

Who can Claim?

This allowance may be claimed if you, your spouse or a relative are incapacitated for a tax year by reason of physical or mental infirmity and you employ a person to care for the incapacitated person. A relative includes a relation by marriage and a person in respect of whom the claimant is or was the legal guardian.

For the years prior to 1999/2000, the allowance could only be claimed if you or your spouse were incapacitated by reason of physical or mental infirmity and employed a person to care for the incapacitated person.

Conditions of Relief

This relief may be claimed if you **employ** a carer to care for an incapacitated family member who is totally incapacitated throughout the tax year.

The person must be incapacitated on or before the start of the tax year (1 January) through to the end of the tax year (31 December). You must employ a person to care for the incapacitated person during the tax year. The carer may be employed on an individual basis or through an agency. However, the carer need not be employed for the full tax year.

The relief is not due to you if the carer is employed as a housekeeper only, or if Dependent Relative tax credit or Incapacitated Child tax credit has been given in respect of the employed carer.

Amount of Relief

The amount of the relief is the cost of employing the carer less any amount recovered from a Health Authority, Local Authority, etc. Where two or more persons employ the carer the relief is apportioned between them. The maximum amount of the relief for any tax year is given in Leaflet IT 1 'Tax Credits, Reliefs and Rates', which is updated annually

How is a claim made?

A claim is made by completing the attached Form HK1. If you are a PAYE taxpayer, your certificate of tax credits will be increased to include the relief due. If you pay tax under self assessment, the Form HK1 should be attached to your annual tax return and relief will be given in your notice of assessment.

The claim should be made annually.

Do I have to operate PAYE?

The relief is not conditional on you registering as an employer. For example, in circumstances where the employed carer is provided by or through an agency and the agency pays the carer directly and the agency is making PAYE and PRSI deductions, you will not be required to register as an employer.

However, where you employ the carer directly, to qualify for the allowance you will have certain obligations as an employer including registering as an employer, operating PAYE/ PRSI, etc. A Form PREM Reg - Employer (PAYE/ PRSI) Tax Registration Form is available from any Revenue office or by telephoning our Forms and Leaflets LoCall Service on 1890 306 706 (00 353 1 6744050 from outside RoI).

Home Nursing

In cases of serious illness, where a **qualified nurse** is engaged on the advice of a medical practitioner to provide home nursing in respect of a qualifying dependant or relative, health Expenses tax relief may be claimed where the following conditions are satisfied:

- ◆ A medical certificate is provided which:
 - ❖ Gives the name and address of the patient concerned
 - ❖ Shows the nature of the patient's illness
 - ❖ States that constant nursing care by a *qualified* nurse(s) in the patient's home is required
 - ❖ Covers the full period for which home nursing is being claimed.
- ◆ The nurse(s) providing the nursing care is / are *qualified* and their full names, addresses and details of the qualifications have been supplied
- ◆ Receipts are provided in respect of all payments to the nurse(s) and, where necessary, a breakdown of the payments is provided.

For further information about who is a qualifying dependant or relative and what expenses qualify for tax relief, please see information leaflet IT6 (Medical Expenses Relief) which is available at www.revenue.ie or from any Revenue office or by telephoning our Forms and Leaflets LoCall Service on 1890 306 706 (00 353 1 6744050 from outside RoI).

Claim for an Allowance for Employing a Carer.

If you, your spouse or a relative is incapacitated by reason of physical or mental infirmity and you employ a person to care for the incapacitated relative you may claim this allowance.

Your Personal Details

Name

PPS Number

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Date of Birth

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Relative's Details

Name of incapacitated relative and relationship to you

State the nature of the incapacity

Date incapacity arose

		/			/		
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Carer Details

Name of carer(s)

PPS Number

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Date employment commenced

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Cost of employing the carer(s)

Please give details of the cost incurred by **you** of employing the carer(s) stated above:

Net cost, after any payments from Health Boards, etc. €

Percentage of carer costs paid by you %

If you wish to have any refund paid directly to your Irish bank account, please supply your bank account details below. See note below regarding tax refunds.

Sort Code

Account Number

Declaration which must be completed

I declare that all the particulars in this form are correct to the best of my knowledge and belief.

Signature

Date / /

Form HKI

Tax Refunds

If your claim is in respect of the **current tax year** an amended certificate of tax credits will be sent to you and your employer will pay any refund due directly to you.

If your claim is for a **previous tax year** or during a **period of unemployment**, any refund due will be sent directly to you by Revenue. Tax refunds can be paid by cheque or to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

As your claim may be selected for future audit, you are requested to retain all documentation relating to this claim for a period of 6 years.

Further Information

You can get further information by phoning (within the ROI only) your Regional Revenue Office, the LoCall number for which is listed below:

- ◆ **Border Midlands West Region** **1890 777 425**
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath
- ◆ **Dublin Region** **1890 333 425**
Dublin (City and County)
- ◆ **East & South East Region** **1890 444 425**
Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow
- ◆ **South West Region** **1890 222 425**
Clare, Cork, Kerry, Limerick

If you are calling from outside the Republic of Ireland, please phone 00 353 (1) 647 4444.

Alternatively, you can visit the Revenue website at www.revenue.ie

While every effort is made to ensure that the information given in this leaflet is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

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