

IMPORTANT NOTICE TO EMPLOYERS & PENSION PROVIDERS

Jobs and Pensions Service - a new online service for employees and private pension recipients

Jobs and Pensions, Revenue's new online service, will be available from Monday 12th September.

This service allows **employees** register their new job (or private pension) with Revenue. A tax credit certificate will then issue to both the employer (P2C) and employee ensuring that the employer can deduct the correct amount of tax for that job (or pension).

The Jobs and Pensions service replaces the Form 12A, so employees must register their first job in Ireland using this service.

The Jobs and Pensions service is also for employees who are:

- changing jobs where the previous job has been ceased on Revenue records (when the employee signs into the service they will see whether their previous job is ceased or is still active);
- starting a second or subsequent job i.e. another job in addition to their main job;
- starting to receive payments from a private pension.

Access to the service is available in myAccount and ROS. Employees, including those starting work for the first time in Ireland, must register for myAccount to use the Jobs and Pensions service. Employees unable to use online services should contact their local Revenue office for assistance.

As an employer you should:

- strongly encourage new employees to register for myAccount in advance of commencing work. Employees can also register their new job in advance of the start date.

- provide new employees with the following information to allow them register their new job online:
 - your tax registration number
 - start date of the new job
 - frequency of payment
 - staff number if one has been allocated.
- no longer submit a P46 form where employees register their own job using this service. (The P46 form is an application by an employer for a TCC for an employee).
- continue to upload P45(3)s as normal.
- continue to issue P45s immediately to employees on the date an employment ceases. This will ensure that new employees will have a P45 (parts 2 & 3) when they start a new job.
- operate emergency PAYE and USC if a pay day occurs before receipt of either a P45 or P2C.

This service is quick and convenient and ensures that employees and pension recipients pay the correct amount of tax without undue delay.

The release of the Jobs and Pensions service is the latest development under Revenue's Customer Engagement Strategy 2015-2017, an objective of which includes expanding and enhancing online and self-service facilities available to customers.

Further information on the Jobs and Pensions service will be available shortly on the Revenue website.

Any queries from employees regarding the Jobs and Pensions service should be directed to their local Revenue office.

*Kathleen Redmond
Planning Division
Revenue Commissioners*