

# Taxation of payments made to Home Tutors by the Department of Education and Skills

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## 1 Introduction

This manual clarifies the taxation treatment of emoluments paid to Home Tutors under the Home Tuition Grant Scheme run by the Department of Education and Skills (DES).

## 2 Background

The purpose of the Home Tuition Grant Scheme is to provide funding towards the provision of a compensatory educational service for children who, for a number of specific reasons, are unable to attend school.

It is a condition of the scheme that parents or guardians must source a qualified tutor who is registered with the Teaching Council of Ireland for the duration of the approved tuition.

Under DES rules, Home Tuition cannot commence until an approval letter is received by the parent or guardian from DES confirming the date of commencement of the tuition and the number of hours tuition approved.

## 3 Charge to Tax

From September 2015, the payment of emoluments to Home Tutors is being made directly to the Home Tutors by DES and is subject to PAYE deductions.

Home Tutors should ensure that they hold a Certificate of Tax Credits and Standard Rate Cut-Off Point in respect of these emoluments.

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

[...]

## 4 Pay Related Social Insurance (PRSI)

The Department of Social Protection has determined that PRSI Class S applies to the emoluments paid to Home Tutors governed by the Home Tuition Grant Scheme.