



New Employee On-Boarding Process

RBK Global Employer Solutions

We're by your side



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Employee Help Sheet - Background

- Companies may need to provide new employees assistance with their personal tax set up to ensure payroll can be run smoothly and efficiently.
- This may be necessary whether employee is Irish resident or whether employee is being seconded/assigned to Ireland.
- Process may be more complicated for employees being assigned from other jurisdictions as they will need to acquire PPS number and make a new application to Revenue for MyAccount.
- All registrations, applications and queries to Revenue must be made online via MyAccount.
- We have included in the slides a step by step guide for employees relating to the set up of MyAccount and other initial employee considerations relating to a new employment.



Applying for a PPS Number

- Before an employee begins employment in Ireland they will need to acquire an Irish PPS number.
- Prior to Covid, PPS number applications were made in local Intreo offices by appointment.
- The system changed while Covid restrictions were in place. All applications currently need to be made online. It is important to note that applications can take a number of weeks to process, so it is recommended that the online application is made as soon as possible.
- To apply for a PPS number, the employee will need a basic MyGovID account. MyGovID is a single secure online identity which makes it easier to access a range of government services. <https://www.mygovid.ie/>

A basic MyGovID account is quick to set up and all that is needed is:

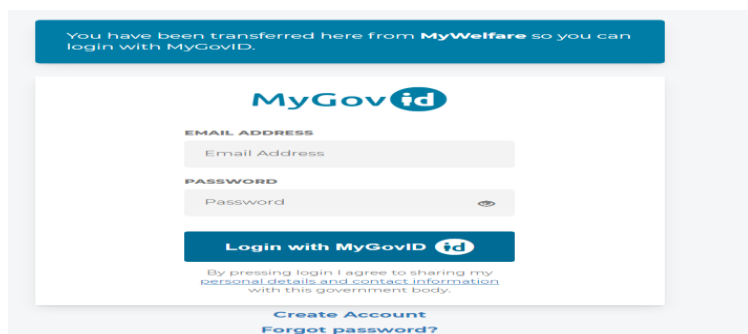
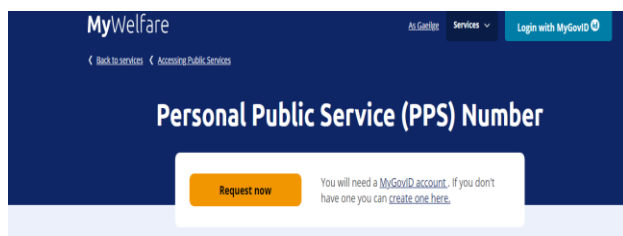
- Your name
- Email address
- Create a password

A verification code will be sent to your email that you then need to enter

Once MyGovID basic account is set up go to the below link

<https://services.mywelfare.ie/en/topics/identity-services/>

Applying for a PPS number



You will also need the following along with setting up the basic MyGovID:

- Reason for applying for PPS – such as new job – signed offer of employment confirming when you are due to start employment – letter should be on company headed paper with employer contact details and company registered number
- Identity documents – passport
- Evidence of address:
 - a) Household utility bill
 - b) Official letter or document
 - c) A financial statement
 - d) Property or lease agreement
 - e) Confirmation of address by a third party such as hostel or hotel administrator or manager, school principal or property owner

****If you are staying with friends or relatives an original household bill plus a note from bill holder confirming your residency at the bill address is acceptable. This note can be written on the bill itself.****

All documents to upload must be clear and easy to read.

*****Please note that even without a PPS number an employee can be included on a payroll and pay processed on an emergency tax basis. No employee should be receiving pay without being processed through payroll.**

My Account

MyAccount is service on the Revenue website which enables all employees to carry out various tasks online such as changing their tax credits, changing employments and claiming tax refunds.

Since 2019 P45s and P60's were made obsolete and employees will be required to register for MyAccount to register **their 1st employments** in Ireland and to access their end of year tax statements on-line.

All employees registering a job for the first time must register for MyAccount on line first before applying for their tax credit certificate. A pin number will be required to complete the registration process and will be posted out to the employee.

(Employees already registered as an employee in Ireland do not need to register new employments on myAccount – new employer will register their employment when requesting RPN from revenue)

For employees registering for MyAccount who are already registered with Revenue and had a previous employment there are 2 options available to them to obtain the password. One option is by phone, e-mail or text and the other is by Post. The Revenue Commissioners recommend the Post option as the phone password can timeout if the employee does not activate in time.

The process is relatively straight forward. We have set out below the steps involved. There are a number of items the employee must have to hand before commencing the process.

Registering for MyAccount

What do you need to register?

- > PPS number
- > Date of Birth
- > Mobile number or landline number
- > Email address
- > Home address

To get instant access, you will need to verify your identity with 2 of the following:

- > Irish driving licence number.
- > Information from your P60
- > Information from your Income Tax notice of assessment or acknowledgement of self assessment

To receive the Password by post, click the Post option for password to issue to home address.

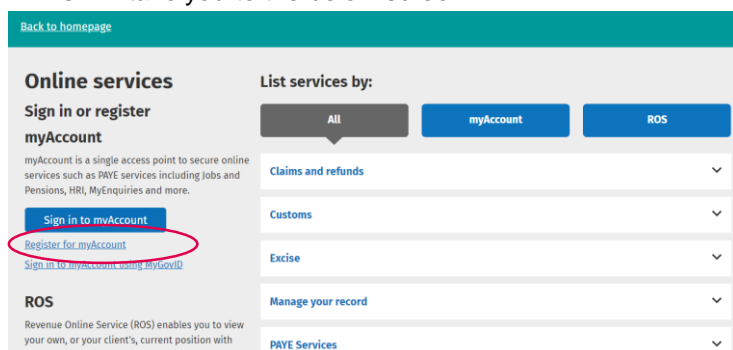
Registering for MyAccount

Registering for MyAccount

Log into the Revenue website, link below:

<http://www.revenue.ie/en/online-services/index.aspx>

This will take you to the below screen:



> Click on Register for my Account

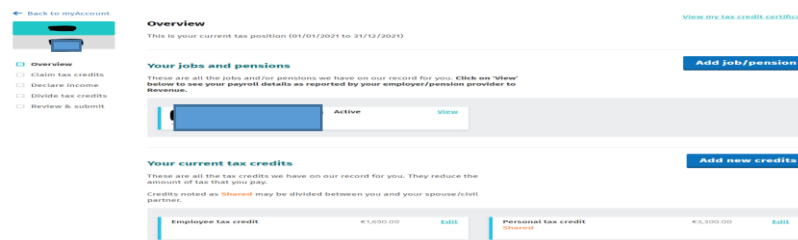
> Follow instructions on-line – complete the registration form. For employees who are already registered with the Revenue Commissioners they can proceed to Step 2 as their pin number can be issued to their phone or by Post. Employees who have not got the required ID will have to opt for the post option and wait for the password to come in post before proceeding.

If already registered for My account

> Go to, Sign in - My Account - Paye Services

To View your current employment and tax credits go to - Manage your tax 2021

In this section you can add new tax credits, add additional income and divide your tax credits & Standard rate cut off band between employments




To register new employment – only if 1st employment in Ireland

Go to Update Job or Pensions and enter details.

You will need the employer registration number to complete.

Tax Certificate



myACCOUNT

You may view your payroll details as submitted to Revenue by your employer/pension provider. To view 2020 payroll details click the PAYE Services card to view this year's details.

Tax services

PAYE Services

Manage Your Tax 2021: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider. You may also view if your employer is reporting payments under the Temporary Wage Subsidy Scheme (TWSS).

[Manage Your Tax 2021](#)

[Review Your Tax 2017-2020](#)

[Update Job or Pension Details](#)

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

Once you have registered your new job, a tax certificate should issue overnight. **It is important** that you log in the next day to check the tax certificate to ensure that allowances have been granted under that employer. It often happens that a certificate will issue and show ZERO allowances under the new employment which means that you will be taxed at the high rate of tax. If this happens you should phone the Revenue Commissioners or send an email via my Enquiries.

Query

If you have a query regarding your tax credits or wish to get the tax certificate amended to a cumulative basis you can email Revenue via the My Enquiries under the purple tab - details in the next slide

View Tax certificate

You can view your tax certificate under the Manage your tax tab in the blue tab to check if it is on a cumulative or a Week 1 basis. If you are expecting a refund or have been on emergency tax the refund will not be issued if the tax cert is on a Week 1 basis.

Click on View my tax certificate, see below:

PAYE Services

My Documents

[View my tax credit certificate](#)

Overview

This is your current tax position (01/01/2021 to 31/12/2021)

You will see if the tax certificate is on a cumulative or week 1 basis on the 2nd page of the tax certificate

TAX CREDIT AND UNIVERSAL SOCIAL CHARGE CERTIFICATE
FOR THE PERIOD 1 JANUARY 2021 TO 31 DECEMBER 2021

Manage My Record – My Enquiries

If your cert is on a week 1 basis and you are due a refund of tax you will have to contact Revenue via My enquiries to amend the tax certificate and issue on a cumulative basis. Some tax certificates may be issued on a week 1 basis if tax allowances have been amended and divided between employments or between spouses, in this case it should remain on Week 1.

If unable to view your tax certificate under Manage my Tax you may be able to open in the purple tab under My documents

To submit a query through My Enquiries follow the below steps:

- > Click on My enquiries
- > Add new enquiry
- > Select 1st option in first box - **Paye employee tax credits**
- > Select relevant option in box 2 - **Paye services query** can be used if not sure
- > Enter your query under the - **Enquiry Details Box**
- > Enter your email address and submit

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](#)

[Tax Registrations](#)

[Tax Clearance](#)

[Update Bank Details for PAYE](#)

[Refunds](#)

[Update Civil Status](#)

[VAT Number Verification](#)

Employment Detail Summary (EDS)

For 2019 onwards the Employment Details Summary has replaced the form P60. The EDS is made available in January each year in respect of any employment an employee has held in the previous year. All employments held in previous tax year are combined into the one document. If an employee held 2 jobs at same time an EDS for each employment will be made available.

For each employment the EDS will outline the employee's:

- Total gross pay
- Pay for income tax
- Income tax paid
- Taxable Benefits
- Pay for USC
- USC paid
- LPT Deducted
- Employee and Employer PRSI paid
- PRSI Class
- Number of Insurable Weeks

To access the EDS employees should log into myAccount and click "Review Your Tax 2017 – 2020"

Employees should click "view" on the next page

The screenshot shows the Revenue myAccount portal. At the top, there's a header with the Revenue logo and 'myAccount'. Below this, a message states: 'You may view your payroll details as submitted to Revenue by your employer/p PAYE Services card to view this year's details. To view 2020 payroll details click'. The main content area is titled 'Tax services' and features a 'PAYE Services' section with a menu icon. This section contains links for 'Manage Your Tax 2021', 'Review Your Tax 2017-2020', 'Update Job or Pension Details', and 'Create a Summary of Your Pay and Tax Details'. Below this, there's a 'Review your tax 2017 - 2020' section with a 'My Documents' link. A 'Tax year' dropdown menu is set to '2020', with a 'Select' button. The bottom part of the screenshot shows a table for the year '2020' with columns for 'Review type', 'Description', 'Status', and 'Action'.

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"> View your Preliminary End of Year Statement for 2020 based on Revenue's records. Complete your Income Tax return to: <ul style="list-style-type: none"> Change existing credits/declared income; Declare additional income e.g. rental income, income from casual work; Claim additional credits/reliefs e.g. health expenses; Request your Statement of Liability from Revenue. 	Available	Request
Employment Detail Summary ⓘ	<ul style="list-style-type: none"> View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue. Create a document containing a summary of your pay and tax details. 	Available	View

Employment Detail Summary (EDS)

USC Exempt

Your jobs or pensions

[View job/pension details](#)

Employment ID

Start date

01/08/2017

Pay, Tax, USC, LPT and PRSI details

Gross pay ⓘ	€22,299.19
Pay for Income Tax ⓘ	€22,281.06
Income Tax paid	€2,261.09
Taxable benefits	€0.00
Pay for USC ⓘ	€22,299.19
USC paid	€352.49
LPT deducted	€0.00
Employee PRSI paid ⓘ	€277.56
Employer PRSI paid ⓘ	€898.75

PRSI classes

PRSI class	A1
Number of insurable weeks	9
PRSI class	A0
Number of insurable weeks	4
PRSI class	M
Number of insurable weeks	5

If employee clicks “create document” a PDF of their EDS is created and can be printed or saved. It will be saved in My Documents.

How to delete Exempt Status from Tax certificate

If your total income exceeds €13,000 per annum you must pay USC on your full income.

If you have received a tax certificate marked exempt from USC and your income will exceed the limit above in the year then you should have this amended as early as possible as an underpayment will arise which will be collected at a later date once Revenue become aware of it.

Log into MyAccount – manage your tax 2021 -

Go to Overview - How your tax credits and rate band are currently divided – select Universal Social Charge – USC exempt – delete – review and submit

How your tax credits and rate band are currently divided

This is how your tax credits, standard rate bands and USC bands are currently divided between your jobs and/or pensions. [Read less](#)

Your annual employment/pension income is taxed at the rate shown below. Any income which exceeds this amount is taxed at 40%. Your annual standard rate band is divided evenly throughout the year depending on how often you get paid (i.e. weekly, fortnightly or monthly). Tax credits reduce the amount of tax you pay. Click on the USC tab to see the amount of your employment income which is chargeable at each rate of USC.

PAYE	Universal Social Charge
This is the amount of your employment income which is chargeable at each rate of USC	
<div> <div>ⓘ</div> <div>USC status: Exempt</div> <div>Delete</div> </div>	
<div>Review & submit</div>	

Ceasing Employment

Log into “myAccount”

Click on manage your tax 2021

- Add Job/Pension
- Add or cease a job or pension
- Start

A list of jobs and pensions will show up

Select the relevant employment – click cease job/pension

Enter leave date and submit

[View my tax credit certificate](#)

Overview

This is your current tax position (01/01/2021 to 31/12/2021)

Your jobs and pensions

[Add job/pension](#)

myAccount

Jobs and Pensions

[myAccount home](#)

Add or cease a job or pension

[Start →](#)

Jobs and Pensions

[Back](#)

Jobs and pensions for 2021

Status:
Active

Start date:
01/08/2017

[View details](#)

[Cease job/pension](#)

Transferring tax credits to a spouse or civil partner

You might be unemployed and [jointly assessed](#), where your spouse or civil partner pays tax under [Pay As You Earn \(PAYE\)](#). If this is the case, you may be able to transfer your unused tax credits to your spouse or civil partner. This will increase their tax credits and reduce the tax they pay.

The quickest and easiest way to do this is through myAccount:

- sign into [myAccount](#)
- select 'Manage your tax 2021' in PAYE Services
- Click on edit in 'How your tax credits and rate band are currently divided'.
- Follow instructions on screen

You can also do this if one or other of you has unused rate band or tax credits

To note the Paye tax credit of €1,650 is not transferrable

You can also contact revenue to arrange this or send email in through "my enquiries" on your "myaccount" detailing the preferred split of your allowances.

PAYE Services My Documents

[Back](#)

Divide tax credits and rate bands

[Read more](#)

We can help you divide your tax credits and rate bands in a way that ensures you pay the right amount of tax. You just need to tell us your gross estimated income for each of your jobs and/or pensions for the year.

Where a job or pension has ended during the current year and we have details of your income on record, we will display this information on the screen for you.

If you are unsure of the amount of income you will receive from your jobs or pensions, simply select 'Unable to Estimate'.

You

Estimated gross salary for this year Unable to estimate

Select all ☐

Employment ID: 65169F2E_1

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[Next →](#)

Other Employee / Employer Considerations for Inbound Employees

- **PRSI/social security:** It will be necessary to determine whether Irish PRSI will apply to income of posted workers. General rule is that PRSI applies in the jurisdiction in which the employee is undertaking duties.
- If the assignment of employee is temporary and is not expected to exceed 2 years, it is possible for employee to remain on social security in country of original employment.
- Necessary to make an A1/certificate of coverage application in country of original employment.
- **Split year relief claim:** if employee has moved to Ireland from another jurisdiction during the year, it is possible to make an application for split year relief. This will remove any employment income earned prior to arrival in Ireland from the charge to Irish tax on the condition that the employee intends to be resident in the following tax year.
- An application for split year relief must be made to Revenue in order the relief to apply. This can be done via the employees MyAccount.
- **Tax Reliefs:**
 - If employee is claiming certain tax reliefs (such as SARP), employee must register and file an annual income tax return.
 - Employee can also use MyAccount for a number of tax related matters which include:-
 - (i) Applying for refund of tax overpaid in the year. This can be done by filing a Form 12 post year end.
 - (ii) Making a claim for tax relief on medical expenses incurred. Relief allows a credit for 20% of qualifying medical and dental expenses incurred.
 - (iii) Making a claim for e-working expenses. Relief is available on gas, heat and electricity bills subject to conditions.
 - (iv) Claiming tax relief on any additional voluntary pension contributions.
- **Tax Residence Position**
 - It will also be important for individuals to review their tax residency position prior to moving to Ireland. This is to ensure that all sources of income are being taxed efficiently. If the employee is not Irish domiciled, they may be in a position to avail of the remittance basis of taxation with reference to foreign income earned while resident in Ireland. We would recommend that detailed tax advice is obtained.
- **Share Options- Consideration**
 - It is important that employees consider the taxation of share options with reference to their change in residency position as there may be an Irish tax charge on options granted in relation to a foreign employment.

Frequently Asked Questions

Frequently Asked Questions

Link to **Frequently asked questions** on My account below:

<https://www.revenue.ie/en/online-services/support/documents/help-guides/myaccount/faqs.pdf>

Revenue Contact details:

<https://www.revenue.ie/en/contact-us/customer-service-contact/payee-jobs-and-pensions-helpline.aspx>

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