

[05.02.11] Clothing Allowances paid to part-time Fire Officers

Reviewed February 2017

Part-time Fire Officers

(i) Flat-Rate Expenses

Details of the flat-rate expenses due are set out in [Tax Instruction 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 05.02.12](#)