

[5.2.1] List of Flat-Rate Schedule E Expenses

A list of flat-rate Schedule E expenses deductions for 2011 et seq is attached.

Reviewed June 2015

NOTE: Expenses deductions to be apportioned on a time basis

	2015 €	2014 €	2013 €	2012 €	2011 €
Agricultural Advisers (employed by Teagasc)	671	671	671	671	671
Archaeologists: (Civil Service)	127	127	127	127	127
Architects employed by					
(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 Atha Cliath, Bus Eireann and Iarnod Eireann	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

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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
Note: Deduction includes subscription to the Irish Medical Council					
Cosmetologists					
Obligated to supply and launder their own white uniforms	160	160	160	160	160
Dentists in employment	376	376	376	376	376
Dockers	73	73	73	73	73
Doctors (hospital, including consultants)	695	695	695	695	695
Note: Deduction includes subscription to the Irish Medical Council.					
Draughtsmen (Local Authority)	133	133	133	133	133
Driving Instructors	125	125	125	125	125
Note: 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
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	97	97	97	97	97
Waitress	64	64	64	64	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	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
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

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(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	300
Restoration Fee - payable to re-register with the Opticians Board	270	270	270	270	270
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	235
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					
Pharmaceutical Assistants (formerly known as Assistant Pharmacists)	200	200	200	200	200
NOTE These amounts represent the Annual Retention Fee payable to the PSI					
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)					
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					
(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
RTE National Symphony Orchestra	2,476	2,476	2,476	2,476	2,476
RTE Concert Orchestra	2,476	2,476	2,476	2,476	2,476
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	194
Other ranks	148	148	148	148	148
Mercantile marine officers and crews of Irish ships					
Foreign-going trade: cargo vessels					

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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
Shop Assistants					
(including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121	121	121
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					
(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 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	337
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	
Where obliged to launder the uniforms supplied	150	150	150	150	

NOTE: Expenses deductions to be apportioned on a time basis