

## PAYE Services: Online Unemployment Repayments

### Part 38-06-07

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A more recent version of this manual is available.

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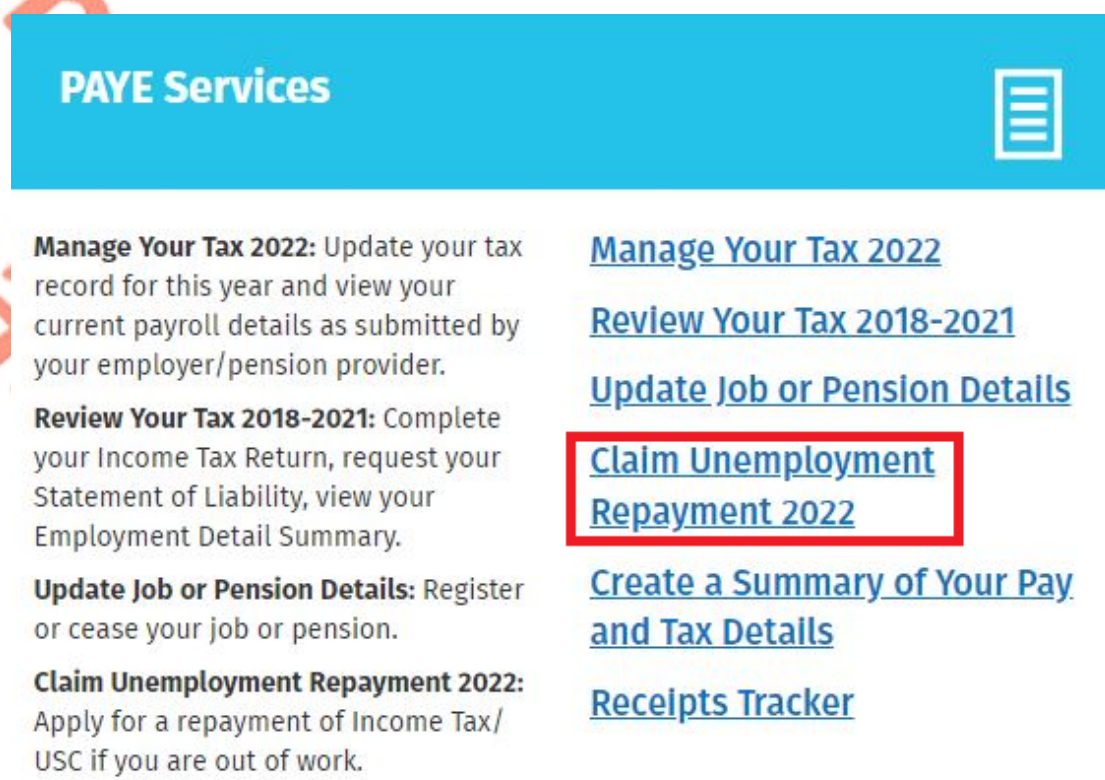
A more recent version of this manual is available.

## Introduction

The purpose of this manual is to provide information on claiming an unemployment repayment online.

### 1 Accessing PAYE Services: Claiming Unemployment Repayment

The 'Claim unemployment repayment 20XX' service is accessed from the PAYE Services card in myAccount. The year is defaulted to the current tax year. Customers must first register for myAccount to use the service.



**PAYE Services**

**Manage Your Tax 2022:** Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

**Review Your Tax 2018-2021:** Complete your Income Tax Return, request your Statement of Liability, view your Employment Detail Summary.

**Update Job or Pension Details:** Register or cease your job or pension.

**Claim Unemployment Repayment 2022:** Apply for a repayment of Income Tax/ USC if you are out of work.

[Manage Your Tax 2022](#)

[Review Your Tax 2018-2021](#)

[Update Job or Pension Details](#)

[Claim Unemployment Repayment 2022](#)

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

[Receipts Tracker](#)

Figure 1: PAYE Services card in myAccount

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

[...]

## 1.1 Agents

Agents can access online unemployment repayments through ROS by clicking on the 'Claim unemployment repayment 20XX' link on the Client Services tab.

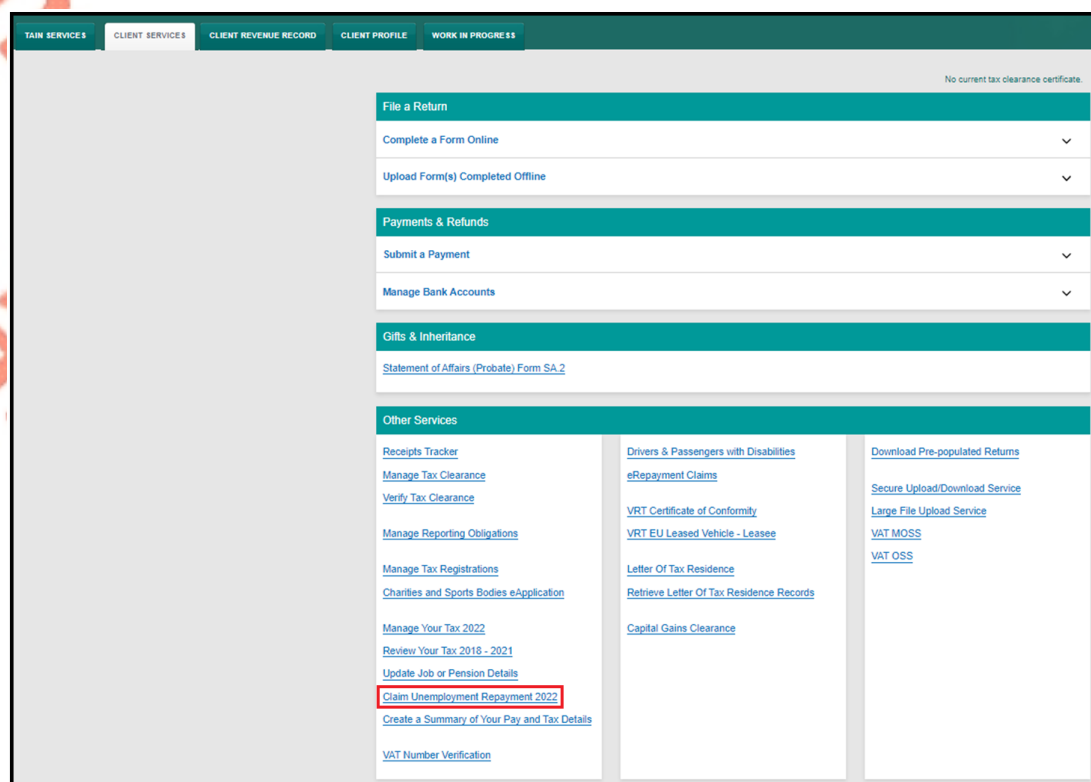


Figure 2: Client Services tab

## 2 Blocking Rules

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

[...]

## 3 Making a Claim for Unemployment Repayment

When a customer selects "Claim unemployment repayment 20XX" and no blocking rules have been broken, they will be brought to the initial claim screen which advises who can claim an unemployment repayment and when they can claim.

Revenue  
Corporación de Rentas  
1996, Tax and Customs

## Unemployment Repayment

My Documents

[← Back to myAccount](#)

### Repayment of Income Tax and/or Universal Social Charge (USC) during unemployment

#### Who is it for?

If you have paid Income Tax and/or USC in the year, you may be entitled to a repayment if you are:

- ✓ Out of work and intend to resume employment before the end of the year
- ✓ Out of work and don't intend to resume employment before the end of the year
- ✓ Out of work and going abroad

#### When can you claim?

A claim for an unemployment repayment can be submitted:

- Immediately if emergency tax was applied on your last employment
- Immediately if you are leaving Ireland permanently
- 4 weeks after becoming unemployed if you are not in receipt of any other taxable income
- 8 weeks after becoming unemployed if you are in receipt of a taxable source of income e.g. Jobseeker's Benefit

#### Is your record correct?

Before you make an unemployment repayment claim, you should ensure you have:

- 1 Declared all Department of Social Protection (DSP) payments you are receiving
- 2 Declared all of your additional non-PAYE income
- 3 Claimed all of the tax credits you are entitled to

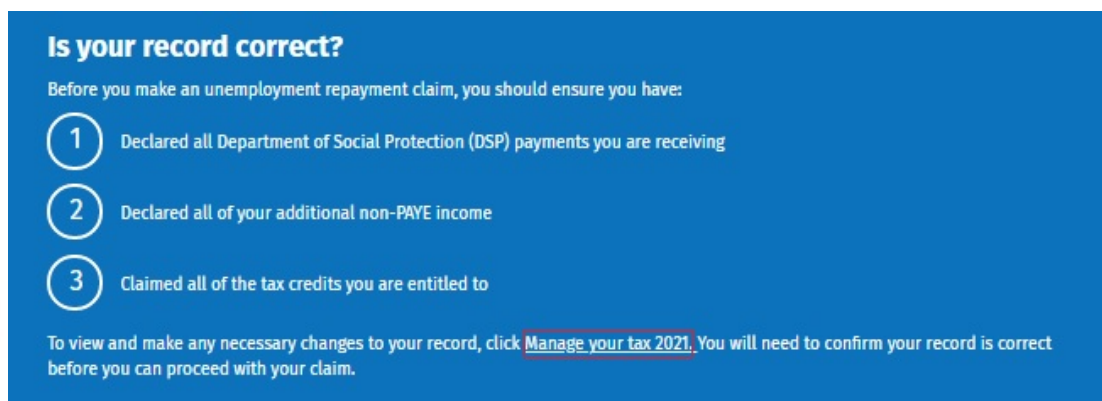
To view and make any necessary changes to your record, click [Manage your tax 20XX](#). You will need to confirm your record is correct before you can proceed with your claim.

I have checked my record and I confirm that I have declared all DSP payments I am receiving, declared all of my non-PAYE Income for the year and claimed all relevant tax credits.

Figure 3: Initial claim screen

### 3.1 Making Changes

The customer is asked if their record is correct, as their records must be correct and up to date when applying for an unemployment repayment. If any updates are required, a customer should select the link to "Manage your tax 20XX". When this link is selected, a customer will be shown an overview of their current year details and they can make any necessary changes e.g. declare non-PAYE income or claim additional tax credits.



**Is your record correct?**

Before you make an unemployment repayment claim, you should ensure you have:

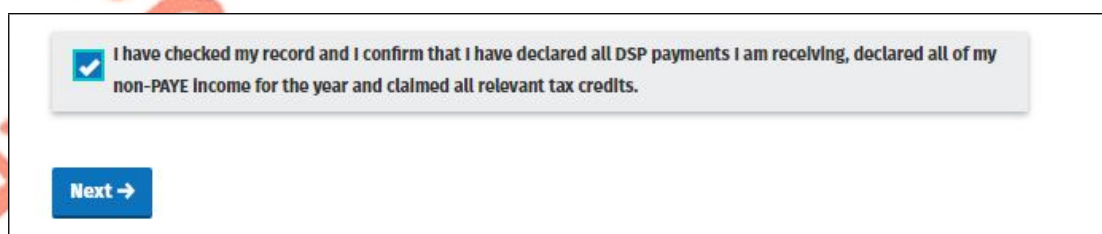
- 1 Declared all Department of Social Protection (DSP) payments you are receiving
- 2 Declared all of your additional non-PAYE income
- 3 Claimed all of the tax credits you are entitled to

To view and make any necessary changes to your record, click [Manage your tax 2021](#). You will need to confirm your record is correct before you can proceed with your claim.

Figure 4: Link to “Manage your tax”

### 3.2 Proceeding with the Claim

A customer can proceed with their unemployment repayment claim when they confirm they have checked their records.



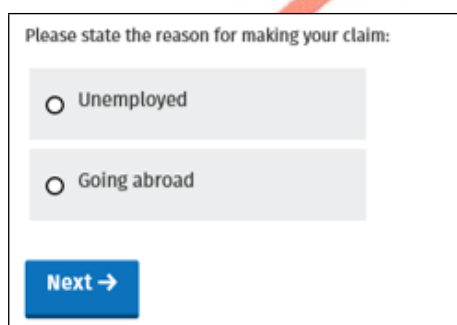
I have checked my record and I confirm that I have declared all DSP payments I am receiving, declared all of my non-PAYE income for the year and claimed all relevant tax credits.

**Next →**

Figure 5: Confirm records have been checked

### 3.3 Basis of the Claim

Next, a customer will be asked to confirm the reason for their repayment claim. They should confirm if the reason refers to unemployment or going abroad.



Please state the reason for making your claim:

Unemployed

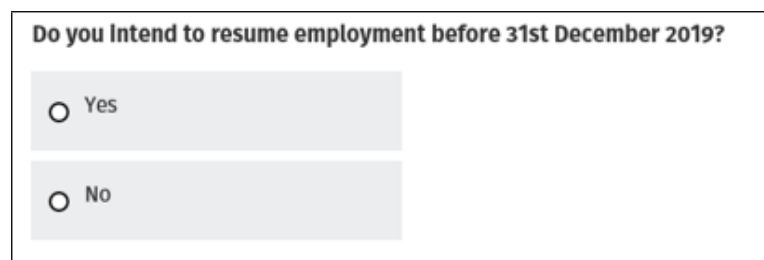
Going abroad

**Next →**

Figure 6: Reason for unemployment repayment claim

#### 3.3.1 Unemployed

If a customer confirms they are unemployed, they will be then asked if they intend to resume employment before 31<sup>st</sup> December of the current tax year



**Do you intend to resume employment before 31st December 2019?**

Yes

No

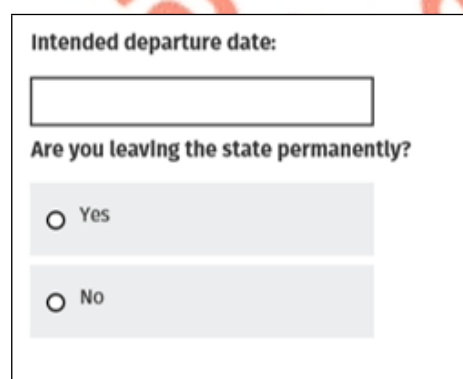
Figure 7: Intend to resume employment

- If “Yes” is selected, the customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.
- If “No” is selected, the customer is asked to confirm the reason for not returning to work. Options given are “Resuming education” and “Other”.
  - If “Resuming education” is selected, the customer will be asked to state the name of school / college.
  - If “Other” is selected, the customer will be asked to provide a reason they are not returning to work.

The customer is then asked to input/confirm their bank account details. They then need to sign and submit their claim.

### 3.3.2 Going Abroad

If a customer confirms they are going abroad, they will be asked to confirm their intended departure date and if they are leaving the state permanently.



**Intended departure date:**

**Are you leaving the state permanently?**

Yes

No

Figure 8: Going abroad

- If “Yes” is selected, the customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.
- If “No” is selected, the customer is asked to confirm the intended duration of their stay abroad and if they intend to work abroad. The customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.

## 4 iC Rules

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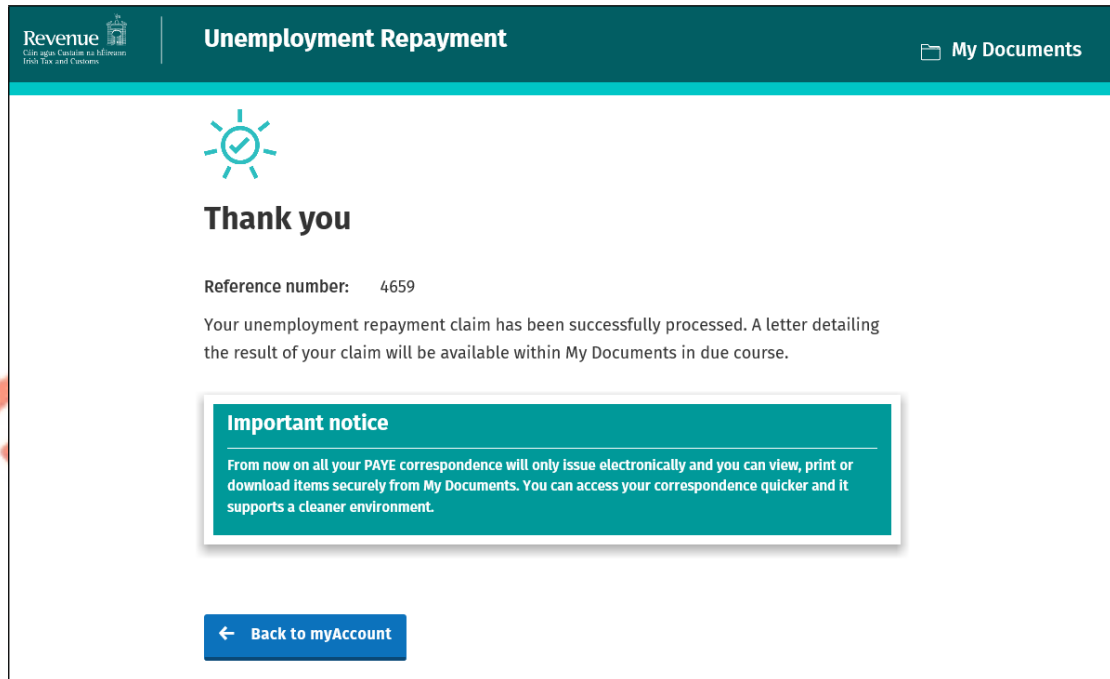
[...]

## 5 Acknowledgement

When a customer signs and submits an online unemployment repayment claim, they will receive confirmation that their claim has been received and they will automatically be set to e-Output if it is not already set.

A more recent version of this manual is available.





The screenshot shows a web page from Revenue with the following elements:

- Header:** Revenue logo (with tagline 'Cúir again, Cúiriam na Míreann' and 'IRCS Tax and Customs') on the left, 'Unemployment Repayment' in the center, and 'My Documents' on the right.
- Confirmation:** A sun icon with a checkmark, followed by the heading 'Thank you'.
- Reference:** 'Reference number: 4659'.
- Message:** 'Your unemployment repayment claim has been successfully processed. A letter detailing the result of your claim will be available within My Documents in due course.'
- Important notice:** A teal box containing the text: '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.'
- Navigation:** A blue button with a left arrow and the text 'Back to myAccount'.

Figure 9: Example of acknowledgement screen with confirmation of e-Output:

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

[...]

## 6 Letters

A letter is automatically generated when a customer's unemployment repayment claim is processed. The letter will be available in My Documents in all cases. If the customer is not set up for e-Output, they will also get a paper letter.

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[...]

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