

FLAT RATE EXPENSES

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|------|------|------|------|------|
| | € | € | € | € | € |
| Agricultural Advisers (employed by Teagasc) | 671 | 671 | 671 | 671 | 671 |
| Archaeologists: (Civil Service) Architects employed by | 127 | 127 | 127 | 127 | 127 |
| (a) Civil Service | 127 | 127 | 127 | 127 | 127 |
| (b) Local Authorities | 127 | 127 | 127 | 127 | 127 |
| Airline Cabin Crews | 64 | 64 | 64 | 64 | 64 |
| Bar trade: Employees | 93 | 93 | 93 | 93 | 93 |
| Building Industry | | | | | |
| Bricklayer | 175 | 175 | 175 | 175 | 175 |
| Fitter mechanic, plasterer | 103 | 103 | 103 | 103 | 103 |
| Electrician | 153 | 153 | 153 | 153 | 153 |
| Mason, roofer slater, tiler, floor layer, stone cutter | 120 | 120 | 120 | 120 | 120 |
| Driver, scaffolder, sheeter, steel erector | 52 | 52 | 52 | 52 | 52 |
| Professionals: engineers, surveyors, etc. | 33 | 33 | 33 | 33 | 33 |
| General operatives (labourers etc. incl. Public Sector) | 97 | 97 | 97 | 97 | 97 |
| Bus, rail and road operatives in | | | | | |
| Bus Átha Cliath, Bus Éireann and Iarnód Éireann | 160 | 160 | 160 | 160 | 160 |
| Cardiac Technicians | | | | | |
| Female | 212 | 212 | 212 | 212 | 212 |
| Male | 107 | 107 | 107 | 107 | 107 |
| Carpentry and joinery trades | | | | | |
| Cabinet makers, Carpenters, Joiners | 220 | 220 | 220 | 220 | 220 |
| Painters, Polishers, Upholsterers, Wood Cutting | | | | | |
| Machinists | 140 | 140 | 140 | 140 | 140 |
| Civil Service | | | | | |
| Architectural Technologists & Assistants | 166 | 166 | 166 | 166 | 166 |
| Clerks of Works (incl. Senior and District Inspectors) | 142 | 142 | 142 | 142 | 142 |
| Engineering Technicians for Archaeologists, Architects, Engineers and Surveyors | 166 | 166 | 166 | 166 | 166 |
| Park Rangers and constables employed by the Office of Public Works | 77 | 77 | 77 | 77 | 77 |
| Clergymen (Church of Ireland) | 127 | 127 | 127 | 127 | 127 |
| Consultants (hospital) | 695 | 695 | 695 | 695 | 695 |
| <u>Note:</u> Deduction includes subscription to the Irish Medical Council | | | | | |
| Cosmetologists | | | | | |
| Obligated to supply and launder their own white uniforms | 160 | 160 | 160 | 160 | 160 |
| Defence Forces Personnel | | | | | |
| (All enlisted personnel not in receipt of Uniform Replenishment Allowance) | 150 | 150 | 150 | 150 | 150 |
| Dentists in employment | 376 | 376 | 376 | 376 | 376 |
| Dietitians | | | | | |
| who pay the statutory registration fee to CORU | 100 | 100 | | | |
| Dockers | 73 | 73 | 73 | 73 | 73 |
| Doctors (hospital, including consultants) | 695 | 695 | 695 | 695 | 695 |
| <u>Note:</u> Deduction includes subscription to the Irish Medical Council. | | | | | |
| Draughtsmen (Local Authority) | 133 | 133 | 133 | 133 | 133 |

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|------|------|------|------|------|
| | € | € | € | € | € |
| Driving Instructors | 125 | 125 | 125 | 125 | 125 |
| <u>Note:</u> This amount represents an annual allocation of half the biannual statutory ADI fee payable to the Road Safety Authority | | | | | |
| Engineers employed by: | | | | | |
| (a) Civil Service | 166 | 166 | 166 | 166 | 166 |
| (b) Local Authorities | 127 | 127 | 127 | 127 | 127 |
| (c) Eircom, Coillte, OPW | 166 | 166 | 166 | 166 | 166 |
| Engineering Industry [and Electrical Industry from 1997/98] | | | | | |
| Skilled workers who bear the full cost of own tools and overalls | 331 | 331 | 331 | 331 | 331 |
| Semi-skilled workers who bear the full cost of own tools and overalls | 254 | 254 | 254 | 254 | 254 |
| All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls | 219 | 219 | 219 | 219 | 219 |
| Firefighters Full-time | 272 | 272 | 272 | 272 | 272 |
| Firefighters Part-time | 407 | 407 | 407 | 407 | 407 |
| Fishermen in Employment | 318 | 318 | 318 | 318 | 318 |
| Foresters employed by Coillte | 166 | 166 | 166 | 166 | 166 |
| Freelance actors chargeable to PAYE | 750 | 750 | 750 | 750 | 750 |
| Grooms (Racehorse Training) | 294 | 294 | 294 | 294 | 294 |
| Home Helps (Employed directly or indirectly by Health Boards) | 256 | 256 | 256 | 256 | 256 |
| Hospitals Domestic Staff: | | | | | |
| To include general operatives, porters, drivers, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters | | | | | |
| (a) who are responsible for providing and laundering their own uniforms. | 353 | 353 | 353 | 353 | 353 |
| (b) who are obliged to launder the uniforms supplied | 185 | 185 | 185 | 185 | 185 |
| (c) whose uniforms are supplied and laundered free | 93 | 93 | 93 | 93 | 93 |
| Hotel industry | | | | | |
| Head hall porter | 90 | 90 | 90 | 90 | 90 |
| Hall porter | 64 | 64 | 64 | 64 | 64 |
| Head waiter | 127 | 127 | 127 | 127 | 127 |
| Waiter | 80 | 80 | 80 | 97 | 97 |
| Waitress | 80 | 80 | 80 | 80 | 64 |
| Chef | 97 | 97 | 97 | 97 | 97 |
| Manager | 191 | 191 | 191 | 191 | 191 |
| Assistant Manager | 127 | 127 | 127 | 127 | 127 |
| Trainee Manager | 78 | 78 | 78 | 78 | 78 |
| Kitchen Porter | 21 | 21 | 21 | 21 | 21 |
| Journalists | | | | | |
| Journalists, including those in public relations area of Journalism | | | | | |
| Journalists who receive expense allowances from their employers | 381 | 381 | 381 | 381 | 381 |
| Journalists who receive expense allowances from their employers | 153 | 153 | 153 | 153 | 153 |
| Local Authorities | | | | | |
| Executive Chemists | 115 | 115 | 115 | 115 | 115 |
| Parks Superintendents | 40 | 40 | 40 | 40 | 40 |
| Town Planners | 115 | 115 | 115 | 115 | 115 |

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|------|------|------|------|------|
| | € | € | € | € | € |
| Medical Scientists | 100 | 100 | | | |
| who pay the statutory registration fee to CORU | | | | | |
| Mining Industry | | | | | |
| (a) miners/shift bosses underground, mill process workers/shift bosses and steam cleaners | 1312 | 1312 | 1312 | 1312 | 1312 |
| (surface workers) | 655 | 655 | 655 | 655 | 655 |
| Motor repair and motor assembly trades | | | | | |
| Assembly workers, greasers, storemen and general workers | | | | | |
| (a) who bear the full cost of own tools and overalls | 52 | 52 | 52 | 52 | 52 |
| (b) who do not bear the full cost of own tools and overalls | 42 | 42 | 42 | 42 | 42 |
| Fitters and mechanics | | | | | |
| (a) who bear the full cost of own tools and overalls | 85 | 85 | 85 | 85 | 85 |
| (b) who do not bear the full cost of own tools and overalls | 42 | 42 | 42 | 42 | 42 |
| Panel Beaters (See Panel Beaters/Sheet Metal Workers) | | | | | |
| Nurses: | | | | | |
| (a) where obliged to supply and launder their own uniforms | 733 | 733 | 733 | 733 | 733 |
| (b) where obliged to supply their own uniforms but laundered free | 638 | 638 | 638 | 638 | 638 |
| (c) where obliged to launder the uniforms supplied | 353 | 353 | 353 | 353 | 353 |
| (d) where uniforms are supplied and laundered by hospital | 258 | 258 | 258 | 258 | 258 |
| Nurses: Short Term Contracts through an Agency. Additional Amount Due | 80 | 80 | 80 | 80 | 80 |
| Nursing Assistants (including attendants, orderlies and nurses' aides) | | | | | |
| (a) where obliged to supply and launder their own uniforms | 526 | 526 | 526 | 526 | 526 |
| (b) where obliged to supply their own uniforms but laundered free | 440 | 440 | 440 | 440 | 440 |
| (c) where obliged to launder the uniforms supplied | 234 | 234 | 234 | 234 | 234 |
| (d) where uniforms are supplied and laundered by hospital | 93 | 93 | 93 | 93 | 93 |
| Occupational Therapists | | | | | |
| (a) where obliged to supply and launder their own uniforms | 217 | 217 | 217 | 217 | 217 |
| (b) where obliged to supply their own uniforms but laundered free | 153 | 153 | 153 | 153 | 153 |
| (c) where uniforms are supplied and laundered by hospital | 52 | 52 | 52 | 52 | 52 |
| Optometrists/Dispensing Opticians in employment | | | | | |
| Optometrists | | | | | |
| Registration Fee - once off fee paid initially in year 1 | 250 | 250 | 250 | 250 | 250 |
| Retention Fee - payable in 1st year and each subsequent year | 285 | 285 | 285 | 285 | 285 |
| Restoration Fee - payable to re-register with the Opticians Board | 279 | 279 | 279 | 270 | 270 |

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|------|------|------|------|------|
| | € | € | € | € | € |
| Dispensing Opticians | | | | | |
| Registration Fee - once off fee paid initially in year 1 | 200 | 200 | 200 | 200 | 200 |
| Retention Fee - payable in 1st year and each subsequent year | 225 | 225 | 225 | 225 | 225 |
| Restoration Fee - payable to re-register with the Opticians Board | 215 | 215 | 215 | 215 | 215 |
| Panel Beaters / Sheet metal Workers | | | | | |
| (a) Who bear full cost of own tools and overalls | 78 | 78 | 78 | 78 | 78 |
| (b) Who do not bear full cost of own tools and overalls | 40 | 40 | 40 | 40 | 40 |
| Pharmacists | 400 | 400 | 400 | 400 | 400 |
| Pharmaceutical Assistants (formerly known as Assistant Pharmacists) | 200 | 200 | 200 | 200 | 200 |
| NOTE These amounts represent the Annual Retention Fee payable to the PSI | | | | | |
| Phlebotomists | | | | | |
| (a) where obliged to supply and launder their own uniforms | 270 | 220 | | | |
| (b) where obliged to supply but do not launder their own uniforms | 220 | 220 | | | |
| (c) where obliged to launder the uniforms supplied | 50 | | | | |
| Physiotherapists | | | | | |
| (a) where obliged to supply and launder their own uniforms | 381 | 381 | 381 | 381 | 381 |
| (b) where obliged to supply their own uniforms but laundered free | 318 | 318 | 318 | 318 | 318 |
| (c) where uniforms are supplied and laundered by hospital | 64 | 64 | 64 | 64 | 64 |
| Pilots (Airline Pilots Association) | 275 | 275 | 275 | 275 | 275 |
| Plumbing trades | | | | | |
| Plumber (non-welder) | 177 | 177 | 177 | 177 | 177 |
| Plumber-welder | 205 | 205 | 205 | 205 | 205 |
| Pipe fitter-welder | 205 | 205 | 205 | 205 | 205 |
| Printing Bookbinding and allied trades | | | | | |
| Bookbinders (Hand) | 109 | 109 | 109 | 109 | 109 |
| Bookbinders (Others) | 97 | 97 | 97 | 97 | 97 |
| Compositors, linotype and monotype operators | 121 | 121 | 121 | 121 | 121 |
| Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers | 114 | 114 | 114 | 114 | 114 |
| Monotype caster attendants, stereotypes and machine minders | 135 | 135 | 135 | 135 | 135 |
| Readers and revisers | 100 | 100 | 100 | 100 | 100 |
| Rotary machine minders and assistants | 150 | 150 | 150 | 150 | 150 |
| Others (e.g. cutters, dispatchers, rulers, warehousemen) | 90 | 90 | 90 | 90 | 90 |
| Professional Valuers in the Valuation Office | 680 | 680 | 680 | 680 | 680 |
| Radiographers & Radiation Therapists | | | | | |
| (a) where obliged to supply and launder their own white uniforms | 242 | 242 | 242 | 242 | 242 |
| (b) where obliged to supply their own white uniforms but laundered free | 143 | 143 | 143 | 143 | 143 |
| (c) where white uniforms are supplied and laundered by hospital | 73 | 73 | 73 | 73 | 73 |
| Respiratory & Pulmonary Function Technicians | 191 | 191 | 191 | 191 | 191 |

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|------|------|------|------|------|
| | € | € | € | € | € |
| RTE National Symphony Orchestra | 2476 | 2476 | 2476 | 2476 | 2476 |
| RTE Concert Orchestra | 2476 | 2476 | 2476 | 2476 | 2476 |
| Shipping | | | | | |
| British Merchant Navy Foreign-going trade: | | | | | |
| (a) First class passenger and cargo liners. | | | | | |
| Master | 318 | 318 | 318 | 318 | 318 |
| Chief officer, chief engineer, other officers, including pursers | 318 | 318 | 318 | 318 | 318 |
| Chief steward | 318 | 318 | 318 | 318 | 318 |
| Assistant steward | 244 | 244 | 244 | 244 | 244 |
| Carpenter | 194 | 194 | 194 | 194 | 194 |
| Other ranks | 148 | 148 | 148 | 148 | 148 |
| (b) Cargo-vessels, tankers, ferries | | | | | |
| Master | 318 | 318 | 318 | 318 | 318 |
| Chief officer, chief engineer, other officers, including pursers | 318 | 318 | 318 | 318 | 318 |
| Chief steward | 318 | 318 | 318 | 318 | 318 |
| Assistant steward | 244 | 244 | 244 | 244 | 244 |
| Carpenter | 194 | 194 | 194 | 194 | 194 |
| Other ranks | 148 | 148 | 148 | 148 | 148 |
| British home or coasting trade: | | | | | |
| Master | 318 | 318 | 318 | 318 | 318 |
| Chief officer, chief engineer, other officers, including pursers | 318 | 318 | 318 | 318 | 318 |
| Chief steward | 318 | 318 | 318 | 318 | 318 |
| Assistant steward | 244 | 244 | 244 | 244 | 244 |
| Carpenter | 194 | 194 | 194 | 194 | 94 |
| Other ranks | 148 | 148 | 148 | 148 | 148 |
| Mercantile marine officers and crews of Irish ships | | | | | |
| Foreign-going trade: cargo vessels | | | | | |
| Master | 98 | 98 | 98 | 98 | 98 |
| Chief officer, chief engineer, radio officer | 90 | 90 | 90 | 90 | 90 |
| Other officers including pursers | 73 | 73 | 73 | 73 | 73 |
| Chief steward | 73 | 73 | 73 | 73 | 73 |
| Assistant steward | 55 | 55 | 55 | 55 | 55 |
| Carpenter (to include tools) | 55 | 55 | 55 | 55 | 55 |
| Other ranks, including boys | 37 | 37 | 37 | 37 | 37 |
| Home trade: | | | | | |
| (a) Cross channel and continental | | | | | |
| Master | 98 | 98 | 98 | 98 | 98 |
| Chief officer, chief engineer, radio officer | 90 | 90 | 90 | 90 | 90 |
| Other officers, including pursers | 73 | 73 | 73 | 73 | 73 |
| Chief steward | 73 | 73 | 73 | 73 | 73 |
| Assistant steward | 55 | 55 | 55 | 55 | 55 |
| Carpenter (to include tools) | 55 | 55 | 55 | 55 | 55 |
| Other ranks including boys | 37 | 37 | 37 | 37 | 37 |
| (b) Coasting vessels | | | | | |
| Master | 98 | 98 | 98 | 98 | 98 |
| Chief officer, chief engineer, radio officer | 90 | 90 | 90 | 90 | 90 |
| Other officers, | | | | | |
| including pursers | 73 | 73 | 73 | 73 | 73 |
| Chief steward | 73 | 73 | 73 | 73 | 73 |
| Assistant steward | 55 | 55 | 55 | 55 | 55 |
| Carpenter (to include tools) | 55 | 55 | 55 | 55 | 55 |
| Other ranks, including boys | 37 | 37 | 37 | 37 | 37 |

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|------|------|------|------|------|
| | € | € | € | € | € |
| Shop Assistants (including supermarket staff, general shop workers, drapery and footwear assistants) | 121 | 121 | 121 | 121 | 121 |
| Social Workers who pay the statutory registration fee to CORU | 100 | 100 | | | |
| Speech and Language Therapists (a) where obliged to supply and launder own uniforms (includes CORU) | 370 | 220 | | | |
| (b) where obliged to supply but do not launder their own uniforms (includes CORU) | 320 | 220 | | | |
| (c) where obliged to launder the uniforms supplied (includes CORU) | 150 | 100 | | | |
| Surveyors employed by: | | | | | |
| Local Authorities | 127 | 127 | 127 | 127 | 127 |
| Civil Service | 127 | 127 | 127 | 127 | 127 |
| Coillte | 127 | 127 | 127 | 127 | 127 |
| Teachers Teachers (excluding guidance counsellors, third-level academic staff and physical education teachers) | | | | | |
| School principals | 608 | 608 | 608 | 608 | 608 |
| Other teachers | 518 | 518 | 518 | 518 | 518 |
| Part-time teacher (on full hours) | 518 | 518 | 518 | 518 | 518 |
| Part-time (not on full hours) | 279 | 279 | 279 | 279 | 279 |
| Guidance Counsellors | | | | | |
| (a) employed full-time in second level schools | 518 | 518 | 518 | 518 | 518 |
| (b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance) | 126 | 126 | 126 | 126 | 126 |
| Third level academic staff | | | | | |
| Professor, Heads of Schools/Departments | 608 | 608 | 608 | 608 | 608 |
| Senior lecturer | 518 | 518 | 518 | 518 | 518 |
| College lecturer | 518 | 518 | 518 | 518 | 518 |
| Assistant lecturer | 518 | 518 | 518 | 518 | 518 |
| Part-time lecturer (on full hours) | 518 | 518 | 518 | 518 | 518 |
| Part-time lecturer (not on full hours) | 279 | 279 | 279 | 279 | 279 |
| Physical education teachers (teacher must hold qualification in physical education) | | | | | |
| (a) fully engaged in teaching P.E. | 518 | 518 | 518 | 518 | 518 |
| (b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance) | 126 | 126 | 126 | 126 | 126 |
| NOTE: Teachers who are employed by the Department of Education may also claim a deduction in respect of the subscription to the Teacher's Council of Ireland | | | | | |
| Veterinary Surgeons in Employment Employed vets who incur, and are not reimbursed the cost of the Registration Fee to the Veterinary Council | 621 | 621 | 621 | 621 | 621 |
| Employed vets who do not incur, or are reimbursed the cost of the Registration Fee to the Veterinary Council | 171 | 171 | 171 | 171 | 171 |
| Veterinary Nurses Where obliged to supply and launder their own uniforms | 400 | 400 | 400 | 400 | 400 |
| Where obliged to launder the uniforms supplied | 150 | 150 | 150 | 150 | 150 |