

# **Employee Information Session Pimbrook**

**Wednesday, January 31<sup>st</sup> 2024**

Presented by: Denis Breen.

# Overview

- PAYE for employees
- How are employees taxed?
- Commencing and ceasing employees
- myAccount Overview
- Steps to obtain your Employment Detail Summary (EDS)
- Real Time Credits using Receipts Tracker
- End of Year Process for Employees
- Rent Tax Credit
- Information sources
- Q & A.

# PAYE for employees

## What is a tax rate band?

- Your income up to a certain limit (a 'rate band') is taxed at the standard rate of income tax which is currently 20%
- Any income above this limit is taxed at the higher rate of tax which is currently 40%
- Your tax rate band is averaged out across the year

# Tax Rates and Rate Bands

## Tax rates, bands and reliefs

The following tables show the tax rates, rate bands and tax reliefs for the tax year 2024 and the previous tax years. [Calculating your Income Tax](#) gives more information on how these work.

Tax rates and rate bands <span style="float: right;">^</span>					
<i>Rates and bands for the years 2020 to 2024</i>					
Personal circumstances	2024 €	2023 €	2022 €	2021 €	2020 €
Single or widowed or surviving civil partner, without qualifying children	€42,000 @ 20% Balance @ 40%	€40,000 @ 20%, balance @ 40%	€36,800 @ 20%, balance @ 40%	€35,300 @ 20%, balance @ 40%	€35,300 @ 20%, balance @ 40%
Single or widowed or surviving civil partner, qualifying for Single Person Child Carer Credit	€46,000 @ 20% Balance @ 40%	€44,000 @ 20%, balance @ 40%	€40,800 @ 20%, balance @ 40%	€39,300 @ 20%, balance @ 40%	€39,300 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€51,000 @ 20% Balance @ 40%	€49,000 @ 20%, balance @ 40%	€45,800 @ 20%, balance @ 40%	€44,300 @ 20%, balance @ 40%	€44,300 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€51,000 @ 20% (with an increase of 33,000 max), balance @ 40%	€49,000 @ 20% (with an increase of 31,000 max), balance @ 40%	€45,800 @ 20% (with an increase of 27,800 max), balance @ 40%	€44,300 @ 20% (with an increase of 26,300 max), balance @ 40%	€44,300 @ 20% (with an increase of 26,300 max), balance @ 40%

Note: The [increase in the rate band](#) is capped at the lower of €33,000 or the income of the lower earner. This increase cannot be transferred between spouses or civil partners.

## What are tax credits?

- Tax credits reduce the amount of tax you pay
- Tax credits are not refundable
- Everyone is entitled to Personal Tax Credits. You may also be entitled to extra tax credits if, for example, you are a Pay As You Earn (PAYE) employee, a home carer or aged 65 or older

# Examples of Tax Credits

Here are some tax credits you may be entitled to claim:

- [Age Tax Credit](#)
- [Blind Person's Tax Credit](#)
- [Dependent Relative Tax Credit](#)
- [Rent Tax Credit](#)
- [Employee Tax Credit](#)
- [Flat Rate Expenses](#)
- [Guide Dog Allowance](#)
- [Home Carer Tax Credit](#)
- [Incapacitated Child Tax Credit](#)
- [Single Person Child Carer Credit](#)
- [Widowed Parent Tax Credit](#)

# Tax Credits

Some tax credits are conditional and may require further documentation to be provided in support of your claim, for example:

- [Incapacitated Child Tax Credit](#)
- [Tuition Fees](#)
- [Nursing Home Expenses](#) as part of [Health Expenses](#)



# Tax Reliefs

# Tax Reliefs

- Unlike Tax Credits, Tax Reliefs can reduce the amount of your income on which you pay tax. Tax reliefs are deducted from your income before tax is applied.

Examples of Tax Reliefs:

-[Employing a Carer](#)

-[Pension Contributions](#)

Tax reliefs are granted at the employee 'marginal' rate of tax-that is, if a taxpayer earns in excess of their tax rate band, tax relief is granted at the higher tax rate, to the extent that their income exceeds the standard rate band.

## Tax reliefs-Example

- **John** is single and earns €50000. He makes an additional voluntary payment (AVC) of €5000 into his pension. His tax rate band is €40000 for the year.
- Because John's income (€50000) exceeds his tax rate band (€40000) by more than the pension contribution (€5000), he gets the full tax relief at 40%
- **Jessica** is single and earns €42000. She makes an additional voluntary payment payment of €5000 into her pension. Her tax rate band is €40000 for the year.
- Because Jessica's income (€42000) exceeds her tax rate band (€40000) by €2000, she gets €2000 @ 40%, €3000 at 20%

# Universal Social Charge

## Universal Social Charge

- USC is a tax payable on your total income
- Depending on your circumstances, you pay USC at standard or reduced rates
- If your income is below €13000, you may be exempt from USC
- If your income is above €13000, you pay USC on your full income.

# Universal Social Charge

## 2024 Thresholds:

- First €12012 @ .5%
- Next €13748 @ 2%
- Next €44284 @ 4%
- Balance @ 8%

## 2023 Thresholds:

- First €12012 @ .5%
- Next €10908 @ 2%
- Next €47124 @ 4.5%
- Balance @ 8%

## Reduced rates of USC

If you are: aged 70 or over **or** hold a full medical card and your income is €60000 p.a or less

- Reduced rates of USC apply
- Reduced rates in 2024:
  - 0.5% on first €12012
  - 2% on balance.

# How are PAYE employees taxed?



# Emergency Basis of Tax & USC

## Emergency Basis of Tax & USC

- Emergency Tax & USC rates apply when your employer, having contacted Revenue, doesn't receive a Revenue Payroll Notification for you.
- This can occur when:
  - (A) You have not provided a PPSN to your employer,
  - (B) your PPSN is not registered on Revenue records (first time employment in Ireland)
- Normal emergency tax rules apply when you give a valid PPSN to your employer

## Emergency Tax-different types

- 'Normal emergency tax':

1/52 of single person's tax bands for first 4 weeks of employment

Taxed at 20% up to that amount

Taxed at 40% on balance

After first 4 weeks, tax @ 40%, USC @ 8% throughout

- Where you have not provided your PPS number:

Tax @ 40%

USC @ 8%

## Emergency Tax-how to avoid paying it!

- 1<sup>st</sup> time employment in Ireland:
  - (A) Register for myAccount
  - (B) Register your first ever job in Ireland using the Jobs & Pensions facility in myAccount
- 2<sup>nd</sup> & subsequent employment in Ireland:

Give your PPSN to your employer as soon as you start!

Your employer is responsible for registering the employment/pension.

## **Week 1 basis**

- Each week treated separately
- Employer deducts tax and USC on a week-to-week basis
- Tax Credits are not backdated and do not accumulate
- Employer cannot make any refunds of Income Tax or USC
- Submit an Income Tax Return after year end if still on week 1 at 31 December

## Reasons for Week 1 basis

- Previous employment not ceased on Revenue records
- Tax Residence position not determined
- Gap(s) in employment record
- Employee choice
- Additional income previously untaxed
- Large reduction in tax credits
- Transfer of tax credits between spouses/civil partners

Employee should contact Revenue if on week 1 basis.

## Cumulative ('Normal') basis

Most employees are taxed on cumulative basis

- Each pay day, all earnings, tax credits and tax & USC bands are accumulated
- This ensures right amount of tax is paid each pay day
- Refunds can be made by employer, when due.

# Commencing and ceasing employments



# Commencing and ceasing employments

## First employment in Ireland

- Employee must register on myAccount and register their first ever job or pension in Ireland

## Subsequent employment/pension

- Employer advises Revenue of all commencements and cessations through the payroll process

# myAccount Overview

## Important Notice: Online security

Beware of scam emails

Revenue will never request personal info via email or pop-up windows

Keep password and PPSN safe

Two-Factor Authentication (2FA)

Never send personal information to Revenue using ordinary email - Use myEnquiries in myAccount

For refund payments check bank account details are correct.

### Stay safe and secure online

Revenue will never send emails which require customers to send personal information via email or pop-up windows.

Your myAccount password allows access to your records. Please keep your sign in details and password secure and do not disclose them to anyone.



### Enhance Your Account Security

#### Enable Two-Factor Authentication (2FA)

Two-factor authentication (2FA) works by adding an additional layer of security to your online account. It works by sending a one-time code to your mobile phone each time you log in, which needs to be provided along with your existing Revenue login credentials.

If you have recently changed banking provider and you wish to update the bank account used for PAYE tax refunds, select 'My Profile' > 'My Details'. Your current bank account details will be displayed, and you should click on 'Edit' to amend the details.

## Tax services

## PAYE Services



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

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

**View/Cease Your Job or Pension Details:** View/Cease any jobs/pensions on your record this year.

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

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

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

[Learn more](#)

[Manage Your Tax 2024](#)

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[Expenses/Benefits](#)

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

## Property and Land Services



**First Time Buyers:** View or start your Help To Buy application.

**Mortgage Interest Relief:** claim interest paid on a loan used to purchase, repair, develop or improve the home.

**LPT Valuation Guide:** information on average market value of properties as at November 2021

**Residential Zoned Land Tax:** Register sites, file returns etc.

[Learn more](#)

[Help To Buy](#)

[LPT Valuation Guide](#)

[Claim Mortgage Interest Relief](#)

[Property Ownership Transfer](#)

[Register New Property](#)

[Manage Residential Zoned Land Tax](#)

[Vacant Homes Tax](#)

## Vehicle Services



### **Drivers & Passengers with Disabilities:**

Apply for tax relief on adapted vehicles and claim fuel grant.

**Vehicle Owners:** Upload a VRT Certificate of Conformity.

**VRT Calculator:** estimate VRT due on a car, small commercial vehicle or motor cycle. Estimate any repayment of VRT due on the export of a car.

**VRT EU Leased Vehicle – Leasee:** Submit details of lease in advance of registration

[Learn more](#)

[Drivers & Passengers with Disabilities](#)

[VRT Certificate of Conformity](#)

[VRT Calculator](#)

[VRT EU Leased Vehicle – Leasee](#)

## Payments/Repayments



**Payments:** make payments online for most tax types and view your payments history.

**eRepayments:** make repayment claims and check status of submitted claims for

- Specific VAT repayments for unregistered persons
- Mineral Oil Tax paid by certain sectors
- Stamp Duty (83D)

[Learn more](#)

[Make a Payment](#)

[View Payments History](#)

[eRepayments](#)

## Manage My Record



**Manage My Record:** a range of services to manage and update your record and make enquiries.

[Learn more](#)

[My Profile](#)

[My Enquiries](#)

[Receipts Tracker](#)

[My Documents](#)

[Letter of Tax Residence](#)

[Upload Supporting Documents](#)

[Capital Gains Clearance](#)

[Registration Status Letter](#)

[Tax Registrations](#)

[Trust Register Functions](#)

[Tax Clearance](#)

[Update Bank Details for PAYE Refunds](#)

[Update Civil Status](#)

[VAT Number Verification](#)

[Manage Professional Services Withholding Tax](#)

[Manage Non-resident](#)

[Landlord Withholding Tax](#)

## Gifts & Inheritances



**CAT/IT38 return:** File an IT38/CAT return.

**Statement of Affairs (Probate) Form SA.2:** Submit a Statement of Affairs (Probate) Form SA.2

[Learn more](#)

[File CAT IT38 Return](#)

[Statement of Affairs \(Probate\) Form SA.2](#)

# Steps to receive your Employment Detail Summary (EDS)

## P60 replaced by Employment Detail Summary

- **Final P60** from your employer 2018
- **For years 2019 onwards** Revenue make an Employment Detail Summary (EDS) available for all employees at the start of each year.
- EDS based on pay and tax details submitted by your employer for the previous year
- Separate EDS for each employment held
- You can use EDS for same purposes as P60 e.g. in support of applications for loan, mortgage, grant, DSP benefits.



## PAYE Services



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**Details:** View/Cease any jobs/pensions on your record this year.

**Create a Summary of Your Pay and Tax**

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

[Learn more](#)

[Manage Your Tax 2024](#)

[Review Your Tax 2020-2023](#)

[View/Cease Your Job or Pension Details](#)

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

[Receipts Tracker](#)

[Expenses/Benefits](#)

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

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## Employment Detail Summary

Filter by tax year...

TAX YEAR	DATE ISSUED	
2024	-	<a href="#">Create EDS</a>
2023	-	<a href="#">Create EDS</a>
2022	-	<a href="#">Create EDS</a>
2021	-	<a href="#">Create EDS</a>
2020	-	<a href="#">Create EDS</a>
2019	-	<a href="#">Create EDS</a>

< 1 >

Showing results 1-6 of 6

# Employment Detail Summary 2023

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected.

You can view each payroll submission by selecting 'View job/pension details'.

You can create a document you can save or print by clicking 'Create document'.

[Create document](#)

## Your jobs or pensions

<b>Sara-er-jones-jones (03710613WH)</b>	<a href="#">View job/pension details</a>
Employment ID	
Start date	01/01/2015
<b>Pay, Tax, USC, LPT and PRSI details</b>	
Gross pay ⓘ	€0.00
Pay for Income Tax ⓘ	€0.00
Income Tax paid	€0.00
Taxable benefits	€0.00
Pay for USC ⓘ	€0.00
USC paid	€0.00
LPT deducted	€0.00
Employee PRSI paid ⓘ	€0.00
Employer PRSI paid ⓘ	€0.00

## T-justyn's jobs or pensions

<b>Sara-er-jones-jones (03710613WH)</b>	<a href="#">View job/pension details</a>
Employment ID	
Start date	01/01/2015
<b>Pay, Tax, USC, LPT and PRSI details</b>	
Gross pay ⓘ	€0.00
Pay for Income Tax ⓘ	€0.00
Income Tax paid	€0.00
Taxable benefits	€0.00
Pay for USC ⓘ	€0.00
USC paid	€0.00
LPT deducted	€0.00
Employee PRSI paid ⓘ	€0.00
Employer PRSI paid ⓘ	€0.00

In all correspondence please quote:  
PPS No: 3233636A



Aisling Ní Mhaoldóin  
Office of the Revenue Commissioners  
Business Division - CB3  
Anne Street  
Wexford

MR T-ERNESTO  
O'REILLY  
DAME STREET  
PAYEOS-  
STIEDEMANNTOWN  
DUBLIN 15

Enquiries: 01 7383636  
18 Jan 2024

## Employment Detail Summary 2023

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected

Job/pension details	
Employer/pension provider name	Sara-er-jones-jones
Employer/pension provider no.	03710613WH
Employment ID	
Start Date	01/01/2015
Pay, Income Tax, USC, LPT and PRSI details	
Gross pay	€0.00
Pay for Income Tax	€0.00
Income Tax paid	€0.00
Taxable benefits	€0.00
Pay for USC	€0.00
USC paid	€0.00
LPT deducted	€0.00
Employee PRSI paid	€0.00
Employer PRSI paid	€0.00

# Real Time Credits (RTC)

# Background to Real Time Credits

- PAYE employees and pensioners can claim certain credits in real time.
- Real Time Credits allows you to claim for expenditure incurred in the current year (2024) for:
  - Health expenses
  - (Non routine) Dental expenses
  - Nursing Home expenses
  - Remote Working Relief

# Real Time Credits

- You can claim for multiple receipts at the same time.
- You must upload a valid, readable receipt image for qualifying expenditure incurred
- Your tax credits will increase, which may result in you paying less tax.
- Your employer should make the necessary adjustments through payroll.
- Or you can claim by completing your Income Tax Return

## RTC-How to claim

You must be registered for myAccount as RTC claims are only available online by using:

- Receipts Tracker in myAccount, or
- PAYE Online Services (POS) in myAccount

See 'Personal tax credits, reliefs and exemptions information' on Revenue.ie



### Real Time Credits

1. [Overview](#)
2. [How to make a Real Time Credit claim](#)
3. [How to check the progress of your receipts](#)
4. [Notification a claim has been processed](#)

#### How to make a Real Time Credit claim

You can make a real time claim once you have incurred qualifying expenditure. A readable image of each receipt must be uploaded to the [Receipts Tracker](#). The Receipts Tracker is in the PAYE Services and Manage My Record cards in [myAccount](#).

You will need to provide details of the date the expense was paid and the amount paid by you. You may need to supply more information when claiming for certain credits or reliefs. For example, the name and [Personal Public Service Number \(PPSN\)](#) of the nursing home resident if you pay the fees.



# How to make a Real Time credits using Receipts Tracker

## PAYE Services

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

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[Learn more](#)

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

Hello EFFERTZ

[Gaeilge](#)

[Sign out](#)



myACCOUNT

[← myAccount homepage](#)

## Receipts Tracker

This service allows you to record and manage receipts for your expenses from **2019** onwards. You can also save images of these receipts.

[Add new receipt →](#)

[← Back](#)

## Add receipt expense

---

### Enter expense date paid

Date expense paid \*

01	01	2024
DD	MM	YYYY

---

### Select the category type

Category \*

Health ▼

Sub category \*

General ▼

---

# Real Time credits using Receipts Tracker

## Enter expense detail

Amount paid by you \*

€ 125.00

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

Yes

No

## Upload receipt documents

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

Drop files here to upload, or  
[Click to browse for a file](#)

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

## Selected Documents

File name	File size	Action	Download
<a href="#">test_receipt.jpg</a>	398.9 kB	<a href="#">Remove</a>	N/A

[Add receipt →](#)

# Real Time credits using Receipts Tracker

**Receipt added successfully**

**Please choose how you would like to proceed:**

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

**Continue with claim →**

**← Back to summary**

or

**Add another receipt**

# Real Time credits using Receipts Tracker

[← Back](#)

## Add receipt expense

### Enter expense date paid

Date expense paid \*

<input type="text" value="07"/>	<input type="text" value="01"/>	<input type="text" value="2024"/>
DD	MM	YYYY

### Select the category type

Category \*

Sub category \*

### Select receipt assignee

You may assign this receipt to yourself or your spouse/civil partner for the relevant expense year

T-JUSTYN

## Enter expense detail

Total of bill \*

€	500.00
---	--------

Amount paid \*

€	500.00
---	--------

## Upload receipt documents

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

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**Continue with claim →**

**← Back to summary**

or

**Add another receipt**



[← Back](#)

T-ERNESTO

T-JUSTYN

- Overview
- Claim tax credits
- Manage receipts**
- Declare income
- Divide tax credits
- Review & submit

## Manage receipts

You can view uploaded receipts and/or add more receipts in support of your claim for credits.

Show Unclaimed Receipts ▾

### Health expense receipts

Sub-category	Date expense paid	Amount paid by you	Status	Claim
General	01/01/2024	€125.00	Not Claimed	<input checked="" type="checkbox"/>

### Remote working relief receipts

Sub-category	Date expense paid	Amount paid by you	Status	Claim
Heating/Electricity	07/01/2024	€500.00	Not Claimed	<input checked="" type="checkbox"/>

[Add new receipt](#)

[Claim credit →](#)

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T-ERNESTO

T-JUSTYN

Overview

Claim tax credits

Health expenses

Manage receipts

Declare income

Divide tax credits

Review & submit

## Additional health expense details

### Gross relief due

This is the total amount of health expenses paid by you only, less any refund you received from a third party

€ 125.00

### Tax credits increased by

€ 25.00

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T-ERNESTO

T-JUSTYN

Overview

Claim tax credits

Health expenses

Remote working relief

Manage receipts

Declare income

Divide tax credits

Review & submit

## Remote working relief additional details

### Total days worked remotely to date in 2024 \*

**Note:** You should only include days actually worked remotely. Please do not include days that you did not work, such as weekends, public holidays, sick leave and/or annual leave.

8

### Were you in receipt of a payment of up to €3.20 per day from your employer while working remotely? \*

Yes

No

### Gross relief due

€ 3.28

### Tax credits increased by

€ 0.66

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## Real Time credits using Receipts Tracker

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

No Yes

employer/pension provider to receive.

## Real Time credits using Receipts Tracker

Have you declared all your additional incomes?

No

Yes

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T-ERNESTO

T-JUSTYN

- Overview
- Claim tax credits
- Manage receipts
- Declare income
- Divide tax credits
- Review & submit**

## Review and submit

Please review your information before submission.

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

---

### Your Summary

#### Jobs and pensions

You have not updated details regarding a job or pension

---

#### Tax credits

These are the tax credits you are claiming.

Health expenses

\* NEW \*

€25.00

Remote working relief

\* NEW \*

€0.66

---

# Real Time credits using Receipts Tracker

## T-JUSTYN's Summary

### Jobs and pensions

You have not updated details regarding a job or pension

---

### Tax credits

You have not claimed any tax credits.

---

### Incomes

You have not declared any incomes.

---

### How tax credits and rate bands have been divided

I accept how tax credits and rate bands have been divided.

---

### Declaration

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




Sign and submit→

# Real Time credits using Receipts Tracker

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## PAYE Services



### Secure sign and submit

PPS Number

Enter myAccount password

**Sign and Submit →**



# End of Year Process for Employees

# End of Year Process for Employees

## Sign In

If you have a verified MyGovID account, you can use your MyGovID details to sign in

Login with MyGovID 

[What is MyGovID?](#)

or

### Login using your Revenue account details

PPS Number

Date of Birth

DD MM YYYY

Password

If you received a temporary password recently, you can use it to sign in here.

[Forgot Password?](#)

Please keep your sign in details and password secure and never disclose them to anyone

[Learn More](#)

Sign in →

# End of Year Process for Employees

## PAYE Services



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# End of Year Process for Employees

[← Back to myAccount](#)

 Employment Detail Summary documents can be accessed for all years from the [link](#) on the PAYE Services card.

Tax year

Select

2023

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"><li>View your Preliminary End of Year Statement for 2023 based on Revenue's records.</li><li>Complete your Income Tax return to:<ul style="list-style-type: none"><li>- Change existing credits/declared income;</li><li>- Declare additional Income e.g. rental income, income from casual work;</li><li>- Claim additional credits/reliefs e.g. health expenses;</li><li>- Request your Statement of Liability from Revenue.</li></ul></li></ul>	Available	<a href="#">Request</a>

# End of Year Process for Employees

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## Preliminary End of Year Statement

This is a preliminary calculation for 2023 based on the information held on Revenue's records at this time.

If you have any additional income to declare e.g. rental income, income from casual work, you should declare this income by completing your Income Tax Return. To go directly to your Income Tax Return, click 'Complete your Income Tax Return' at the bottom of this page.

<b>Preliminary result</b>	<b>Overpayment</b>	<b>€1,081.24</b>
---------------------------	--------------------	------------------

## What your preliminary result means

### Overpayment

Based on Revenue's records for 2023, you paid more Income Tax or USC than you were due to pay. To receive any refund due, you should complete your Income Tax Return for 2023.

## Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

Taxable income		€90,000.00
<b>Preliminary Income Tax result</b>	<b>Overpayment</b>	<b>€1,000.00</b>

## Preliminary USC result

[View USC details](#)

To view a breakdown of your income chargeable to USC, USC due and USC paid, click 'View USC details'.

Income chargeable to USC	€90,000.00	
<b>Preliminary USC result</b>	<b>Overpayment</b>	<b>€81.24</b>

## How would you like to proceed?

You should complete your Income Tax Return to:

- Receive any refund of tax due;
- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability.

**Complete your Income Tax Return →**

If you do not need a Statement of Liability and have no additional income to declare or credits/reliefs to claim you can return to 'Review your tax' by clicking the 'Back' button below.

**← Back**

# End of Year Process for Employees

## Notice to file a Return of income (Income Tax Return)

To update your tax credits or additional Non-PAYE income, you are required under Section 879 Taxes Consolidation Act 1997, by Pat Murphy, Inspector of Taxes, to complete a Return of income (Income Tax Return).

Ok

# Completing your Income Tax Return

## What do I need to do?

To complete your Income Tax return and request your Statement of Liability, you need to complete the five sections below.

### 1 Personal details

Check that your details are correct. Add details for you and your spouse or civil partner, if relevant.

### 2 PAYE Income

Check that the pay and tax details for 2023 for each of your jobs/pensions are correct. This is based on information provided by your employer/pension provider to Revenue. A breakdown of this information is available under Employment Detail Summary in the [Review your tax](#) screen. If your pay and tax details are incorrect, you must contact your employer to correct these details.

### 3 Non-PAYE Income

Confirm, edit or delete non-PAYE income already on record. Add any additional non-PAYE income not already declared e.g. rental income, nixers.

### 4 Tax credits and reliefs

Confirm, edit or delete tax credits and reliefs already on record. Add new tax credits or reliefs not already on record. You can make your claim for the Stay and Spend tax credit under the 'You and your family' category. **You must upload all receipts and images in advance of completing this return via the Receipts Tracker service in myAccount.**

### 5 Declaration

Confirm that all the information provided is correct before requesting your Statement of Liability

## How is my personal data used?

1

The Revenue Commissioners collect taxes and duties and implement customs controls, Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas.

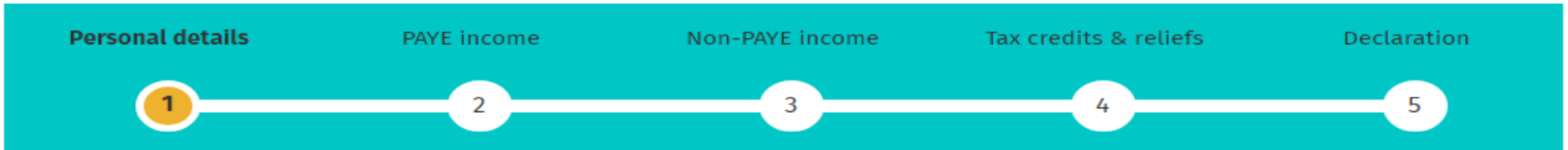
2

Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Details of this policy are also available in hard copy upon request. [View Revenue's data protection policy](#) ↗

Start →



# Personal details



\* Denotes a required field

## T-Ernesto's personal details



### PPS number

3233636A

### ⓘ Date of birth (dd/mm/yyyy)

01/01/1960

### Civil status

Married

### ⓘ Did your civil status change in 2023?

Yes

No

# End of Year Process for Employees

Dependent children \*

If you are in receipt of a medical card during the tax year and this is not showing on your record please contact Revenue in order for us to update your details.

 Residency status \*

Resident

Non resident

Additional residency status

 Ordinarily resident \*

Yes

No

 Domiciled in Ireland \*

Yes

No

# End of Year Process for Employees

---

## T-Ernesto's contact details

---



### Address

DAME STREET, PAYEOS-STIEDEMANNTOWN, , DUBLIN 15

### Phone \*

### Email \*

---

## T-Ernesto's bank details

---



### ⓘ Account holder's name

### ⓘ Bank account number/IBAN

### ⓘ Bank identifier/BIC

# End of Year Process for Employees

## T-Justyn's personal details



Name

T-JUSTYN DIETRICH

PPS number

9861999T

[i](#) Date of birth (dd/mm/yyyy)

01/01/1960

If you are in receipt of a medical card during the tax year and this is not showing on your record please contact Revenue in order for us to update your details.

[i](#) Residency status \*

Resident

Non resident

Additional residency status

[i](#) Ordinarily resident \*

Yes

No

# End of Year Process for Employees


 Domiciled in Ireland \*

Yes

No

## T-Justyn's bank details



 Account holder's name

 Bank account number/IBAN

 Bank identifier/BIC

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# End of Year Process for Employees

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## PAYE income



Click **Edit** to add income, tax and USC details where these are not displayed or if you have paid non-refundable foreign tax on any of the PAYE incomes shown.

If any source of PAYE income is not included, you can use the Jobs and Pensions service to update your records.

If your pay and tax information is incorrect, please contact your employer/pension provider directly to have it corrected.

### T-ERNESTO's employments

Employer	SARA-ER-JONES-JONES
Employment ID	-
Employer's tax registration no.	03710613WH
Pay for Income Tax	€60,000.00
Income Tax paid	€8,875.00
Pay for USC	€60,000.00
USC paid	€1,987.44
Relationship	None
Action	<a href="#">Edit</a>

### T-JUSTYN's employments

Employer	SARA-ER-JONES-JONES
Employment ID	-
Employer's tax registration no.	03710613WH
Pay for Income Tax	€30,000.00
Income Tax paid	€4,225.00
Pay for USC	€30,000.00
USC paid	€637.44
Relationship	None
Action	<a href="#">Edit</a>

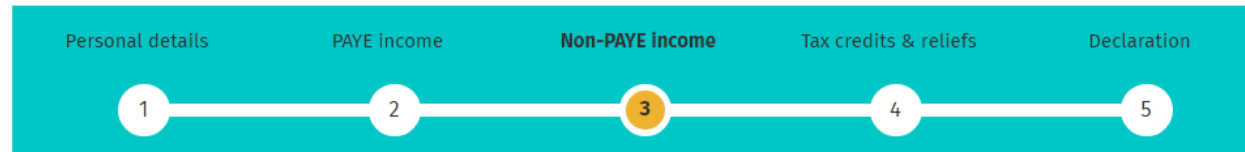
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# End of Year Process for Employees

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## Non-PAYE income




Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

### Add income:

- T-ERNESTO O'REILLY
- T-JUSTYN DIETRICH

[Expand All](#) ▼

-  Department of Social Protection (DSP) [Show more](#) ▼
-  Dividends [Show more](#) ▼
-  Foreign income [Show more](#) ▼
-  Other income [Show more](#) ▼

# End of Year Process for Employees

T-ERNESTO O'REILLY T-JUSTYN DIETRICH

Expand All ▼

Health [Show less ▲](#)

Assistance Dog Allowance <a href="#">Select</a>	Blind Persons Tax Credit <a href="#">Select</a>
Guide Dog Allowance <a href="#">Select</a>	<b>Health Expenses <a href="#">Select</a></b>
Income Continuance <a href="#">Select</a>	Medical Insurance Relief <a href="#">Select</a>
Nursing Home Expenses <a href="#">Select</a>	



# End of Year Process for Employees

## Receipts tracker

The following is a summary of the receipts uploaded by you and your spouse/Civil Partner.

Receipt category	Amount
General	€1,000.00

**Note:** Please round cent amounts to the nearest euro.

\* Denotes a required field

Enter the amount of general health expenses not already claimed during the year

Enter the amount of non-routine dental expenses not already claimed during the year

Enter the amount of any refund received or receivable from a third party in respect of amounts entered in the above two fields only


Gross amount of Health Expenses now claimed

Refunds received from a third party

Net amount of Health Expenses now claimed

[Cancel](#)

# End of Year Process for Employees

 Your job Show less ^

<a href="#">Additional Voluntary Contributions</a>	<a href="#">Select</a>	<a href="#">Fisher Tax Credit</a>	<a href="#">Select</a>
<a href="#">Flat Rate Expenses</a>	<a href="#">Select</a>	<a href="#">Foreign Earnings Deduction</a>	<a href="#">Select</a>
<a href="#">Other PAYE Expenses</a>	<a href="#">Select</a>	<a href="#">Personal Retirement Savings Accounts (PRSA)</a>	<a href="#">Select</a>
<a href="#">Remote Working Relief</a>	<a href="#">Select</a>	<a href="#">Seafarer Allowance</a>	<a href="#">Select</a>
<a href="#">Retirement Relief for Sportspeople</a>	<a href="#">Select</a>	<a href="#">Transborder Relief</a>	<a href="#">Select</a>

# End of Year Process for Employees

## Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely. If you wish to upload receipts to support your claim please do so through Receipts Tracker, otherwise please retain your receipts for 6 years.

[Would you like more information?](#)

## Receipts tracker

The following is a summary of the receipts uploaded by you.

Receipt category	Amount
Heating/Electricity	€550.00
Broadband	€200.00
Total	€750.00

**Note:** Please round cent amounts to the nearest euro.

## Receipts submitted

Receipt Category	Date of Payment	Amount Paid
Heating/Electricity	01/10/2023	€550.00
Broadband	05/04/2023	€200.00

# End of Year Process for Employees

As this is an individual expense, please ensure the receipt(s) you are claiming are for you and not your spouse/civil partner.

\* Denotes a required field

? Were you in receipt of up to € 3.20 per day from your employer? \*

Yes

No

Heating/Electricity Paid ?

559

Broadband Paid ?

200

Days Worked Remotely \*

**Note:** You should only include days actually worked remotely. Please do not include days that you did not work, such as weekends, public holidays, sick leave and/or annual leave.

163

[Cancel](#)

**Add**

# End of Year Process for Employees

## T-ERNESTO's tax credits

Confirm	Description	Gross amount	Action
<input checked="" type="checkbox"/>	<span>ⓘ</span> Personal Tax Credit	€3,550.00	
<input checked="" type="checkbox"/>	Employee Tax Credit	€1,775.00	<a href="#">Edit</a> <a href="#">Delete</a>
<input checked="" type="checkbox"/>	Rent Tax Credit	€5,000.00	<a href="#">Edit</a> <a href="#">Delete</a>
	Health Expenses	€1,000.00	<a href="#">Edit</a> <a href="#">Delete</a>
	<span>ⓘ</span> Remote Working Relief	€101.68	<a href="#">Edit</a> <a href="#">Delete</a>
<input checked="" type="checkbox"/>	Confirm all		

## T-JUSTYN's tax credits

Confirm	Description	Gross amount	Action
<input checked="" type="checkbox"/>	Employee Tax Credit	€1,775.00	<a href="#">Edit</a> <a href="#">Delete</a>

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# Declaration



After **reviewing** your return details below, please **read** and **confirm** your declaration before continuing to submit your Income Tax Return.

## Review T-ERNESTO's details

\* Denotes a required field

— Income (1)			€60,000.00
Description	Amount on revenue record	Amount declared	Status
SARA-ER-JONES-JONES	€60,000.00	€60,000.00	Confirmed

— Tax credits & reliefs (5)			
Description	Amount on revenue record	Amount claimed	Status
Personal Tax Credit	€3,550.00	€3,550.00	Confirmed
Employee Tax Credit	€1,775.00	€1,775.00	Confirmed
Rent Tax Credit	€5,000.00	€5,000.00	Confirmed
Health Expenses	—	€1,000.00	Added
Remote Working Relief	—	€101.68	Added

# End of Year Process for Employees

— Income (1)			€30,000.00
Description	Amount on revenue record	Amount declared	Status
SARA-ER-JONES-JONES	€30,000.00	€30,000.00	Confirmed

— Tax credits & reliefs (1)			
Description	Amount on revenue record	Amount claimed	Status
Employee Tax Credit	€1,775.00	€1,775.00	Confirmed

## Declaration

I declare that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of all sources of my income and the amount of income derived from each source in the year 2023.  
I declare that to the best of my knowledge and belief, all particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

Check this box to confirm this declaration.\*



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# End of Year Process for Employees

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## Income Tax Return



### Secure sign and submit

PPS Number

Enter myAccount password

**Sign and Submit →**



# Rent Tax Credit

## Rent Tax Credit-Background Info

- Available for the years 2022-2025 inclusive
- Can be claimed where no other rent supports (HAP/Rent Supplement/RAS) are provided
- Cannot be claimed when tenant and landlord are related (with one exception-property must be such that it has to be, and is registered with RTB)
- Credit amount: €750 single/widowed €1500 married/civil partners
- Further information (including claims process): <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/rent-credit/index.aspx>


## Rent Tax Credit-how to claim

**2022 & 2023:** Claim Rent Tax Credit by completing an Income Tax Return

**2024:** Claim in myAccount by selecting:

- Manage your Tax 2024 from the PAYE Services card
- Add New Credits
- 'Rent Tax Credit' from the 'You and your family' category
- 'Next' and answer the on-screen questions to make your claim.

# How to claim Rent Tax Credit in 2023

 You and your family Show less ^

Deed of Covenant <a href="#">Select</a>	Dependent Relative Tax Credit <a href="#">Select</a>
Employing a Carer <a href="#">Select</a>	Maintenance Payments Made <a href="#">Select</a>
Owner Occupier Relief <a href="#">Select</a>	Rent-a-Room Relief <a href="#">Select</a>
<b>Rent Tax Credit <a href="#">Select</a></b>	Retainable Charge <a href="#">Select</a>
Retirement Annuity Contract incl. QOPP <a href="#">Select</a>	Stay and Spend <a href="#">Select</a>
Tuition Fees <a href="#">Select</a>	

# How to claim Rent Tax Credit in 2023

## Rent Tax Credit

Budget 2023 announced the introduction of a new Rent Tax Credit. This new tax credit will be available for the 2022 to 2025 tax years inclusive.

[Would you like more information?](#)

\* Denotes a required field

## Rent Tax Credit Form

Section 1 of 5

Who are you claiming for? \*

Self

Child

Next →

[Cancel](#)

# How to claim Rent Tax Credit in 2023

**Rent Tax Credit Form** Section 1 of 5

Are you in receipt of HAP/RAS or any other State Housing Support Schemes? \*

Yes  No

**ⓘ** I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association \*

Yes  No

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[Cancel](#)

# How to claim Rent Tax Credit in 2023

**Rent Tax Credit Form** Section 2 of 5

PPS of tenant

1213261B

**i** Is the property a RTB registered property? \*

Yes No

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[Cancel](#)

# How to claim Rent Tax Credit in 2023

**Rent Tax Credit Form** Section 2 of 5

Is the property under a licence agreement such the Rent a Room scheme? \*

Yes  No

Are you related to your landlord? \*

Yes  No

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[Cancel](#)



# How to claim Rent Tax Credit in 2023

## Rent Tax Credit Form

Section 2 of 5

 Is property your PPR? \*

Yes

No

Start Date of Tenancy \*

01/01/2022



Estimated End Date of Tenancy \*

28/02/2026



Duration of your lease

4 Years 1 month 27 days

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# How to claim Rent Tax Credit in 2023

**RENTED PROPERTY DETAILS**

Address \*

1 Main Street, Kilmuckridge

Apt, suite etc

Eircode \*

D17| KX24

LPT property ID

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# How to claim Rent Tax Credit in 2023

## LANDLORD'S/AGENT'S DETAILS

Address

1 South Street, Newlands

Apt, suite etc

Non-resident?

Yes

No

 PPS/TRN

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# How to claim Rent Tax Credit in 2023

Name of Person or Agent rent has been paid to \*

Paul Burke

**i** Gross relief due \*

€ 2500.00

The maximum amount you can claim is €2,500. X



**Net Credit Due**

€ 500.00

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[Cancel](#) **Add**

# How to claim Rent Tax Credit in 2023

Confirm	Description	Gross amount	Action
<input checked="" type="checkbox"/>	 Personal Tax Credit	€1,700.00	
<input checked="" type="checkbox"/>	Employee Tax Credit	€1,700.00	<a href="#">Edit</a> <a href="#">Delete</a>
	Health Expenses	€1,000.00	<a href="#">Edit</a> <a href="#">Delete</a>
	 Remote Working Relief	€115.89	<a href="#">Edit</a> <a href="#">Delete</a>
	Rent Tax Credit	€2,500.00	<a href="#">Edit</a> <a href="#">Delete</a>
<input checked="" type="checkbox"/>	Confirm all		

# Information sources

# Life events and personal circumstances

[Back to homepage](#)

## Life events and personal circumstances

Information about the tax implications of some key life events and changes in your personal circumstances.

### Popular topics

[Marriage and civil partnerships](#)

[Leaving Ireland](#)

[Students](#)

[Starting and changing jobs](#)

[Leaving a job and unemployment](#)

[Children](#)

[Persons with a disability](#)

[Changing your personal details](#)

[Illness and injury](#)

[Marital status](#)

[Moving to or from Ireland](#)

[Students](#)

[Pensions and retirement](#)

[Older persons](#)

[Nursing home \(Fair Deal Scheme\) loan](#)

[Death and bereavement](#)

[Taxation of the Pandemic Unemployment Payment \(PUP\)](#)

# Jobs and pensions

Information about starting work, changing jobs, calculating your Income Tax, Universal Social Charge and pensions.

## Popular topics

[Starting your first job](#)

[Emergency tax](#)

[Pensions](#)

[Remotely working from home](#)

[Starting your first job](#)

[Universal Social Charge \(USC\)](#)

[Changing jobs](#)

[Your tax credits](#)

[What is PAYE?](#)

[Taxation of DSP payments](#)

[Overtime and bonuses](#)

[Using a tax agent or tax service](#)

[Temporary Wage Subsidy Scheme \(TWSS\)](#)

[Emergency Tax](#)

[Calculating your Income Tax](#)

[How to submit a PAYE Income Tax Return](#)

[Tax residence](#)

[Periods of unemployment](#)

[Second or multiple jobs](#)

[Taxation of employer benefits](#)

[Personal Public Service Number \(PPSN\)](#)



# Personal tax credits, reliefs and exemptions

## Personal tax credits, reliefs and exemptions

Information about the tax credits, reliefs and exemptions that you may be entitled to and how to claim them.

### Popular topics

[Health expenses](#)

[Calculating your Income Tax](#)

[Rent Tax Credit](#)

[Differences between tax credits, reliefs and exemptions](#)

[Land and property](#)

[Marital and civil status](#)

[Pensions and retirement](#)

[Children](#)

[Claiming a tax refund if you are unemployed](#)

[Investment](#)

[High Income Earner Restriction \(HIER\)](#)

[Stay and Spend Scheme](#)

[Tax rates, bands and reliefs](#)

[Real Time Credits](#)

[Health and age](#)

[Income and employment](#)

[Education](#)

[Exempt incomes](#)

[Donations and covenants](#)

[Lump sum payments](#)

[Four year rule](#)

[Mortgage Interest Tax Credit](#)

# Information & Demo Videos on [www.revenue.ie](http://www.revenue.ie)

## Register for myAccount – Online services

- <https://www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myaccount.aspx>

## Calculating your Income Tax

<https://www.revenue.ie/en/jobs-and-pensions/calculating-your-income-tax/index.aspx>

## Receipts Tracker – Online services

- <https://www.revenue.ie/en/online-services/services/common/manage-your-receipts-with-receipts-tracker.aspx>

You can contact Revenue directly through our secure myEnquiries facility in myAccount.

**Q&A**

