

## Jobs and Pensions Service User Manual

### Part 42-04-64

This document was last updated December 2023

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A more recent version of this manual is available.

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**Note:** References to jobs in this document also refer to pensions unless specifically mentioned. Similarly, references to employers also refer to pension providers.

## 1. Background

Jobs and Pensions is an online service for customers, or their agents, to register or cease a job/pension with Revenue.

**It is an employer's obligation under the PAYE Regulations to register an employment. If it is a customer's first job/pension then they must register the job/pension themselves using the Jobs and Pensions service.**

The Jobs and Pensions service is available in PAYE Services in myAccount for customers and in the Client Services tab in ROS for agents.

The information contained in [Section 4](#) of this Tax and Duty manual outlines specific information for agents who want to add a first job for their clients using Jobs and Pensions. The information in the remaining sections is relevant to both customers and agents using the service.

Revenue will use any relevant information from the customer's Revenue record and will only ask for information where it is missing or may not be up to date.

Customers who are jointly assessed to tax will be able to register a first job for their spouse or civil partner. They may be asked to provide information in relation to their spouse or civil partner.

## 2. Overview of Jobs and Pensions service: Information required

The Jobs and Pensions service has four distinct sections, and the customer will be taken through each section in turn.

Help text is provided throughout the service to assist customers. This is accessed by clicking on the relevant link.

Customers can input a job with a start date in the current or previous 5 tax years. A start date in a future year will not be accepted.

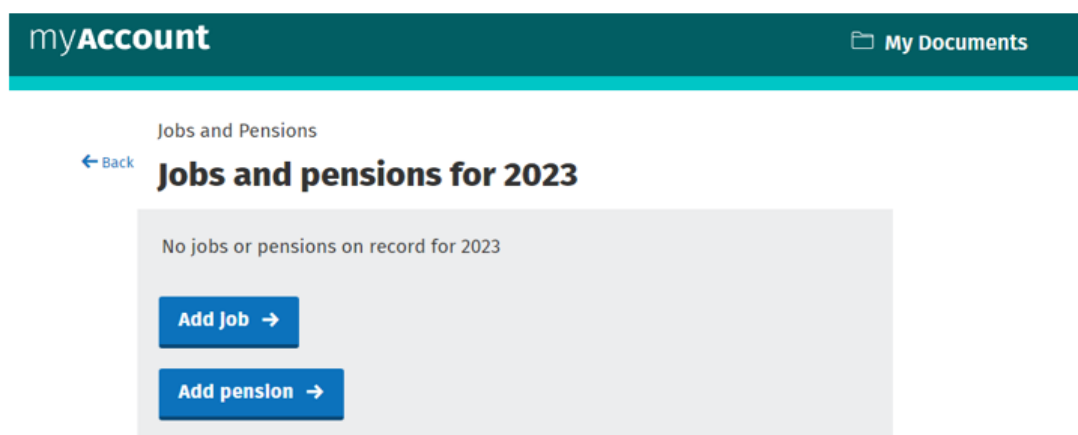


Figure 1: Display screen – customer with no jobs during the current tax year

**myAccount** My Documents

Jobs and Pensions

[← Back](#)

## Jobs and pensions for 2021

Uíscé (3704230UH)

Status:	Start date:	<a href="#">View details</a>
Active	01/01/2021	<a href="#">Cease job/pension</a>

[Add Job →](#)

[Add pension →](#)

Figure 2: Display screen – customer with a job during the current tax year

Recent version of this manual is available.

## myAccount

Jobs and Pensions

[← Back](#)

## Jobs and pensions for 2021

T-madonna ( )

Uíscé ( )

Status:  
ActiveStart date:  
01/01/2015[View details](#)[Cease job/pension](#)

Add Job →

Add pension →

T-sandra ( )

Uíscé ( )

Status:  
ActiveStart date:  
01/01/2015[View details](#)[Cease job/pension](#)

Add Job →

Add pension →

Figure 3: Display screen – joint assessed customer

Customers will be asked to provide information on the new job and will also be asked for information to establish whether they are entitled to the Employee tax credit and/or Flat Rate Expenses (FREs).

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

### 2.1.1 Adding a second job

Customers adding an additional job to their record (i.e. there is already at least one active job on the customer's record) will be advised that this will be treated as a second or subsequent job.

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

[...]

### 2.1.2 A second job with the same employer (dual employments)

Customers are unable to add a second job for the same employer. A message will be displayed advising customers advising them of this.

Some employers trade using a different name to the one on Revenue's record and their employees may not recognise this name. In such cases, customers may try to register their job a second time.

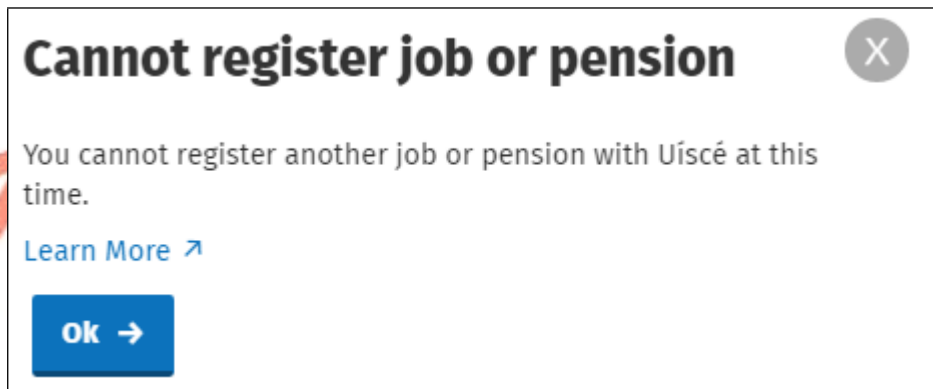


Figure 4: Message displayed to customer when they try to create a second job with the same employer

## 2.2 Section 2: Residency details

A customer's tax residency position has to be determined so the correct tax credits can be granted to the customer.

In most cases, the information is already available on Revenue's record to determine this. However, the following customers will have to provide additional information as we do not have sufficient information or our information may be out of date:

- All customers starting their first job in Ireland;
- Customers currently marked as non-resident;
- Customers with no live employment in the previous 6 months.

Joint assessed customers may be asked to provide information for their spouse or civil partner.

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

[...]

### 2.2.1 Election

Customers who are non-resident can elect to be tax resident in the current tax year if they will be resident in the State in the following tax year under any one of the residency tests. It is not possible for customers to elect for their spouse or civil partner as each individual must complete their own election. The customer will be advised of the position. Similarly, it is not possible for agents to elect for their clients. Customers wishing to elect to be tax resident should make this request themselves via the MyEnquiries service in myAccount.

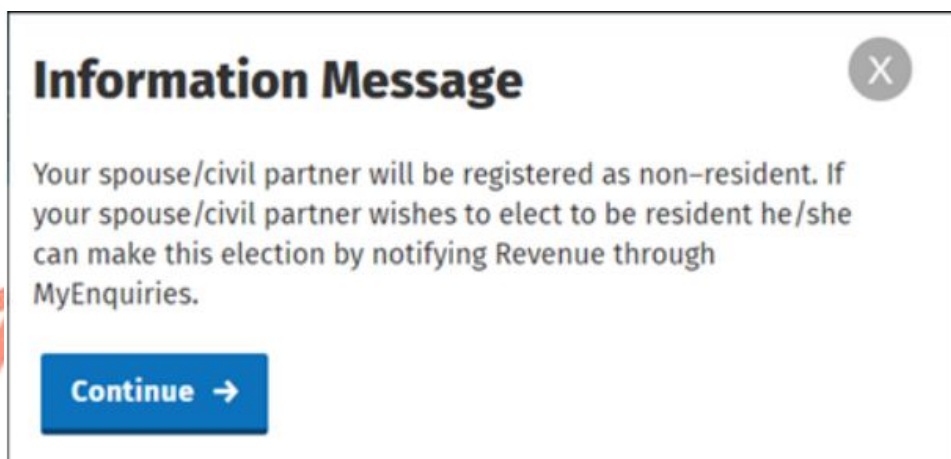


Figure 5: Message displayed to customer whose spouse or civil partner is considered non-resident

## 2.3 Section 3: Incomes and earnings

Additional information will be sought from relevant customers to ensure that their tax credits are correctly adjusted to take account of any taxable Department of Social protection (DSP) (payments received in the current tax year.

### 2.3.1 DSP payments

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

- Blind Pension
- Survivor's Pension (Non-Contributory)
- Carer's Income (Allowance/Benefit).

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

It should be noted that Carer's Income currently displays on the record of the assessable spouse/ nominated civil partner. Where this is recorded against the wrong spouse, the customer is asked to contact Revenue so the record can be amended. (Note: this will be fixed shortly and the message removed).



Where customers are asked to provide this information, details of any other DSP taxable payments received by them will also be displayed on screen. However, this will not display for new customers.

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

[...]

Revenue Leas agus Cúntas na Mairbh  
With Tax and Customs

myAccount My Documents

Jobs and Pensions  
[← Back](#) Section 3 of 4

## Department of Social Protection (DSP) Incomes

You are in receipt of the following taxable payments. Please provide the weekly amount for the payments highlighted below

▶ [What payments are taxable?](#)

Please enter the weekly amount below:

DSP Carers Income

*If DSP Carer's income is displayed under the wrong spouse, please telephone your local Revenue office.*

▶ [Why is this information required?](#)

**Next →**

Figure 6: Display screen – DSP payments not on record

### 2.3.2 Universal Social Charge (USC)

The rate of USC customers pay on their income is determined by their total annual income (excluding DSP payments), by their age and whether they have a full medical card.

Customers will be asked if their total annual income is less than €13,000 (exemption threshold for 2021). Based on the information provided, customers may be granted an exemption to USC.


Revenue receives information directly from the Health Service Executive (HSE) regarding individuals who have been granted a full medical card. Customers will pay a reduced rate of USC if their total annual income (excluding DSP payments) is below €60,000 (reduced rate threshold for 2021) unless they are entitled to an exemption from USC.

The reduced rate of USC also applies to customers aged 70 and over whose total annual income (excluding DSP payments) is over €13,000 but less than €60,000.

Customers with a medical card, based on information received from the HSE, or those customers over 70 years of age, will be asked to confirm their total income for the year to determine whether the reduced rate of USC applies.

## 2.4 Section 4: Summary and declaration

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

Revenue  | myAccount My Documents

Jobs and Pensions  
← Back Section 3 of 3

### Are these details correct?

Section 1: Job details <a href="#">Edit</a>	
Employer's tax registration no.	
Employer name	ABC Ltd.
Job start date	31/05/2021
You are paid	Weekly
Proprietary director relationship	None
Flat rate expenses	None

Section 2: Overall incomes <a href="#">Edit</a>	
Universal Social Charge	Standard rate
DEASP Payments	DSP Carers Income - €150

I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [Cancel](#)

Figure 7: Display screen - summary screen: single customer

Revenue myAccount My Documents

Jobs and Pensions  
 ← back Section 4 of 4  
**Are these details correct?**

**Section 1: job details** [Edit](#)

T-sonla ( )  
 Employer's tax registration no.  
 Employer name: ABC Ltd.  
 Job start date: 01/01/2021  
 You are paid: Weekly  
 Proprietary director relationship: None  
 Flat rate expenses: None

**Section 2: Residency** [Edit](#)

T-sonla ( ) Resident  
 T-mossle ( ) Resident

**Section 3: Overall incomes** [Edit](#)

T-sonla ( )  
 Universal Social Charge: Standard rate  
 DEASP Payments: DSP Carers Income - €100

I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [Cancel](#)

Figure 8: Display screen - summary screen: joint assessed customer

Customers can edit any of the details provided. If they do so, they will need to answer all subsequent questions in the registration process. This is necessary because each question is dependent on the answer to the previous question.

When a customer is satisfied that all the information provided is correct they should click on the declaration and submit the registration form. They will then have to complete the 'Secure sign and submit' screen for the registration to be submitted.

**Jobs and Pensions**

**Secure sign and submit**

PPS Number

Enter myAccount password

[Sign and Submit →](#)

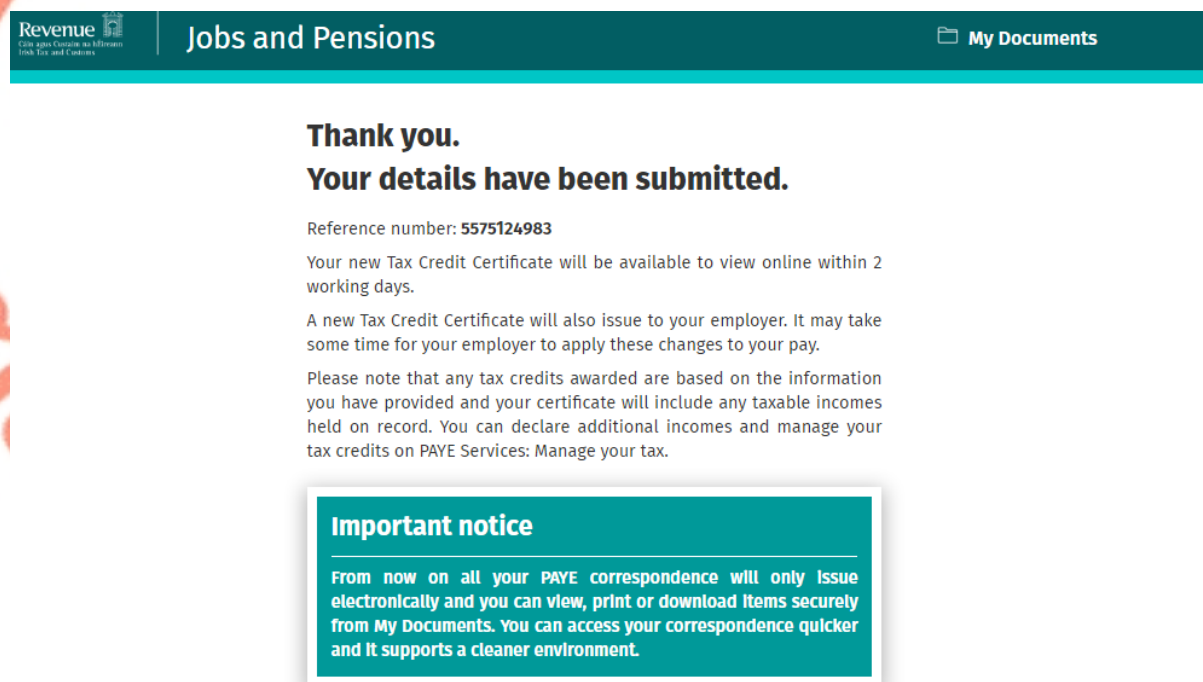
Figure 9: Display screen – secure sign and submit screen

### 2.4.1 Acknowledgement messages

An acknowledgement message will display when the registration form has been submitted.

There are different messages depending on the information provided by the customer. This is to provide additional information to customers based on their particular circumstances. The message will also take account of whether the customer is adding a job for his/herself or for his/her spouse or civil partner.

Details of the different types of acknowledgement message are set out in Appendix 2.



The screenshot shows a web interface for Revenue Jobs and Pensions. At the top left is the Revenue logo with the tagline 'Cuidat agas Cuidat na hEireann' and 'Jobs, Tax and Customs'. The main header is 'Jobs and Pensions' with a 'My Documents' link on the right. The main content area displays a 'Thank you. Your details have been submitted.' message. It includes a reference number '5575124983' and states that the new Tax Credit Certificate will be available online within 2 working days. It also mentions that a new Tax Credit Certificate will be issued to the employer. A note states that tax credits are based on provided information and that users can declare additional incomes and manage tax credits on PAYE Services. A teal box highlights an 'Important notice' stating that all PAYE correspondence will be issued electronically and can be accessed via My Documents.

**Thank you.**  
**Your details have been submitted.**

Reference number: **5575124983**

Your new Tax Credit Certificate will be available to view online within 2 working days.

A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 10: Display screen – standard acknowledgement message

## 2.5 Saving data on Jobs and Pensions

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

**You have saved updates from your last session. Please click 'Continue' to finish and submit these updates or 'Cancel' to start again.**

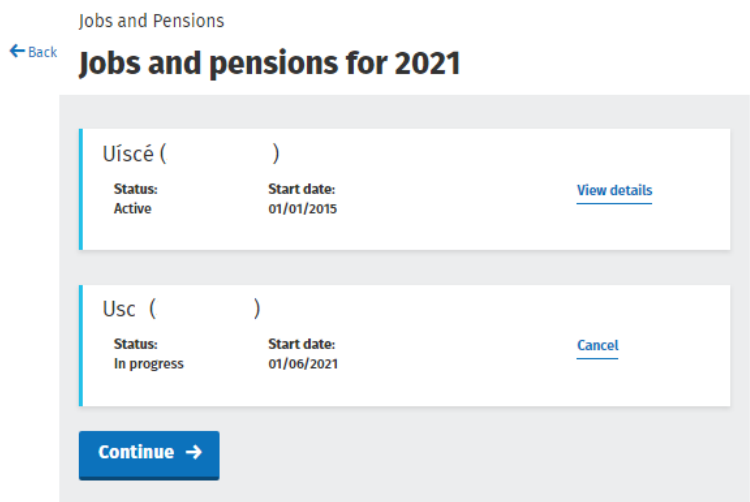


Figure 11: Display screen – customer screen where data saved

### 3. Ceasing a job

From 1 January 2019, customers are able to cease their current job in the Jobs and Pensions service.

The option to cease a job is available from the screen which lists all the customer’s jobs for the year.

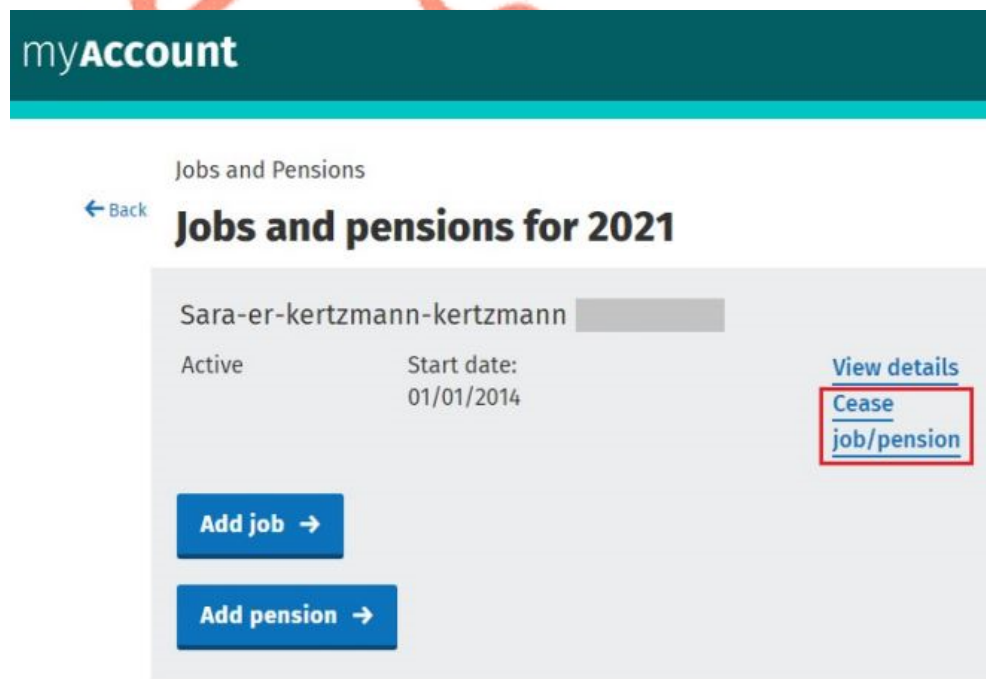


Figure 12: Ceasing a job

Once the customer clicks the ‘Cease job/pension’ link, they will be presented with a screen where they will be asked to enter the ceased date. Customers are advised not to cease a job until they have received their final payment from that employer. If they do so, this may result in a greater amount of tax being deducted from this payment.

## myAccount

Jobs and Pensions

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### Cease job/pension

Please only enter a ceased date for your job or pension once you have received your final payment. If you cease your job or pension before you receive your final payment, there may be a greater amount of tax deducted on any future payment.

Ceased date

DD

MM

YYYY

[Next →](#)

Figure 13: Enter cessation date

After the customer has provided the ceased date of the job or pension and signed and submitted, they will be presented with the acknowledgement screen below confirming their job or pension has now been ceased.

## Jobs and Pensions

### Thank you.

Reference number: **4824083486**

Your job/pension has been ceased as requested.

#### 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.

[Go to myAccount homepage →](#)

Figure 14: Acknowledgement screen

When the customer returns to the Jobs and Pensions service, this job or pension will show as ceased on Revenue's records with the relevant ceased date displayed.

## 4. Agent access to Jobs and Pensions

Agents can access the Jobs and Pensions service in ROS. Agents can now register the following on behalf of their client:

- first ever job in Ireland
- a change in job
- a second or subsequent job
- an occupational pension
- payment from a private pension

Agents can also use the Jobs and Pensions service to cease a client's existing job or pension.

### 4.1 An existing client that has a PAYE registration

Where a client/agent link exists for a PAYE registration, the Jobs and Pensions card is available in the 'Other Services' section of the 'Client Services' tab as displayed in Figure 16 below. Once an agent clicks on the Jobs and Pensions card they are brought into the Jobs and Pensions service.

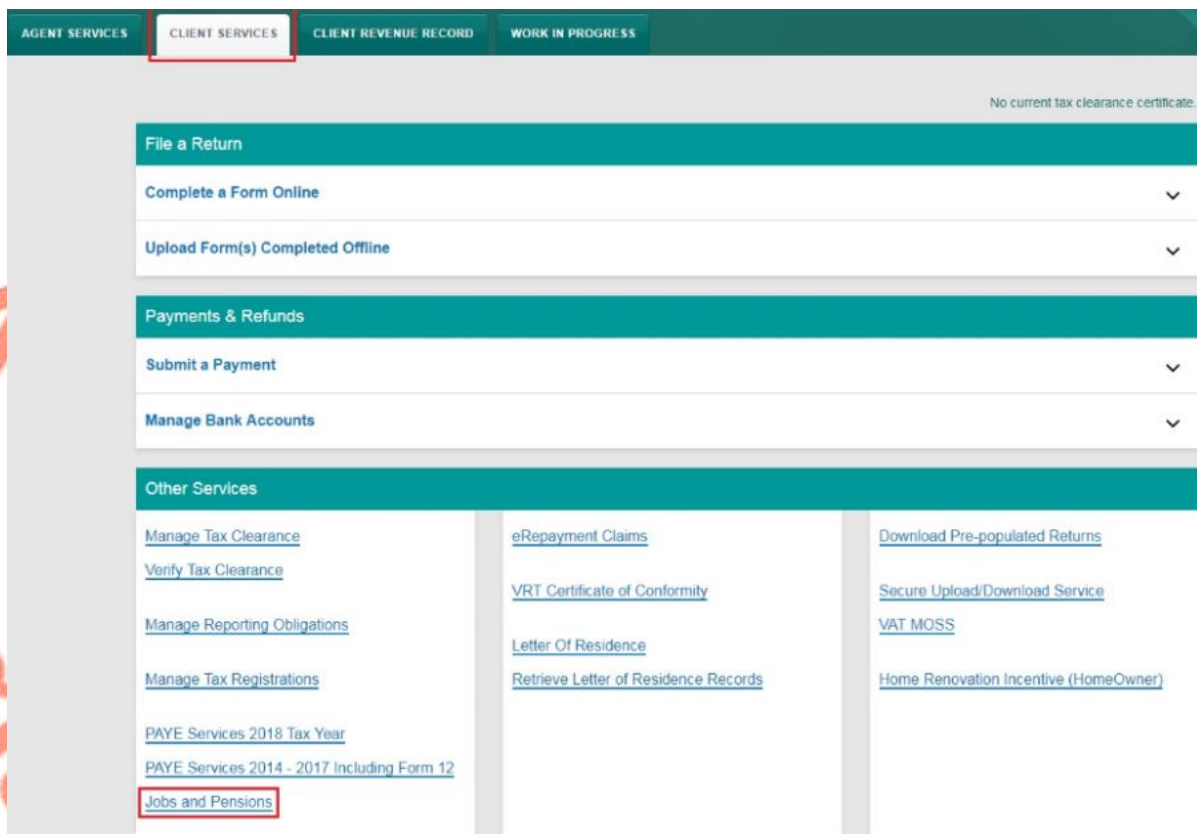


Figure 15: Jobs and Pensions card location in ROS

#### 4.2 An existing client that has no PAYE registration but has some other tax registration

Where a client/agent link exists for a tax registration other than PAYE, an agent can add the PAYE taxhead by selecting 'Manage Tax Registrations' in the 'Client Services' tab.



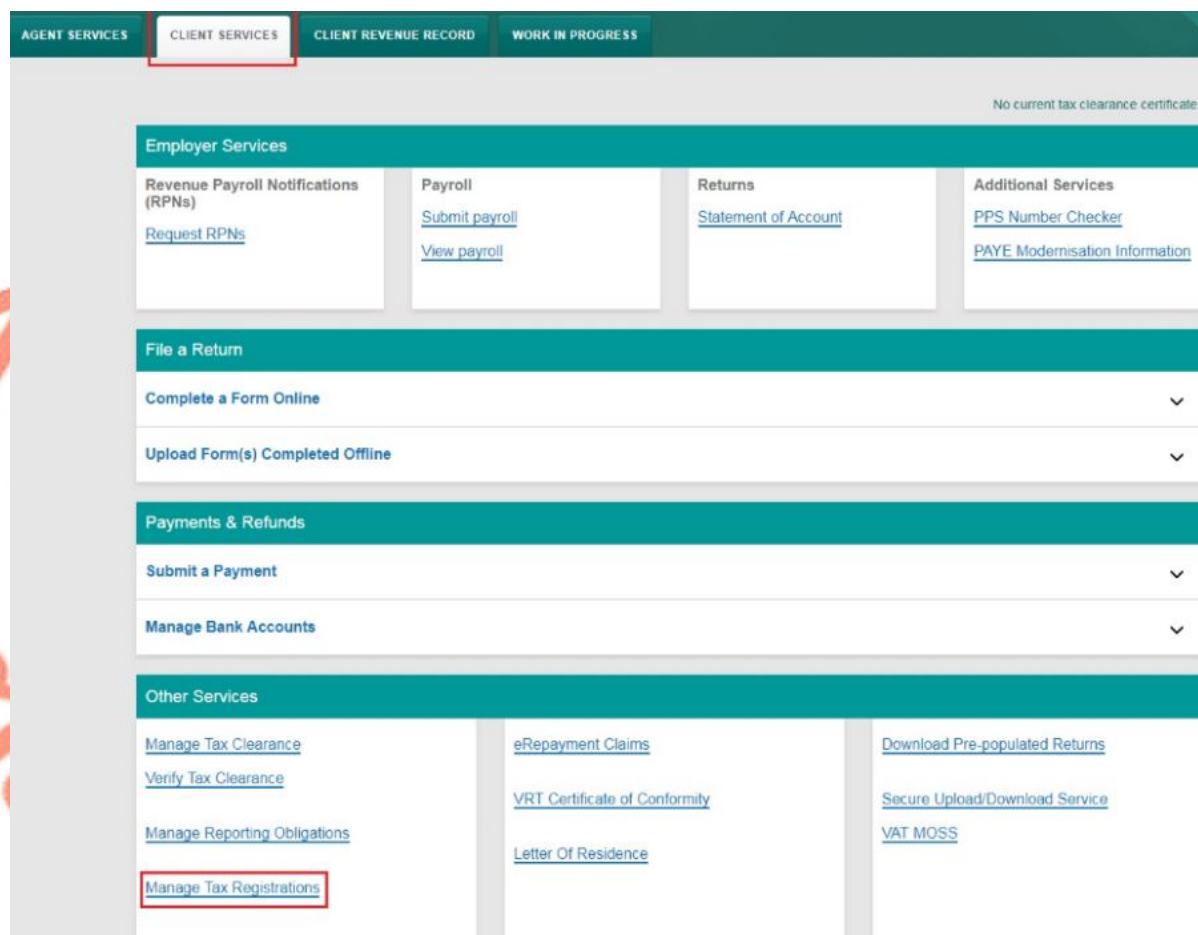


Figure 16: 'Manage Tax Registrations' in the 'Client Services' tab'

The agent is then brought to the eRegistrations screen where there are three actions available:

- Add and link to a new registration – for first time PAYE registrations
- Link to and re-register a ceased registration – for customers with a ceased PAYE taxhead who wish to re-register
- Link only to an existing registration – for customers who are already PAYE registered

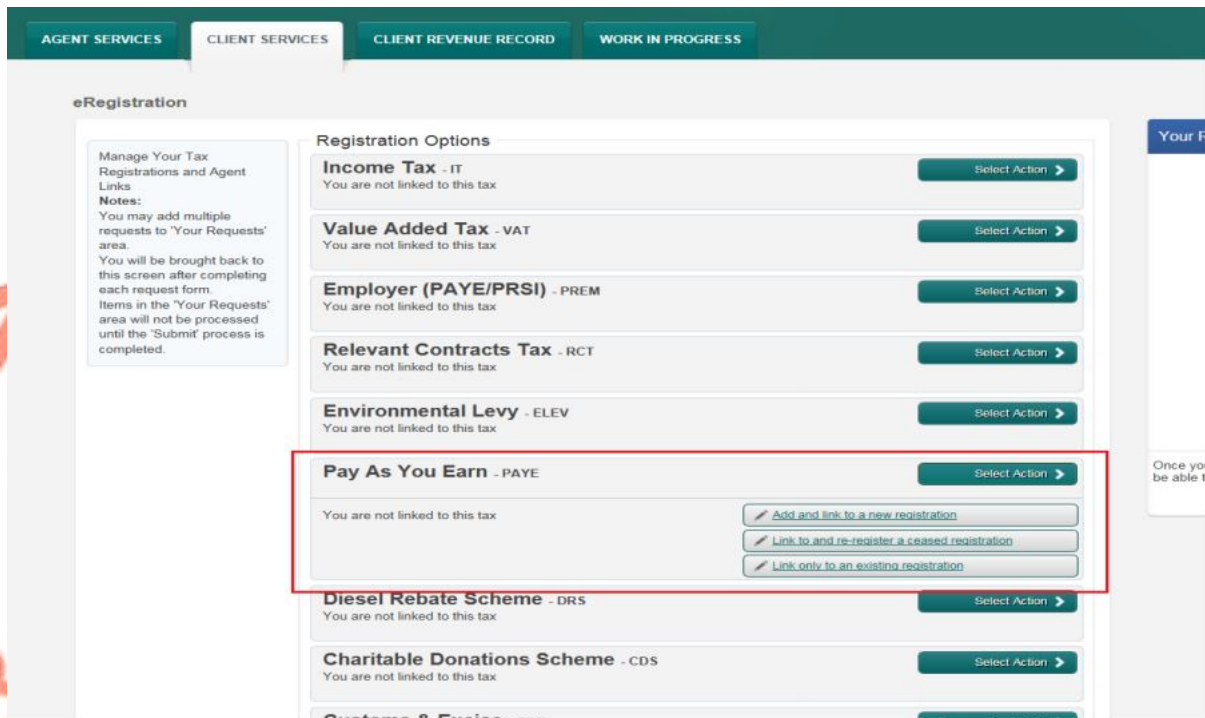


Figure 17: PAYE options available on the eRegistrations screen

All options require the agent to upload either the PAYE A1 or PAYE A2 authorisation form. The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

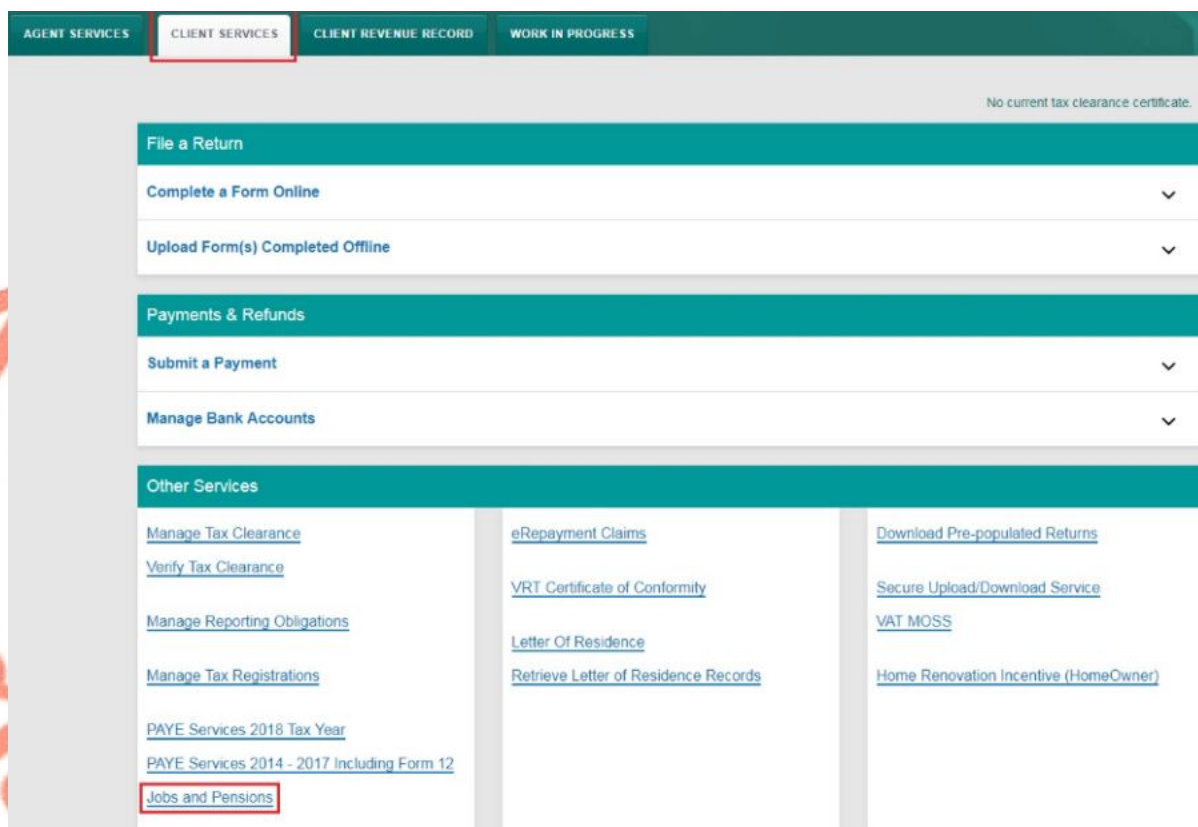


Figure 18: Jobs and Pensions card available after 2 working days

### 4.3 Linking to a new client

Where a client/agent link does not exist for any taxhead, an agent can add the PAYE taxhead by using the 'Manage Tax Registrations' section of the 'Agent Services' page as shown in Figure 20 below. The agent will need to enter a tax type which the client is already registered for on Revenue's records, the client's tax registration number and the client's name.

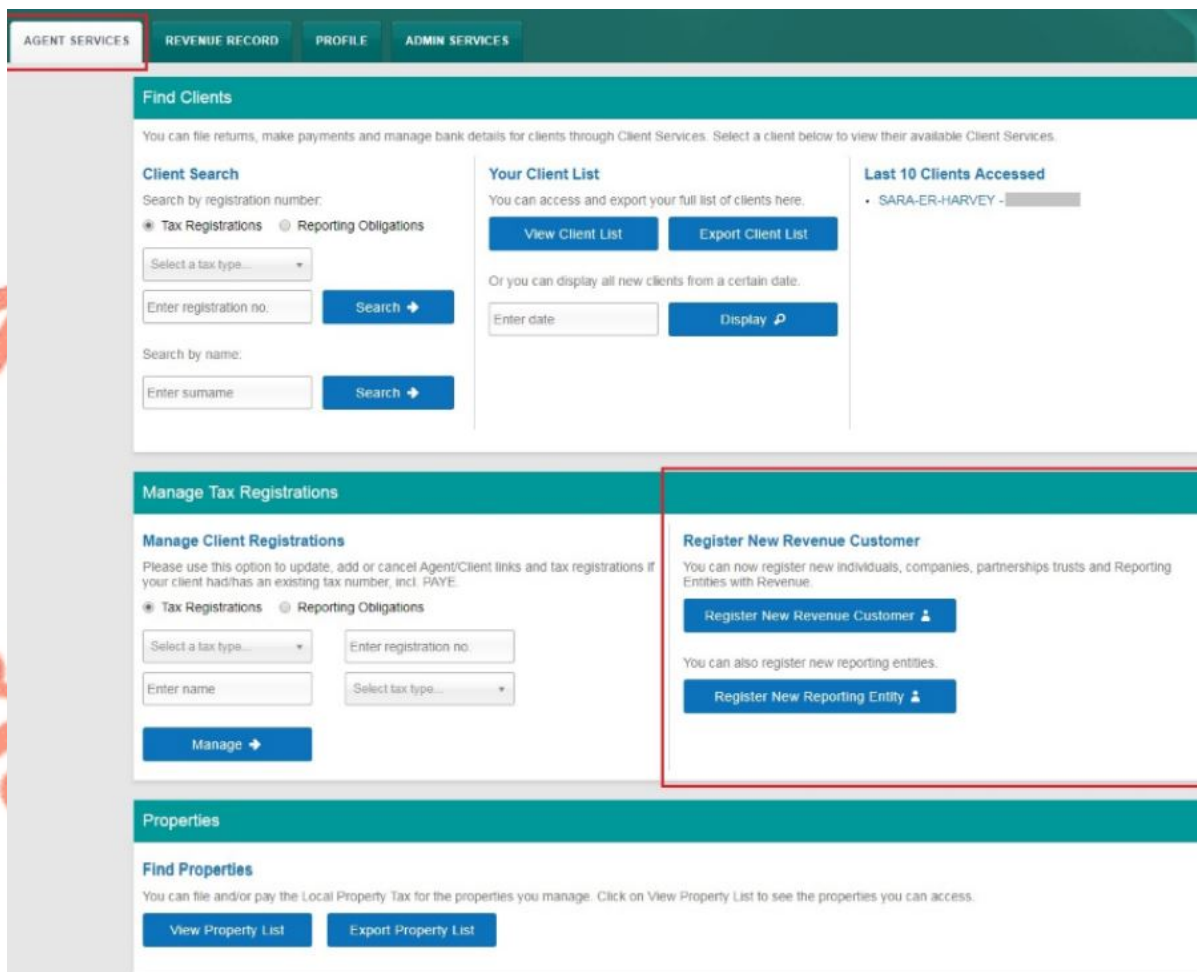


Figure 19: Linking to a new client using ‘Manage Tax Registrations’

The agent is then brought to the eRegistrations screen where there are 3 actions available:

- Add and link to a new registration – for first time PAYE registrations
- Link to and re-register a ceased registration – for customers with a ceased PAYE taxhead who wish to re-register
- Link to an existing PAYE registration

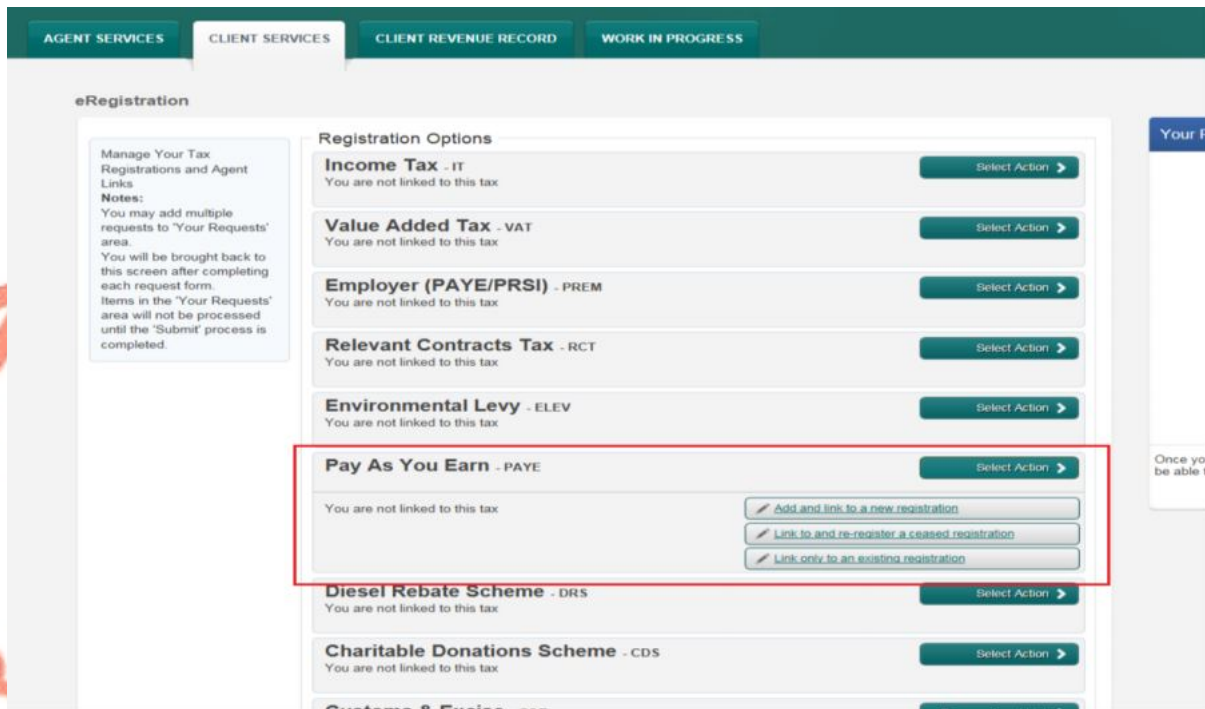


Figure 20: PAYE options available on the eRegistrations screen

All options require the agent to upload either the PAYE A1 or PAYE A2 authorisation form. The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

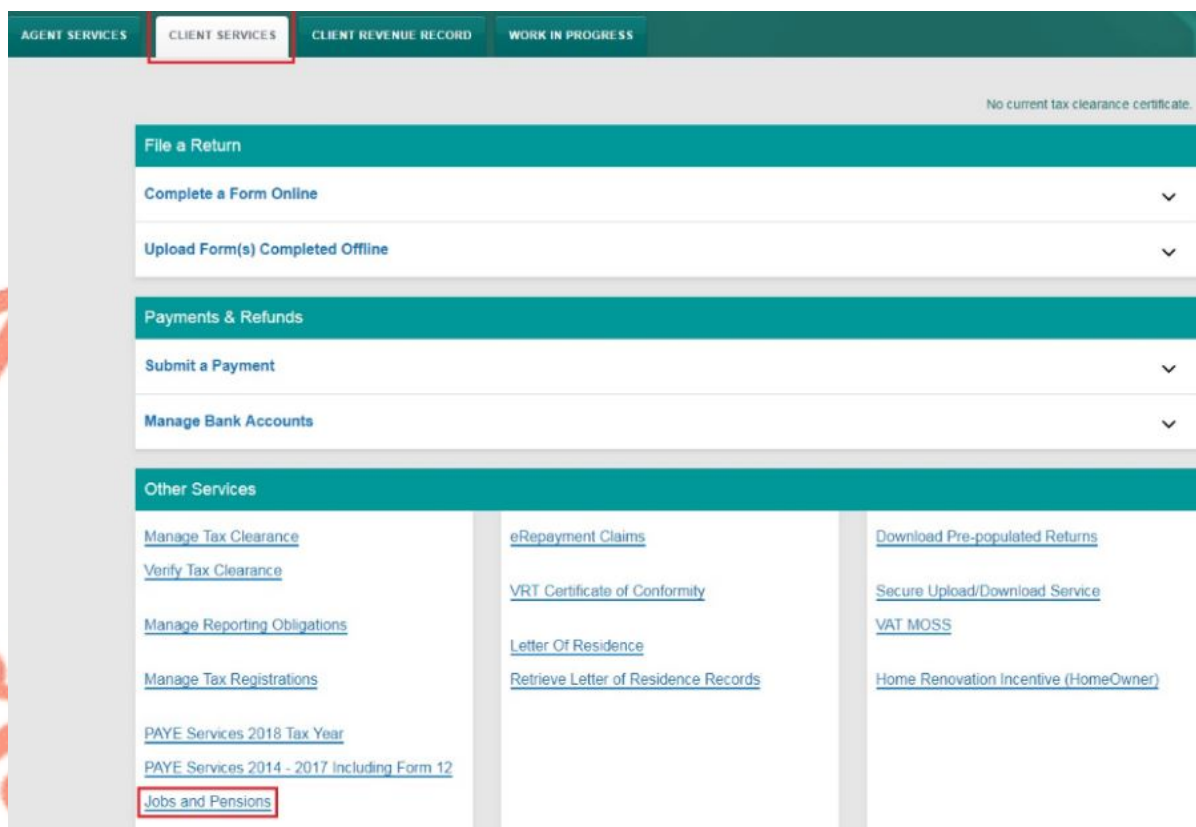


Figure 21: Jobs and Pensions card available after 2 working days

#### 4.4 Registering a client that is unknown to Revenue

Where an agent is registering a client that has no Revenue record, for example: the client has never worked in Ireland or has recently moved to Ireland to take up employment, they click on 'Register New Revenue Customer' on the 'Agent Services' page as shown in Figure 23 below.

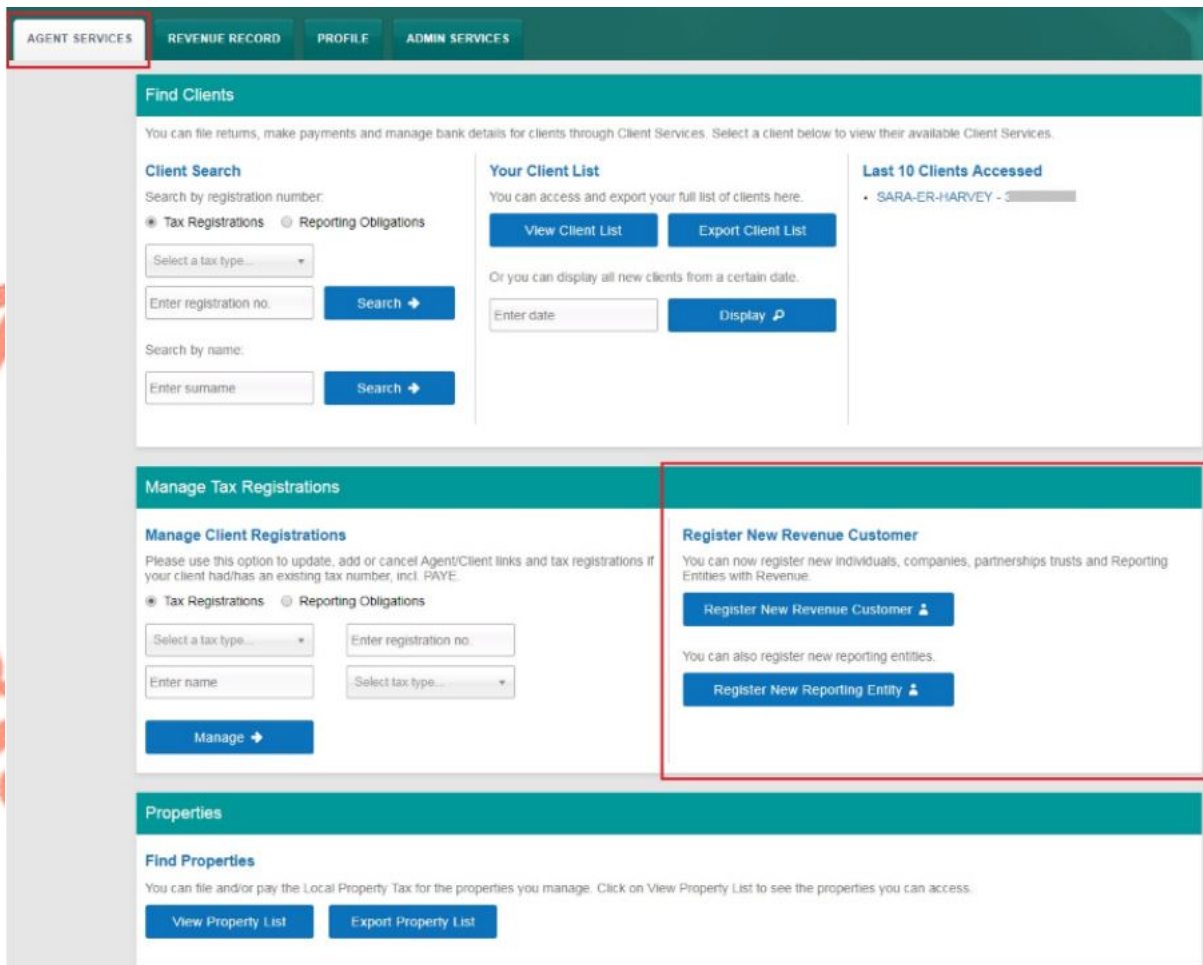


Figure 22: Registering a client with no Revenue record

The agent then clicks “Register an individual”, as seen in Figure 24.

AGENT SERVICES

eRegistration

### New Customer Registration

This service allows new customers to be registered with Revenue, including individuals and new (resident) companies. This service may not be used to register any class of body which is on the Registry of Friendly Societies. Please select one of the options below to proceed.

- Individuals will be registered for Income Tax or PAYE.
- Companies will be registered for Corporation Tax.
- Partnerships will be registered for Income Tax.
- Trusts will be registered for Income Tax.

[Register an Individual](#)

[Register a Resident Company](#)

[Register a Partnership](#)

[Register a Trust](#)

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

Figure 23: New Customer Registration

The agent then selects the PAYE option on screen as in Figure 25.

AGENT SERVICES

eRegistration

### Customer Registration

**⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.**

Electronic copies of signed letters must be in the image format and be less than 5Mb in size.

Please select the registration you wish to create

Income Tax

Pay As You Earn (PAYE)

[X Cancel](#) [Next >](#)

Figure 24: Agent clicks on Pay as You Earn (PAYE)

The agent will need to provide the following details to set the client up on Revenue's records:

- PPS number
- Date of birth
- Name
- Nationality
- Address
- Email
- Upload PAYE A1/A2 mandate



Once the agent has submitted the client’s details an acknowledgement message will be sent to the agent’s ROS Inbox as shown in Figure 26 below.

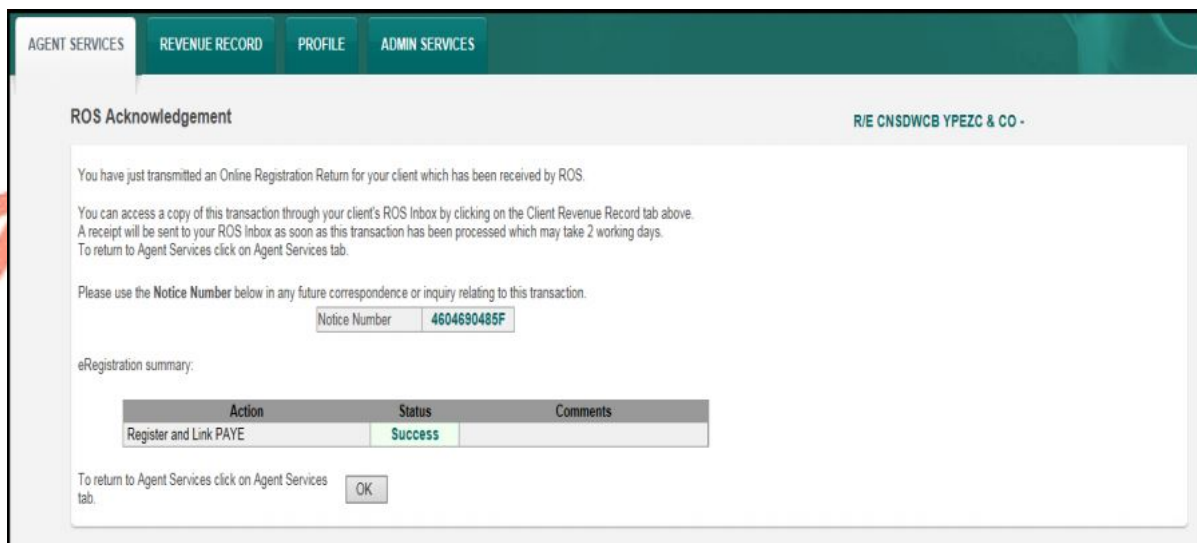


Figure 25: Acknowledgement message in agent’s ROS Inbox

The link and/or registration will take approx. 2 working days to process, following which the agent will have access to Jobs and Pensions in Client Services as shown below.

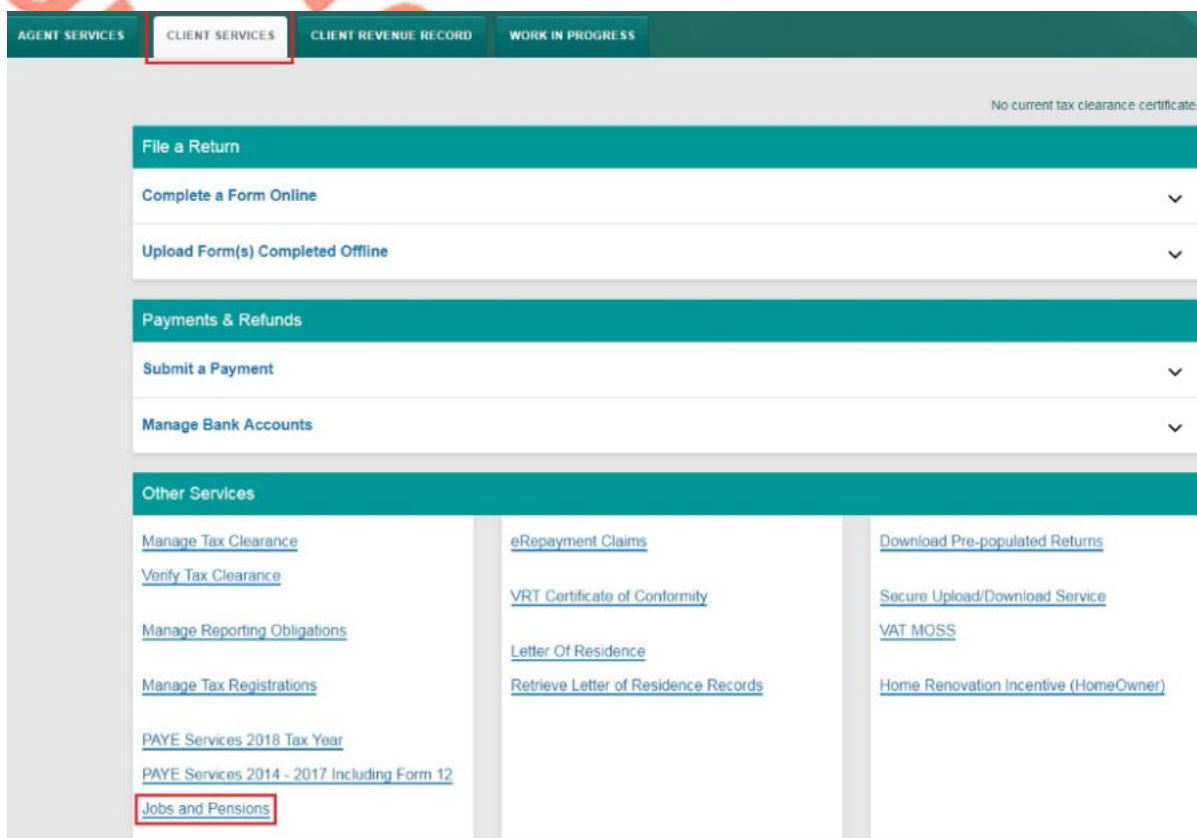


Figure 26: Jobs and Pensions card available after 2 working days

## 4.5 Using the Jobs and Pensions service

When an agent clicks on the Jobs and Pensions card, they are brought through the required Jobs and Pensions screens for their client. The screens may vary slightly depending on the client's circumstances. A typical registration contains the following screens:

The screenshot shows the Revenue myAccount interface. At the top, there is a teal header with the Revenue logo and 'myAccount' text. A 'My Documents' link is visible in the top right. Below the header, the page title is 'Jobs and Pensions' with a 'myAccount home' link. The main heading is 'Add or cease a job or pension' with a blue 'Start →' button. Underneath, the section 'Who is it for?' lists three criteria with green checkmarks: starting a new job, starting to receive payments from a private pension, or having left a job and received final payment. The next section, 'What do I need?', lists four requirements: tax registration number, start date and frequency, overall income estimate, and arrival date for recent movers. The final section, 'How long does it take?', states it takes about 10 minutes and lists four sections: adding the job, living in Ireland, overall income, and reviewing details. A white 'Start →' button is at the bottom.

Revenue  
Clár agus Cártaí na hÉireann  
Jobs, Tax and Customs

myAccount

My Documents

Jobs and Pensions

[← myAccount home](#) **Add or cease a job or pension**

**Start →**

### Who is it for?

This service is for anyone who:

- ✓ is starting a new job
- ✓ is starting to receive payments from a private pension (not a DSP, i.e. social welfare, pension)
- ✓ has left a job or pension and has received their final payment.

### What do I need?

To add a new job or pension you will need:

- 1 Your new employer or pension provider's tax registration number
- 2 The date your job starts or pension becomes payable and how often you will be paid
- 3 To tell us an estimate of your overall incomes
- 4 If you have recently moved to Ireland, you will need to provide some additional details such as arrival date.

### How long does it take?

About 10 minutes for most people. Some people may have more or less questions to answer. The sections are as follows:

- 1 **Section One:**  
Add your new job or pension
- 2 **Section Two:**  
Tell us how long you have been living in the Republic of Ireland
- 3 **Section Three:**  
Tell us about your overall incomes
- 4 **Section Four:**  
Review your details and submit

**Start →**

Figure 27: Information on who the service is for and what you need to use it

**myAccount**

Jobs and Pensions

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## Jobs and pensions for 2021

No jobs or pensions on record for 2021

[Add Job →](#)[Add pension →](#)

Figure 28: Choose to add either a job or pension

**myAccount**

Jobs and Pensions

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Section 1 of 4

## What is the employer's tax registration number?

Example: 1234567AA or 1234567A

[▶ Where can I find this?](#)[Next →](#)

Figure 29: Input the employer's tax registration number

# myAccount

Jobs and Pensions

[← Back](#) Section 1 of 4

## Job details

Employer name

[▶ I don't recognise this name](#)

Job start date

 |  | 

DD

MM

YYYY

[▶ What is the start date?](#)

How often are you paid?

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

 Yes No

[▶ What is a proprietary director?](#)

**Next →**

Figure 30: Input job details such as start date and pay frequency

**myAccount** My Documents

Jobs and Pensions

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### Does this job belong in one of these industries?

Workers in one of the below industries may be entitled to flat rate expenses.

[▶ What are flat rate expenses?](#)

No - the appropriate industry is not listed below

Or

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

**Next →**

Figure 31: Select flat rate expenses if appropriate

Hello Jzbbzvz Gaelice Sign out

Revenue **myAccount** My Documents

Jobs and Pensions  
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### Which of the following options best describes your residency situation?

This is to determine your [tax residency](#).

- always lived in the Republic of Ireland
- living continuously in the Republic of Ireland for the past 12 months
- recently moved or returned to live in the Republic of Ireland
- not living in the Republic of Ireland

▼ [Why is this information required?](#)

This information will help Revenue to determine what tax credits you are entitled to and what incomes you receive that are subject to Irish tax.

[Next →](#)

Figure 32: Select the most appropriate residency situation

**myAccount** My Documents

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### In 2021, do you expect your total income for the year, from **all** your jobs/pensions and other sources (excluding DSP\* payments) to be less than €13,000?

\*DSP = Department of Social Protection

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

This will determine your rate of [Universal Social Charge \(USC\)](#).

[Next →](#)

Figure 33: Answer the total income question for USC purposes

Jobs and Pensions

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### Are these details correct?

[Edit](#)

#### Section 1: Job details

Employer's tax registration no.	3704230UH
Employer name	Uisce
Job start date	01/01/2021
You are paid	Weekly
Proprietary director relationship	None
Flat rate expenses	None

[Edit](#)

#### Section 2: Residency

Resident

[Edit](#)

#### Section 3: Overall incomes

Universal Social Charge Standard rate

I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

[Submit](#) [cancel](#)

Figure 34: Review summary page and confirm if correct

Figure 35: Enter password on the sign and submit screen

**Thank you.**  
**Your details have been submitted.**

Reference number: **5575124983**

Your new Tax Credit Certificate will be available to view online within 2 working days.

A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 36: An acknowledgement screen will display confirming the successful submission and providing information tailored to the customer's submission details

## 5. Revenue Payroll Notification (RPN)

After the job is registered on the Jobs and Pensions service, an RPN will be made available to the new employer. The employee's version of the RPN is the Tax Credit Certificate (TCC). The TCC will be available to view in My Documents in myAccount usually within 2 working days of the submission being made.

TCCs set out a customer's tax credits and rate bands for the current tax year.

The information provided by the customer, in addition to the information held on Revenue's record, will determine the appropriate tax credits and rate bands.



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

[...]

A more recent version of this manual is available.

The output of TCCs stops in early December of each year. Jobs can continue to be registered after output has stopped but no employee TCC will issue for the current tax year. The customer will be advised of this in the acknowledgment message – see Appendix 2. Revenue will continue to make Revenue Payroll Notifications available to employers through ROS for new commencements throughout the year.

## 5.1 Tax credits

The Jobs and Pensions service will automatically grant the following credits if the customer meets the relevant criteria:

- [Personal Tax Credit](#)
- [Employee Tax Credit](#)
- [Age Credit](#)
- [Earned Income Credit](#)
- [FRE](#)

If a customer is entitled to other credits for the current tax year, they can be claimed in PAYE Services: Manage my tax. (Note: If you are setting up a job for the very first time you will need to sign out of myAccount and sign back in later to see the PAYE Services card).

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

[...]

## 6. Blocking rules

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

[...]

## 7. ITP processing

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

[...]

## Other information

### 8.1 Incorrect submission by a customer

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

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[...]

### 8.2 Customer decides not to take up job

The Jobs and Pensions service allows a customer notify Revenue of the new job in advance of the start date.

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

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

### 8.3 Non e-Enabled customers

The paper Form 12A will still be available for customers unable to use myAccount. The paper Form 12A will only be available on request.

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[...]

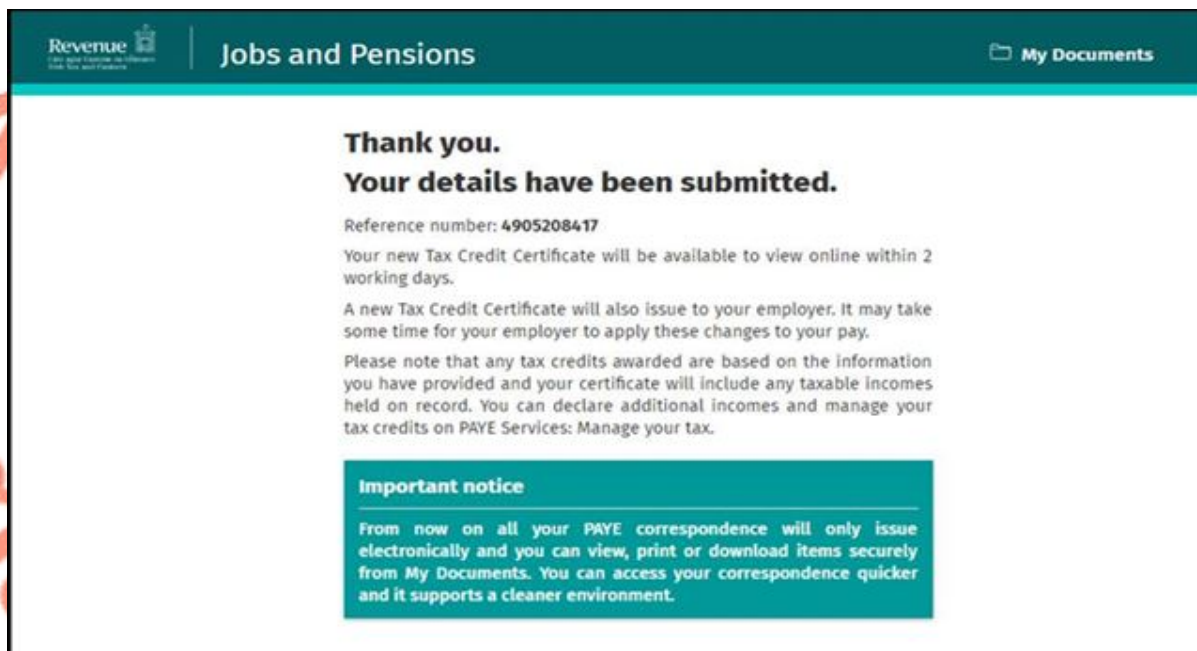
## Appendix 1: Posting rules

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

[...]

## Appendix 2: Acknowledgment messages

The messages below are the possible versions that would show for a single person adding a job, depending on the details they provided.



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

Revenue  
The State Tax Authority  
Jobs and Pensions

My Documents

**Thank you.**  
**Your details have been submitted.**

Reference number: **4905208417**

Your new Tax Credit Certificate will be available to view online within 2 working days.

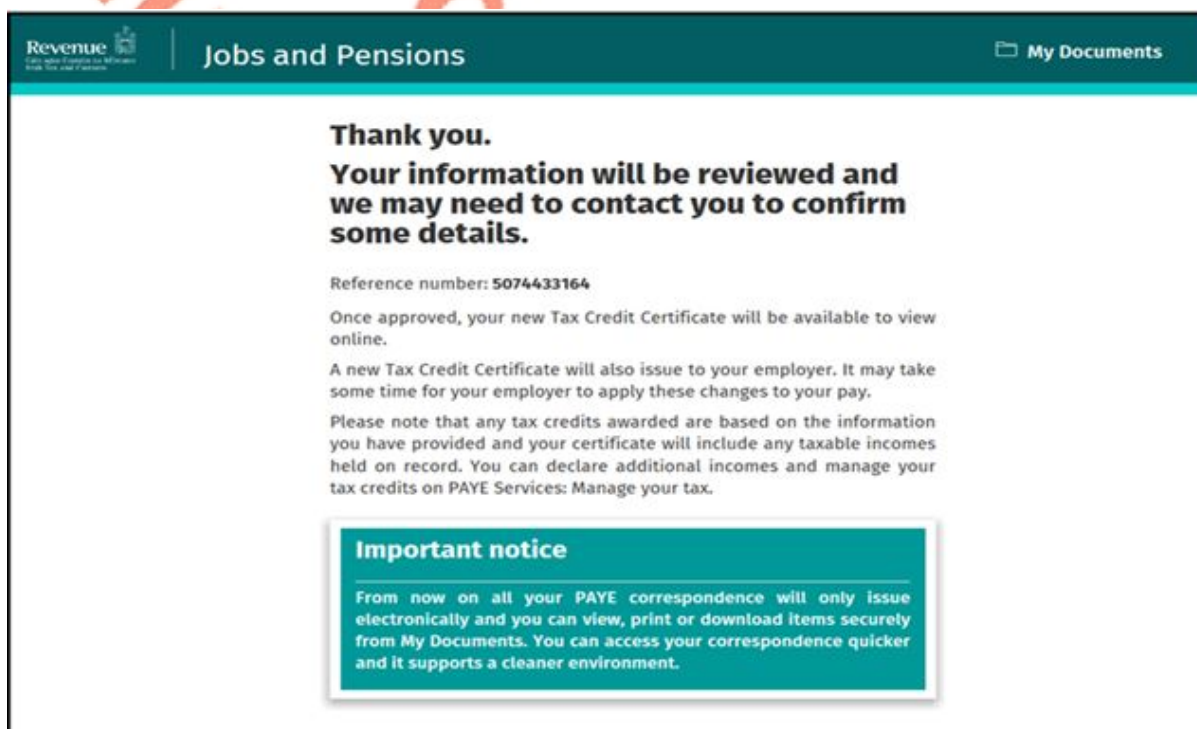
A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 37: Standard



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

Revenue  
The State Tax Authority  
Jobs and Pensions

My Documents

**Thank you.**  
**Your information will be reviewed and we may need to contact you to confirm some details.**

Reference number: **5074433164**

Once approved, your new Tax Credit Certificate will be available to view online.

A new Tax Credit Certificate will also issue to your employer. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and your certificate will include any taxable incomes held on record. You can declare additional incomes and manage your tax credits on PAYE Services: Manage your tax.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 38: Submission to be reviewed (IC cases)

The screenshot shows the Revenue Jobs and Pensions portal. At the top left is the Revenue logo with the tagline 'Clárú agus Cártaí na Míreann' and 'Work, Tax and Pensions'. At the top right is a 'My Documents' link. The main heading is 'Jobs and Pensions'. The message reads: 'Thank you. Your details have been submitted.' followed by 'Reference number: 6090499461'. The text explains that a new Tax Credit Certificate will be issued shortly and that the customer may be entitled to further credits on review at the end of the year. An 'Important notice' box states that PAYE correspondence will now be issued electronically through My Documents.

Revenue  
Clárú agus Cártaí na Míreann  
Work, Tax and Pensions

Jobs and Pensions

My Documents

**Thank you.**  
**Your details have been submitted.**

Reference number: **6090499461**

A new Tax Credit Certificate will issue to you and your employer shortly. It may take some time for your employer to apply these changes to your pay.

Based on the information you have provided, you are non-resident for Irish tax purposes. Tax credits are generally not due to non-residents, however you may be entitled to further credits on review at the end of the year. Further information is available on [www.revenue.ie](http://www.revenue.ie).

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 39: Non-resident customer who may be entitled to credits on review

The screenshot shows the Revenue Jobs and Pensions portal. At the top left is the Revenue logo with the tagline 'Clárú agus Cártaí na Míreann' and 'Work, Tax and Pensions'. At the top right is a 'My Documents' link. The main heading is 'Jobs and Pensions'. The message reads: 'Thank you. Your details have been submitted.' followed by 'Reference number: 4862383061'. The text explains that it is too late in the year for a new Tax Credit Certificate to be issued for 2021, but the details will be included in the 2022 certificate. An 'Important notice' box states that PAYE correspondence will now be issued electronically through My Documents.

Revenue  
Clárú agus Cártaí na Míreann  
Work, Tax and Pensions

Jobs and Pensions

My Documents

**Thank you.**  
**Your details have been submitted.**

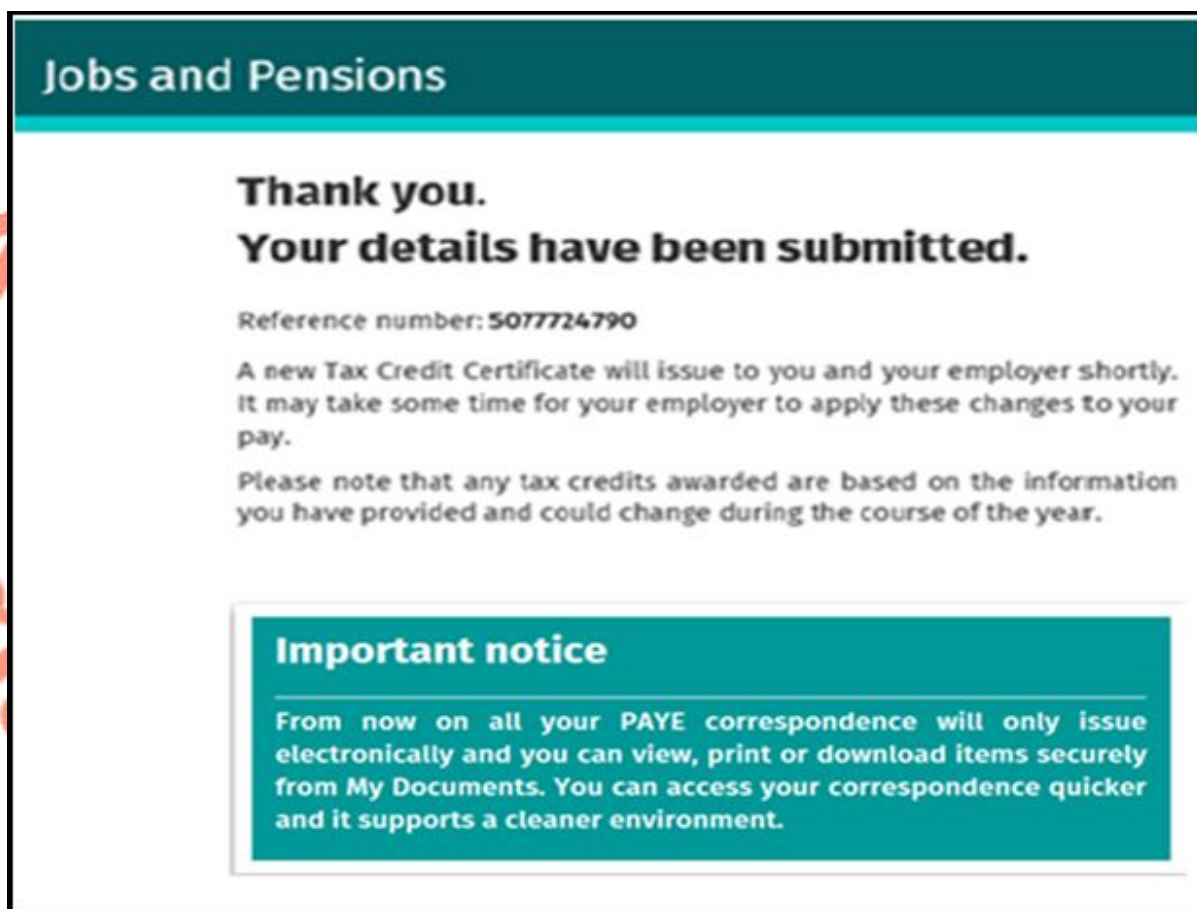
Reference number: **4862383061**

Unfortunately, it is too late in the year for a new Tax Credit Certificate to issue for 2021. The details you submitted will be included in your Tax Credit Certificate for 2022.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 40: Too late in year to issue TCC



**Jobs and Pensions**

**Thank you.**  
**Your details have been submitted.**

Reference number: **5077724790**

A new Tax Credit Certificate will issue to you and your employer shortly. It may take some time for your employer to apply these changes to your pay.

Please note that any tax credits awarded are based on the information you have provided and could change during the course of the year.

**Important notice**

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 41: Non-resident customer

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.**