

"Take up a job...
...and end up with less"

MORE!



HAVE YOU BEEN OUT OF WORK
FOR SOME TIME, AND ARE YOU
NOW TAKING UP A JOB?

If the answer is YES, then you may be able to claim some extra tax allowances. Revenue Job Assist is a new scheme available to help people who have been unemployed for 12 months or more and lone parents who have been similarly unemployed to take up a job.

A separate leaflet (IT59) is available for employers which tells them how they can benefit.

HOW DOES Revenue Job Assist WORK?

- IF YOU HAVE BEEN OUT OF WORK FOR 12 MONTHS

and now

- TAKE UP A QUALIFYING JOB

you may get

- SPECIAL TAX ALLOWANCES OVER THREE TAX YEARS

and you may

- RETAIN YOUR MEDICAL CARD & SECONDARY BENEFITS



OUT OF WORK FOR 12 MONTHS

To get the extra tax allowances you must have been unemployed for the 12 months up to the date you take up the job. During that 12 months you must have been getting one of the following payments from the Department of Social, Community and Family Affairs:

- Unemployment Benefit
- or
- Unemployment Assistance
- or
- One-Parent Family Payment.

What if I was on a FÁS course or a training scheme?

Time spent on:

- Certain FÁS training courses (non-apprenticeship)
- The Community Employment Scheme
- The Job Initiative programme
- The “Workplace” 5 week job experience programme
- The Back to Education scheme administered by the Department of Social, Community and Family Affairs

will also count as periods of unemployment for Revenue Job Assist provided you were in receipt of Unemployment Assistance, Unemployment Benefit or One-Parent Family Payment immediately before you went on the course or scheme.



TAKING UP A JOB

Revenue Job Assist only applies if you are taking up a job and does not apply if you are becoming self-employed.

The job you are taking up must:

- Start on or after 6 April 1998
- Be for a minimum of 30 hours a week
- Be capable of lasting at least 12 months.

You cannot claim the tax allowance if you are benefiting from any other employment scheme such as the "Back to Work Allowance Scheme" administered by the Department of Social, Community and Family Affairs.

There are also certain conditions attaching to the job which you are taking up.

For example:

- jobs that are mainly commission based
- jobs where the previous holder was unfairly dismissed
- jobs where there have been redundancies in the business in the previous 26 weeks.

If you are in any doubt your new employer will be able to tell you whether or not the job you are taking up will qualify.



SPECIAL TAX ALLOWANCES

The special tax allowances are an extra personal tax allowance and a tax allowance for each qualifying child. The amounts are as follows:

	Extra Personal Tax Allowance	Child Tax Allowance for each qualifying child
Year 1	£3,000	£1,000
Year 2	£2,000	£666
Year 3	£1,000	£334

The tax allowances will be added to your other tax-free allowances and can be claimed for three tax years.

The tax allowances can be claimed irrespective of your marital status.

What income can I claim the tax allowances against?

The tax allowances can only be set against income from the new job which has been taken up.

When can I claim the tax allowances?

You can start to claim the tax allowances either:

- in the tax year* in which you take the job
- or
- in the following tax year.

* The tax year runs from 6 April to 5 April.



For example, if you take up a job on 1 November 1998 you can start claiming the tax allowances in either the tax year 1998/99 or 1999/00. If your income in the first year is low then it may be better to wait until the following tax year to start claiming so that you will get the full benefit of the allowance.

Your tax office will be happy to help you choose in which tax year it will be more beneficial for you to start claiming the allowance.

Example

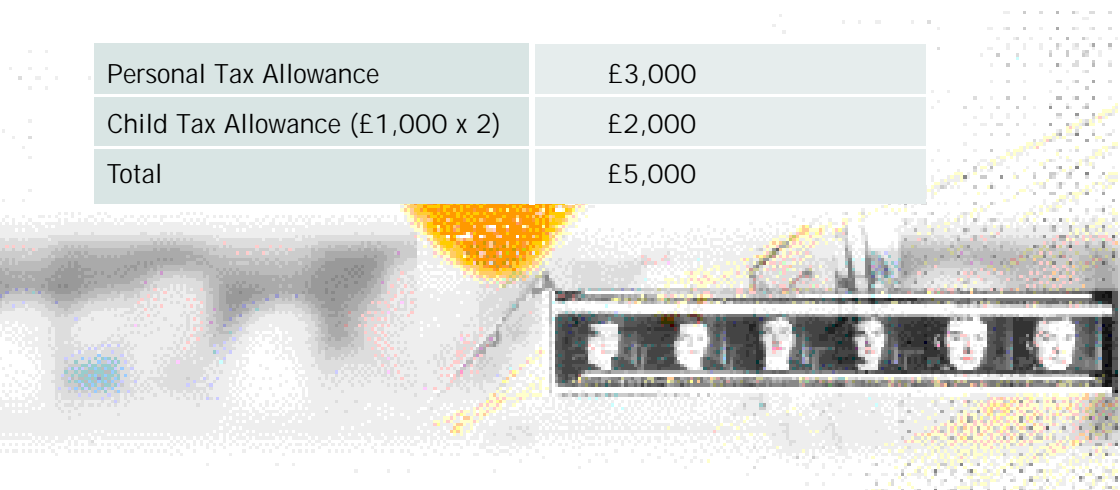
John is a married man with two children. He takes up a job on 1 November 1998 and expects to earn £3,500 up to 5 April 1999. He had also received £2,500 in taxable Unemployment Benefit up to that date. His total taxable income for 1998/99 is therefore £6,000.

John's ordinary tax-free allowances for 1998/99 are £7,100, made up as follows:

Married Persons Allowance	£6,300
PAYE Allowance	£800
Total	£7,100

The special tax allowances under Revenue Job Assist for year 1 are £5,000, made up as follows:

Personal Tax Allowance	£3,000
Child Tax Allowance (£1,000 x 2)	£2,000
Total	£5,000



In this case it will be better for John to wait until the tax year 1999/00 to start claiming the special allowances as his ordinary tax-free allowances of £7,100 will cover his taxable income for 1998/99 of £6,000.

For 1999/00 he can have tax-free allowances of £7,100 plus an extra allowance of £5,000 making a total of £12,100.

If John had started to claim the special tax allowances in 1998/99, he would lose the benefit of the allowances for 1998/99 and, in addition, his total allowances for 1999/00 would only be £10,432 i.e. £7,100 plus £2,000 plus £1,332 (2 children)

How do I qualify for the extra child tax allowance?

An extra tax allowance can be claimed for each qualifying child. A qualifying child is a child of yours who is:

- Under 16 years of age
or
- Over 16 years and in full-time education or training as an apprentice where the training is for at least two years
or
- Incapacitated either physically or mentally, having become so either while undergoing full-time education or while under 21 years of age.

The child must live with you for the whole or part of the tax year.



Can two people claim for the same child?

Yes, but only one allowance can be claimed for each qualifying child in any year. If two people are entitled to claim for the same child then the allowance is split between them as follows:

- Where the child is maintained by one person only, then that person gets the allowance
- Where the child is maintained jointly by one or more people then the allowance is split either in the same proportion as they each maintain the child or in such manner as they jointly elect.

Example

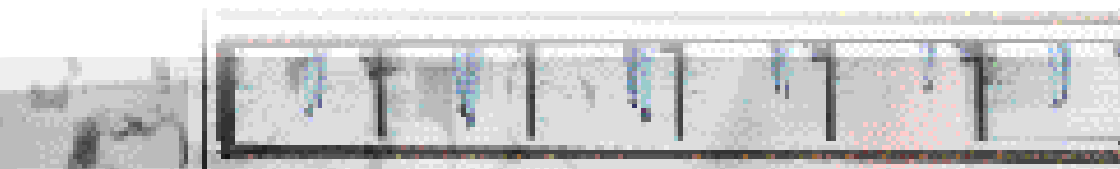
John and Mary have both taken up jobs and each of them is entitled to claim the additional tax allowance. They have two qualifying children. John contributes £3,000 each year towards the children's upkeep and Mary contributes £1,000.

The tax allowance for the two children in year 1 is £1,000 x 2 = £2,000

John will be allowed $£2,000 \times 3/4^*$	= £1,500	* £3,000/£4,000
Mary will be allowed $£2,000 \times 1/4^{**}$	= £500	** £1,000/£4,000

John and Mary could also jointly decide to let one of them claim the child tax allowance in full or to have that allowance split between them in any other way.

Each of course will be entitled to the £3,000 personal tax allowance for the first year of claim.



What happens if I change jobs?

If you change jobs once during the 3 years you can still keep the allowance. If you move on to a third job you will lose the allowance.

Note: You can only claim this relief for one 3 year period. If you claim the relief, become unemployed and then return to work again in the same 3 year period, you can continue to claim. If after the end of the 3 year period, you return to work having been unemployed, you cannot claim the relief.

Can I retain my medical card and secondary benefits?

Yes, under Revenue Job Assist you can retain your medical card for 3 years from the date you return to work. You can also retain other secondary benefits such as rent/mortgage subsidy, fuel allowance etc. for 3 years provided your income is less than £250 weekly.

Can I claim the Family Income Supplement (FIS)?

Yes, you can claim FIS (a weekly tax-free payment) if your family income falls below a certain limit. For further details contact the FIS Section in the Department of Social Community and Family Affairs: Telephone No. (01) 7043842, (01) 7043843 or (043) 45211.



HOW DO I MAKE A CLAIM?

There is a claim form RJA1 attached to this leaflet.

There are two parts to this form:

- Part 1 must be completed by you
- Part 2 must be completed by your employer to certify that the job you are taking up qualifies for the scheme.

When both parts of the form have been completed you should forward it to your tax office either in person or in an envelope marked "Freepost" (no stamp required).

FURTHER INFORMATION

This leaflet is for general information only.

If you need further information or clarification on any point please contact your local tax office or the Central Telephone Information Office at (01) 878 0000.

Office of the Chief Inspector of Taxes - April 1998

List of Main Information Offices in the Dublin area for Personal Callers

Tallaght Revenue Information Office,
Level 2, The Square, Tallaght,
Dublin 24.

Central Revenue Information Office,
Cathedral Street, off O'Connell Street,
Dublin 1.

Revenue Local Enquiry Office,
85/93 Lower Mount Street, Dublin 2.

Provincial tax offices can be contacted at the following numbers:

Athlone	(0902) 92681
Castlebar	(094) 21344
Cork	(021) 966077
Dundalk	(042) 32251
Galway	(091) 563041
Kilkenny	(056) 52222
Letterkenny	(074) 21299
Limerick	(061) 318711
Sligo	(071) 60322
Thurles	(0504) 21544
Tralee	(066) 21844
Waterford	(051) 873565
Wexford	(053) 45555

PERSONAL DETAILS

Name

Marital Status Please tick (✓) Married ☐ Single ☐ Widowed ☐ Married but living apart ☐

Address

Date of Marriage (if after 5/4/97) ____/____/____ Spouse's name

Spouse's RSI Number (Tax Number) ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

Tax-Free Allowances: If you wish to claim other tax-free allowances e.g. mortgage interest relief, one-parent family allowance etc. please (✓) and a claim form will be sent to you by the tax office.

RSI Number (Tax Number) ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

SECTION 1 - SOCIAL WELFARE DETAILS (must be completed in all cases)

For the past 2 years please tick (✓) whichever of the following apply and enter the relevant dates:

Unemployment Benefit ☐

from ____/____/____ to ____/____/____

Unemployment Assistance ☐

from ____/____/____ to ____/____/____

One-Parent Family Payment ☐

from ____/____/____ to ____/____/____

Back to Education scheme ☐

from ____/____/____ to ____/____/____ please give details of the course here

SECTION 2 - FÁS DETAILS (if you were not on a FÁS Scheme leave blank and move to Section 3)

During the last 12 months please tick (✓) whichever of the following apply and enter the relevant dates:

FÁS non-apprenticeship course ☐

from ____/____/____ to ____/____/____

Community Employment Scheme ☐

from ____/____/____ to ____/____/____

Job Initiative programme ☐

from ____/____/____ to ____/____/____

Workplace programme ☐

from ____/____/____ to ____/____/____

Please state the address of the FÁS office with which you were dealing:

SECTION 3 - CLAIM DETAILS (must be completed in all cases)

In relation to this job are you benefiting from any other employment scheme (e.g. Back to Work Allowance Scheme)?

Yes ☐ No ☐ If the answer is yes, please give detailsDo you wish to start claiming the allowance in (please tick ✓) The current tax year ☐ Next tax year ☐

SECTION 4 - CHILD ALLOWANCE *(only complete if you are claiming an additional allowance for children. Otherwise, sign the declaration in Section 5 and give Part 2 to your employer for completion.)*

Do you wish to claim an additional allowance for child(ren) ? If so, please give the following details:

Name of Child	Date of Birth	Name of school if receiving full-time education <i>or</i> Name of employer if undergoing training of not less than 2 years duration <i>or</i> Nature of incapacity, if relevant
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Is any other person(s) entitled to claim for the same child(ren) under this scheme? Yes ☐ No ☐ If the answer is yes, please state:

Name of Person	<input type="text"/>	Relationship with child(ren)	<input type="text"/>	RSI Number (Tax Number)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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The yearly amount contributed by you towards the maintenance of the child(ren) £

The yearly amount(s) contributed by others towards the maintenance of the child(ren) £

The child allowance will be split on the basis of amounts contributed towards the maintenance of the child(ren). However, if you wish to have the child allowance split between you in any other way please give details here.

SECTION 5 - Declaration *(must be completed in all cases)*

I declare that all of the information given by me on this form is correct to the best of my knowledge and belief.

Signature	<input type="text"/>	Date	<input type="text"/>	Daytime Telephone No.	<input type="text"/>
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Have Part 2 (overleaf) completed by your employer

EMPLOYER DETAILS

Name

Address

Employer's PAYE Registered Number

DETAILS (Complete in full)

Employee's Name

Employee's RSI Number

Date of commencement of job ____/____/____

Number of hours worked each week

Is the job capable of lasting at least 12 months? Yes ☐ No ☐

Amount of Gross Pay for job (please tick (✓) whichever of the following apply and enter the amount)

Weekly ☐ £ Fortnightly ☐ £ Monthly ☐ £

CERTIFICATION BY EMPLOYER (Please read the following carefully)

A qualifying employment for the purposes of **Revenue Job Assist** is one which:

- Starts on or after 6 April 1998
- Is for a minimum of 30 hours a week
- Is capable of lasting at least 12 months.

Revenue Job Assist does not apply to:

- Mainly commission based jobs (i.e. not more than 75% of the wages can consist of sales commission)
- Jobs already grant aided by other agencies (statutory or otherwise)
- Jobs supported under existing schemes such as the Back to Work Allowance Scheme administered by the Department of Social, Community and Family Affairs and Jobstart administered by FÁS
- Jobs created where the previous holder of the job was unfairly dismissed
- A proprietary director of the company or the spouse of such a director.

You may not benefit under this scheme in respect of an employment if the number of your employees has been reduced by way of redundancy in the 26 weeks prior to the date of commencement of the employment. However, the genuine replacement of an existing employee will qualify (e.g. replacing an employee who retires or voluntarily leaves the employment).

Having read the above, I hereby certify that the employment is a qualifying employment as set out above.

Signature _____ Date ____/____/____ Daytime Telephone No. _____

Have Part 1 (overleaf) completed by the employee

