

Flat Rate Expense Allowances

	2025	2024	2023	2022	2021	2020
Agricultural Advisers (employed by Teagasc)	671	671	671	671	671	671
Archaeologists: (Civil Service)	127	127	127	127	127	127
Architects						
(a) employed by civil service	127	127	127	127	127	127
(b) employed by local authorities	127	127	127	127	127	127
Airline Cabin Crews	64	64	64	64	64	64
Bar trade Employees	93	93	93	93	93	93
Building Industry						
Bricklayer	175	175	175	175	175	175
Fitter mechanic, plasterer	103	103	103	103	103	103
Electrician	153	153	153	153	153	153
Mason, roofer slater, tiler, floor layer, stone cutter	120	120	120	120	120	120
Driver, scaffolder, sheeter, steel erector	52	52	52	52	52	52
Professionals: engineers, surveyors, etc.	33	33	33	33	33	33
General operatives (labourers etc. incl. Public Sector)	97	97	97	97	97	97
Bus, rail and road operatives in Bus Átha Cliath, Bus Éireann and Iarnród Éireann	160	160	160	160	160	160
Cardiac Technicians						
(a) where obliged to supply and launder their own uniforms	310	310	310	N/A	N/A	N/A
(b) where obliged to supply but do not launder their own uniforms	252	252	252	N/A	N/A	N/A
(c) where obliged to launder uniforms supplied	58	58	58	N/A	N/A	N/A
(d) Female-where obliged to supply and launder their own uniforms	N/A	N/A	N/A	212	212	212
(e) Male-where obliged to supply and launder their own uniforms	N/A	N/A	N/A	107	107	107
Carpentry and joinery trades						
Cabinet makers, Carpenters, Joiners	220	220	220	220	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140	140	140	140	140
Civil Service						
Architectural Technologists & Assistants	166	166	166	166	166	166
Clerks of Works (incl. Senior and District Inspectors)	142	142	142	142	142	142
Engineering Technicians for Archaeologists, Architects, Engineers and Surveyors	166	166	166	166	166	166
Park Rangers and constables employed by the Office of Public Works	77	77	77	77	77	77
Clergymen (Church of Ireland)	127	127	127	127	127	127
Consultants (Hospital)¹	695	695	695	695	695	695

	2025	2024	2023	2022	2021	2020
Cosmetologists obliged to supply and launder their own uniforms	160	160	160	160	160	160
Defence Forces Personnel - All enlisted personnel not in receipt of Uniform Replenishment Allowance	150	150	150	150	150	150
Dentists in employment	376	376	376	376	376	376
Dietitians who pay the statutory registration fee to CORU	100	100	100	100	100	100
Dockers	73	73	73	73	73	73
Doctors (hospital, including consultants)¹	695	695	695	695	695	695
Draughtsmen (Local Authority)	133	133	133	133	133	133
Driving Instructors²	125	125	125	125	125	125
Engineers employed by						
(a) Civil Service	166	166	166	166	166	166
(b) Local Authorities	127	127	127	127	127	127
(c) Eircom, Coillte, OPW	166	166	166	166	166	166
Engineering Industry [and Electrical Industry from 1997/98]						
(a) Skilled workers who bear the full cost of own tools and overalls	331	331	331	331	331	331
(b) Semi-skilled workers who bear the full cost of own tools and overalls	254	254	254	254	254	254
(c) 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	219
Firefighters						
Full-time	272	272	272	272	272	272
Part-time	407	407	407	407	407	407
Fishermen in Employment	318	318	318	318	318	318
Foresters employed by Coillte	166	166	166	166	166	166
Freelance actors chargeable to PAYE	750	750	750	750	750	750
Grooms (Racehorse Training)	294	294	294	294	294	294
Home Helps (Employed directly or indirectly by Health Boards)	256	256	256	256	256	256
Hospitals Domestic Staff (To include general operatives, porters, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters)						
(a) who are responsible for providing and laundering their own uniforms	353	353	353	353	353	353
(b) who are obliged to launder the uniforms supplied	185	185	185	185	185	185
(c) whose uniforms are supplied and laundered free	93	93	93	93	93	93
Hotel Industry						
Head hall porter	90	90	90	90	90	90

	2025	2024	2023	2022	2021	2020
Hall porter	64	64	64	64	64	64
Head waiter	127	127	127	127	127	127
Waiter	80	80	80	80	80	80
Waitress	80	80	80	80	80	80
Chef	97	97	97	97	97	97
Manager	191	191	191	191	191	191
Assistant Manager	127	127	127	127	127	127
Trainee Manager	78	78	78	78	78	78
Kitchen Porter	21	21	21	21	21	21
Journalists						
Journalists, including those in public relations area of Journalism	381	381	381	381	381	381
Journalists who receive expense allowances from their employers	153	153	153	153	153	153
Local Authorities						
Executive Chemists	115	115	115	115	115	115
Parks Superintendents	40	40	40	40	40	40
Town Planners	115	115	115	115	115	115
Medical Scientists who pay the statutory registration fee to CORU	100	100	100	100	100	100
Mining Industry						
(a) miners / shift bosses underground, mill process workers/shift bosses and steam cleaners	1312	1312	1312	1312	1312	1312
(b) surface workers	655	655	655	655	655	655
Motor repair and motor assembly trades						
(a) Assembly workers, greasers, storemen and general workers who bear the full cost of own tools and overalls	52	52	52	52	52	52
(b) Assembly workers, greasers, storemen and general workers who do not bear the full cost of own tools and overalls	42	42	42	42	42	42
(c) Fitters and mechanics who bear the full cost of own tools and overalls	85	85	85	85	85	85
(d) Fitters and mechanics who do not bear the full cost of own tools and overalls	42	42	42	42	42	42
Panel Beaters (See Panel Beaters / Sheet Metal Workers)						
Nurses³						
(a) where obliged to supply and launder their own uniforms	733	733	733	733	733	733
(b) where obliged to supply but do not launder their uniforms	638	638	638	638	638	638
(c) where obliged to launder the uniforms supplied	353	353	353	353	353	353
(d) where uniforms are supplied and laundered by hospital	258	258	258	258	258	258

	2025	2024	2023	2022	2021	2020
Nurses - Short term contracts through an Agency - additional amount due	80	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	526
(b) where obliged to supply but do not launder their uniforms	440	440	440	440	440	440
(c) where obliged to launder the uniforms supplied	234	234	234	234	234	234
(d) where uniforms are supplied and laundered by hospital	93	93	93	93	93	93
Occupational Therapists⁴						
(a) where obliged to supply and launder their own uniforms and pay the annual statutory registration fee to CORU	410	410	410	217	217	217
(b) where obliged to supply but not launder their own uniforms and pay the annual statutory registration fee to CORU	352	352	352	153	153	153
(c) where obliged to launder uniforms supplied and pay the annual statutory registration fee to CORU	158	158	158	N/A	N/A	N/A
(d) where obliged to pay the annual statutory registration fee to CORU only	100	100	100	N/A	N/A	N/A
(e) where uniforms are supplied and laundered by hospital	52	52	52	52	52	52
Optometrists						
(a) Registration Fee - once off fee paid initially in year 1	250	250	250	250	250	250
(b) Retention Fee - payable in 1st year and each subsequent year	285	285	285	285	285	285
(c) Restoration Fee - payable to re-register with the Opticians Board	279	279	279	279	279	279
Dispensing Opticians in employment						
(a) Registration Fee - once off fee paid initially in year 1	200	200	200	200	200	200
(b) Retention Fee - payable in 1st year and each subsequent year	225	225	225	225	225	225
(c) Restoration Fee - payable to re-register with the Opticians Board	215	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	78
(b) who do not bear full cost of own tools and overalls	40	40	40	40	40	40
Pharmacists⁵	400	400	400	400	400	400

	2025	2024	2023	2022	2021	2020
Pharmaceutical Assistants (formerly known as Assistant Pharmacists ⁵)	200	200	200	200	200	200
Phlebotomists						
(a) where obliged to supply and launder their own uniforms	310	310	310	270	270	270
(b) where obliged to supply but do not launder their own uniforms	252	252	252	220	220	220
(c) where obliged to launder the uniforms supplied	58	58	58	50	50	50
Physiotherapists⁴						
(a) where obliged to supply and launder their own uniforms and pay the annual statutory registration fee to CORU	410	410	410	381	381	381
(b) where obliged to supply but do not launder their own uniforms and pay the annual statutory registration fee to CORU	352	352	352	318	318	318
(c) where obliged to launder the uniforms supplied and pay the annual statutory registration fee to CORU	158	158	158	N/A	N/A	N/A
(d) where obliged to pay the annual statutory registration fee to CORU only	100	100	100	N/A	N/A	N/A
(e) where uniforms are supplied and laundered by hospital	64	64	64	64	64	64
Pilots (Airline Pilots Association)	275	275	275	275	275	275
Plumbing Trades						
Plumber (non-welder)	177	177	177	177	177	177
Plumber-welder	205	205	205	205	205	205
Pipe fitter-welder	205	205	205	205	205	205
Printing Bookbinding and allied trades						
Bookbinders (Hand)	109	109	109	109	109	109
Bookbinders (Others)	97	97	97	97	97	97
Compositors, linotype and monotype operators	121	121	121	121	121	121
Copy holders, photo lithographers, photo engravers and workers in T and E section of newspapers	114	114	114	114	114	114
Monotype caster attendants, stereotypes and machine minders	135	135	135	135	135	135
Readers and revisers	100	100	100	100	100	100
Rotary machine minders and assistants	150	150	150	150	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90	90	90	90	90
Professional Valuers in the Valuation Office	680	680	680	680	680	680
Radiographers & Radiation Therapists⁴						

	2025	2024	2023	2022	2021	2020
(a) where obliged to supply and launder their own uniforms and pay the annual statutory registration fee to CORU	410	410	410	242	242	242
(b) where obliged to supply but do not launder their own uniforms and pay the annual statutory registration fee to CORU	352	352	352	143	143	143
(c) where obliged to launder the uniforms supplied and pay the annual statutory registration fee to CORU	158	158	158	N/A	N/A	N/A
(d) where obliged to pay the annual statutory registration fee to CORU only	100	100	100	N/A	N/A	N/A
(e) where white uniforms are supplied and laundered by hospital	73	73	73	73	73	73
Respiratory & Pulmonary Function Technicians						
(a) where obliged to supply and launder their own uniforms	310	310	310	191	191	191
(b) where obliged to supply but do not launder their own uniforms	252	252	252	N/A	N/A	N/A
(c) where obliged to launder the uniforms supplied	58	58	58	N/A	N/A	N/A
RTE National Symphony Orchestra	2476	2476	2476	2476	2476	2476
RTE Concert Orchestra	2476	2476	2476	2476	2476	2476
Shipping						
Shipping - British Merchant Navy Foreign-going trade						
(a) first class passenger and cargo liners						
Master	318	318	318	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318	318	318	318
Chief steward	318	318	318	318	318	318
Assistant steward	244	244	244	244	244	244
Carpenter	194	194	194	194	194	194
Other ranks	148	148	148	148	148	148
(b) Cargo-vessels, tankers, ferries						
Master	318	318	318	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318	318	318	318
Chief steward	318	318	318	318	318	318
Assistant steward	244	244	244	244	244	244
Carpenter	194	194	194	194	194	194
Other ranks	148	148	148	148	148	148
British home or coasting trade						
Master	318	318	318	318	318	318

	2025	2024	2023	2022	2021	2020
Chief officer, chief engineer, other officers, including pursers	318	318	318	318	318	318
Chief steward	318	318	318	318	318	318
Assistant steward	244	244	244	244	244	244
Carpenter	194	194	194	194	194	194
Other ranks	148	148	148	148	148	148
Mercantile marine officers and crews of Irish ships						
Foreign-going trade: cargo vessels						
Master	98	98	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90	90	90
Other officers including pursers	73	73	73	73	73	73
Chief steward	73	73	73	73	73	73
Assistant steward	55	55	55	55	55	55
Carpenter (to include tools)	55	55	55	55	55	55
Other ranks, including boys	37	37	37	37	37	37
Home trade:						
(a) Cross channel and continental						
Master	98	98	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90	90	90
Other officers including pursers	73	73	73	73	73	73
Chief steward	73	73	73	73	73	73
Assistant steward	55	55	55	55	55	55
Carpenter (to include tools)	55	55	55	55	55	55
Other ranks, including boys	37	37	37	37	37	37
(b) Coasting Vessels						
Master	98	98	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90	90	90
Other officers including pursers	73	73	73	73	73	73
Chief steward	73	73	73	73	73	73
Assistant steward	55	55	55	55	55	55
Carpenter (to include tools)	55	55	55	55	55	55
Other ranks, including boys	37	37	37	37	37	37
Shop Assistants - (including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121	121	121	121
Social Workers who pay the annual statutory registration fee to CORU	100	100	100	100	100	100
Speech and Language Therapists						
(a) where obliged to supply and launder own uniforms and pay the annual statutory registration fee to CORU	410	410	410	370	370	370
(b) where obliged to supply but do not launder their own uniforms and pay the annual statutory registration fee to CORU	352	352	352	320	320	320

	2025	2024	2023	2022	2021	2020
(c) where obliged to launder the uniforms supplied and pay the annual statutory registration fee to CORU	158	158	158	150	150	150
(d) where obliged to pay the annual statutory registration fee to CORU only	100	100	100	N/A	N/A	N/A
Surveyors employed by:						
Local Authorities	127	127	127	127	127	127
Civil Service	127	127	127	127	127	127
Coillte	127	127	127	127	127	127
Teachers⁶						
School principals	608	608	608	608	608	608
Other teachers	518	518	518	518	518	518
Part-time teacher (on full hours)	518	518	518	518	518	518
Part-time (not on full hours)	279	279	279	279	279	279
Guidance Counsellors						
(a) employed full-time in second level schools	518	518	518	518	518	518
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	126	126	126	126	126	126
Third level academic staff						
Professor, Heads of Schools / Departments	608	608	608	608	608	608
Senior lecturer	518	518	518	518	518	518
College lecturer	518	518	518	518	518	518
Assistant lecturer	518	518	518	518	518	518
Part-time lecturer (on full hours)	518	518	518	518	518	518
Part-time lecturer (not on full hours)	279	279	279	279	279	279
Physical education teachers (teacher must hold qualification in physical education)						
(a) fully engaged in teaching P.E.	518	518	518	518	518	518
(b) engaged mainly in teaching general subjects (additional allowance)	126	126	126	126	126	126
Veterinary Surgeons in Employment						
(a) who incur, and are not reimbursed the cost of the Registration Fee to the Veterinary Council	621	621	621	621	621	621
(b) who do not incur, or are reimbursed the cost of the Registration Fee to the Veterinary Council	171	171	171	171	171	171
Veterinary Nurses⁷						
(a) where obliged to supply and launder their own uniforms, provide small equipment and pay Statutory Registration Fee to the Veterinary Council of Ireland	593	593	593	400	400	400

	2025	2024	2023	2022	2021	2020
(b) where obliged to supply and do not launder their own uniforms, provide small equipment and pay the Statutory Registration Fee to the Veterinary Council of Ireland	535	535	535	N/A	N/A	N/A
(c) where obliged to supply and launder their own uniforms, provide small equipment and employer pays the Statutory Registration Fee to the Veterinary Council of Ireland	368	368	368	N/A	N/A	N/A
(d) where obliged to launder the uniforms supplied	150	150	150	150	150	150
(e) where obliged to launder the uniforms supplied, provide small equipment, and employer pays the statutory registration fee to the Veterinary Council of Ireland	116	116	116	N/A	N/A	N/A

^[1] Deduction includes subscription to the Irish Medical Council.

^[2] This allowance represents an annual allocation of half the biannual statutory ADI fee payable to the Road Safety Authority.

^[3] Includes the Annual Retention Fee Payable to NMBI.

^[4] The annual statutory registration fee to CORU is included in the FRE allowance from 2023 onwards.

^[5] These amounts represent the annual retention fee payable to the PSI.

^[6] 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.

^[7] The annual statutory registration fee to the Veterinary Council of Ireland is included in the FRE rate from 2023 onwards.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.