

## PAYE Services: Manage Your Tax

### Part 38-06-04

Document last updated September 2024

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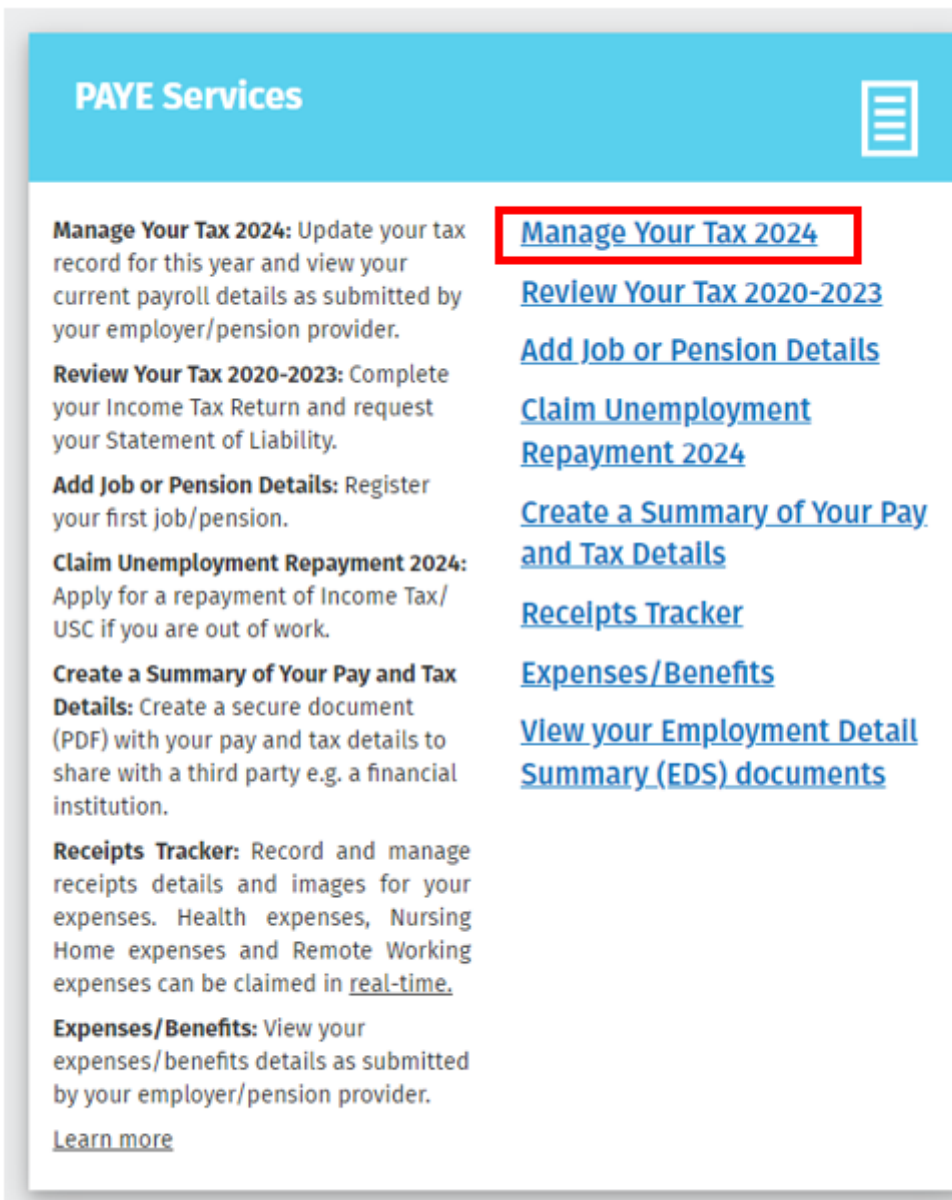
A more recent version of this manual is available

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## 1 Manage your tax 20XX

The **Manage your tax 20XX** 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. This ensures that they pay the right amount of tax during the tax year. Customers can access this service by clicking on the “Manage your tax” link on the PAYE Services card in myAccount, as shown in figure 1, below. Agents can access the service by clicking on the PAYE Services 20XX card in the “Other Services” section of the Client Services Screen in ROS.



The screenshot displays the 'PAYE Services' section of a user interface. The title 'PAYE Services' is at the top left, and a menu icon is at the top right. The main content is divided into two columns. The left column contains descriptive text for several services: 'Manage Your Tax 2024', 'Review Your Tax 2020-2023', 'Add Job or Pension Details', 'Claim Unemployment Repayment 2024', 'Create a Summary of Your Pay and Tax Details', 'Receipts Tracker', and 'Expenses/Benefits'. The right column contains a list of links for each of these services. The link 'Manage Your Tax 2024' is highlighted with a red rectangular box.

**PAYE Services**

**Manage Your Tax 2024:** Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

**Review Your Tax 2020-2023:** Complete your Income Tax Return and request your Statement of Liability.

**Add Job or Pension Details:** Register your first job/pension.

**Claim Unemployment Repayment 2024:** Apply for a repayment of Income Tax/ USC if you are out of work.

**Create a Summary of Your Pay and Tax Details:** Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

**Receipts Tracker:** Record and manage receipts details and images for your expenses. Health expenses, Nursing Home expenses and Remote Working expenses can be claimed in real-time.

**Expenses/Benefits:** View your expenses/benefits details as submitted by your employer/pension provider.

[Learn more](#)

[Manage Your Tax 2024](#)

[Review Your Tax 2020-2023](#)

[Add Job or Pension Details](#)

[Claim Unemployment Repayment 2024](#)

[Create a Summary of Your Pay and Tax Details](#)

[Receipts Tracker](#)

[Expenses/Benefits](#)

[View your Employment Detail Summary \(EDS\) documents](#)

Figure 1: PAYE Services Manage Your Tax

## 1.1 Joint Assessment Cases

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

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

## 2 Overview Screen

When customers click into the 'Manage your tax 20XX' service, they are presented with an overview screen which provides a snapshot of their tax position for the current year.

It is divided into five sections as follows:

Section	Information
<b>Your jobs and pensions</b>	Details of jobs and/or pensions for the current year, view payroll submissions and whether the job or pension is active or ceased.
<b>Your current tax credits</b>	Details of the tax credits the customer has claimed and the amount of the credit.
<b>Your receipts</b>	View receipts and/or add more receipts in support of your claim for credits. You can also view the status of previous claims for real-time credits.
<b>Your additional income</b>	Details of the customer's incomes declared and any Department of Social Protection (DSP) payments that have been notified to Revenue.
<b>How your tax credits and rate band are currently divided</b>	<p>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.</p> <p>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.</p>

Customers can also view their latest tax credit certificate by clicking the 'View my tax credit certificate' link 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.

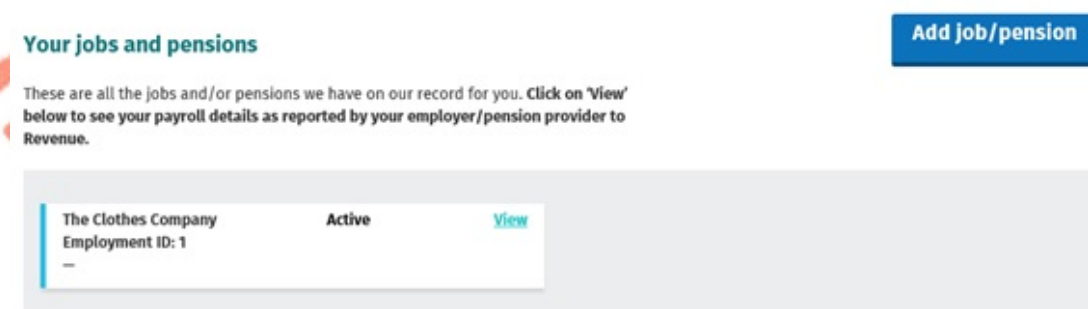


Figure 2: Overview screen-Your jobs and pensions section

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).
- Payroll details for the current year with the option to expand by selecting "View" (the current months details will be displayed after the 15<sup>th</sup> of the following month")



← Back **Your job/pension** Print

The pay & tax details shown reflect payroll information submitted by your employer/pension provider. [Learn more](#)

Overview

- Miscé
- Claim tax credits
- Manage receipts
- Declare income
- Review & submit

### Job or pension details

Name of employer/pension provider	Uiscé
Employer/pension provider's number	:
Employment ID	121
Start date	01/06/2021
Ceased date	01/07/2021
Status	Ceased
Directorship	-

[Add](#)

### Pay and tax details Year To Date (YTD)


Gross pay	€4,800.00
Pay for Income Tax	€4,800.00
Income Tax paid	€1,466.64
Pay for USC	€4,800.00
USC paid	€350.32
Employee PRSI paid	€512.00
LPT deducted	€115.00

Figure 5: Overview of a ceased job or pension

A more recent version of this manual is available.

10/09/2021

In all correspondence please quote:  
PPS No:



PAYE Services

Chad Egan  
Business Division - Dublin North & City Centre  
9/15 Upper O'Connell Street  
Dublin 1

MR T-BENNETT HEATHCOTE  
DAME STREET  
PAYEOS-SOUTH ETHAN

Phone No. 01 7383636  
Date of issue: 10/09/2021

### Job or pension details

Name of employer/pension provider	Liliscoe
Employer/pension provider's number	
Employment ID	121
Start date	01/06/2021
Ceased date	01/07/2021
Status	Ceased
Directorship	-

### Pay and tax details Year To Date (YTD)

Gross pay	€4,800.00
Pay for Income Tax	€4,800.00
Income Tax paid	€1,466.64
Pay for USC	€4,800.00
USC paid	€350.32
Employee PRSI paid	€512.00
LPT deducted	€115.00

Figure 6: 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.



Your current credits			<a href="#">Add new credits</a>		
These are all the tax credits we have on record for you. Tax credits reduce the amount of tax that you pay.					
Credits noted as <b>Shared</b> may be divided between you and your spouse/civil partner.					
Age tax credit <b>Shared</b>	€490	<a href="#">View</a>	Dependent relative tax credit <b>Shared</b>	€70	<a href="#">Edit</a>
Employee tax credit	€1,650	<a href="#">Edit</a>	Personal tax credit <b>Shared</b>	€3,300	<a href="#">Edit</a>
Rent tax credit <b>Shared</b>	€160				

Figure 7: 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 or civil partners when they are jointly assessed. These include credits such as Remote Working Relief and the Employee tax credit.

Credits that can be shared between spouses or civil partners such as the Personal tax credit 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 or civil partners is displayed in the 'How your tax credits and rate band are currently divided' section [2.7](#).

### 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
- Mortgage Interest Tax Credit
- 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
- Rent Tax Credit

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 that cannot currently be claimed online, should claim the credit through MyEnquiries. Where necessary, the customer should upload a copy of the relevant claim form.

## 2.3 Real Time Credits

Customers can claim credits in real time. This allows customers claim expenditure incurred and get the benefit of the increased credits in the next payroll event under the following categories:

- Health Expenses
- Nursing Home Expenses
- Remote Working Daily Allowance
- and
- Rent Tax Credit

### 2.3.1 How to make a claim for Real time credits?

To make a real-time claim, the customer must upload an image of each receipt for qualifying expenditure incurred, using the Receipts Tracker in myAccount.

### 2.3.2 Making a real-time claim using Receipts Tracker in myAccount.

Customers should select 'Receipts Tracker' from the 'PAYE Services' card in my account- see screen image below.



**PAYE Services**

**Manage Your Tax 2024:** Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

**Review Your Tax 2020-2023:** Complete your Income Tax Return and request your Statement of Liability.

**Add Job or Pension Details:** Register your first job/pension.

**Claim Unemployment Repayment 2024:** Apply for a repayment of Income Tax/ USC if you are out of work.

**Create a Summary of Your Pay and Tax Details:** Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

**Receipts Tracker:** Record and manage receipts details and images for your expenses. Health expenses, Nursing Home expenses and Remote Working expenses can be claimed in real-time.

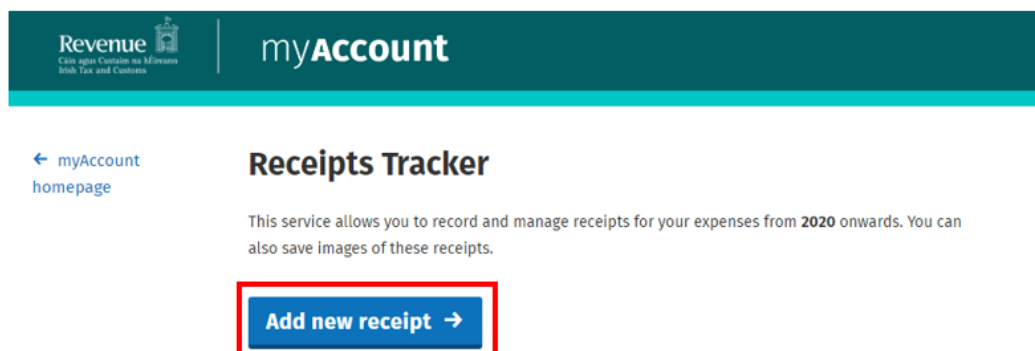
**Expenses/Benefits:** View your expenses/benefits details as submitted by your employer/pension provider.


[Learn more](#)

- [Manage Your Tax 2024](#)
- [Review Your Tax 2020-2023](#)
- [Add Job or Pension Details](#)
- [Claim Unemployment Repayment 2024](#)
- [Create a Summary of Your Pay and Tax Details](#)
- [Receipts Tracker](#)**
- [Expenses/Benefits](#)
- [View your Employment Detail Summary \(EDS\) documents](#)

Figure 8: PAYE Services-Receipts Tracker

When a customer selects 'Receipts Tracker', the screen below will open.



Revenue  Clárú agus Comhairle na hÉireann  
Irish Tax and Customs | myAccount

[← myAccount homepage](#)

## Receipts Tracker

This service allows you to record and manage receipts for your expenses from 2020 onwards. You can also save images of these receipts.

**[Add new receipt →](#)**

Figure 9: Add a new receipt

To make a claim in real-time, customers should select 'Add a new receipt'. The screen shown in figure 10, below, will be displayed.

[← Back](#)

## Add receipt expense

### Enter expense date paid

Date expense paid \*

06	05	2024
DD	MM	YYYY

### Select the category type

Category \*

Health ▼

Sub category \*

General ▼

### Enter expense detail

Amount paid by you \*

€ 500.00

Are you expecting, or have you received a refund from a third party for this expense?

Yes  No

Figure 10: Enter receipt expense details.

To proceed, customers should select the appropriate option from the 'Category' and 'Sub-category' menus. When the customer has entered the appropriate information, they should then upload a receipt image for the expenditure incurred.

## Upload receipt documents

The following file types can be uploaded: **PDF, JPG, JPEG** and **PNG**. You can only upload one file at a time. The maximum number of files that can be uploaded is 3. Files cannot exceed 2MB.

Drop files here to upload, or  
[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.

## Selected Documents

File name	File size	Action	Download
<a href="#">Receipt.jpg</a>	30.8 kB	<a href="#">Remove</a>	N/A

[Add receipt →](#)

Figure 11: Add receipt.

Customers should ensure that the information entered corresponds with that shown on the receipt and that the receipt image is clear and readable.



## Receipt added successfully

Please choose how you would like to proceed:

[Learn more about real time credits ↗](#)

[Continue with claim →](#)

[← Back to summary](#)

Or

[Add another receipt](#)

Figure 12: Options following successful upload of receipt.

Customers will receive confirmation that their receipt has been added and will have the option to return to the Summary page or add another receipt.

### 2.3.3 Making a real-time credit claim using PAYE Services in myAccount.

Customers can also add receipts via 'Manage Your Tax 20XX' on the 'PAYE Services' card.

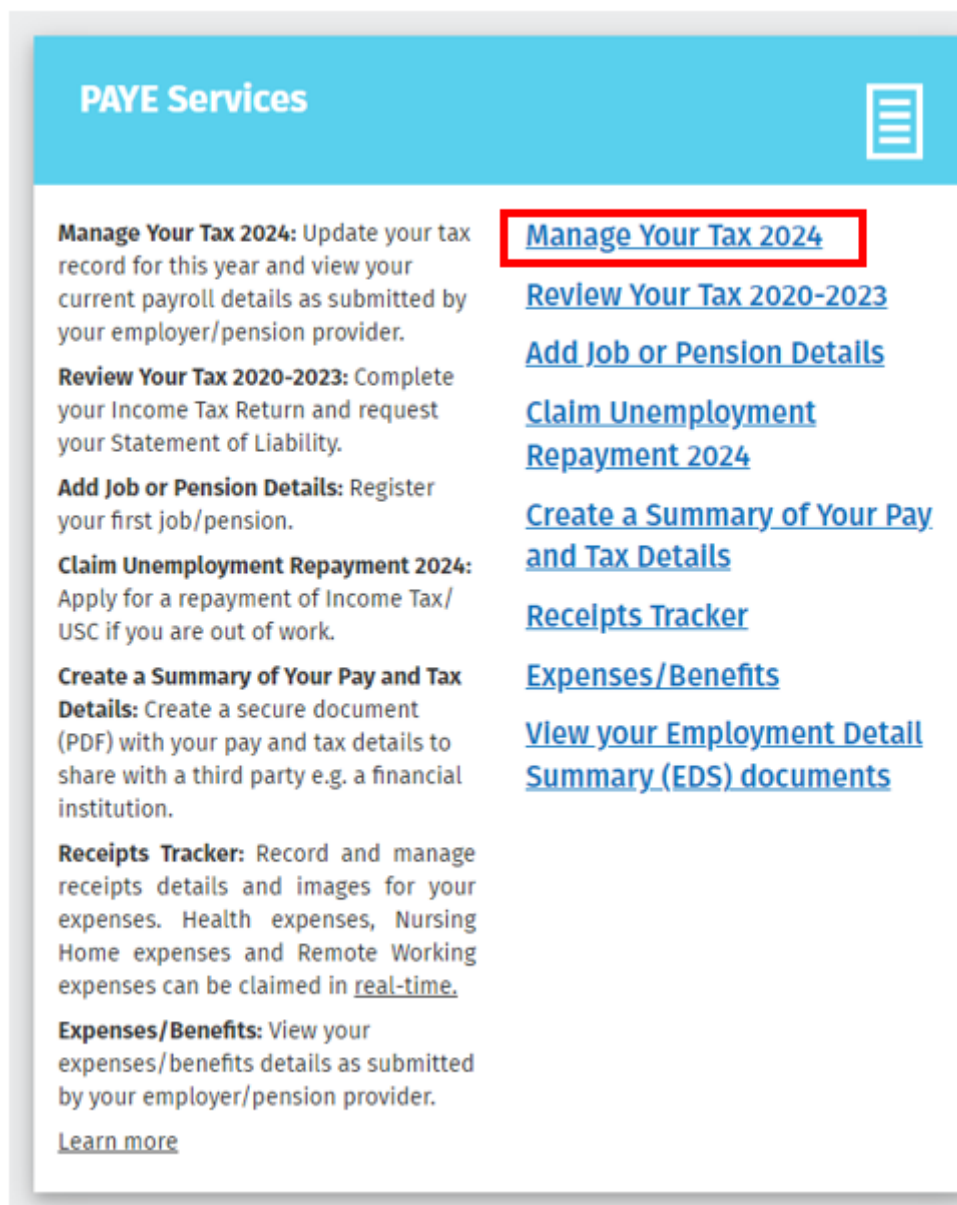


Figure 13: PAYE Services-Manage Your Tax

From the overview page, customers should select 'Manage receipt's. Any receipt details previously uploaded using Receipts Tracker will be available to view here. To add another receipt, a customer should select 'Add a new receipt'.

## Your receipts

You can view uploaded receipts and/or add more receipts in support of your claim for credits. You can view the status of previous claims for real time credits.

[Manage receipts](#)

Figure 14: Manage receipts screen.

Customers should enter the expense details as before and complete each required field. Customers will receive confirmation that their receipt has been added and can continue to make their claim by selecting the 'Continue with claim' button.

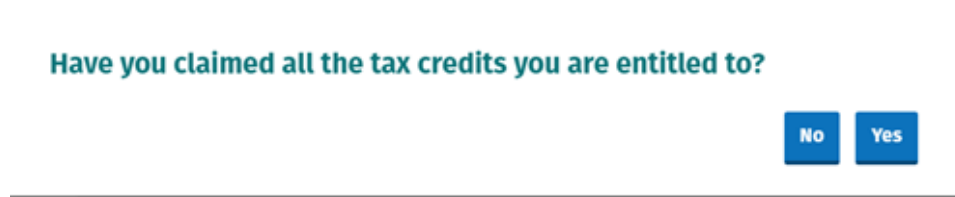
Customers will be brought back to the 'Manage Receipts' screen where receipts uploaded will be visible and will display a status of 'Not Claimed'. To proceed, customers should tick each box under 'Claim' in respect of any receipt they wish to claim now and select the 'Claim Credit' button.

Figure 15: Manage receipts - Claim Credit button.

The total value of receipts selected will appear in the 'Gross Relief due' field-see figure 16. This field is not editable. Customers should then select 'Next' to continue.

Figure 16: Gross relief due field

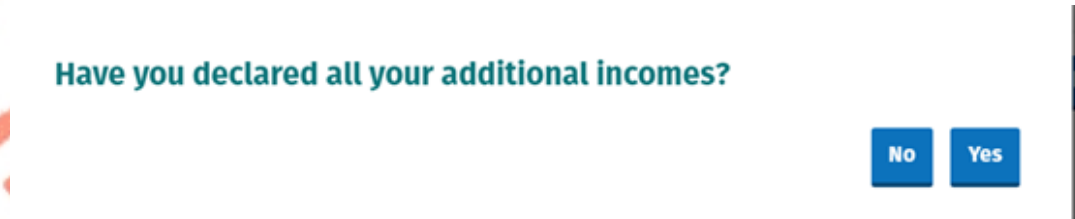
The following screens will then be presented - customers should select 'Yes' or 'No' as appropriate.



Have you claimed all the tax credits you are entitled to?

No Yes

Figure 17: Select 'Yes' or 'No' as appropriate.

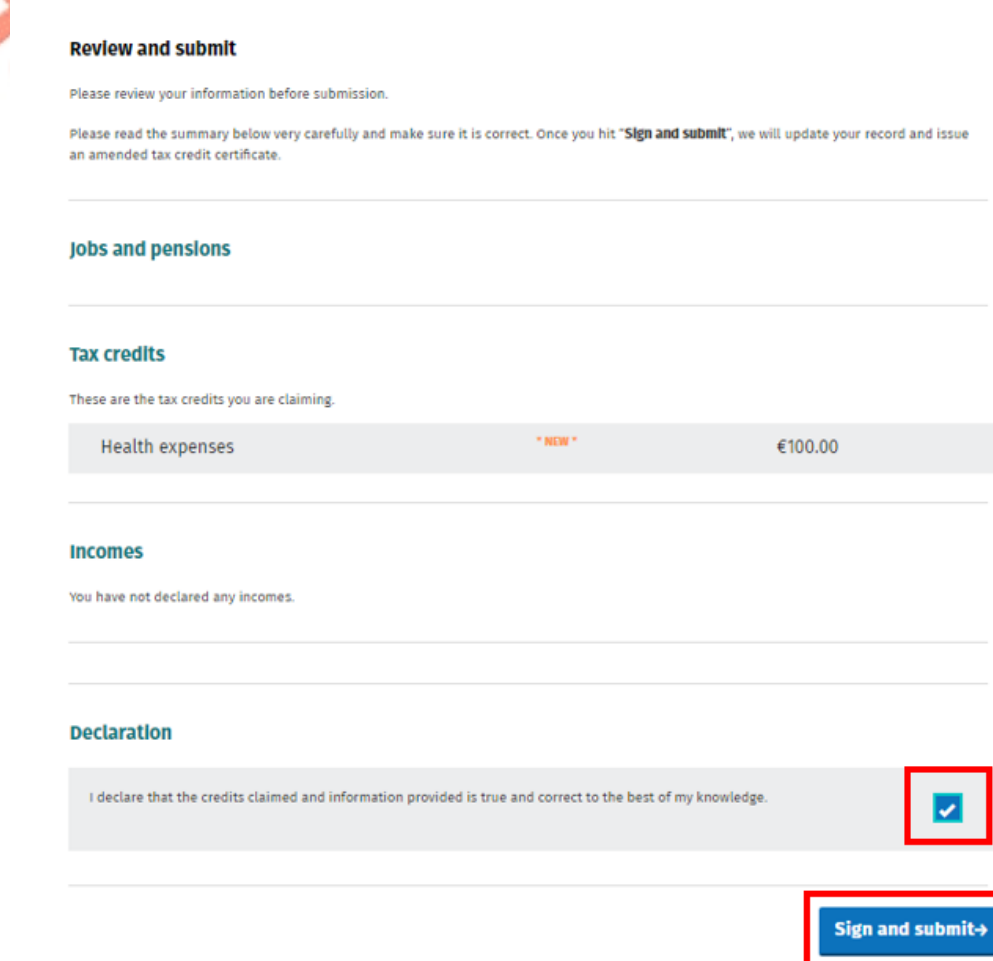


Have you declared all your additional incomes?

No Yes

Figure 18: Select 'Yes' or 'No' as appropriate.

Customers will then be brought to the 'Tax Credits, Income and Declaration' screen. Customers will be required to tick the 'Declaration' box and select the 'Sign & Submit' button.



**Review and submit**

Please review your information before submission.

Please read the summary below very carefully and make sure it is correct. Once you hit **"Sign and submit"**, we will update your record and issue an amended tax credit certificate.

---

**Jobs and pensions**

---

**Tax credits**

These are the tax credits you are claiming.

Health expenses	* NEW *	€100.00
-----------------	---------	---------

---

**Incomes**

You have not declared any incomes.

---

**Declaration**

I declare that the credits claimed and information provided is true and correct to the best of my knowledge.

**Sign and submit→**

Figure 19: Declaration screen



Customers will then enter their myAccount password and select the 'Sign & Submit' button.

## PAYE Services



### Secure sign and submit

PPS Number

Enter myAccount password

**Sign and Submit** →

Figure 20: Sign and submit screen.

Customers will receive confirmation that their claim has been successfully submitted.



## Thank you

Your reference number is: **7682**

**All your requests have been successfully submitted.**

### 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.

[← Back to overview](#)

Figure 21: Acknowledgement screen

Note: Receipts uploaded prior to 26 July 2021 will display a status 'missing mandatory information'-see figure 25, below:

**View 2021 Receipts** [Download receipts details \(as PDF\)](#)

**This screen lists all receipts uploaded by you for the current tax year.**  
These are the receipt details on record for 2021.

Show All Receipts

**Health Expenses**

Sub-category	Description	Expense Date	Total	Status	Action
General	test	14/07/2021	€111.00	Missing mandatory information	<a href="#">View/Amend/Delete</a>
General	N/A	02/02/2021	€222.00	Not Claimed	<a href="#">View/Amend/Delete</a>

Figure 22: Missing mandatory information

This means that not all of the necessary information required to make a real-time claim is present. Customers must review each receipt displaying a status 'missing mandatory information' and provide the missing information, in order to include the expense item in their real-time claim.

## 2.4 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 23: 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.

## 2.5 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 24: 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 <a href="#">Select</a>	Blind person's tax credit <a href="#">Select</a>
Guide dog allowance <a href="#">Select</a>	Income continuance <a href="#">Select</a>
Medical insurance relief Benefit-in-... <a href="#">Select</a>	Nursing home expenses <a href="#">Select</a>
 Your job	Show Less 
Additional voluntary contributions <a href="#">Select</a>	Flat rate expenses <a href="#">Select</a>
Personal Retirement Savings Account (P... <a href="#">Select</a>	Retirement annuity relief <a href="#">Select</a>
 You and your family	Show Less 
Dependent relative tax credit <a href="#">Select</a>	Home carer tax credit <a href="#">Select</a>
Incapacitated child tax credit <a href="#">Select</a>	Relief for maintenance payments <a href="#">Select</a>
Tuition fees <a href="#">Select</a>	

Figure 25: Claim tax credits screen expanded.

To claim a credit the customer 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 will then 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'.



Figure 26: Banner at bottom of screen when claiming tax credits,

- Claim tax credits**
- Dependent relative tax credit**
- Nursing home expenses
- Remote working relief

Figure 27: 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.



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

Figure 28: Upload supporting documents.

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

[...]

## 2.6 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** [Add new incomes](#)

These are all the additional incomes we have on record for you. Additional incomes are incomes which are not taxed through the PAYE system such as rental income or certain Department of Social Protection (DSP) payments.

Rental income	* PENDING *	€40.00	<a href="#">Edit</a>
DSP carer's income	* PLEASE UPDATE *	€0.00	<a href="#">Edit</a>

Figure 29: Overview screen: Your additional income

### 2.6.1 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.

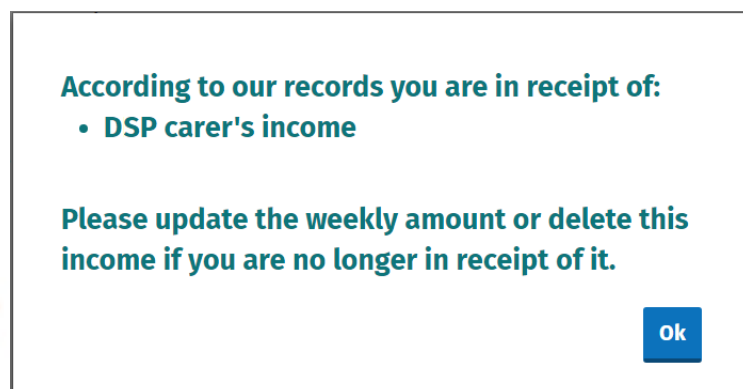


Figure 30: Pop-up message: DSP incomes need to be updated

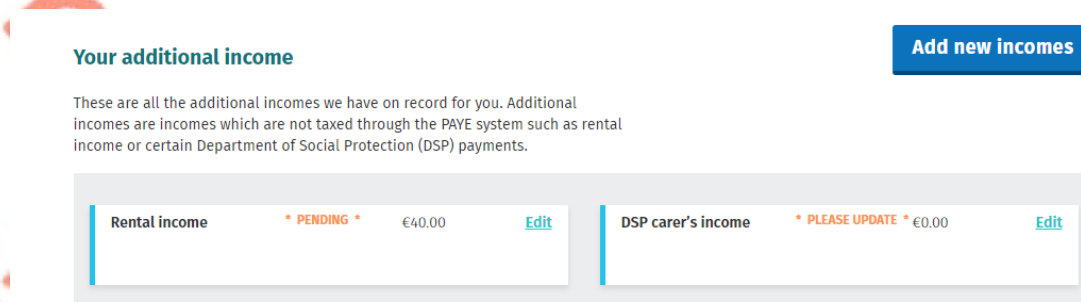


Figure 31: Overview screen: DSP incomes requiring update

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 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.

## 2.7 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, information is provided to show how their 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.

### How your tax credits and rate band are currently divided

[Edit](#)

This is how your tax credits, standard rate bands and USC bands are currently divided between your jobs and/or pensions. [Read more](#)

PAYE		Universal Social Charge	
Test Name Test Name Employment ID : -			
<b>Rate band</b>		<b>Tax credits</b>	
<b>Annual income</b> €35,000.00	<b>Rate 1</b> 20%	<b>Annual</b> €2,900.00	
Test Name Test Name Employment ID : -			
<b>Rate band</b>		<b>Tax credits</b>	
<b>Annual income</b> €7,000.00	<b>Rate 1</b> 20%	<b>Annual</b> €950.00	
All income above this amount is taxable at 40%.			

Figure 32: 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.

PAYE	Universal Social Charge	
This is the amount of your employment income which is chargeable at each rate of USC		
<span>ⓘ</span> USC status: Standard rate		
	Rate	Annual
Test Name Test Name	0.5%	€12,012.00
Employment ID : -	2%	€13,748.00
	4%	€44,284.00
<hr/>		
Test Name Test Name	0.5%	€0.00
Employment ID : -	2%	€0.00
	4%	€0.00
<hr/>		
All income over €70,044 is chargeable at 8.0%.		

Figure 33: Overview screen: USC tab

### 2.7.1 Edit how your tax credits and rate bands are divided.

Customers or jointly assessed couples who have more than one active employment 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 employment. 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 employment will not have this link on the navigation bar.



### 2.7.2 Divide your tax credits and rate bands.

To ensure that customers' tax credits and rate bands are appropriately allocated across different jobs, the customer will be asked to estimate their gross income for their employment(s)/employment pension(s) and those of their spouse or civil partner, where appropriate. This is to ensure that the customer pays the right amount of income 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 employments/employment pensions, they will be asked to select their main employment/employment pension i.e. the employment/employment pension with the highest income. The adjustments to their tax credits and/or rate bands will be made against this employment/employment pension.

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

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 employments/employment pensions (if relevant).

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

Customers will have the option to reject the automatic allocation. Where a customer chooses this option, they will be asked how they want their tax credits and rate bands divided.

### 2.7.3 Divide tax credits and rate bands equally.

Customers with two live employments/employment pensions will be given the option to divide their tax credits and rate bands equally between both employments/employment pensions. Where a customer estimates their income, they will be given the Revenue recommended allocation but 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.

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

[...]

### 3 Revenue Payroll Notification (RPN)

After a submission has been made, an RPN will be made available to the relevant employer(s)/pension provider(s). The RPN is the employer's copy of the TCC and shows, amongst other things, the employee's total tax credits and income tax and USC cut-off points for the year. A breakdown of the customer's tax credits is not provided on the RPN.

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 income 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.

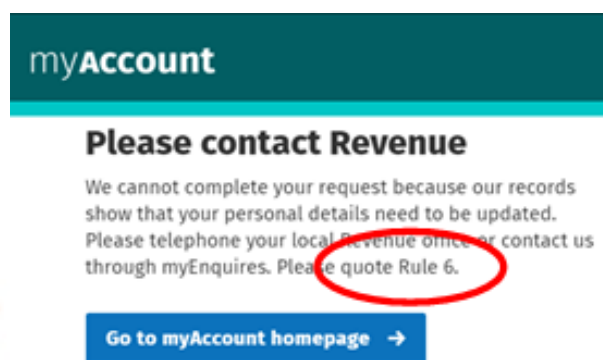


Figure 34: Display screen-message displayed to blocked customer.

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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.

[...]

## 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**'.

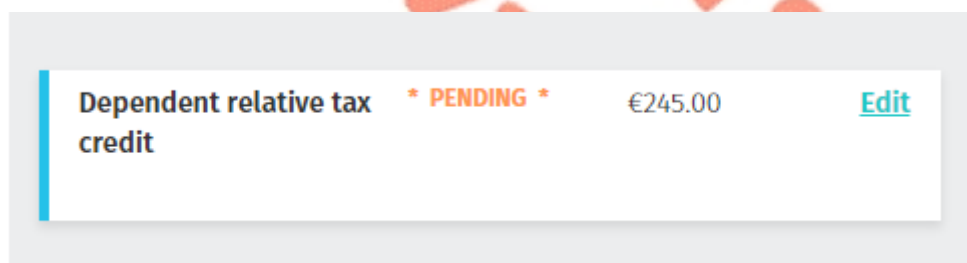


Figure 35: Display Screen-message showing credit/income at 'pending' status

## 6.2 ITP Processing

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[...]

## 6.3 Looking up a PAYE Services Submission

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[...]

### 6.3.1 Real Time credits-PAYE Services Updates

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[...]

### 6.3.2 Dealing with real-time credits PAYE Services Updates

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

[...]

### 6.3.3 Reopening an approved or rejected real-time credits claim.

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

[...]

### 6.4 PAYE Services shadow site

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

[...]

## Appendix 1: Allocation Engine

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

[...]

## 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.

[...]

### 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

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

[...]

A more recent version of this manual is available.