

# As Revenue moves online, make sure your taxes are correct



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Since the start of 2019, there has been some focus on teachers' tax as a result of an issue with deduction of tax of substitutes. PAYE Modernisation affects all members' tax.

Below we look at ways to ensure you continue to pay the correct amount of tax, and not a cent more.

The introduction of PAYE Modernisation, which took effect from 1 January 2019 effectively means your tax is calculated in "real-time". Instead of the DES receiving tax certs from Revenue periodically and filing your P60 figures at the end of the year, they now receive live information of your credits and rate bands online and instantly declare the salary details to Revenue fortnightly.

Although the largest shake-up in the PAYE system in decades was never going to be perfect, it does offer significant advantages for both the DES and you, the tax payer. As a result of the changes, teachers should see a reduction in under or over payment of taxes as a result of Revenue or payroll issues. However, you should still review your taxes each year.

Remember, the DES calculate your tax and Universal Social Charge(USC) based on instructions from Revenue. If your tax

credits, rate bands or other reliefs are incorrect, the onus is on you to ensure these are rectified with Revenue. The easiest, quickest and most efficient way to do this is by registering with Revenue's PAYE secure online services myAccount. Simply search for 'ROS myAccount' and register.

As well as ensuring that your PAYE allowances are correct you can also review other areas of your tax such as Local Property Tax. Below is a list of things you should check:

- Ensure your personal contact details are up to date;
- Are you receiving at least the minimum 2019 tax credits – (€3,300) and rate band (€35,300) for a single person?;
- Are you jointly assessed with your spouse, if married? If so, are your credits and rate bands distributed correctly to each of you in proportion to your income?;
- Are your credits and rate bands fully allocated to your main employer?;
- If you have more than one live employer, are your credits and rate bands distributed correctly to each in proportion to your income?;
- Ask Revenue to remove any previous

employments that you no longer work for;

- Are you receiving the correct teachers Flat Rate Expenses?:
  - Full time teaching including Teaching Council – €583
  - School principal including Teaching Council – €673

If you find that your credits and rate bands are incorrect, or indeed you feel you are paying too much tax, myAccount should be your first port of call. The DES cannot amend your tax details and similarly, if you contact Revenue by phone, they may direct you to myAccount.

Importantly, if you think that your credits have been incorrect for a number of years, you can review the last four years to claim any taxes overpaid.

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