Jobs and Pensions Service User Manual

Part 42-04-64

This document was last updated September 2024

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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

A customer must use the Jobs and Pensions facility to register or cease their first job/pension with Revenue.

It is an employer's obligation under the PAYE Regulations to register every subsequent job/pension thereafter.

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.
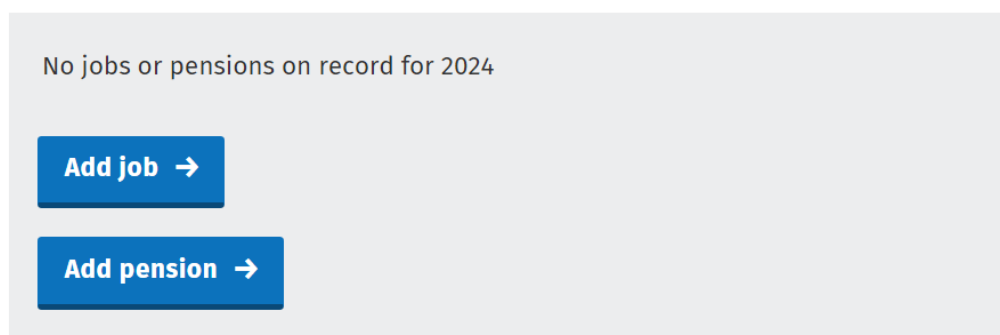

Figure 1: Display screen – customer with no jobs during the current tax year

Jobs and Pensions

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Jobs and pensions for 2024

ⓘ You are only required to register your first job. As you had a previous PAYE job on your record, you are no longer required to register any other jobs. All you need to do is provide your employer with your correct Personal Public Service Number (PPSN). The registration of second and subsequent jobs is the responsibility of employers. Your employer can register your job by either requesting a Revenue Payroll Notification (RPN) or by making a payroll submission.
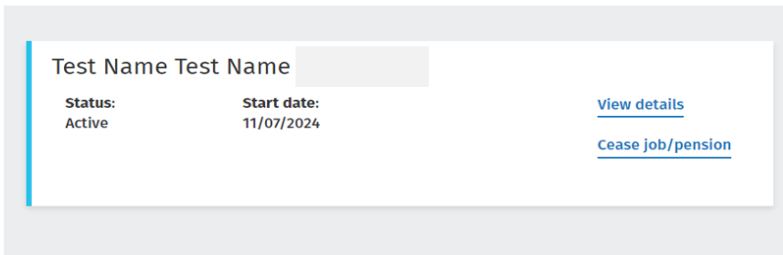
Test Name Test Name

| **Status:** | **Start date:** | **View details** |
| Active | 11/07/2024 | **Cease job/pension** |

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

ⓘ You are only required to register your first job. As you had a previous PAYE job on your record, you are no longer required to register any other jobs. All you need to do is provide your employer with your correct Personal Public Service Number (PPSN). The registration of second and subsequent jobs is the responsibility of employers. Your employer can register your job by either requesting a Revenue Payroll Notification (RPN) or by making a payroll submission.

Randy

Test Name Test Name

| **Status:** | **Start date:** | **View details** |
| Active | 11/07/2024 | **Cease job/pension** |

Demetris

Test Name Test Name

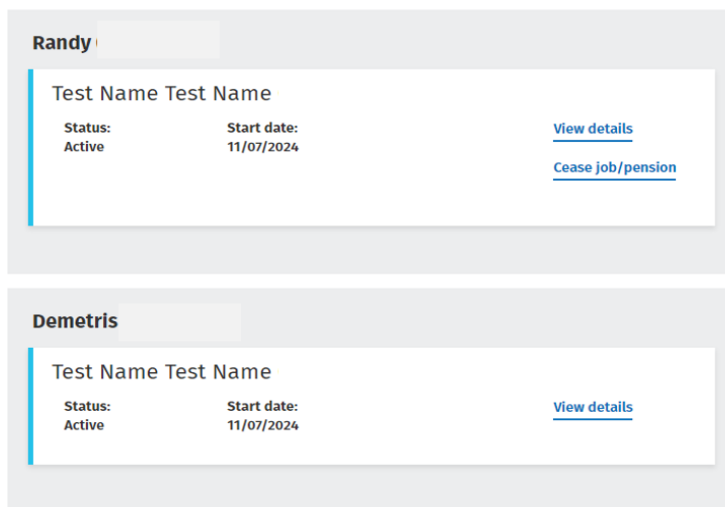| **Status:** | **Start date:** | **View details** |
| Active | 11/07/2024 | |

Figure 3: Display screen – joint assessed customer

Customers registering their first job 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   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   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.

2.2.1   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)

- Death Benefit/Pension

- Deserted Wives Benefit

- Disablement Pension

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

Where customers are asked to provide 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.
>
> […]

2.2.2 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.

2.3 Section 4: Summary and declaration

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

Jobs and Pensions

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Are these details correct?

Edit

Section 1: Job details

Employer's tax registration no.	
Employer name	Test Name Test Name
Job start date	11/07/2024
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 4: Display screen - summary screen: single customer

Figure 5: Display screen - summary screen: joint assessed customer
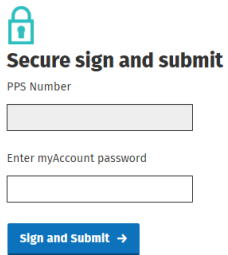
Customers can edit any of the details provided. If they do so, they will need to answer all subsequent questions in the registration process. This is necessary because each question is dependent on the answer to the previous question.

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 6: Display screen – secure sign and submit screen

2.3.1 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.

Figure 7: Display screen – standard acknowledgement message

2.4 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'.
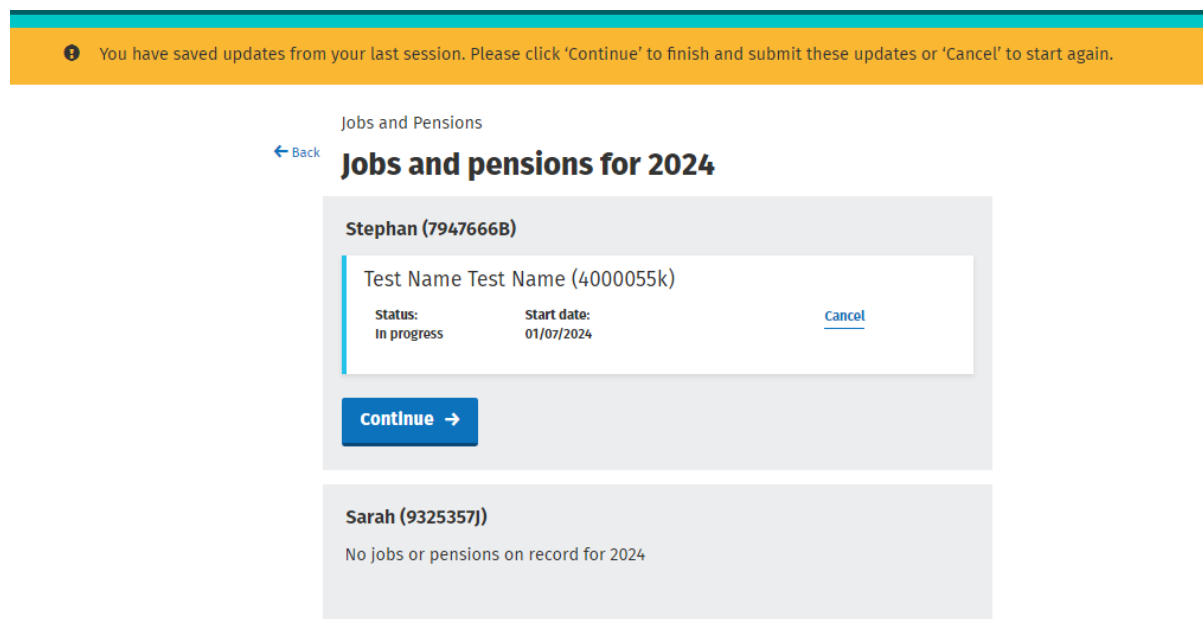
Figure 8: Display screen – customer screen where data saved

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.
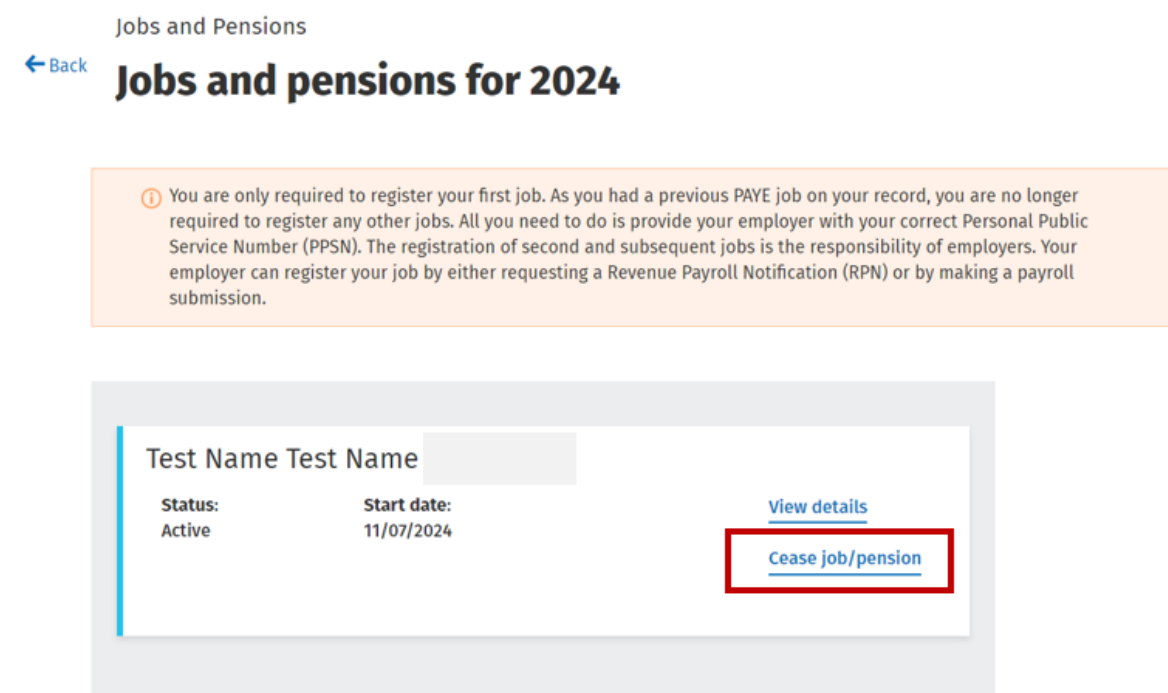
Figure 9: Ceasing a job

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.

Figure 10: 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.

Figure 11: 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

- 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.
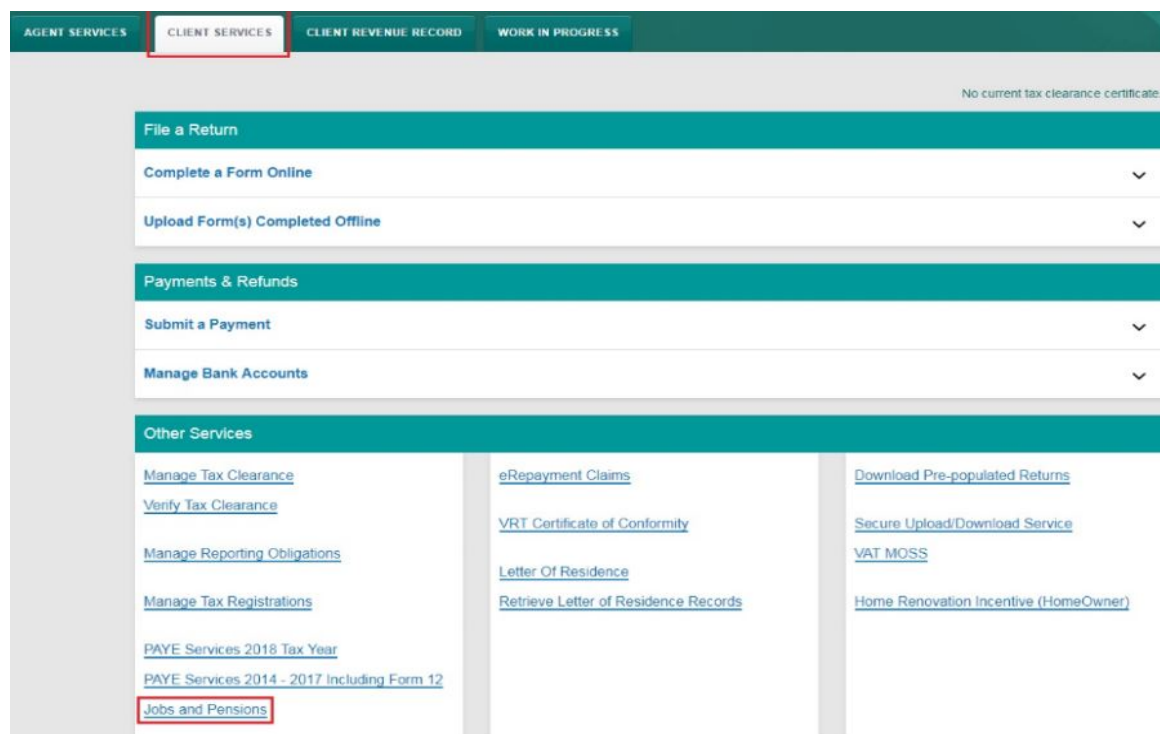
Figure 12: Jobs and Pensions card location in ROS

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.
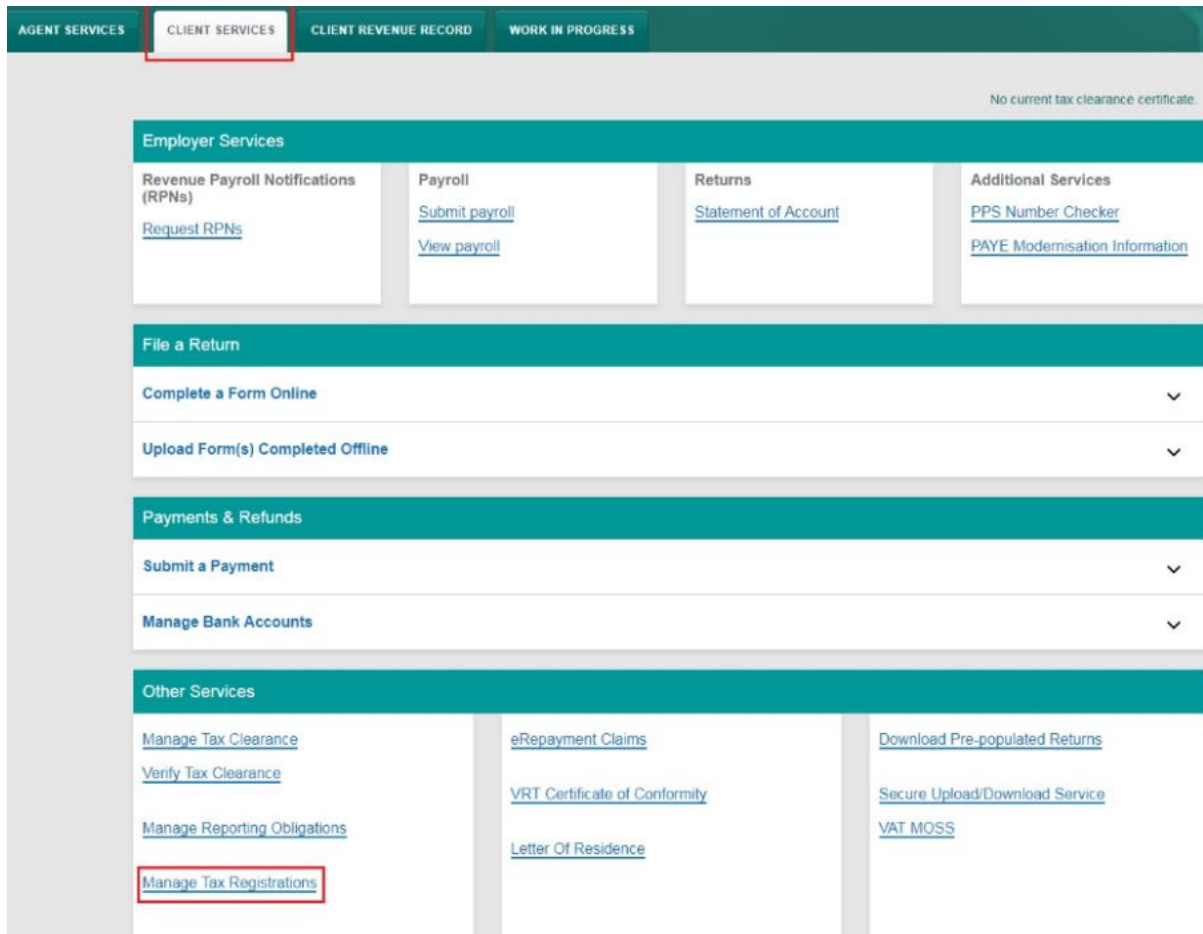
Figure 13: 'Manage Tax Registrations' in the 'Client Services' tab'

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
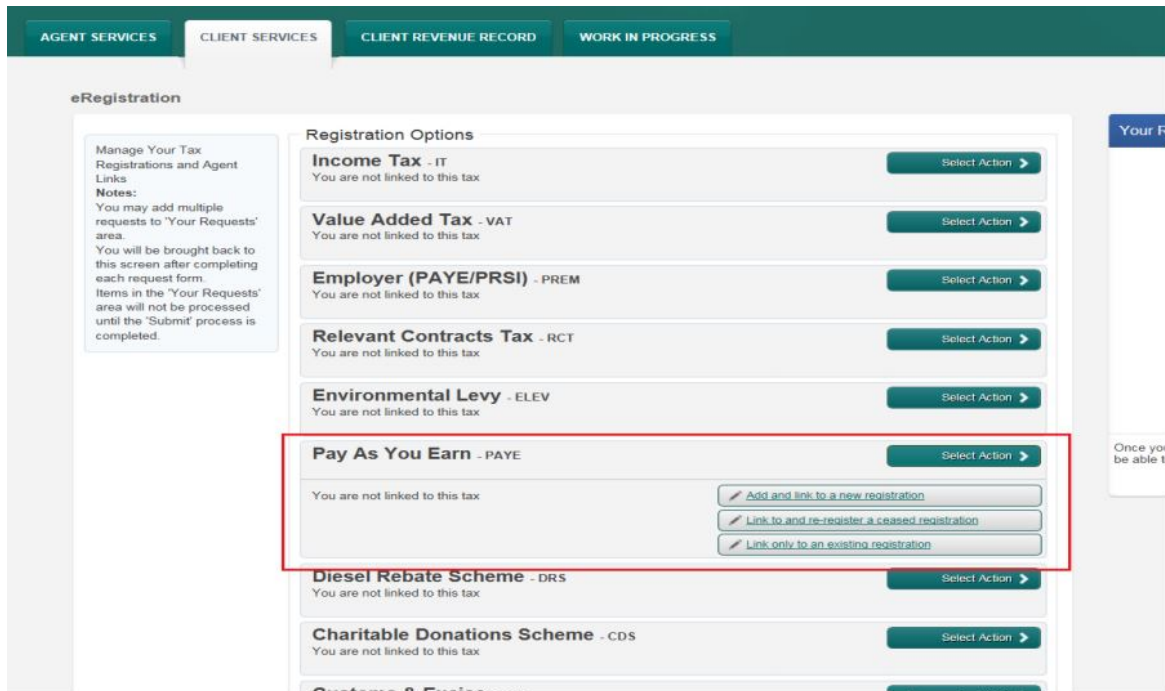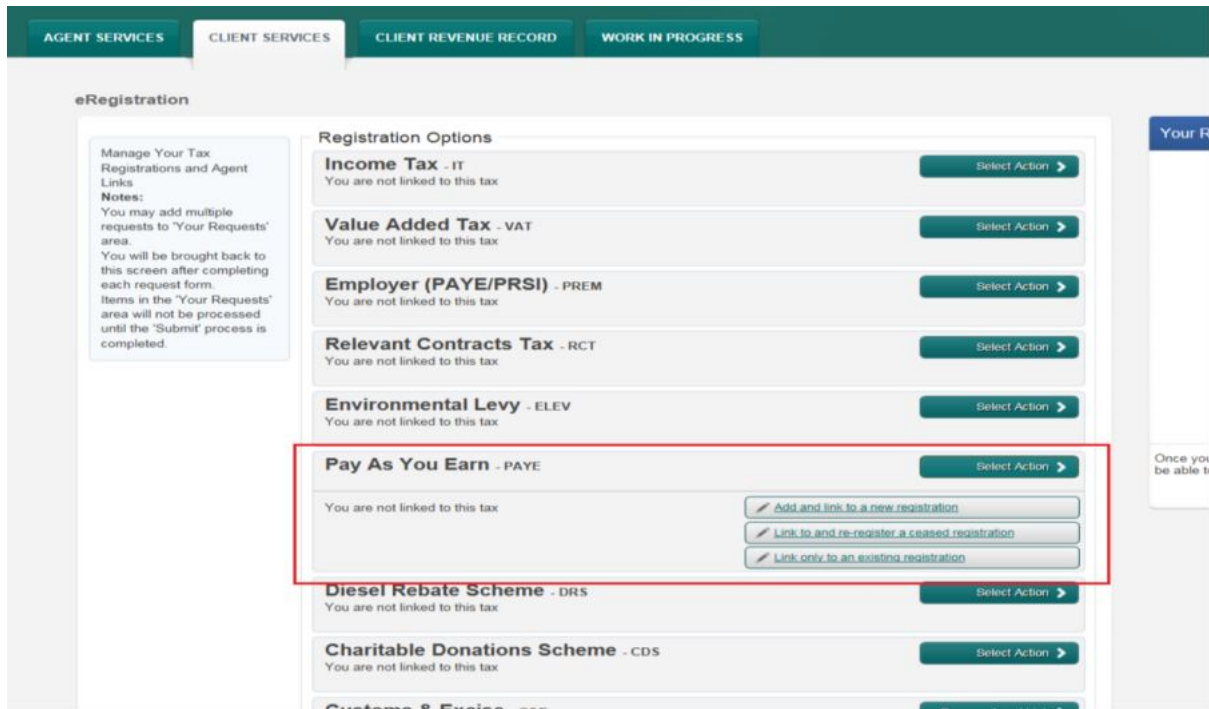
Figure 14:   PAYE options available on the eRegistrations screen

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.
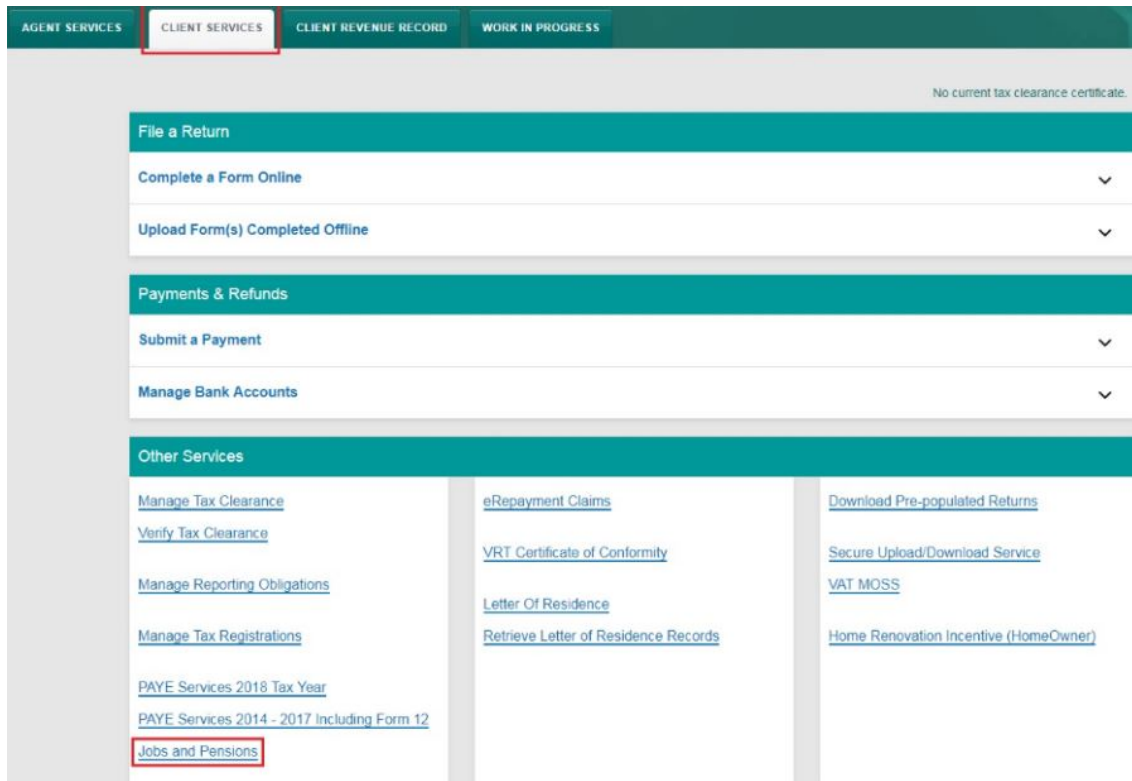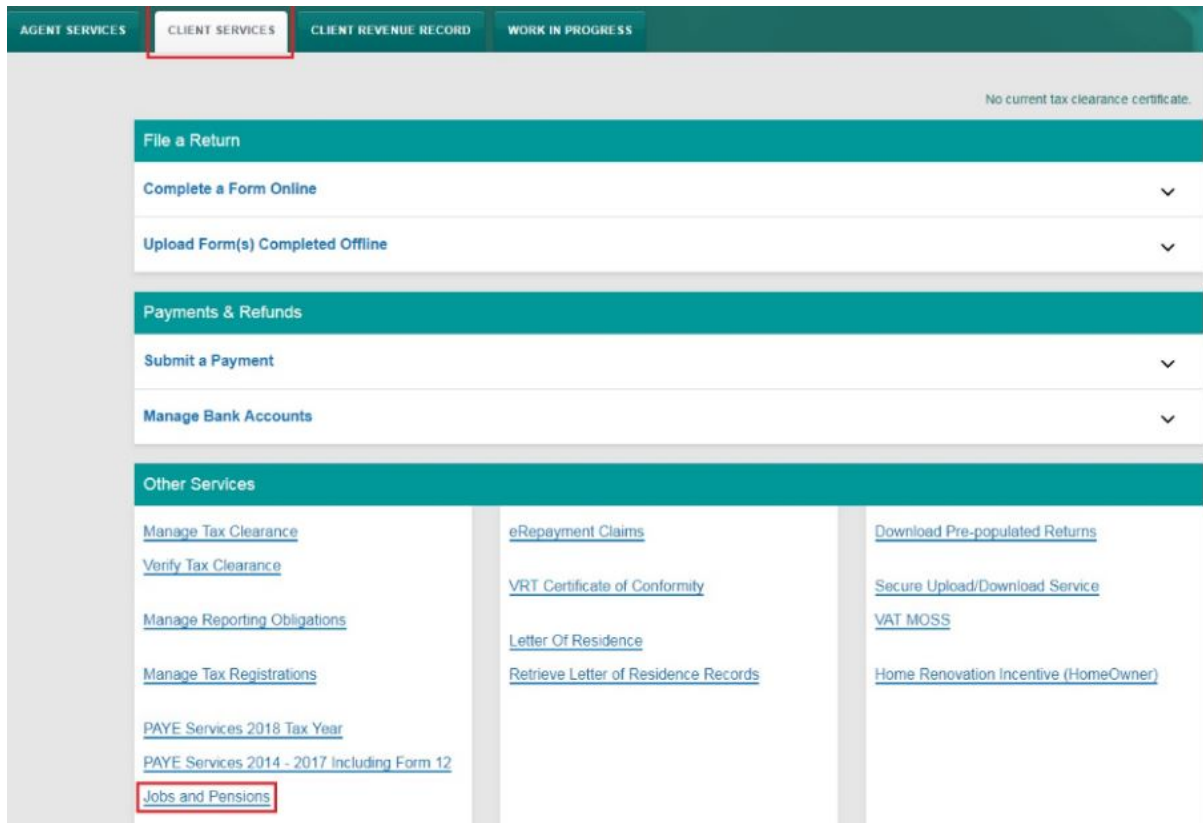
Figure 15:   Jobs and Pensions card available after 2 working days

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 16:   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 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.
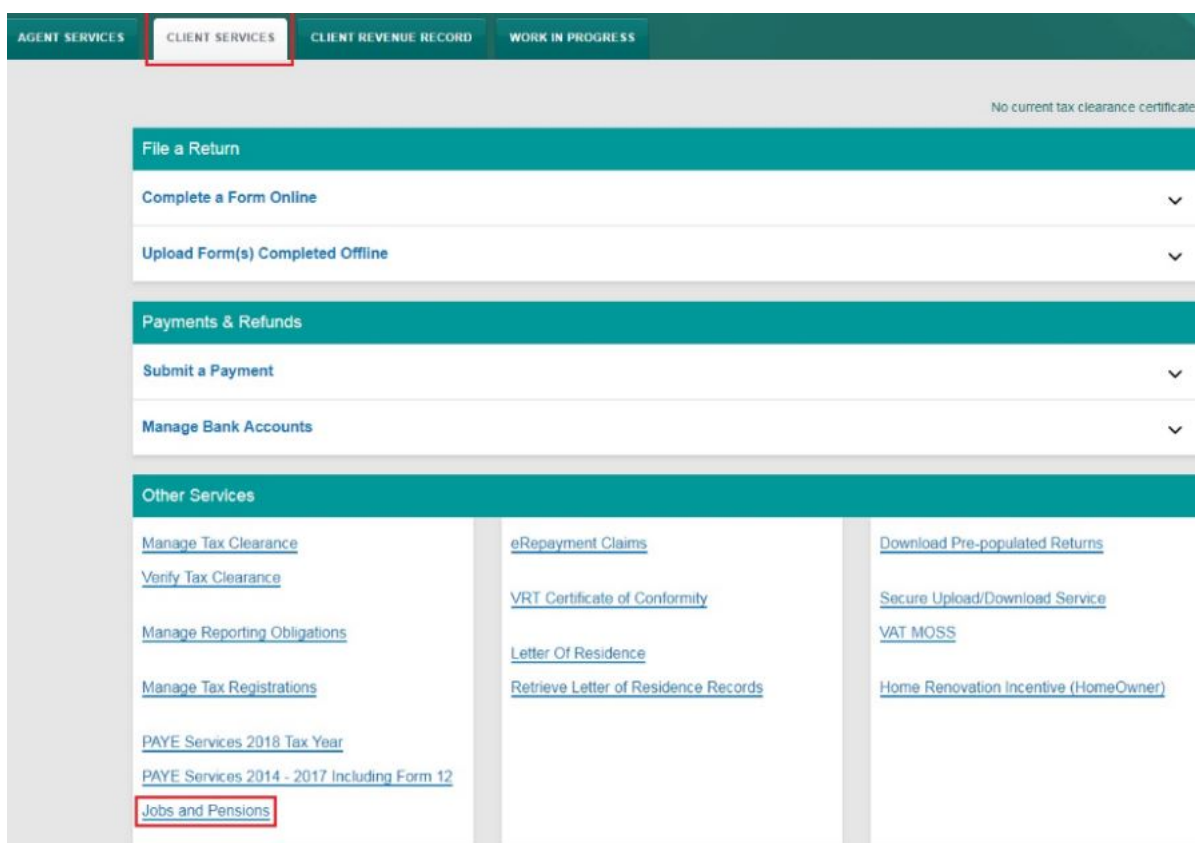
Figure 18:   Jobs and Pensions card available after 2 working days

4.4   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 20 below.
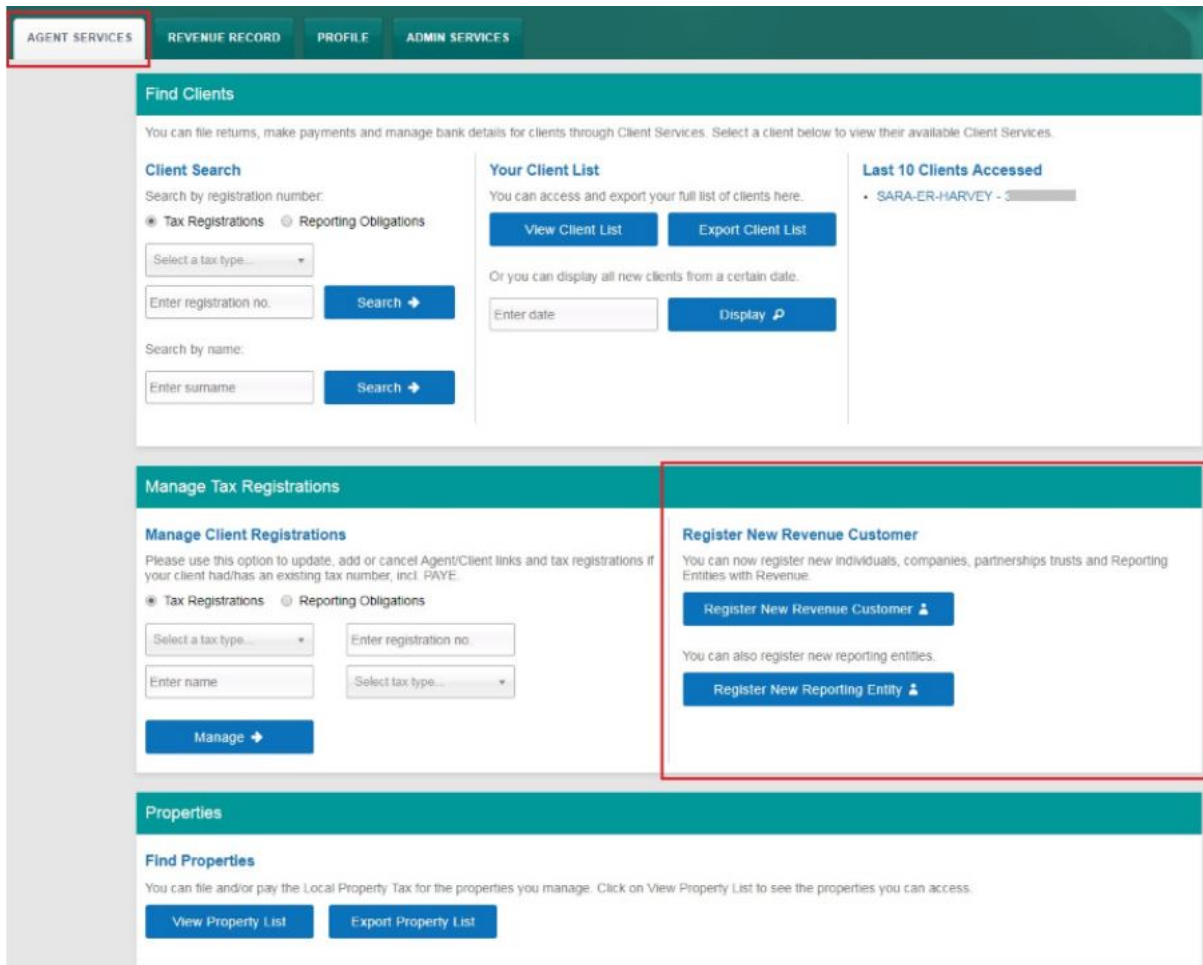
Figure 19:   Registering a client with no Revenue record

The agent then clicks "Register an individual", as seen in Figure 21.
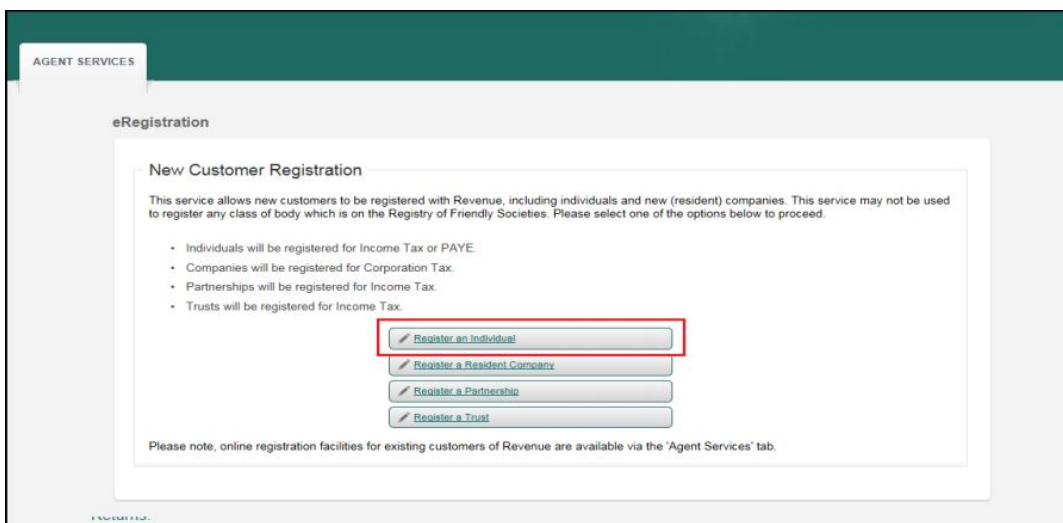
Figure 20: New Customer Registration

The agent then selects the PAYE option on screen as in Figure 22.

Figure 21: 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 23 below.
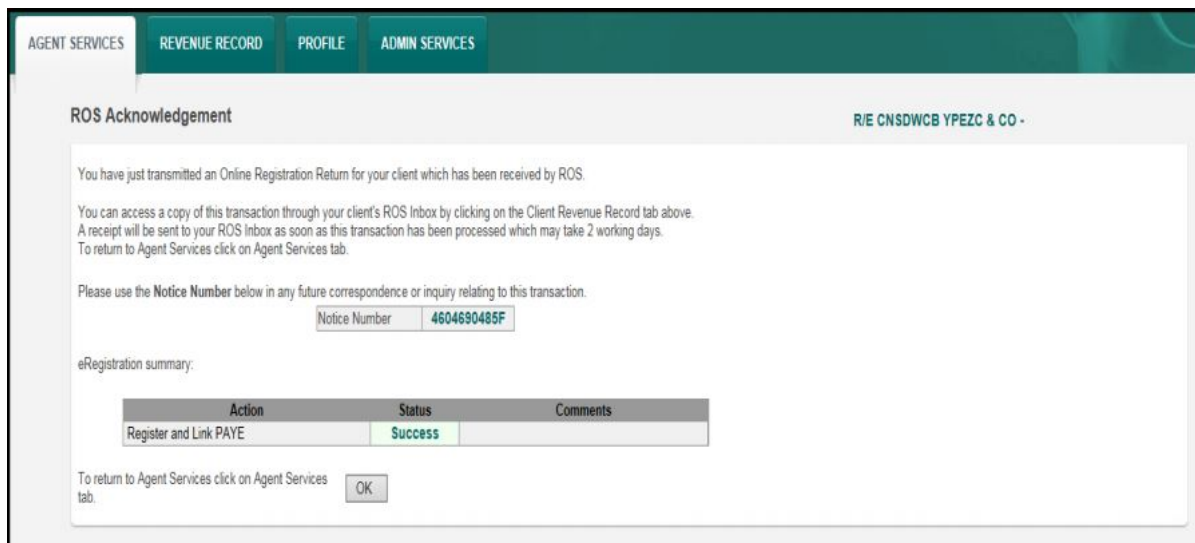
Figure 22: Acknowledgement message in agent's ROS Inbox

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 23: Jobs and Pensions card availble 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:

Add a job

Start →

Who is it for?

This service is for anyone who:

✔ is starting a job in Ireland for the first time

✔ is starting to receive payments from a private pension (not a DSP, i.e. social welfare, pension)

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

Figure 25: Choose to add either a job or pension

Figure 26: Input the employer's tax registration number

Figure 27: Input job details such as start date and pay frequency

my account

🗀 **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

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

Next →

Figure 28: Select flat rate expenses if appropriate

Figure 29: Select the most appropriate residency situation

Figure 30: 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.	
Employer name	Test Name Test Name
Job start date	11/07/2024
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 31: Review summary page and confirm if correct

Figure 32: Enter password on the sign and submit screen

Figure 33: 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.
>
> […]

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.

[...]

8. 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.

8.2   Customer decides not to take up job

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.

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

[...]

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.

Figure 34: Standard

Figure 35: Submission to be reviewed (iC cases)

Figure 36: Non-resident customer who may be entitled to credits on review

Figure 37: Too late in year to issue TCC

Figure 38: Non-resident customer

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

[…]