




IRISH TAX WEBINAR
Your Tax
Are you claiming what you are entitled to?

www.taxback.com

taxback.com




TAXBACK.COM OVERVIEW
EXPERIENCED | RELIABLE | TRUSTED

1 Established in Dublin in 1996

2 Specialises in global tax return filing and tax refund services

3 20+ years of experience and over 1 million tax returns filed


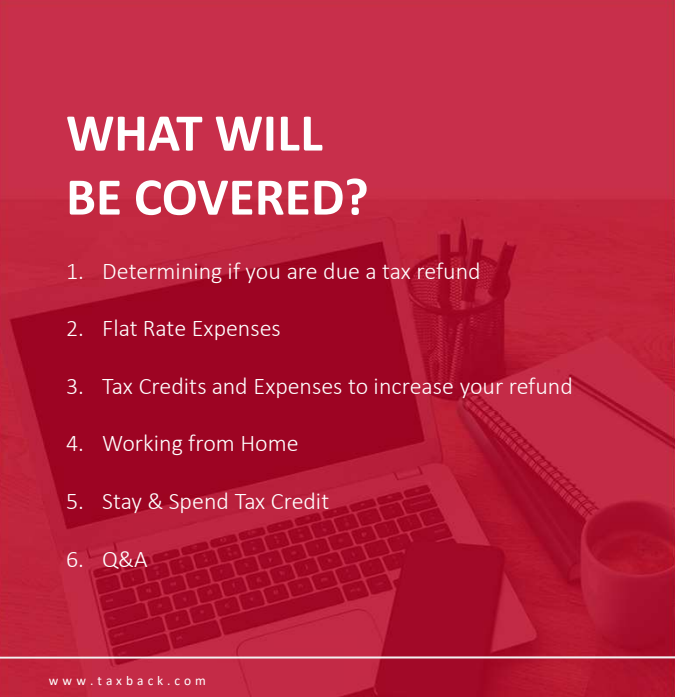
SPEAKER



Marian Ryan
Consumer Tax Manager

www.taxback.com



taxback.com



WHAT WILL BE COVERED?

1. Determining if you are due a tax refund
2. Flat Rate Expenses
3. Tax Credits and Expenses to increase your refund
4. Working from Home
5. Stay & Spend Tax Credit
6. Q&A

www.taxback.com



Key Irish Tax Facts

- There is **no tax-free allowance** in Ireland; you are taxable on every cent you earn
- The tax year runs from **1 January to 31 December**
- Can claim tax back for the past 4 years (2017-2020)
- Thousands of Irish people overpay tax each year and are due tax back

Important to keep receipts as evidence for your expenses

www.taxback.com

Determining if you are due a tax refund

There are a number of reasons why you may be due a tax refund:

- If your personal circumstances have changed
 - Marital Status
 - Dependants
- If you incurred certain expenses
- If you arrive in or leave Ireland during a tax year
- If you went on maternity leave
- And many more!

www.taxback.com

Flat Rate Expenses

What are they?

Flat Rate Expenses are a type of tax relief that is available to workers in certain occupations to help with costs associated with work (such as uniforms, tools and equipment).

The amount of the deduction is agreed between Revenue and representatives of groups of employees (usually trade union officials).

Who can claim?

There are over 180 different types of flat rate reliefs and thousands of workers in Ireland are entitled to claim something.

www.taxback.com

How much can you claim?

Professor, Heads of Schools/Departments	€608
Senior lecturer	€518
College lecturer	€518
Assistant lecturer	€518
Part-time lecturer (on full hours)	€518
Part-time lecturer (not on full hours)	€279

Please note: If you have never claimed your flat rate expenses before, the good news is that you can claim them back for the last four years.



[taxback.com](https://www.taxback.com)

Tax Credits and Reliefs

Medical and Non-Routine Dental Expenses

If you have paid for eligible health expenses in the past four years, you will be entitled to claim tax relief.

How much can be claimed?

You can claim back 20% of your medical and non-routine dental costs. Meanwhile, if you pay for nursing home costs, you may be eligible for relief at your highest rate of tax (up to 40%).

What costs are eligible for relief?

For a medical expense to be eligible for relief it must be carried out by a registered practitioner (such as a doctor).

The full list of eligible medical expenses is extensive, and includes:

Medical expenses

- Doctor and Consultants Fees
- Prescriptions
- Ambulance transport
- Physiotherapy
- Diagnostic procedures
- Maternity care
- Eye care

Non-routine dental expenses

- Crowns
- Veneers
- Root canal treatments
- Periodontal treatment
- Orthodontic treatment
- Wisdom tooth removal
- Bridgework

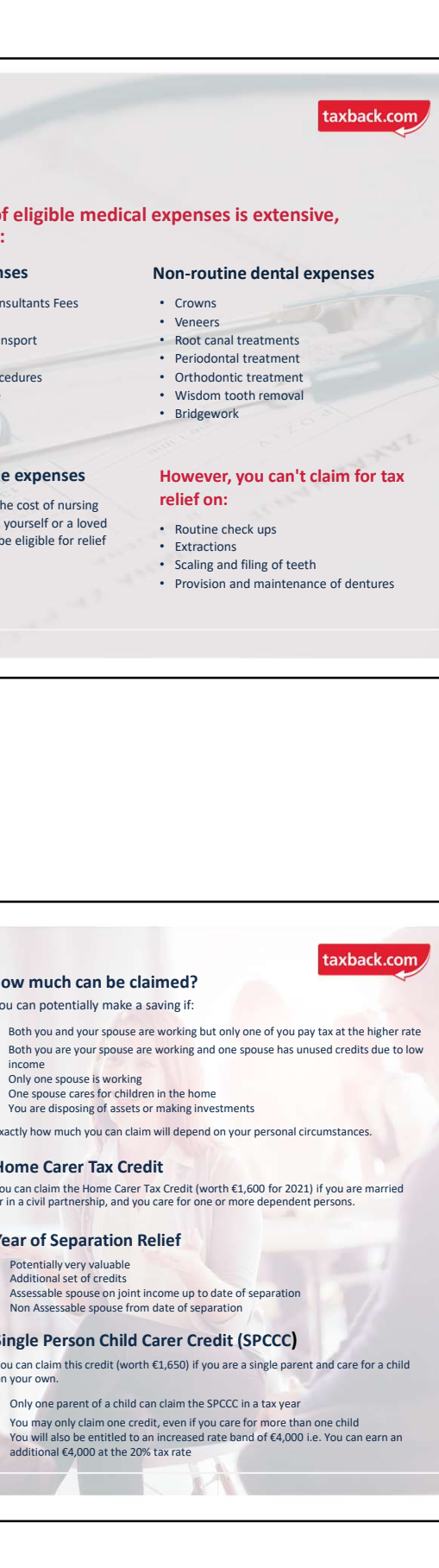
Nursing home expenses

- If you pay for the cost of nursing home fees (for yourself or a loved one) you may be eligible for relief of up to 40%.

However, you can't claim for tax relief on:

- Routine check ups
- Extractions
- Scaling and filing of teeth
- Provision and maintenance of dentures

www.taxback.com



[taxback.com](https://www.taxback.com)

Tax Credits and Reliefs

Marital Status Reliefs

Year of Marriage Tax Relief

Who can claim?

If you got married in the last four years, you could be entitled to tax back.

How does it work?

In the year you're married, both you and your spouse will continue to be treated as single people for tax purposes. However, if the tax you pay as two single people is greater than the tax payable if you were taxed as a married couple, you can claim the difference as a tax refund.

How much can be claimed?

You can potentially make a saving if:

- Both you and your spouse are working but only one of you pay tax at the higher rate
- Both you and your spouse are working and one spouse has unused credits due to low income
- Only one spouse is working
- One spouse cares for children in the home
- You are disposing of assets or making investments

Exactly how much you can claim will depend on your personal circumstances.

Home Carer Tax Credit

You can claim the Home Carer Tax Credit (worth €1,600 for 2021) if you are married or in a civil partnership, and you care for one or more dependent persons.

Year of Separation Relief

- Potentially very valuable
- Additional set of credits
- Assessable spouse on joint income up to date of separation
- Non Assessable spouse from date of separation

Single Person Child Carer Credit (SPCCC)

You can claim this credit (worth €1,650) if you are a single parent and care for a child on your own.

- Only one parent of a child can claim the SPCCC in a tax year
- You may only claim one credit, even if you care for more than one child
- You will also be entitled to an increased rate band of €4,000 i.e. You can earn an additional €4,000 at the 20% tax rate

www.taxback.com

Tuition Fee Relief

Did you pay college fees for yourself or someone in your family?

- Third level fee payers can claim tax relief on tuition fees for eligible education courses
- Relief is paid at the standard rate – 20%
- There is a €7,000 limit of fees on which you can claim relief
- Before calculating the tax relief, you must factor in the disregard amount
 - €3,000 full time - €1,500 part time

Relief is not available in respect of:

- Any part of the tuition fees that are or will be met directly or indirectly by grants, scholarships, by an employer or otherwise.
- Administration, registration or examination fees

www.taxback.com



Remote Worker Tax Relief

Who can claim?

You can claim this relief if you work:

- At home on a full or part-time basis
- Log onto a work computer remotely
- Work developing ideas, products and services remotely

Your employer may cover your Working from Home costs

- They can pay you €3.20 per day without deducting PAYE, PRSI or USC (tax-free)
- This covers Wi-Fi, heating, electricity and other utility bills

Note: There is no obligation on your employer to make this payment.

www.taxback.com

What if your employer doesn't pay?

Where additional expenses are incurred as a result of working from home, you are entitled to claim:


ELECTRICITY AND HEAT - 10% of cost of electricity and heat apportioned on the basis of the number of days worked from home over the year

BROADBAND - In general, 10% of the cost of broadband is apportioned based on the number of days worked from home over the year. However, it is possible to claim 30% of the cost for the duration of the pandemic

Important to note: If an expense is shared between two or more people, the cost can be apportioned based on the amount paid by each individual.

taxback.com





[taxback.com](https://www.taxback.com)

What is the Stay & Spend Scheme?

Under the scheme, you are entitled to a tax credit equal to 20% of "qualifying expenditure" incurred from 1 October 2020 to 30 April 2021.

Qualifying expenditure includes expenditure on accommodation, food and non-alcoholic drink.

Note: Please check that the supplier is on the Revenue's approved list of service providers.

How much can you claim?

- €125 per person
- €250 per couple

You can claim for multiple transactions under two conditions:

- Each transaction is above €25
- You do not exceed the €625, per individual, limit

Note: Keep your receipts! You will need them as proof of the expenditure.

www.taxback.com



[taxback.com](https://www.taxback.com)

How To Contact Taxback.com ?

Email: marianryan@taxback.com

Free phone: 1800 991805

Web address: www.taxback.com

Phone: 056 7797345

www.taxback.com



THANK YOU!

taxback.com

Visit [Taxback.com](https://www.taxback.com) for more information
www.taxback.com