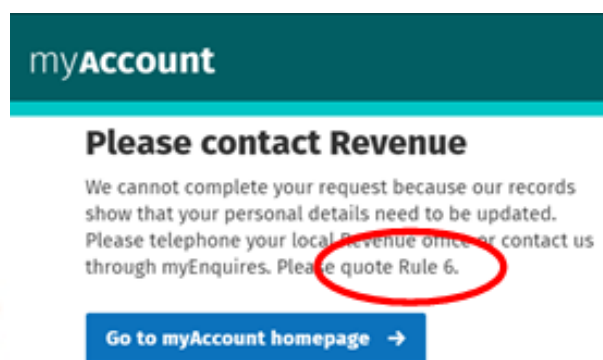
Figure 18: Display Screen – message displayed to blocked customer

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5   iC Rules

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

6   Other Information

6.1   Saving data on PAYE Services: Manage your tax

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

Figure 19: Display Screen – message showing credit/income at 'pending' status

6.2   ITP Processing

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6.3   Looking up a PAYE Services Submission

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6.4   PAYE Services shadow site

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Appendix 1: Allocation Engine

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Appendix 2: Basis of TCC

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

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Appendix 3: Blocking Rules

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

[...]

Appendix 4: iC Rules

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[…]