

# Tax Flash

## CALLING ALL INMO MEMBERS

The INMO urges all members who are in Class A PRSI and who have been in receipt of one or more of the following payments during 2004, 2005, 2006 and 2007

- **Maternity Benefit**
- **Long Term Sick Leave**
- **Disability Payments**
- **Occupational Injury Benefits from their Employer**

to apply for a tax rebate immediately from your Tax Office.

***Revenue has declared that these payments are not taxable***

The Revenue wrote to the HSE on July 6<sup>th</sup> 2007 advising that PAYE for these years must be re-calculated.

Revenue has directed that all refunds should be passed onto the employee **directly**.

Employers who pay salary to employees while out on maternity leave and recover the maternity benefit from the employees or directly from the Department of Social and Family Affairs should, in such circumstances, subject only the difference between the salary and the benefit recovered to tax and PRSI in the pay period.

The HSE has confirmed that it will apply the new arrangements directly from 1st January 2008.

This decision means many of you have now over paid your tax liability.

The INMO advises that you urgently address this and receive your refund from Revenue directly.

### **Flat Rate Expenses/Uniform Allowance**

The following are the flat rate expenses allowable to nurses with effect from 1st January 2006:

<b>Where obliged to supply and launder their own uniforms</b>	<b>€733</b>
<b>Where obliged to supply their own uniforms but are laundered free</b>	<b>€638</b>
<b>Where obliged to launder uniforms that are supplied</b>	<b>€353</b>
<b>Where uniforms are supplied and laundered by the employer</b>	<b>€258</b>

The amounts may be increased by €80 where a nurse is engaged on short time engagements through a nursing agency.

Contact your local tax office. PAYE customers can get further information by phoning your Regional Revenue Office whose LoCall number is listed below.

Region	Area Covered	Telephone No.
Border Midlands West Region	Cavan, Monaghan, Donegal, Mayo, Galway, Leitrim, Longford, Louth, Offaly, Roscommon, Sligo, Westmeath	1 890 777 425
Dublin Region	Dublin (City and County)	1 890 333 425
East and South East Region	Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	1 890 444 425
South West Region	Clare, Cork, Kerry, Limerick	1 890 222 425

If calling from outside the Republic of Ireland Phone 00 353 1 674 4444

To establish your entitlement:

1. Contact your Salaries Office if you have mislaid your P60 for that year.
2. Tell all your colleagues about this development and ask them to follow your lead.
3. Complete a tax clearance certificate each year to maximise tax refund for:
  - (i) Health Expenses.
  - (ii) Refuse Collection.
  - (iii) Rent Allowance.

**Act Now  
Don't Delay  
Claim Back Tax Today!**

