

FLAT RATE EXPENSES

	2022	2021	2020	2019	2018
	€	€	€	€	€
Agricultural Advisers (employed by Teagasc)	671	671	671	671	671
Archaeologists: (Civil Service)	127	127	127	127	127
Architects employed by	127	127	127	127	127
(a) Civil Service	127	127	127	127	127
(b) Local Authorities	64	64	64	64	64
Airline Cabin Crews	93	93	93	93	93
Bar trade: Employees	175	175	175	175	175
Building Industry	103	103	103	103	103
Bricklayer	153	153	153	153	153
Fitter mechanic, plasterer	120	120	120	120	120
Electrician	52	52	52	52	52
Mason, roofer slater, tiler, floor layer, stone cutter	33	33	33	33	33
Driver, scaffolder, sheeter, steel erector	97	97	97	97	97
Professionals: engineers, surveyors, etc.	160	160	160	160	160
General operatives (labourers etc. incl. Public Sector)	212	212	212	212	212
Bus, rail and road operatives in	107	107	107	107	107
Bus Átha Cliath, Bus Éireann and Iarnód Éireann	220	220	220	220	220
Cardiac Technicians	140	140	140	140	140
Female	166	166	166	166	166
Male	140	140	140	140	140
Carpentry and joinery trades	166	166	166	166	166
Cabinet makers, Carpenters, Joiners	166	166	166	166	166
Painters, Polishers, Upholsterers, Wood Cutting	166	166	166	166	166
Machinists	142	142	142	142	142
Civil Service	166	166	166	166	166
Architectural Technologists & Assistants	77	77	77	77	77
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
Clergymen (Church of Ireland)	127	127	127	127	127
Consultants (hospital)	695	695	695	695	695
Note: Deduction includes subscription to the Irish Medical Council					
Cosmetologists					
Obligated to supply and launder their own white Uniforms	160	160	160	160	160
Defence Forces Personnel	150	150	150	150	150
(All enlisted personnel not in receipt of Uniform Replenishment Allowance)	376	376	376	376	376
Dentists in employment	100	100	100	100	100
Dietitians	100	100	100	100	100
who pay the statutory registration fee to CORU	73	73	73	73	73
Dockers	695	695	695	695	695
Doctors (hospital, including consultants)	695	695	695	695	695
Note: Deduction includes subscription to the Irish Medical Council.					
Draughtsmen (Local Authority)	133	133	133	133	133

2022 2021			2020	2019	2018
€ €			€	€	€
Driving Instructors	125	125	125	125	125
Note: This amount represents an annual allocation of half the biannual statutory ADI fee payable to the Road Safety Authority					
Engineers employed by:					
(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
Engineering Industry [and Electrical Industry from 1997/98]					
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
Firefighters Full-time	272	272	272	272	272
Firefighters Part-time	407	407	407	407	407
Fishermen in Employment	318	318	318	318	318
Foresters employed by Coillte	166	166	166	166	166
Freelance actors chargeable to PAYE	750	750	750	750	750
Grooms (Racehorse Training)	294	294	294	294	294
Home Helps (Employed directly or indirectly by Health Boards)	256	256	256	256	256
Hospitals Domestic Staff:					
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.					
(b) who are obliged to launder the uniforms Supplied	353	353	353	353	353
(c) whose uniforms are supplied and laundered free	185	185	185	185	185
Hotel industry	93	93	93	93	93
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
Journalists					
Journalists, including those in public relations area of Journalism					
Journalists who receive expense allowances from their employers	381	381	381	381	381
Local Authorities	153	153	153	153	153
Executive Chemists					
Parks Superintendents	115	115	115	115	115
Town Planners	40	40	40	40	40
	115	115	115	115	115

	2022	2021	2020	2019	2018
	€	€	€	€	€
Medical Scientists	100	100	100	100	
who pay the statutory registration fee to CORU					
Mining Industry					
(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
Motor repair and motor assembly trades					
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)					
Nurses:					
(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
NOTE: All above amounts include the Annual Retention Fee payable to NMBI					
Nurses: Short Term Contracts through an Agency.					
Additional Amount Due	80	80	80	80	80
Nursing Assistants (including attendants, orderlies and nurses' aides)					
(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
Occupational Therapists					
(a) where obliged to supply and launder their own Uniforms	217	217	217	217	217
(b) where obliged to supply their own uniforms but laundered free	153	153	153	153	153
(c) where uniforms are supplied and laundered by Hospital	52	52	52	52	52
Optometrists/Dispensing Opticians in employment					
Optometrists (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
	€	€	€	€	€
Dispensing Opticians (includes CORU)					
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
Panel Beaters / Sheet metal Workers					
(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
Pharmacists	400	400	400	400	400
Pharmaceutical Assistants (formerly known as Assistant Pharmacists)	200	200	200	200	200
NOTE These amounts represent the Annual Retention Fee payable to the PSI					
Phlebotomists					
(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		
Physiotherapists					
(a) where obliged to supply and launder their own uniforms	381	381	381	381	381
(b) where obliged to supply their own uniforms but laundered free	318	318	318	318	318
(c) where uniforms are supplied and laundered by Hospital	64	64	64	64	64
Pilots (Airline Pilots Association)	275	275	275	275	275
Plumbing trades					
Plumber (non-welder)	177	177	177	177	177
Plumber-welder	205	205	205	205	205
Pipe fitter-welder	205	205	205	205	205
Printing Bookbinding and allied trades					
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					
Monotype caster attendants, stereotypes and machine minders	114	114	114	114	114
Readers and revisers	135	135	135	135	135
Rotary machine minders and assistants	100	100	100	100	100
Others (e.g. cutters, dispatchers, rulers, warehousemen)	150	150	150	150	150
Professional Valuers in the Valuation Office	90	90	90	90	90
Radiographers & Radiation Therapists	680	680	680	680	680
(a) where obliged to supply and launder their own white uniforms					
(b) where obliged to supply their own white uniforms but laundered free	242	242	242	242	242
(c) where white uniforms are supplied and laundered by hospital	143	143	143	143	143
Respiratory & Pulmonary Function Technicians	73	73	73	73	73
	191	191	191	191	191

	2022	2021	2020	2019	2018
	€	€	€	€	€
RTE National Symphony Orchestra	2476		2476	2476	
RTE Concert Orchestra	2476	2476	2476	2476	2476
Shipping		2476			2476
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	
Assistant steward	244	244		244	
Carpenter	194	194	318	194	318
Other ranks	148	148		148	
(b) Cargo-vessels, tankers, ferries			244		244
Master	318	318		318	
Chief officer, chief engineer, other officers, including pursers	318	318	194	318	194
Chief steward	318	318	148	318	148
Assistant steward	244	244		244	
Carpenter	194	194		194	
Other ranks	148	148	318	148	318
British home or coasting trade:					
Master	318	318	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318		318	
Chief steward	318	318	318	318	318
Assistant steward	244	244		244	
Carpenter	194	194		194	
Other ranks	148	148		148	
Mercantile marine officers and crews of Irish ships			194		194
Foreign-going trade: cargo vessels					
Master			148		148
Chief officer, chief engineer, radio officer	98	98	98	98	98
Other officers including pursers	90	90	90	90	90
Chief steward	73	73	73	73	73
Assistant steward	73	73	73	73	73
Carpenter (to include tools)	55	55	55	55	55
Other ranks, including boys	55	55	55	55	55
Home trade:	37	37	37	37	37
(a) Cross channel and continental			318		318
Master					
Chief officer, chief engineer, radio officer	98	98	244	98	244
Other officers, including pursers	90	90	90	90	90
Chief steward	73	73	73	73	73
Assistant steward	73	73	73	73	73
Carpenter (to include tools)	55	55	55	55	55
Other ranks including boys	55	55	55	55	55
(b) Coasting vessels	37	37	37	37	37
Master					
Chief officer, chief engineer, radio officer	98	98	98	98	98
Other officers, including pursers	90	90	90	90	90
Chief steward	73	73	73	73	73
Assistant steward	73	73	73	73	73
Carpenter (to include tools)	55	55	55	55	55
Other ranks, including boys	55	55	55	55	55
	37	37	37	37	37

	2022	2021	2020	2019	2018
	€	€	€	€	€
Shop Assistants (including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121	121	121
Social Workers who pay the statutory registration fee to CORU	100	100	100	100	
Speech and Language Therapists (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	
Surveyors employed by:					
Local Authorities	127	127	127	127	127
Civil Service	127	127	127	127	127
Coillte	127	127	127	127	127
Teachers					
Teachers (excluding guidance counsellors, third-level academic staff and physical education teachers)					
School principals					
Other teachers	608	608	608	608	608
Part-time teacher (on full hours)	518	518	518	518	518
Part-time (not on full hours)	518	518	518	518	518
Guidance Counsellors	279	279	279	279	279
(a) employed full-time in second level schools					
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	518	518	518	518	518
Third level academic staff	126	126	126	126	126
Professor, Heads of Schools/Departments					
Senior lecturer	608	608		608	
College lecturer	518	518	608	518	608
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)	518	518	518	518	518
Physical education teachers (teacher must hold qualification in physical education)	279	279	518	279	518
(a) fully engaged in teaching P.E.					
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	518	518	518	518	518
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	126	126	126	126	126
Veterinary Surgeons in Employment					
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
Veterinary Nurses					
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