

*Tax relief on employing a home carer – Guidance

You can claim tax relief on the cost of employing a carer if you employ one for yourself or for another family member or if you pay an agency / home care provider to provide the care, the company will employ the carer and be responsible for their tax and social insurance. You can still claim tax relief on the cost of paying the Home Care provider.

If you employ the carer yourself, you must [register as an employer](#) and you will be responsible for your employee's tax and social insurance ([PAYE](#), Universal Social Charge and [PRSI](#)). You will also have other duties and obligations as an employer, for example regarding [hours of work](#), [contracts of employment](#), [pay slips](#), [holidays](#) and the [minimum wage](#).

Rules - You can claim the tax relief on the cost of care for a *family member* which is defined as a spouse, civil partner, child or a relative, including a relation by marriage or civil partnership.

The person being cared for must be totally incapacitated throughout the tax year (January to December) in which you are claiming the tax relief, however, this is not a requirement for the first year that you prove the person is totally incapacitated. The carer does not have to be employed for the full tax year.

You cannot claim tax relief for employing a carer if the carer only carries out housekeeper duties or if a [Dependent Relative Tax Credit](#) or an [Incapacitated Child Tax Credit](#) has already been granted.

You may be asked by the Revenue Commissioners to get a medical certificate to confirm the nature of the disability but it is not necessary to send one in with your application form.

Rates - You can claim tax relief (at your highest rate) on the lower of the following two amounts:

- The actual cost incurred or
- The maximum of €75,000

You must claim the relief each year. You can get tax relief on the cost of employing a carer, less any amount recovered from the [Health Service Executive \(HSE\)](#). If two or more of you pay for the care, the relief is divided between you in proportion to the amount each paid.

How to apply - Use [Revenue's myAccount](#) to claim the relief for employing a carer. Alternatively, you can complete [Form HK1 \(pdf\)](#) and submit it to your Revenue office during the tax year or after the year

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ends. A claim for tax relief must be made within four years after the end of the tax year to which the claim relates.

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