



Financial Guideline P19 - 2019-2020

Working from Home Tax Credit and Allowance

1. Introduction

The board of management may be approached by employees in relation to costs of working from home over the Covid-19 Emergency period. Revenue allows an employer to make a small tax-free payment to an employee working from home. However, the Department of Education and Skills has confirmed that it will not be providing funds to boards to cover any such payments.

2. Where the board does not make payments towards working from home expenses

Where the board does not make a payment towards the expenses of working from home, an employee can claim tax relief on these expenses directly by completing an income tax return via Revenue's myAccount website.

Information for an employee making a claim is included in appendix A and employees should refer to Sections 2.4 and 2.5 of [Part 05-02-13 of Revenue's tax and duty manual on "E-Working and Tax"](#) for more information on how to make a claim.

Further information or clarification on any of the issues raised in this Financial Guideline can be obtained from the FSSU.

If you need any further information please email primary@fssu.ie
or phone (01) 910 4020

Financial Support Services Unit

June 2020

Appendix A

COVID-19 and e-working

The [COVID-19 emergency](#) has had a big impact on working life in Ireland. Throughout the country organisations are asking staff where possible to [work from home](#) to prevent the spread of the virus.

If an employee was asked to work from home because of the COVID-19 emergency, the employee may be able to claim tax relief against the cost of home expenses.

How does an employee qualify?

E-working is where you work from home for substantial periods on a full- or part-time basis.

To qualify as an e-worker, you must:

- Have a formal agreement with your employer that you are required to work from home
- Be required to perform essential duties of employment at home

E-working involves:

- Working for substantial periods at home
- Logging onto a work computer remotely
- Sending and receiving email, data or files remotely
- Developing ideas, products and services remotely

You are not entitled to claim tax relief if you bring work home from the office outside of normal working hours, for example in the evenings or at weekends.

How much can I claim?

You may have extra costs when you are working from home including heating, electricity and broadband costs. Your employer can pay you a contribution towards these costs or you can make a claim for tax relief at the end of the year.

You can make a claim for tax relief at the end of the year. You will get money back from the taxes you paid.

Your refund of tax is based on:

- How many days you worked from home
- The cost of the expenses
- Revenue's agreed rate for calculating the cost of running a home office

Revenue's rate for the cost of running a home office is 10% of the total cost. This means that you can claim 10% of the total amount of allowable utility bills against your taxes. This is only available for the days that you work from home. This does not include times you may have brought work home to do outside your normal working hours.

Example

Mary works from home for 6 months while her office is closed due to the COVID-19 emergency. During that 6 months her household bills for heating, electricity and broadband come to €1000. At the end of the year she can claim tax back on expenses of €100 (10% of €1000).

The amount she gets back depends on her rate of tax. If she pays tax at the higher tax rate of 40% she will get €40 back from her taxes (40% of €100). If she pays tax at the lower rate of 20%, she will receive €20 back (20% of €100).

What expenses can I claim?

Tax relief on e-working covers the additional costs of working from home. This includes:

- Heating
- Electricity
- Broadband

Should I pay tax on equipment from my employer?

If your employer gives you equipment that you need to do your work, like a computer or printer, and you mainly use it for work, it is not considered a benefit in kind. This means that you do not have to pay any tax for receiving the equipment from your employer.

How to apply

You can [claim tax relief](#) online using Revenue's [myAccount service](#). You can also access the myAccount service on mobile and tablet devices using Revenue's [RevApp](#).

To complete an Income Tax return online use the following steps:

1. Sign into [myAccount](#)
2. Click on 'Review your tax' link in PAYE Services
3. Select the Income Tax return for the relevant tax year
4. Select 'Other PAYE Expenses' in the 'Tax Credits and Reliefs' page and insert the amount of expense at the 'Amount Claimed' section

You must be able to account for each expense you intend to claim. This means keeping a record of all receipts and bills. You should keep all documentation relating to your claim for 6 years from the end of the tax year to which the claim relates.

You may also need a letter from your employer stating that you work from home.



Treoirlíne Airgeadais - P19 2019/2020

Creidmheas agus Liúntas Cánach as Obair ón mBaile

1. Réamhrá

D'fhéadfadh go rachadh fostaithe chun cainte leis an mbord bainistíochta faoi na costais a bhaineann le hobair ón mbaile i rith na tréimhse Éigeandála Covid-19. Ligeann na Coimisinéirí loncaim d'fhostóir íocaíocht bheag saor ó cháin a dhéanamh le fostaí atá ag obair ón mbaile. Tá an Roinn Oideachais agus Scileanna tar éis a dhearbhu, áfach, nach mbeidh siad ag cur cistí ar fáil do bhoird chun íocaíochtaí dá leithéid a chlúdach.

2. I gcás nach soláthraíonn an bord íocaíochtaí i gcomhair costais a bhaineann le hobair ón mbaile

I gcás nach soláthraíonn an bord íocaíochtaí i gcomhair costais a bhaineann le hobair ón mbaile, is féidir le fostaí faoiseamh cánach a éileamh ar na costais sin go díreach ach tuairisceán cáin ioncaim a chomhlánú i moChúrsaí ar láithreán gréasáin na gCoimisinéirí loncaim.

Áirítear in aguisín A faisnéis i gcomhair fostaí a bhfuil éileamh á dhéanamh aige ná aici, agus moltar d'fhostaithe féachaint ar Chodanna 2.4 agus 2.5 de [Chuid 05-02-13 de lámhleabhar cánach agus dleachta na gCoimisinéirí loncaim maidir le "E-Working and Tax" \[Ríomhoibriú agus Cáin\] chun tuilleadh eolas a fháil faoi conas éileamh a dhéanamh.](#)

Is féidir tuilleadh eolais ná soiléiriú a fháil ar aon cheann de na saincheistanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie nó cuir glao ar (01) 9104020

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Meitheamh 2020

Aguisín A

COVID-19 agus obair ón mbaile

Tá an [Éigeandáil COVID-19](#) tar éis tionchar nach beag a bheith aige ar an saol oibre in Éirinn. Tá eagraíochtaí ar fud na tíre ag iarraidh ar fhostaithe, áit ar féidir, [obair ón mbaile](#) chun scaipeadh an víris a chosc.

Más amhlaidh a iarradh ar fhostaí obair ón mbaile mar gheall ar an éigeandáil COVID-19, [d'fhéadfadh go mbeadh](#) an fostaí in ann faoiseamh cánach a éileamh i gcoinne costais bhaile.

Cad atá i gceist chun a bheith incháilithe?

Is é atá i gceist le ríomhoibriú ná fostaí a bheith ag obair ón mbaile i gcomhair tréimhsí fada ar bhonn lánaimseartha nó páirtaimseartha.

Chun a bheith incháilithe mar ríomhoibrí, is gá:

- Go mbeadh comhaontú foirmeálta agat le d'fhostaí gur gá duit obair ón mbaile
- Go mbeadh ort dualgais riachtanacha fostaíochta a chur i bhfeidhm sa bhaile

Is éard atá i gceist le ríomhoibriú:

- Obair sa bhaile i gcomhair tréimhsí fada
- Logáil isteach i ríomhaire oibre ó chian
- Ríomhphoist, sonraí ná comhaid a sheoladh agus a fháil ó chian
- Smaointe, táirgí agus seirbhísí a fhorbairt ó chian

Níl tú i dteideal faoiseamh cánach a éileamh má thugann tú obair abhaile leat ón oifig laistigh de na gnáthuaireanta oibre, mar shampla, sa tráthnóna nó ag an deireadh seachtaine.

Cé mhéad is féidir liom a éileamh?

D'fhéadfadh go mbeadh costais bhreise agat agus tú ag obair ón mbaile, lena n-áirítear costais teasa, leictreachais agus leathanbhanda. Is féidir le d'fhostaí cuid de na costais sin a íoc leat, nó is féidir leat éileamh a dhéanamh ar fhaoiseamh cánach ag deireadh na bliana.

Is féidir leat éileamh a dhéanamh ar fhaoiseamh cánach ag deireadh na bliana. Gheobhaidh tú airgead ar ais ón gcáin a d'íoc tú.

Tá d'aisíocaíocht cánach bunaithe ar:

- An líon laethanta a d'oibrigh tú ón mbaile
- Méid na gcostas
- Ráta comhaontaithe na gCoimisinéirí Ioncain maidir le ríomh an chostais a bhaineann le hoifig baile a rith

Is ionann ráta na gCoimisinéirí Ioncain maidir leis an gcostas a bhaineann le hoifig baile a rith agus 10% den chostas iomlán. Ciallaíonn sin gur féidir leat 10% den mhéid iomlán billí fóntais incheadaithe a éileamh i gcoinne do chánach. Níl sin ar fáil ach amháin do na laethanta ar a n-oibríonn tú ón mbaile. Ní áirítear leis sin aon uair a thug tú obair abhaile leat chun í a dhéanamh lasmuigh de do ghnáth-uaireanta oibre.

Sampla

D'oibrigh Mary ón mbaile ar feadh 6 mhí le linn dá hoifig a bheith dúnta mar gheall ar an éigeandáil COVID-19. I rith na 6 mhí sin, b'ionann a billí teaghlaigh i gcomhair teasa, leictreachais agus leathanbhanda agus €1000. Ag deireadh na bliana, beidh sí in ann €100 a aiséileamh ón gcáin i gcomhair costas (10% de €1000).

Braitheann an tsuim a fhaigheann sí ar ais ar a ráta cánach. Má íocann sí cáin ag an ráta is airde de 40%, gheobhaidh sí €40 ar ais óna cáin (40% de €100). Má íocann sí cáin ag an ráta is ísle de 20%, gheobhaidh sí €20 ar ais óna cáin (20% de €100).

Cén costais is féidir liom a éileamh?

An faoiseamh cánach ar ríomhoibriú, clúdaíonn sé na costais bhreise a bhaineann le hobair ón mbaile. Áirítear leis sin:

- Teas
- Leictreachas
- Leathanbhanda

Ar chóir dom cáin a íoc ar threalamh ó m'fhostóir?

Má thugann d'fhostóir trealamh duit a theastaíonn uait le gur féidir leat d'obair a dhéanamh, mar shampla, ríomhaire nó printéir, agus úsáideann tú é sin don obair go príomha, ní fhéachtar air mar shochar comhchineáil. Ciallaíonn sin nach gá duit aon cháin a íoc as an trealamh sin a fháil ó d'fhostóir.

Cén chaoi le hiarratas a dhéanamh

Is féidir leat [faoiseamh cánach a éileamh](#) ar líne ach [seirbhís moChúrsaí](#) na gCoimisinéirí Ioncaim a úsáid. Is féidir leat [RevApp](#) na gCoimisinéirí Ioncaim a úsáid freisin chun rochtain a fháil ar an tseirbhís moChúrsaí ar ghléasanna móibíleacha agus táibléid.

Déan an méid seo a leanas chun tuairisceán cáin ioncaim ar líne a chomhlánú:

1. Sínigh isteach i [moChúrsaí](#)
2. Cliceáil ar an nasc 'Déan athbhreithniú ar do cháin' i Seirbhísí ÍMAT
3. Roghnaigh an tuairisceán cáin ioncaim don bhliain chánach ábhartha
4. Roghnaigh 'Costais ÍMAT Eile' ar an leathanach 'Creidmheasanna agus faoisimh chánach' agus iontráil méid na gcostas sa rannán 'Méid Éilithe'

Ní mór duit cruthúnas a sholáthar i leith gach costais atá i gceist agat a éileamh. Ciallaíonn sin taifead a choinneáil ar gach admháil agus bille. Ba chóir duit doiciméid a bhaineann le d'éileamh a choinneáil ar feadh 6 bliana ó dheireadh na bliana cánach lena mbaineann an t-éileamh.

Seans go mbeadh litir ag teastáil ó d'fhostóir freisin ina bhfuil dearbhú go bhfuil tú ag obair ón mbaile.