

Information Sheet - Benefits, Allowances & Grants

This information is available in the public domain and cannot be construed as professional, technical or legal advice. It is a summary of information from the Inland Revenue Website (www.revenue.ie), and other government websites, standard textbook info and personal accounts and experience. This list is based on our knowledge at the time and is not exhaustive.

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Source – Department of Education

Home Tuition Grant:

The home tuition grant was originally meant to provide a teacher in the home of a child who, because of disability or illness, was unable to attend school. Children with autism can now avail of it for extra tuition after school hours or if the child is not attending school. The current allocation is 10 hours from age 2.5 until age 3 and then 20 hours per week from age 3 onwards.

The DoE allocate a grant of a number of hours eg 20 hours at 29 (or current teacher rate) euro per hour. The parent has to find the tutor before applying for Home Tuition. The DES pay the tutor directly but the parent has to ensure all the correct paperwork is in place.

Contact: Special Education Section at 0902-74621 or 01-8734700

With effect from September 2013 please note that all tutors providing tuition in the Home Tuition Scheme must be registered with the Teaching Council of Ireland. This is strictly enforced.

The application form may be obtained from the DES on www.education.ie

<http://www.education.ie/en/Circulars-and-Forms/Popular-forms/Home-Tuition-Application-Form-2013-2014.pdf>

July Provision

Children with Autism are entitled to July provision. This can be delivered in two ways:

- School Based – Schools can decide on a year to year basis whether they will offer all or some or no school based July provision. If the school offers the full four weeks then the length of school day and transport arrangements should be the same. If the school is offering July provision you cannot decide to do home based.
- Home Based - if your child is not yet at school or if the school is not offering July provision you can apply to the DES for July provision which is provided at 10 hours per week – i.e. to hire a home tutor as in the Home Tuition scheme. Application forms are usually available in May on www.education.ie
- If you are already in the Home Tuition scheme then the year just continues into July and the allocation remains at 20 hours per week.

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Assistive Technology Grant

The Assistive Technology Scheme provides funding to schools towards the purchase of equipment for pupils who have been assessed as having a special educational need that requires specialist equipment in order to access the curriculum. Grant-aid is pupil-specific and based on the pupil's needs, as determined by the associated professional. There is no upper limit.

How to Apply

Schools provide proof of to the Department's Special Needs and Tuition Grant Section such as receipt for equipment purchased, direct debit payment details or copy of credit card statement.

Applications for equipment are considered on the basis of the following criteria:

- The application is supported by a professional recommendation which outlines that assistive technology is necessary or essential for the pupil to access the curriculum. This includes illustrating how the equipment will be used. An assessment indicating that equipment would be beneficial, desirable or useful will not be sufficient since this could be true in the case of any pupil.
- Evidence must be supplied that the child will require the recommended equipment throughout the school day and that existing equipment in the school is insufficient to meet the child's needs without unduly depriving other children of access to the equipment.
- The application meets the Department's criteria for this support.

Application forms and guidelines are available from the [National Council for Special Education \(NCSE\)](#).

Repairs to equipment purchased under the Assistive Technology Grant

Minimum allowable for repair €20; maximum allowable not to exceed initial purchase price of equipment. Original full receipts received from the company / companies confirming payment has been made to them for the repair of the equipment should be forwarded with this Claim Form.

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Source – Department of Social Protection

Domiciliary Care Allowance:

Domiciliary Care Allowance (DCA) is a monthly payment for a child aged under 16 with a severe disability, who requires ongoing care and attention, substantially over and above the care and attention usually required by a child of the same age. It is not means tested.

The guidelines state that the payment is not based on the type of disability but on the resulting physical or mental impairment which means that the child requires substantially more care and attention than another child of the same age.

To qualify, the child must have a severe disability that is likely to last for at least 1 year and:

- Be aged under 16
- Live at home with the person claiming the allowance for 5 or more days a week
- Meet the medical criteria
- Be ordinarily resident in the State

In addition, the person claiming the allowance for the child must:

- Provide for the care of the child
- Be habitually resident in the State.

Medical criteria

The legislation states that to qualify for Domiciliary Care Allowance a child must have **"a severe disability requiring continual or continuous care and attention substantially in excess of the care and attention normally required by a child of the same age"**.

This means that eligibility for Domiciliary Care Allowance is not based on the type of impairment or disease, but on the resulting lack of function of body or mind which means the child needs extra care and attention. This care and attention must be required to allow the child to deal with the activities of daily living. The child must be likely to require this level of care and attention for at least 12 months. The Department's Medical Assessor looks at all the following before giving an opinion on whether your child meets the medical criteria:

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- The history of the case
- All medical reports received (your GP fills out a medical report and you should include reports from any relevant specialists)
- Your description of the care and attention required by your child. (The form allows you to state what extra care your child needs under a number of headings.)

Rates - The Domiciliary Care Allowance rate is €309.50 per month.

How to apply

To apply, fill in a Domiciliary Care Allowance form **DomCare1(pdf)**. You can also get an application form by texting "FORM DCA" followed by your name and address to 51909 (standard text rates apply) or by dropping into your Intreo centre or social welfare local office or local Citizens Information Service.

Note: If your child has a Pervasive Developmental Disorder (PDD) or a diagnosis /reports where you feel that the care needs while substantial have not perhaps been conveyed as clearly as possible you are advised to have the medical professional/specialist dealing with your child complete an additional medical form called **DomCare3 (pdf)**. (Please note that completion of this form is optional since medical professionals may have already provided a comprehensive report on your child's medical condition and care needs. However, if you do not have a recent report from your child's treating medical professional, the DomCare3 form can provide useful additional information.)

The completed form will detail your child's conditions, any specific care needs your child might have as a result of their disability and will help the Department's medical assessor to form an opinion on eligibility. Pervasive Developmental Disorder (PDD) refers to a group of disorders characterised by delays in the development of socialisation and communication skills. Autism, Asperger's Syndrome, Childhood Disintegrative Disorder and Rett's Syndrome are generally referred to under this category.

Reviews and appeals

If your application is refused, you may submit additional information and ask for the decision to be reviewed. If you are not satisfied with the outcome of this review or wish to appeal directly without a review, you can appeal to the independent Social Welfare Appeals Office.

http://www.welfare.ie/en/Pages/1078_Domiciliary-Care-Allowance.aspx

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Carers Support Grant (previously called Respite Care Grant):

The Carers Support Grant is an annual payment made to carers by the Department of Social Protection. Carers can use the grant in whatever way they wish. You can use the grant to pay for respite care if you wish, but you do not have to do so.

In June of each year (usually on the first Thursday of the month), the Department of Social Protection pays the grant automatically to carers getting Carer's Allowance, Carer's Benefit, Domiciliary Care Allowance or Prescribed Relative's Allowance from the Department. Only one Respite Care Grant can be paid for each person getting care.

If your child is in receipt of DA and you receive Carers Allowance then you will also receive the Carers Support Grant automatically.

If your child is in receipt of DA and you do not receive Carers Allowance you need to apply for it separately.

Currently €1700 euro per annum

http://www.citizensinformation.ie/en/social_welfare/social_welfare_payments/carers/respite_care_grant.html

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Please note the difference between Carers Allowance and Carers Benefit – you may be eligible for Carers Benefit (not means tested) but not for Carers Allowance (means tested).

Carers Allowance - means tested

Carers Allowance is a payment to people living in Ireland who are looking after someone who is in need of support because of age, physical or learning disability or illness, including mental illness.

Carer's Allowance is not payable to everyone, it is mainly aimed at carers on low incomes who live with and look after certain people who need full-time care and attention. There are rules about who may be entitled to claim Carers Allowance and these rules are set out under 'Rules' below.

If you are providing care to more than one person you may be entitled to an additional 50% of the maximum rate of Carer's Allowance each week.

You will also qualify for [free household benefits](#) (such as Free Electricity/Natural Gas/Bottled Gas Refill Allowance, Free Television License, and Free Telephone Rental Allowance) and a [Free Travel Pass](#).

http://www.citizensinformation.ie/en/social_welfare/social_welfare_payments/carers/carers_allowance.html

Carer's Benefit – not means tested

Carer's Benefit is a payment made to insured persons in Ireland who leave the workforce to care for a person(s) in need of full-time care and attention.

You can get Carer's Benefit for a total period of 24 months for each person being cared for. This may be claimed as a single continuous period or in separate periods. If you are caring for more than one person, you may receive payment for each care recipient for 24 months. This may result in the care periods overlapping or running concurrently.

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You will be awarded "credits" automatically for the period you are getting Carer's Benefit. Credits are awarded at the same rate as your last paid contribution. These credits help protect your future entitlement to social welfare benefits and pensions.

Family Carers claiming Carers Benefit are allowed to work up to **15** hours per week and still claim their Allowance.

http://www.citizensinformation.ie/en/social_welfare/social_welfare_payments/carers/carers_benefit.html

Carers Leave - The Carer's Leave Act 2001

The Carer's Leave Act 2001 complements the Carer's Benefit Scheme in regard to leave. The Act allows employees to leave their employment temporarily for a period up to 24 months to provide full-time care for people in need of full-time care and attention. The leave will be unpaid but the Act ensures that those who propose to avail of Carer's Leave **will have their jobs kept open for them for the duration of the leave**. Eligibility for Carer's Benefit will not be a prerequisite for Carer's Leave entitlement but employees who meet the Department of Social and Family Affairs criteria will also be able to apply for Carer's Benefit.

Some of the main provisions of the Carer's Leave Act are:

- There is a minimum service requirement, i.e., an employee is required to have 12 months continuous service with his/her employer in order to be eligible to apply for Carer's Leave.
- Not more than one employee may be on Carer's Leave, in respect of any one relevant person, at any one time.
- An employee may not be on Carer's Leave in respect of two or more relevant persons at any one time. An exception is where the two relevant persons live together. This exception can only be exercised once.
- Employees may not be dismissed because they exercise their right to Carer's Leave.
- In general, Carer's Leave may be taken as a block or in discontinuous periods, subject to a minimum number of weeks and a maximum of 24 months.
- Disputes about particular entitlements under the Act are, in general, referable to a Rights Commissioner, with a right of appeal to the Employment Appeals Tribunal.

http://www.citizensinformation.ie/en/employment/employment_rights_and_conditions/leave_and_holidays/carers_leave_from_employment.html

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Free Travel:

Is available to (among others) recipients of certain disability-type social welfare payments or carer's allowance It allows you to use public transport, and a large number of private bus and ferry services, free of charge

You will get a Free Travel Pass automatically at age 66 if you are resident in the State and getting a pension from this Department. If you are under age 66 and resident in the State, you will get a Free Travel Pass automatically when you are awarded an Invalidity Pension, Blind Pension, Disability Allowance or Carer's Allowance.

If you qualify for a Free Travel Pass and you are married, in a civil partnership or co-habiting, you may get a Free Travel Pass that allows your spouse or partner to join you for free when travelling. This does not apply if you are a carer under 66 years.

Certain incapacitated people can get a free travel companion pass if they are assessed as unfit to travel alone. This type of pass allows any one person, aged 16 or over, to accompany you for free, when travelling.

http://www.welfare.ie/en/Pages/1093_Free-Travel.aspx

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Disability Allowance:

This is paid to people between 16 and 66 who have a severe disability. The allowance is means-tested. However, the means of the disabled person and their spouse is only taken into account and not that of their parents.

The Scheme is administered by Disability Allowance Section, Social Welfare Services Office, Ballinalee Road, Longford LoCall no. 1890927770

To qualify for a Disability Allowance a person must:

- be substantially restricted in undertaking suitable employment arising from a medical assessment or examination of the person's disability
- be aged between 16 and under 66
- satisfy a means test
- be habitually resident in the State.
- be substantially restricted in undertaking suitable employment

The medical criteria which must be satisfied in order to qualify for Disability Allowance are:

- a. The person must be suffering from an injury, disease, congenital deformity or physical or mental illness or defect which has continued or may reasonably be expected to continue for a period of at least a year and
- b. As a result of the condition the person is substantially restricted in undertaking work which would otherwise be suitable having regard to the person's age, experience and qualifications.

This would mean that the person's capacity to undertake or carry out work would be substantially less than that of a person without the specified Disability in question.

The application form requires claimants to produce certified medical evidence which outlines various aspects of their medical condition. In all cases an assessment is made by Departmental Medical Assessors of the evidence submitted to determine the nature and extent of the disability and its effect on the person's capacity to work.

The current processing times for Disability Allowance are quite long. There is no automatic transfer between DCA and DA. It is advisable to apply well in advance of your child's 16th birthday.

<http://www.welfare.ie/en/Pages/Disability-Allowance.aspx>

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Long Term Illness Scheme

In the past if a child has a single diagnosis of autism they were not eligible under this scheme. However, people with a diagnosis which includes intellectual disability may claim for drugs required for the condition. Also the list has recently been extended to include ADHD. It has come to our attention that many people with autism who have not received a Medical Card have successfully applied for a Long Term Illness Card. It is useful for medical items eg if your OT recommended a special chair to help with posture they might be able to purchase the chair from the long term illness budget if your child has a long term illness card.

The Long Term Illness Scheme does not depend on your income or other circumstances and is separate from the Medical Card scheme and the GP Visit Card Scheme.

<http://www.hse.ie/eng/services/list/1/schemes/lti/>

Medical Card

There is a list of illnesses which automatically qualify for a medical card. This was drawn up a number of years ago and Autism is not on the list. But many people with autism have medical cards. The best procedure is to apply for the medical card for your child. If you are refused, appeal and perhaps contact local politicians to help your case. That is just my own experience of the procedure.

It was announced in the budget that anyone in receipt of DCA will now automatically be entitled to a Medical Card but the legislation has not yet been put in place. We understand it should be in place by July 2017.

Anyone over the age of 16 years who is ordinarily resident in the State is entitled to apply for a Medical Card. Ordinarily resident means you are living here for a minimum of one year or you intend to live here for a minimum of one year. You can qualify for a Medical Card under the following three main categories:

- **Means Test:** Single People or Families who have an income that is within certain financial guidelines. You can read more about the Medical Card/GP Visit Card Income Guidelines below.
- **Undue Hardship:** People whose income is over the financial guidelines, but the HSE decides that the financial burden of medical or other exceptional circumstances would cause undue hardship

http://www.citizensinformation.ie/en/health/medical_cards_and_gp_visit_cards/medical_card.html

Home Support

Home Support is a service administered through the Disability Services Team within the Health Services Executive. Home Support workers are sourced by the HSE from an agency. If you have someone you wish to provide the Home Support and who is willing to do the training (unpaid) with the agency this can be approved.

Recent Home Support Information from Louth Children's Disability Services:

- Home Support will be allocated for a defined period of time and will be goal-focused.
- Home Support will be reviewed regularly
- Home Support is not an automatic entitlement
- An Initial Screening and a Needs Assessment must be carried out.
- Home Support Workers are employees of the HSE or contracted from an agency

Eligibility Criteria

- Children (up to 18 years) must have care needs above the norm which the parents/carers are finding it difficult to meet.
- You must reside in Louth and be involved with Louth Disability Services
- The objective of Home Support is to supplement the care provided by the parents and is not a child minding service.
- There must be significant issues present that impact on the parent/carers ability to provide for the child's needs and where there are issues which may impact on the wellbeing and development of the child

All families who have a family member with a disability living with them and who are known to one of the teams are entitled to an assessment for the service. The assessment is carried out by the social worker on the team. This entails discussion around what support services exist for the family and within their extended family and in the wider community, what particular care needs the individual with a disability has and how home support might alleviate the situation. For some families home support is provided to give parents/carers a break, to spend time with other children in the family or to allow a parent to follow a particular programme by freeing them up to work with the person with disability.

Home support workers have been employed to work with a child on a particular structured activity programme or in a social activity/befriending programme with a young person.

Whatever support the family has had can be discussed with the social worker.

The home support arrangement is reviewed on a regular basis. Home support workers do not work bank holidays except in exceptional circumstances. They have annual leave and sickness entitlement. During such leave, there is generally no replacement home support.



Direct Payments

There have been a couple of pilot projects across the country in Direct Payments which are now currently being reviewed. The HSE are not accepting any new applications for Direct Payments until the outcome of this review is in place.

We created Ireland Direct Payment Support in 2015 to manage and facilitate Direct Payments for Parents but until the review is completed nothing is being authorised – (please see attached sheets)

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Respite

Respite is a term generally associated with providing families with a break from caring.

Childrens Residential respite is provided in Co Louth is provided by

- St John of God services in Drumcar which is only open for children who fall within the moderate and severe range of learning disability and is administered through the admission panel based at Drumcar. This is also only available to children who attend Drumcar School
- The Maria Goretti Centre in Lordship which is currently run by Rehab for the HSE. There are currently 5 of the 8 beds open on a 6 night basis.

In Meath respite is provided by

- Rehab in the Meadows Navan which is a seven day respite with 4/5 beds.

If you wish to apply for overnight respite you should contact your social worker directly.

Adult Residential Respite in Louth is provided by

- St John of God services in Drumcar which is only open for adults who are in Drumcar service. They have not taken any new admissions for 7 year we understand.
- Moorehall house in Ardee , 3 bed 7 day respite in a 3 bed semi detached house in Ardee Town. – geared towards people with low support needs.

Tax Allowances:

Source – Department of Finance

Note – if you can at all set yourself up to do your taxes on line. It is a great system and really easy to amend your allowances as applicable and also submit tax returns and med 1 claims.

- Incapacitated Child Allowance: This tax credit can be claimed by the parents of a child with a permanent disability – it currently stands at 3300 euro. Apply on the form below. Write an accompanying letter claiming for backdating of up to 4 years if applicable. Probably advisable to send copy of diagnosis or psychologists report for backup. You can backdate for 4 years. You need to have the form signed by a medical professional stating that in their view your child will be unable to live independently post 18.

<http://www.revenue.ie/en/tax/it/leaflets/it18.html>

- Home Carer's Tax Credit: Available where one person works in the home caring for a dependent child.
- Allowance for Employing a Carer for an Incapacitated Person: Where a person is employed to take care of a person with a disability (this could be a child). Allowance – 50000 euro (allowed at highest rate)
- Health/Medical Expenses Relief: This is a general allowance which covers all family members for expenses not covered by VHI or BUPA. Under certain conditions it may cover Speech & Language, Psychologists and OT.(MED 1)
- Deeds of Covenant: Under a deed of covenant a person guarantees an annual sum to a relative over six years. Under certain conditions a tax rebate can be claimed. (see below)

Contact: Your local income tax office.

Exemptions/Refunds for Disabled Passengers/Drivers: Primary Medical Certificate

Severely disabled persons who use a specially adapted motor vehicle as passengers and who meet certain criteria are entitled to Exemptions from motor tax and refund/exemption from Vehicle Registration Tax:

- Refund of VAT on vehicle and adaptations.
- Refund of duty paid on fuel (up to 600 gals a year)

The Primary Medical Certificate mainly applies to people who are physically unable to walk but a number of children with autism have qualified for this on the basis that because of their diagnosis and resultant behaviours they have mobility issues.

Contact: Local health board for primary certificate and then if this is refused you appeal.

Refunds of VRT from Disabled Drivers Section, Central Drivers Section, Central Repayments Office, Office of the Revenue Commissioners, Coolshanagh, Co. Monaghan.

http://www.citizensinformation.ie/en/travel_and_recreation/transport_and_disability/tax_relief_for_disabled_drivers_and_disabled_passengers.html

Adaptation/Extension of a House to Cater for a Disabled Person:

Contact: Your local health board/local authority

In Ireland, housing grants are available for disabled people in situations where changes need to be made to a home to make it suitable for a person with a physical or intellectual disability or a mentally ill person. Grant assistance may be available for changes such as making the home wheelchair-accessible, moving light switches, door handles, installation of a ground floor bathroom and toilet, therapy rooms, fencing, outdoor play and OT area, sensory room, playroom etc.

If you only require minor work you can apply for the Mobility Aids Grant Scheme instead, however, you must satisfy the means test. If you don't satisfy the income limits for the Mobility Aids Grant Scheme you should apply for the Housing Adaptation Grant for People with a Disability.

Your application will be prioritised based on medical need. When the local authority receives your application, it may request an Occupational Therapist's (OT) assessment. The local authority can arrange for an OT assessment, but under the new grant you can employ an OT to carry out an assessment and recoup up to €200, as part of the total grant up to the maximum you are entitled to.

The Housing Adaptation Grant for People with a Disability is a means-tested grant. This means your total household income is assessed to find out if you qualify for the grant and the amount payable. Household income is property owner's (or tenant's, in the case of private renting) and spouse's/partner's annual gross income in the previous tax year

The following is not taken into account when calculating your household income:

- €5,000 for each member of the household aged up to 18 years
- €5,000 for each member of the household aged between 18 and 23 years and in full-time education or a FAS apprenticeship
- €5,000 where the person with a disability for whom the grant is for, is being cared by a relative on a full-time basis
- Child Benefit
- Early Childcare Supplement
- Family Income Supplement
- Domiciliary Care Allowance
- Respite Care Grant

- Carer's Benefit and Carer's Allowance (if the carer's payment is made in respect of the person for whom the grant is for)

Priority will be given to people on medical grounds. If your household income is less than €30,000 you may qualify for 95% of the cost of the works (up to the maximum grant amount of €30,000). The proportion of the costs to be grant-aided will be tapered from 95% to 30% which will apply when household income is between €54,001 and €65,000.

If you are unable to get a loan from a bank or building society to pay for the costs not covered by the grant, you may be able to get a local authority home improvement loan. If your house is less than one year old the grant will generally not exceed €14,500

If you are a local authority tenant, the local authority will meet the entire cost of the works.

Maximum Yearly Household Income	% of costs	Maximum Grant
Up to €30,000	95%	€30,000
€30,000 - €34,000	90%	€27,000
€34,001 - €38,000	80%	€24,000
€38,001 - €42,000	70%	€21,000
€42,001 - €46,000	60%	€18,000
€46,001 - €50,000	50%	€15,000
€50,001 - €54,000	40%	€12,000
€54,001 - €65,000	30%	€9,000
Over €65,000	No Grant Payable	

As noted above, VAT refunds are available on the cost of aids and appliances used by people with disabilities, as well as on the cost of installation and adaptation work.

You may also qualify for a partial tax credit under the Home Renovation Incentive.

If you plan to improve the energy efficiency of your home, you may qualify for the Better Energy Homes Scheme or the Better Energy Warmer Homes Scheme.

Check the details of these schemes to see how they can be combined.

http://www.citizensinformation.ie/en/housing/housing_grants_and_schemes/housing_adaptation_grant_for_people_with_disability.html

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Property Tax

If you purpose build a house or spend over 25% of the value of the house (ie value per your property tax valuation) on adaptations because of a person's disability then you can apply to get the whole house exempted from property tax.

You can also apply for a partial reduction in the property tax charge

This does not matter whether you have funded the adaptation yourself or been grant funded towards the adaptation or have claimed the VAT back on the installation. The OT has to sign that the works were necessary and are complete

www.revenue.ie/en/tax/lpt/form-lpt8-exemption-application-incapacitated-children.pdf

www.revenue.ie/en/tax/lpt/guidelines-reliefs-disabled-incapacitated.pdf



Refund of Value Added Tax VAT

A refund of VAT may be claimed for certain aids and appliances used by people with disabilities to assist them with independent living and working. E.g. computers, ipads, itouches, mp3 players, printers, laminators, digital cameras that are used for the production of PECs pictures can have the VAT reclaimed.

Claim forms available from VAT (Unregistered) Repayments Section, Revenue, Kilrush Road, Ennis, Co Clare. Tel 1890 202 033.

<http://www.revenue.ie/en/tax/vat/forms/>

FORM 61A

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Health/Medical Expenses Relief (MED 1 Form)

Many medical and therapy expenses are allowable on the Med 1 form. This and all other forms can be downloaded from www.revenue.ie. You do not have to send in receipts but keep them at home in case of inspection. It is best to complete the form as clearly as possible and also send a covering letter explaining your child's diagnosis and possibly a copy of the diagnosis as well.

If you have a private medical insurance then you must claim from them first and then claim the balance of unrecovered exps on the Med 1 form.

All the medical expenses of the family are allowable. The following are examples of what can be claimed:

- Doctors & Consultants Bills
- Unreimbursed Hospital Exps
- Drugs and medicines (prescribed).
- Supply and repair of medical and surgical appliances used on medical advice (Note you can also reclaim the VAT on items like these but if you do this then can only offset the net amount on the Med 1.
- Speech Therapy (remember to see what your private insurance will pay for first)
- Occupational Therapy
- Any other recognized therapy cost incurred due to the disability of your child (again the definition of what is recognized is open to interpretation but as long as a cost is reasonable)

Deed of Covenant

This seems complicated but once set up is quite straightforward. It is really a worthwhile exercise as illustrated by the worked example below esp. if the Covenantor pays tax at the higher rate. This cannot be set up retrospectively but there is still time to set it up for 2005. Be aware of the means test implications on Domiciliary Care Allowance

A deed of covenant is a legal instrument under a person guarantees to pay an annual sum to a relative for more than six years. Money received under a covenant will be treated as income in the hands of the recipient and may have implications if that person is receiving a means tested payment e.g. domiciliary allowance, the rule of thumb here is to keep the covenant under the tax exemption limit.

Tax relief on Deeds of Covenant has been restricted in recent years. However where the covenantee is permanently incapacitated and aged 18 or younger full tax relief is available provided that the covenantor is not one of the parents. A parent can however covenant a payment to an autistic adult son or daughter.

The actual working of Deeds of Covenant and examples of how tax relief is calculated is contained in a leaflet on www.revenue.ie there is also a template form for drawing up a Deed of Covenant. Please see below for worked example of possible calculation.

How to make a Co

How to make a Covenant

- | | |
|--------|---|
| Nov-02 | Complete the Deed of Covenant Form |
| Nov-02 | Grandfather pays Child Covenant amount
Covenantor (Grandfather) must give details of the payment and tax deducted on Form R185 and give to Covenantee (Child) each time payment is made. |
| Jan-03 | Covenantee (Child) reclaims tax at lower rate on Form 54
Note - send Form R185 with Childs Form 54
Covenantor (Grandfather) reclaims tax at higher rate if applicable on Form 54 |
| Nov-03 | Grandfather pays Child Covenant amount
Covenantor (Grandfather) must give details of the payment and tax deducted on Form R185 and give to Covenantee (Child) each time payment is made. |
| Jan-04 | Covenantee (Child) reclaims tax at lower rate on Form 54
Covenantor (Grandfather) reclaims tax at higher rate if applicable on Form 54 |

Repeat this Cycle each year

Life of Covenant

e.g. Covenant Amount is 4000

Amount actually given to child is 3200 as the 800 is reclaimable from tax

		Child Tax Rebate tax at 20%	Grandfather Tax Rebate (22% if tax was paid at higher rate)
Year 1	3200.00	800.00	880.00
Year 2	3200.00	800.00	880.00
Year 3	3200.00	800.00	880.00
Year 4	3200.00	800.00	880.00
Year 5	3200.00	800.00	880.00
Year 6	3200.00	800.00	880.00
Year 7	3200.00	800.00	880.00
	<hr/> 22400 <hr/>	<hr/> 5600 <hr/>	<hr/> 6160 <hr/>
		total tax rebate =	11760