

## FLAT RATE EXPENSES

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>Agricultural Advisers (employed by Teagasc)</b>	671	671	671	671	671
<b>Archaeologists: (Civil Service)</b>	127	127	127	127	127
<b>Architects employed by</b>					
(a) Civil Service	127	127	127	127	127
(b) Local Authorities	127	127	127	127	127
<b>Airline Cabin Crews</b>	64	64	64	64	64
<b>Bar trade: Employees</b>	93	93	93	93	93
<b>Building Industry</b>					
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
<b>Bus, rail and road operatives in</b>					
Bus Átha Cliath, Bus Éireann and Iarnód Éireann	160	160	160	160	160
<b>Cardiac Technicians</b>					
Female	212	212	212	212	212
Male	107	107	107	107	107
<b>Carpentry and joinery trades</b>					
Cabinet makers, Carpenters, Joiners	220	220	220	220	220
Painters, Polishers, Upholsterers, Wood Cutting					
Machinists	140	140	140	140	140
<b>Civil Service</b>					
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
Park Rangers and constables employed by the Office of Public Works	77	77	77	77	77
<b>Clergymen (Church of Ireland)</b>	127	127	127	127	127
<b>Consultants (hospital)</b>	695	695	695	695	695
<u>Note:</u> Deduction includes subscription to the Irish Medical Council					
<b>Cosmetologists</b>					
Obligated to supply and launder their own white Uniforms	160	160	160	160	160
<b>Defence Forces Personnel</b>					
(All enlisted personnel not in receipt of Uniform Replenishment Allowance)	150	150	150	150	150
<b>Dentists in employment</b>	376	376	376	376	376
<b>Dietitians</b>					
who pay the statutory registration fee to CORU	100	100	100	100	
<b>Dockers</b>	73	73	73	73	73
<b>Doctors (hospital, including consultants)</b>	695	695	695	695	695
<u>Note:</u> Deduction includes subscription to the Irish Medical Council.					
<b>Draughtsmen (Local Authority)</b>	133	133	133	133	133

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>Driving Instructors</b>	125	125	125	125	125
<u>Note:</u> This amount represents an annual allocation of half the biannual statutory ADI fee payable to the Road Safety Authority					
<b>Engineers employed by:</b>					
(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
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>					
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
<b>Firefighters Full-time</b>	272	272	272	272	272
<b>Firefighters Part-time</b>	407	407	407	407	407
<b>Fishermen in Employment</b>	318	318	318	318	318
<b>Foresters employed by Coillte</b>	166	166	166	166	166
<b>Freelance actors chargeable to PAYE</b>	750	750	750	750	750
<b>Grooms (Racehorse Training)</b>	294	294	294	294	294
<b>Home Helps (Employed directly or indirectly by Health Boards)</b>	256	256	256	256	256
<b>Hospitals Domestic Staff:</b>					
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
<b>Hotel industry</b>					
Head hall porter	90	90	90	90	90
Hall porter	64	64	64	64	64
Head waiter	127	127	127	127	127
Waiter	80	80	80	80	80
Waitress	80	80	80	80	80
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
<b>Journalists</b>					
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
<b>Local Authorities</b>					
Executive Chemists	115	115	115	115	115
Parks Superintendents	40	40	40	40	40
Town Planners	115	115	115	115	115

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>Medical Scientists</b>	100	100	100	100	
who pay the statutory registration fee to CORU					
<b>Mining Industry</b>					
(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
<b>Motor repair and motor assembly trades</b>					
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)					
<b>Nurses:</b>					
(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
<b>NOTE: All above amounts include the Annual Retention Fee payable to NMBI</b>					
<b>Nurses: Short Term Contracts through an Agency.</b>					
Additional Amount Due	80	80	80	80	80
<b>Nursing Assistants (including attendants, orderlies and nurses' aides)</b>					
(a) where obliged to supply and launder their own uniforms	526	526	526	526	526
(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
<b>Occupational Therapists</b>					
(a) where obliged to supply and launder their own Uniforms (includes CORU)	317	317	317	217	217
(b) where obliged to supply their own uniforms but laundered free (includes CORU)	253	253	253	153	153
(c) where uniforms are supplied and laundered by Hospital (includes CORU)	152	152	152	52	52
<b>Optometrists/Dispensing Opticians in employment</b>					
<b>Optometrists</b> (includes CORU)					
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	285
Restoration Fee - payable to re-register with the Opticians Board	279	279	279	279	279

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>Dispensing Opticians (includes CORU)</b>					
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	225
Restoration Fee - payable to re-register with the Opticians Board	215	215	215	215	215
<b>Panel Beaters / Sheet metal Workers</b>					
(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
<b>Pharmacists</b>	400	400	400	400	400
Pharmaceutical Assistants (formerly known as Assistant Pharmacists)	200	200	200	200	200
<b>NOTE</b> These amounts represent the Annual Retention Fee payable to the PSI					
<b>Phlebotomists</b>					
(a) where obliged to supply and launder their own uniforms	270	270	270	220	
(b) where obliged to supply but do not launder their own uniforms	220	220	220	220	
(c) where obliged to launder the uniforms supplied	50	50	50		
<b>Physiotherapists</b>					
(a) where obliged to supply and launder their own uniforms (includes CORU)	481	481	481	381	381
(b) where obliged to supply their own uniforms but laundered free (includes CORU)	418	418	418	318	318
(c) where uniforms are supplied and laundered by Hospital (includes CORU)	164	164	164	64	64
<b>Pilots (Airline Pilots Association)</b>	275	275	275	275	275
<b>Plumbing trades</b>					
Plumber (non-welder)	177	177	177	177	177
Plumber-welder	205	205	205	205	205
Pipe fitter-welder	205	205	205	205	205
<b>Printing Bookbinding and allied trades</b>					
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
<b>Professional Valuers in the Valuation Office</b>	680	680	680	680	680
<b>Radiographers &amp; Radiation Therapists</b>					
(a) where obliged to supply and launder their own white uniforms (includes CORU)	342	342	342	242	242
(b) where obliged to supply their own white uniforms but laundered free (includes CORU)	243	243	243	143	143
(c) where white uniforms are supplied and laundered by hospital (includes CORU)	173	173	173	73	73
<b>Respiratory &amp; Pulmonary Function Technicians</b>	191	191	191	191	191

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>RTE National Symphony Orchestra</b>	2476	2476	2476	2476	2476
<b>RTE Concert Orchestra</b>	2476	2476	2476	2476	2476
<b>Shipping</b>					
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					
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

	2022	2021	2020	2019	2018
	€	€	€	€	€
<b>Shop Assistants</b> (including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121	121	121
<b>Social Workers</b> who pay the statutory registration fee to CORU	100	100	100	100	
<b>Speech and Language Therapists</b> (a) where obliged to supply and launder own uniforms (includes CORU)	370	370	370	220	
(b) where obliged to supply but do not launder their own uniforms (includes CORU)	320	320	320	220	
(c) where obliged to launder the uniforms supplied (includes CORU)	150	150	150	100	
<b>Surveyors employed by:</b>					
Local Authorities	127	127	127	127	127
Civil Service	127	127	127	127	127
Coillte	127	127	127	127	127
<b>Teachers</b> 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 ( <b>teacher must hold qualification in physical education</b> )					
(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 the subscription to the Teacher's Council of Ireland					
<b>Veterinary Surgeons in Employment</b> Employed vets who incur, and are not reimbursed the cost of the Registration Fee to the Veterinary Council	621	621	621	621	621
Employed vets who do not incur, or are reimbursed the cost of the Registration Fee to the Veterinary Council	171	171	171	171	171
<b>Veterinary Nurses</b> Where obliged to supply and launder their own uniforms	400	400	400	400	400
Where obliged to launder the uniforms supplied	150	150	150	150	150