

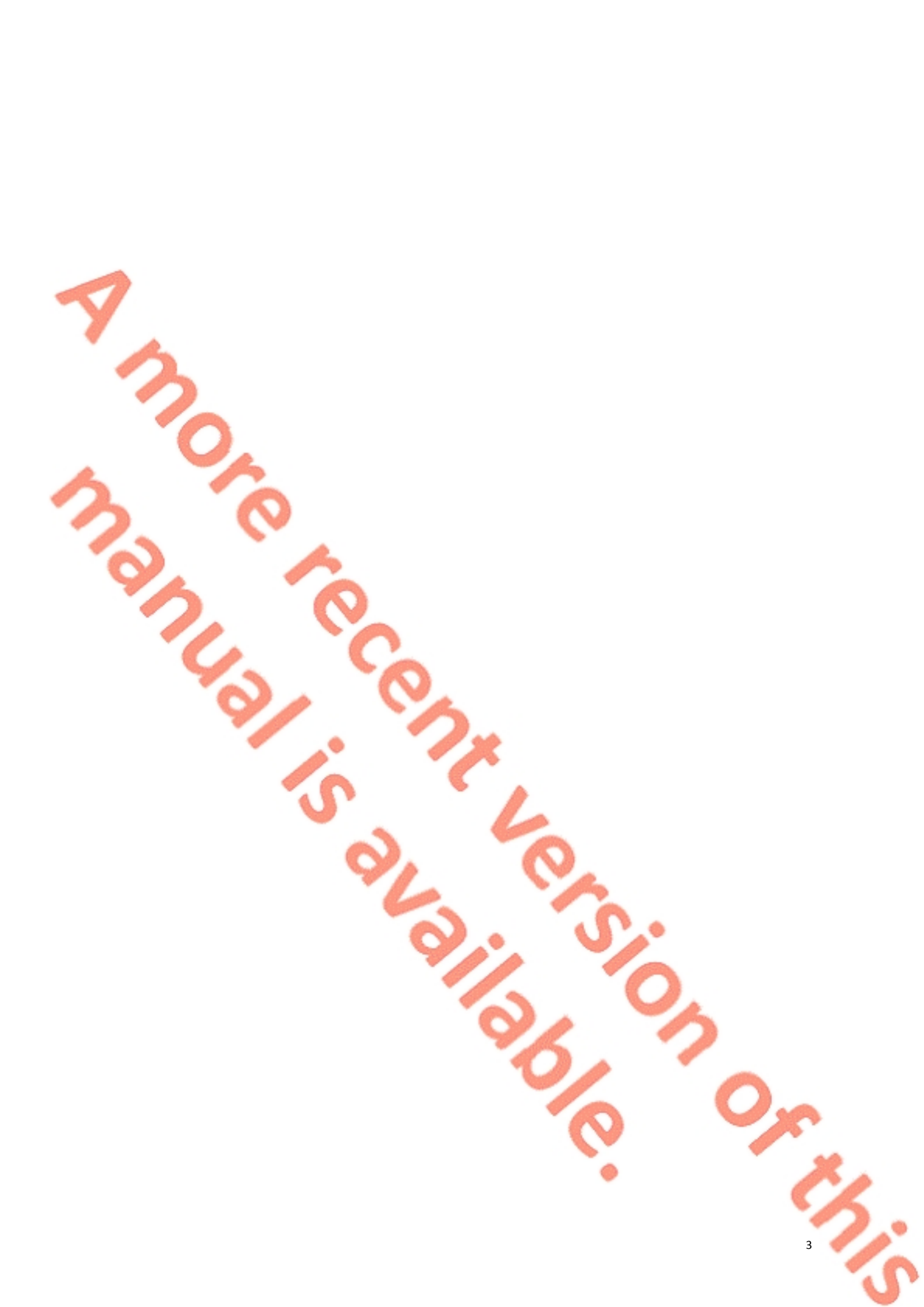
# **User Manual**

## **Jobs and Pensions Service**

**December 2016**

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## **Jobs and Pensions Service**

*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 that allows customers register their new job with Revenue.

A Tax Credit Certificate (TCC) will then issue to both the employer and employee ensuring that the employer deducts the correct amount of tax from the employee for that job.

The Jobs and Pensions service replaces the Form 12A, so employees must register for their first job in Ireland using this service. Employees unable to use online services should contact their local Revenue office for assistance.

### **2. Accessing Jobs and Pensions service**

This service is available in [myAccount](#) by clicking on the Jobs and Pensions card on the homepage.

Customers, including those starting work for the first time in Ireland, must [register for myAccount](#) to use the Jobs and Pensions service.

The Jobs and Pensions service is also available in ROS.

#### **2.1 Agents**

Agents cannot currently access the Jobs and Pensions service.

### **3. Who is the Jobs and Pensions service for?**

The Jobs and Pensions service is for customers who are:

- starting their first job in the current tax year including their first ever job in Ireland;
- changing jobs and the previous job has been ceased on Revenue records;
- starting a second or subsequent job (i.e. another job in addition to their main job);

- starting to receive payments from a private pension (i.e. not a Department of Social Protection (DSP) pension).

Customers who are changing jobs should not use this service to tell us about their new job unless the old job has been ceased on Revenue's record. If a customer adds a job before this information is updated, it will be treated as a second job – see section [5.2.1 Adding a second job](#).

Customers who are jointly assessed to tax (married or civil partnerships) will be able to register a job for their spouse or civil partner.

#### **4. Information needed to register a job**

Customers will need the following information to register a job online:

- new employer's tax registration number;
- start date of the new job;
- frequency of payment;
- staff number/policy number if one has been allocated by the employer/pension provider. This is also called a personnel, works or payroll number (note: this is not mandatory);
- weekly amount of the following DSP payments (this information is not provided directly by DSP):
  - Blind Pension;
  - Survivor's Pension (Non-Contributory);
  - Carer's Income (Allowance/Benefit).

Customers may also be asked to provide additional information including:

- occupation and other details to determine entitlement to [Flat Rate Expenses \(FRE\)](#);
- length of time living in Ireland and intention to stay to determine whether the customer is tax resident (see section 5.3);
- details of overall income for the current tax year to determine the appropriate rate of [Universal Social Charge \(USC\)](#).

Jointly assessed customers may be asked to provide information in relation to their spouse or civil partner.

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.

## **5. Overview of Jobs and Pensions services: Information sought from customer**

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.

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

[...]

### **5.2 Section 1: Details of new job**

Customers will see up to date information on their jobs for the current year, even if they are ceased. Joint assessed customers will be able to see the relevant details for their spouse or civil partner.

If a customer has already left a job but the employer has not yet advised Revenue, it will show as an active job until such time as the customer's record is updated.

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

Jobs and Pensions

← Back Section 1 of 4

### Jobs and pensions for 2016

No jobs or pensions on record for 2016

[Add job →](#)

[Add pension →](#)

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

myAccount

Jobs and Pensions

← Back Section 1 of 3

### Jobs and pensions for 2016

Lzdp W Gzzb Ltd (xypenzp Hkpb) (4508475P)

Active Start date: 01/01/2014 [View details](#)

[Add job →](#)

[Add pension →](#)

**Figure 3: Display screen – joint assessed customer**

myAccount

Jobs and Pensions

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### Jobs and pensions for 2016

**Sam (3252362T)**

Official Name For 8222639m Sour Dough Company (8222639M)

Active Start date: 01/01/2016 [View details](#)

Official Name For 9675497h - Bread Comp (9675497H)

Active Start date: 01/01/2016 [View details](#)

[Add job →](#)

[Add pension →](#)

**Josie (4532453Q)**

No jobs or pensions on record for 2016

[Add job →](#)

[Add pension →](#)

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

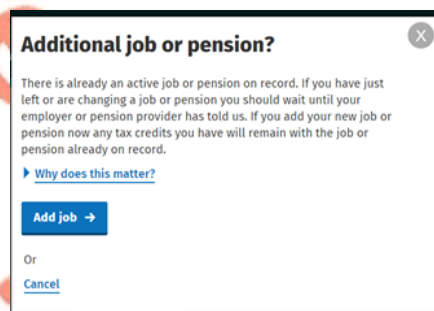
The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 5.2.1 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. Customers will also be advised that if they are changing jobs and their old job is still active on Revenue's record, they should not register the new job until the old job has been ceased.

**Figure 4: Message displayed to customer adding an additional (second or subsequent) job**



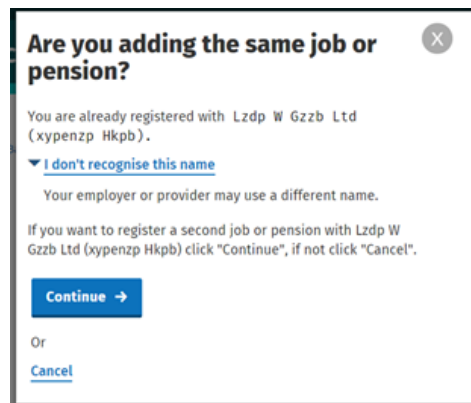
### 5.2.2 Adding a second job with the same employer (dual employments)

Customers adding a second job for the same employer will be prompted to confirm that this is the position. Many customers have second jobs (called 'dual employments') with the same employer.

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 5: Message displayed to customer adding a second job with the same employer**



### 5.3 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.

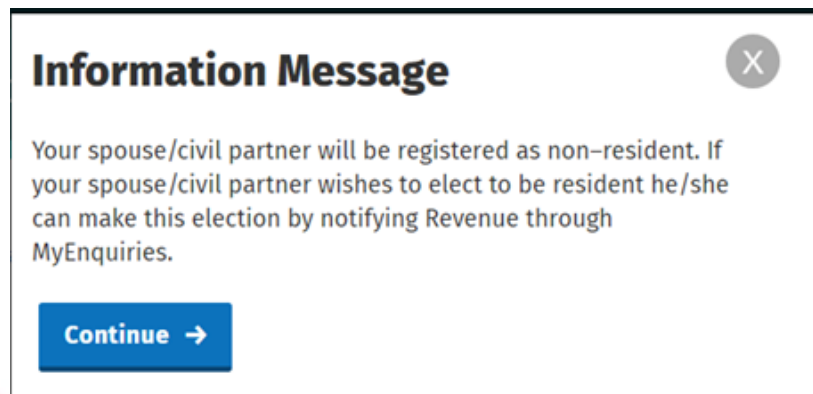
The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 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.

**Figure 6: Message displayed to customer whose spouse or civil partner is considered non-resident**



#### **5.4 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 DSP payments received in the current tax year.

##### **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.

[...]

Figure 7: Display screen – DSP payments not on record

The screenshot shows a web interface for 'myAccount'. At the top, there's a teal header with 'myAccount' in white. Below it, a breadcrumb trail reads 'Jobs & Pensions' followed by 'Section 3 of 4' with a back arrow. The main heading is 'Department of Social Protection (DSP) Income'. A sub-heading states: 'You are in receipt of the following taxable benefits. Please provide the weekly amount for the benefits highlighted below.' Below this is a link 'What payments are taxable?'. A light grey box contains the instruction 'Please enter the weekly amount below:'. It lists 'Survivors Pension Contrib' and 'DSP Carers Income', each with a Euro symbol and an input field. Below these, 'DSP One Parent Payment - on record' and 'DSP Income - on record' are listed. At the bottom of the grey box is a link 'Why is this information required?'. A blue 'Next' button with a right arrow is at the bottom of the screen.

myAccount

Jobs & Pensions  
← Back Section 3 of 4

**Department of Social Protection (DSP) Income**

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

▶ [What payments are taxable?](#)

Please enter the weekly amount below:

Survivors Pension Contrib €

DSP Carers Income €

DSP One Parent Payment - on record

DSP Income - on record

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

Next →

#### 5.4.2 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 2016). Based on the information provided, customers may be granted an exemption to USC.

Revenue receives information directly from the 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 2016) 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.

#### 5.5 Section 4: Summary and declaration

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

**Figure 8: Display screen - summary screen: single customer**

myAccount

Jobs and Pensions  
← Back Section 4 of 4

**Are these details correct?**

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

Employer's tax registration no.	4588475P
Employer name	Lzdp W Gzxb Ltd (xypenzp Hkpb)
Job start date	08/08/2015
You are paid	Monthly
Proprietary director relationship	None
Flat rate expenses	None

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

Non-resident

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

- DSP Blind Pension - €50

**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 9: Display screen - summary screen: joint assessed customer**

**myAccount**

Jobs and Pensions  
Section 4 of 4

[Back](#)

**Are these details correct?**

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

Mary (23158890)

Employer's tax registration no. 4588475P

Employer name Lzdp W Gzdb Ltd (xypenzp Hkpb)

Job start date 01/01/2015

You are paid Monthly

Proprietary director relationship None

Flat rate expenses None

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

Mary (23158890) Resident

John (1132544N) Resident

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

Mary (23158890) • DSP Carers Income - €18

John (1132544N) • DSP Carers Income - €58

**Universal Social Charge**

Mary (23158890) Standard rate

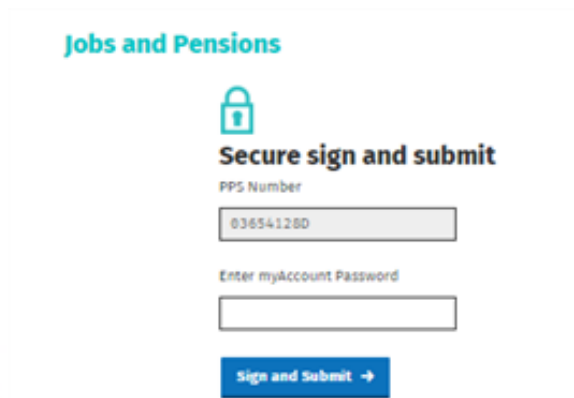
☒ I confirm that the information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

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

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.

**Figure 10: Display screen – secure sign and submit screen**



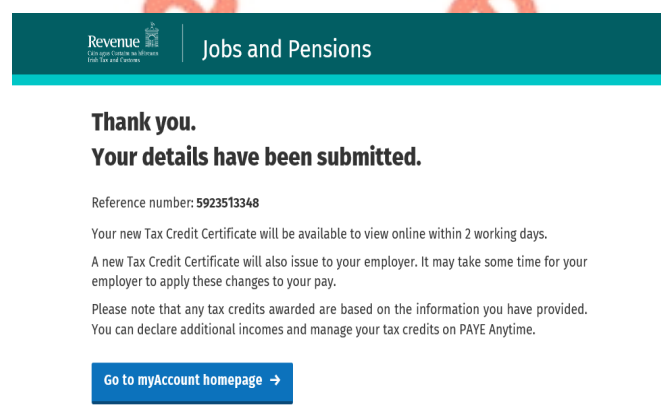
### **Acknowledgement messages**

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 1.

**Figure 11: Display screen – standard acknowledgement message**





## 5.6 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 12: Display screen – customer screen where data saved**

Jobs and Pensions  
← Back Section 1 of 4

### Jobs and pensions for 2016

Official Name For 8222639m Sour Dough Company (8222639m)  
Active Start date: 02/02/2016 [View details](#)

Official Name For 8222639m Sour Dough Company (8222639m)  
In progress [Cancel](#)

[Continue →](#)

## 6. Issue of a Tax Credit Certificate

After the job is registered on the Jobs and Pensions service, a TCC will issue to the new employer. A copy of the TCC will be available to view in myaccount (PAYE Anytime) usually within 2 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.

[...]

Output of TCCs stop in early December 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 1](#). Revenue will continue to issue employer TCCs through ROS for new commencements until end-December.

## 6.1 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, they can be claimed in PAYE Anytime.

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

[...]

## Other information

### 10.2 Incorrect submission by a customer

A customer who submits an incorrect submission will need to contact his/her local Revenue office to have it amended.

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

[...]

### 10.3 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 will need to contact his/her local Revenue office to have his/her record amended. Otherwise, the job will stay on his/her record with credits and rate bands allocated to it.

#### **10.4 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 and the caseworkers should satisfy themselves first that the customer will be unable to use our online services before they issue a paper form.


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

[...]

## Appendix 1: 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.*

### 1. Standard

Jobs and Pensions

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

Reference number: **5923513348**


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. You can declare additional incomes and manage your tax credits on PAYE Anytime.

[Go to myAccount homepage →](#)

### 2. Submission to be reviewed (iC cases)

Jobs and Pensions

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

Reference number: **5871738557**

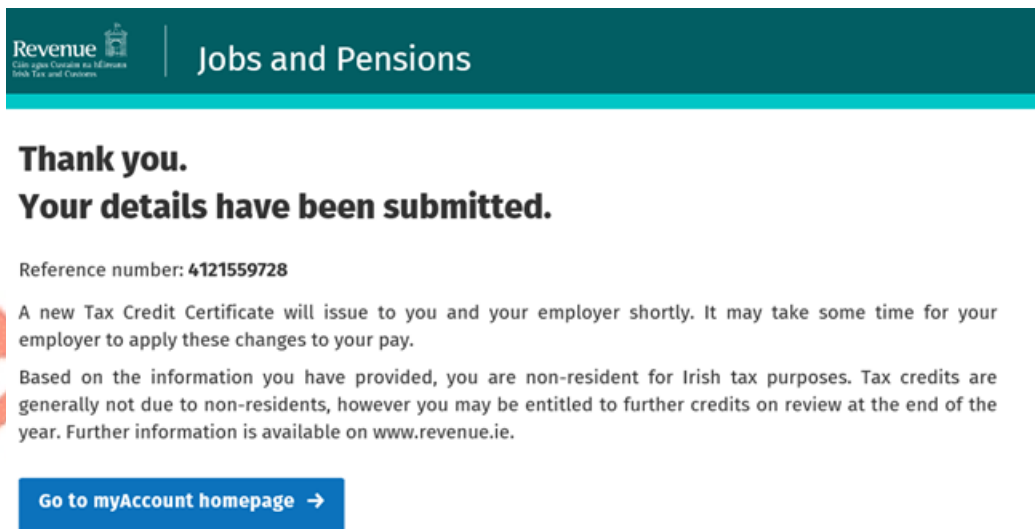
Once approved, your new Tax Credit Certificate will be available to view online.


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. You can declare additional incomes and manage your tax credits on PAYE Anytime.

[Go to myAccount homepage →](#)

### 3. Non-resident customer who may be entitled to credits on review



Revenue  Clárú agus Cártaí na hÉireann  
Irish Tax and Customs | Jobs and Pensions

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

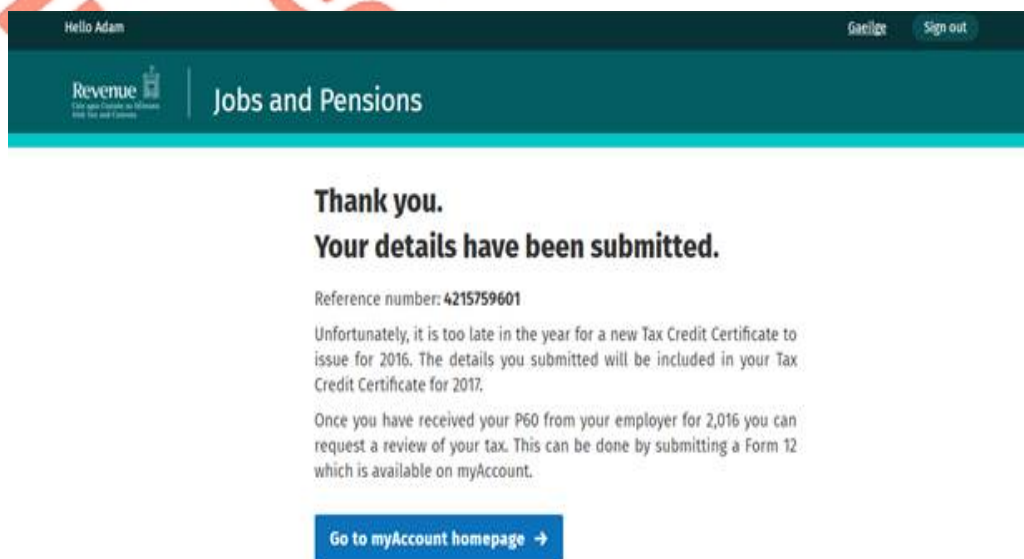
Reference number: **4121559728**

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).

[Go to myAccount homepage →](#)

### 4. Too late in year to issue TCC



Hello Adam [Gaeilge](#) [Sign out](#)

Revenue  Clárú agus Cártaí na hÉireann  
Irish Tax and Customs | Jobs and Pensions

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


Reference number: **4215759601**

Unfortunately, it is too late in the year for a new Tax Credit Certificate to issue for 2016. The details you submitted will be included in your Tax Credit Certificate for 2017.

Once you have received your P60 from your employer for 2016 you can request a review of your tax. This can be done by submitting a Form 12 which is available on myAccount.

[Go to myAccount homepage →](#)

## 5. Non-resident customer

**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.

[Go to myAccount homepage →](#)



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[...]

more recent version of this manual is available.

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