Clothing Allowances paid to part-time Fire Officers

Part 05-02-11

Reviewed September 2018
Part-time Fire Officers

(i) Flat-Rate Expenses

Details of the flat-rate expenses due are set out in Tax and Duty Manual Part 05-02-01. This allowance is intended to cover laundry and wear and tear and damage to personal clothing and footwear.

(ii) Clothing Allowance Received

Clothing allowances are taxable and PAYE/PRSI/USC should be applied.

For full-time Fire Officers see Tax and Duty Manual Part 05-02-12.