



Áras Chúchulainn, LoCall: 1850 80 41 42
Blackheath Drive, Direct Line: 01 818 6487
Clontarf, Dublin 3 Email: iwaathome@iwa.ie

www.iwaathome.ie

TAX RELIEF Criteria

Who can claim Tax Relief?

You, your spouse or civil partner may claim tax relief in respect of the cost of employing a person (including a person whose services are provided by a charitable organisation) to take care of either-

- (A) A family member (including yourself, your spouse or civil partner) who is totally incapacitated by reason of physical infirmity; or
- (B) A relative who is totally incapacitated by reason of physical infirmity. Relative in this context includes a relation by marriage or civil partnership and includes an individual in respect of whom the claimant is or was the legal guardian.

What is the amount of tax relief?

Tax relief may be claimed on the lower of the following amounts -

- (A) The actual cost incurred in employing the personal assistant; or
- (B) €50,000 at the claimant's highest rate of tax (either 20% or 41%)

How do I claim?

You must claim tax relief on the cost of employing a personal assistant each year

If you are a PAYE taxpayer, simply fill out **form HK1** or telephone your local Revenue Office; or

If you pay tax by self-assessment, the claim for tax relief for employing a personal assistant should also be sent on **form HK1** and attached to your annual tax return.

EXAMPLE

IWA at home provides 10 hours a week for Sarah. That's made up of 1 hour in the morning and 1 hour each evening. At an average cost of €22.50 per hour that's a weekly cost of €225.

Weekly Cost = €225.00

Relief at 41% = €92.25

Net Cost = €132.75

That's €13.27 per hour

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