

[05.02.12] Uniform Allowances paid to full-time Fire Officers

Reviewed March 2017

Full-time fire officers are paid a uniform allowance which varies in amount depending on the rank of the officer concerned. The allowance is designed to cover the initial cost of the uniform, its maintenance and replacement. This allowance is not to be treated as an emolument for Schedule E purposes. Local authorities should be advised not to operate PAYE/PRSI/USC on the payment of the allowance.

Where an officer claims a deduction in respect of maintenance or replacement of uniform, only the net expenditure over and above the amount of any allowance received should be allowed.

Care should be taken, both in dealing with cases and in correspondence with local authorities, to distinguish between **uniform allowances paid to full time officers and clothing allowances paid to part-time fire officers**. The treatment of the latter is set out in [Tax Instruction 05-02-11](#)