

Tax relief on home care services

The Home Care Tax Relief Scheme was introduced to help reduce the cost of home care to the growing numbers of families who need it.

Through its work with Home and Community Care Ireland, Home Instead Senior Care played an important role in ensuring the State recognised this need and took necessary action to introduce the scheme.

Did you know: if you are paying for home care services you can claim tax relief at:

Marginal Tax Rate	Bill	Relief	Net Cost
40%	€1,000	€400	€600
20%	€1,000	€200	€800

The scheme means that you can ensure your loved one gets our quality, relationship-based care at a reduced cost.



How it works

You can claim tax relief on the cost of employing a Home Instead CAREGiver, if you **employ one for yourself, or for another family member**.

While we hold all **relevant responsibilities as the employer**, you can claim tax relief on the costs of care at your marginal rate of tax (either 20% or 40%).

- You simply fill out a form called the **HKI Claim for an Allowance for Employing a Carer**.
- Home Instead's team will **support you** through the entire process.
- Then you can claim tax relief at the **end of the year, or monthly** through your pay.
- If you are not working or paying tax, you can still receive this cash back through other members of your family up to a total of **€75,000** at their marginal tax rate, as long as they are paying the bill.

What you should do next

You can find the relevant forms online and bring them into your local Home Instead Senior Care office.

We'll explain the process to you, and we can also help you to complete the forms, or answer any questions you might have.

Form HK1 Claim for an Allowance for Employing a Carer	
<small>If you, your spouse, civil partner 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.</small>	
Your Personal Details	
Name	<input type="text"/>
PPSW	<input type="text"/>
Relative's Details	
Name of incapacitated relative	<input type="text"/>
Relationship to you	<input type="text"/>
Nature of the incapacity	<input type="text"/>
Date incapacity arose	<input type="text"/>
Carer's Details (if employed directly by you)	
Name of carer	<input type="text"/>
PPSW	<input type="text"/>
If provided by or through an agency or other commercial entity	
Name of organisation	<input type="text"/>
Employer PAYE Registration No.	<input type="text"/>
Date employment commenced	<input type="text"/>
Cost of employing the carer	
Please give details of the cost incurred by you of employing the carer stated above:	
Net cost, after any payments from the Health Service Executive, etc.	€ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Percentage of carer costs paid for by you	<input type="text"/> %
Refunds	
<small>If you wish to have any refund paid directly to your bank account, please supply your bank account details. Single Euro Payments Area (SEPA) Bank account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie. It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA. International Bank Account Number (IBAN) (Maximum 34 characters)</small>	
Bank Identifier Code (BIC) (Maximum 11 characters)	<input type="text"/>
International Bank Account Number (IBAN) (Maximum 34 characters)	<input type="text"/>
<small>Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.</small>	
Declaration which MUST be signed	
I declare that all the particulars on this form are correct to the best of my knowledge and belief.	
Signature	<input type="text"/>
Date	<input type="text"/>
E-mail	<input type="text"/>
Phone No.	<input type="text"/>

HomeInstead.ie

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