

[15-01-38] Relief for trade union subscriptions

Reviewed May 2017

A more recent version of this manual is available.

1. Introduction

Section 472C TCA 1997 provides that where an individual is a member of a trade union at any time in a year of assessment, the income tax to be charged on the individual, or the individual's spouse/civil partner where a couple are jointly assessed, is reduced by the lesser of:

- the appropriate percentage of the specified amount, or
- the amount that reduces that income tax to nil.

The relief is available for tax years 2001 to 2010 inclusive. With effect from 1 January 2011, this section ceases to have effect and no relief is available for the tax year 2011 and each subsequent year of assessment.

2. Definitions

For the purposes of the relief, the following definitions apply -

- **“appropriate percentage”** in relation to a year of assessment means a percentage equal to the standard rate of tax for that year
- **“specified amount”** in relation to an individual for a year of assessment means €300 for years of assessment prior to 1 January 2008, and €350 for years of assessment 2008 to 2010 inclusive.
- **“trade union”** means the holder of a negotiating licence under the Trade Union Act 1941, an excepted body within the meaning of the same Act, and the various representative bodies of the Garda Síochána and the Defence Forces.

3. Relief

For years of assessment 2008 to 2010 inclusive, the relief is an annual flat rate of €350 at the standard rate of tax.

For years of assessment prior to 1 January 2008, the relief is an annual flat rate of €300 at the standard rate of tax.

The full relief of €350 (or €300) at the standard rate of tax is available annually regardless of the actual amount of the subscription paid. Any person who is a member of a trade union at any time in a tax year is entitled to the relief.

An individual is entitled to only one relief per year even though during the year he/she may be a member of more than one trade union either at the same time or at different times in a year of assessment.