

PAYE Services: Online Unemployment Repayments

Part 38-06-07

Document last updated March 2025



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Introduction

The purpose of this manual is to provide information on claiming an unemployment repayment online.

1 Accessing PAYE Services: Claiming Unemployment Repayment

The 'Claim unemployment repayment for the current year' service is accessed from PAYE Services in myAccount. The year defaults to the current tax year. Customers must first register for myAccount to use the service.

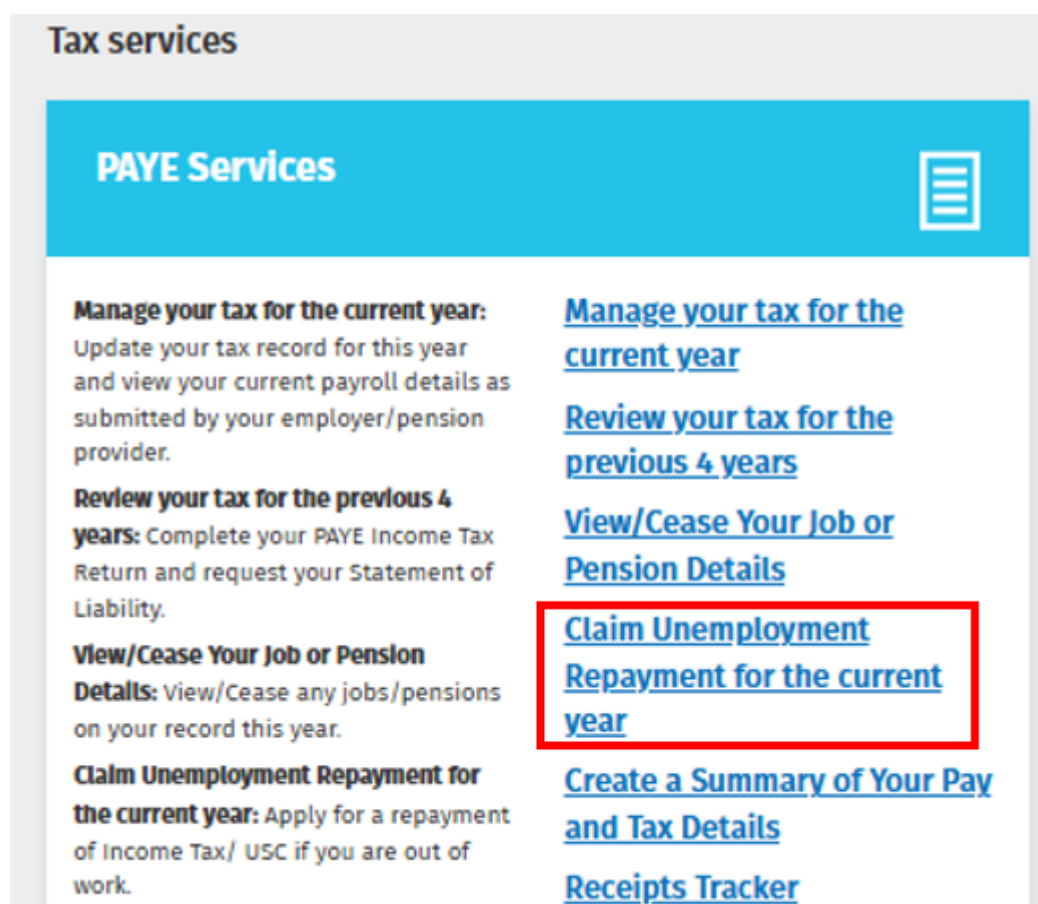


Figure 1: PAYE Services in myAccount

1.1 Agents

Agents can access online unemployment repayments through ROS by clicking on the 'Claim unemployment repayment for the current year' link on the Client Services tab.

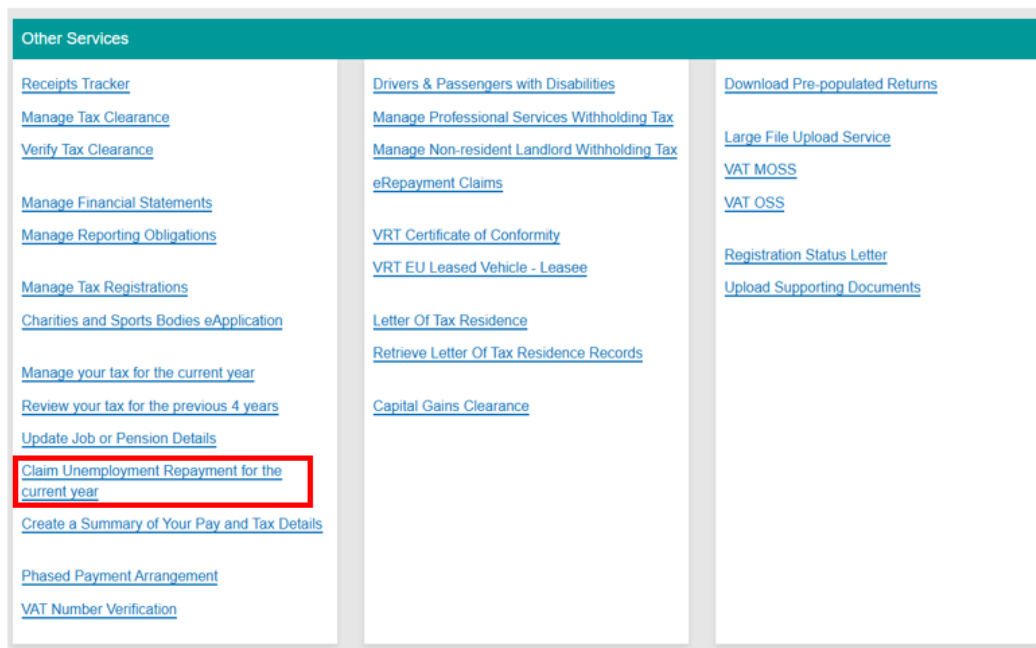


Figure 2: Client Services tab

2 Blocking Rules

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

[...]

3 Making a Claim for Unemployment Repayment

When a customer selects “Claim unemployment repayment for the current year” and no blocking rules have been broken, they will be brought to the claim screen which provides information on who can claim and when it can be claimed.

The customer should check that their records are correct. If any updates are required, they should select “Manage your tax for the current year”. They will be shown an overview of their current year details and can make any necessary changes e.g., declare non-PAYE income or claim additional tax credits.

The customer can proceed when they confirm they have checked their records.

Unemployment RepaymentMy Documents

Repayment of Income Tax and/or Universal Social Charge (USC) during unemployment

Who is it for?

If you have paid Income Tax and/or USC in the year, you may be entitled to a repayment if you are:

- ✓ Out of work and intend to resume employment before the end of the year
- ✓ Out of work and don't intend to resume employment before the end of the year
- ✓ Out of work and going abroad

When can you claim?

A claim for an unemployment repayment can be submitted:

- Immediately if emergency tax was applied on your last employment
- Immediately if you are leaving Ireland permanently
- 4 weeks after becoming unemployed if you are not in receipt of any other taxable income
- 8 weeks after becoming unemployed if you are in receipt of a taxable source of income e.g. Jobseeker's Benefit

Is your record correct?

Before you make an unemployment repayment claim, you should ensure you have:

- 1 Declared all Department of Social Protection (DSP) payments you are receiving
- 2 Declared all of your additional non-PAYE income
- 3 Claimed all of the tax credits you are entitled to
- 4 Reviewed your bank account details on record to ensure they are correct and up to date

To view and make any necessary changes to your record, click [Manage your tax 2025](#). You will need to confirm your record is correct before you can proceed with your claim. You can review, add or update bank account details by clicking 'My Profile' > 'My Details'.

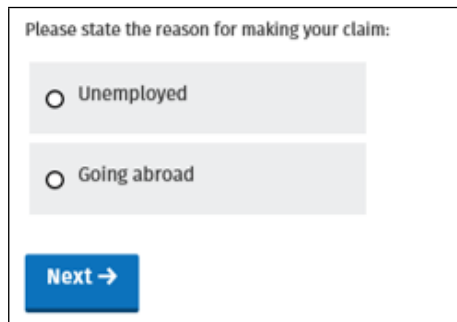
☒ I have checked my record and I confirm that I have declared all DSP payments I am receiving, declared all of my non-PAYE Income for the year, claimed all relevant tax credits and reviewed my bank account details.

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Figure 3: Unemployment Repayment claim screen

3.1 Basis of the Claim

The customer will be asked to confirm the reason for their repayment claim. They should confirm if the reason refers to unemployment or going abroad.



Please state the reason for making your claim:

☐ Unemployed

☐ Going abroad

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Figure 5: Reason for unemployment repayment claim

3.1.1 Unemployed

If a customer confirms they are unemployed, they will be asked if they intend to resume employment before 31 December of the current tax year.



Reason for repayment claim

Do you intend to resume employment before 31st December 2025?

☒ Yes

☐ No

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Figure 6: Intend to resume employment.

- If “Yes” is selected, the customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.
- If “No” is selected, the customer is asked to confirm the reason for not returning to work. Options given are “Resuming education” and “Other”.
 - If “Resuming education” is selected, the customer will be asked to state the name of school/college.
 - If “Other” is selected, the customer will be asked to provide a reason they are not returning to work.

The customer is then asked to input/confirm their bank account details. They then need to sign and submit their claim.

3.1.2 Going Abroad

If a customer confirms they are going abroad, they will be asked to confirm their intended departure date and if they are leaving the state permanently.

Intended departure date:

<input type="text"/>	<input type="text"/>	<input type="text"/>
DD	MM	YYYY

Are you leaving the state permanently?

<input type="radio"/> Yes
<input type="radio"/> No

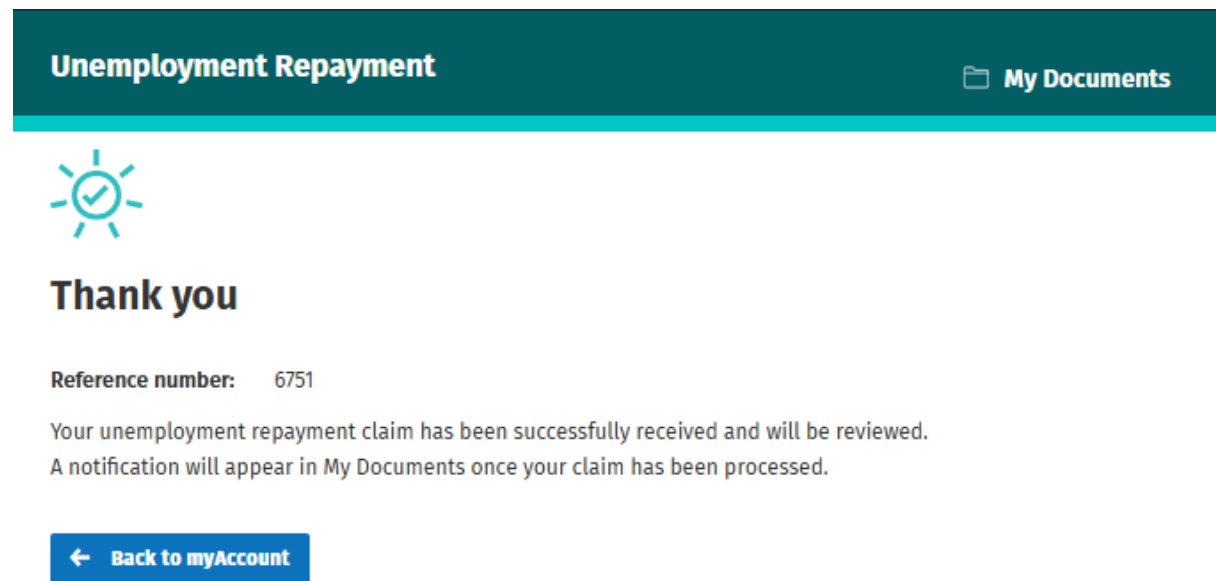
Figure 7: Going abroad

- If “Yes” is selected, the customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.
- If “No” is selected, the customer is asked to confirm the intended duration of their stay abroad and if they intend to work abroad. The customer is asked to input/confirm their bank account details. They then need to sign and submit their claim.

4 iC Rules

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

[...]



5 Acknowledgement

When a customer signs and submits an online unemployment repayment claim, they will receive confirmation that their claim has been received and will automatically be set to e-Output if it is not already set.

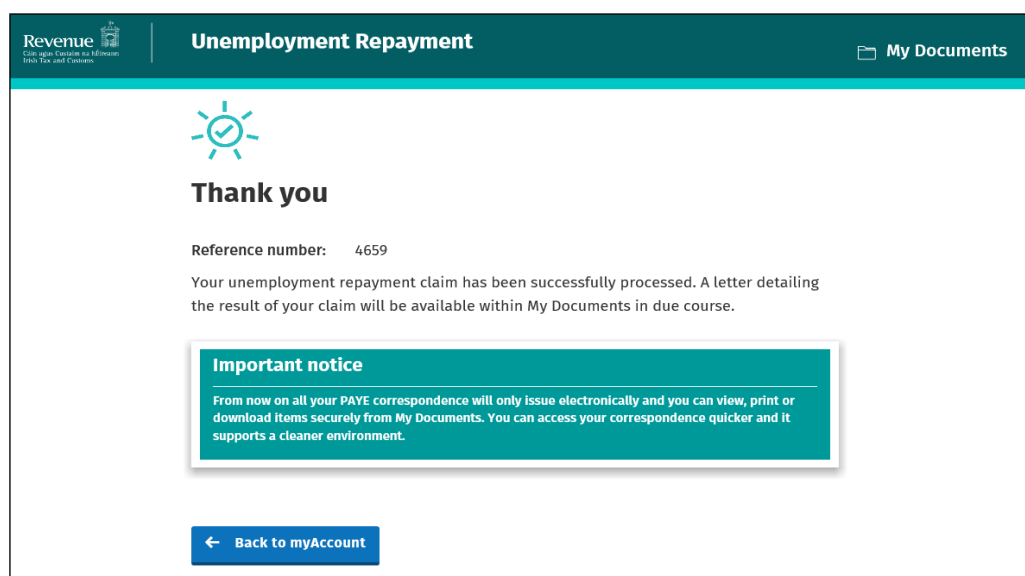


Figure 11: Example of acknowledgement screen with confirmation of e-Output:

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

[...]

6 Letters

A letter is automatically generated when a customer's unemployment repayment claim is processed. The letter will be available in My Documents in all cases. If the customer is not set up for e-Output, they will also get a paper letter.

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

[...]