

## What are Flat Rate Expenses (FRE)?

Flat-rate expenses cover the cost of equipment that an employee needs for work such as tools, uniforms, and stationery.

Doctors, engineers, plumbers, civil service workers, journalists, waiters, teachers, carpenters, joiners etc. are entitled to deductions.

It's important to be aware that the flat rate expense deduction isn't automatic. You need to contact Revenue and ask about the FRE allowance and confirm that you're employed in an area that qualifies for the deductions.

## How much can I claim ?

It depends on your job description.

But for example an electrician can claim €153 as a flat rate expense every single year and a bricklayer can claim €175. A waiter or a waitress can claim €80 as a flat rate expense each year.

## How do I claim flat-rate expenses?

Flat-rate expenses can be claimed by completing an Income Tax return. You can find this form in PAYE Services in myAccount. You can do this by following these steps:

- sign into myAccount
- click on 'Review your tax' link in PAYE Services
- select the Income Tax return for the relevant tax year
- in the 'Tax Credits & Reliefs' page select 'Flat rate expenses' and add it as a tax credit.