
Remotely working from home (eWorking)

Note

The arrangements on this page only apply to eWorking. They do not apply when you bring work home outside of normal working hours

What is eWorking?

eWorking is where you work:

- at home on a full- or part-time basis
- part of the time at home and the remainder in your normal place of work.

eWorking involves:

- working for substantial periods outside your normal place of work
- logging onto a work computer remotely
- sending and receiving email, data or files remotely
- developing ideas, products and services remotely.

Tax relief given through your employer

If you are an eWorker, your employer may pay you up to €3.20 per day without deducting:

- Pay As You Earn (PAYE)
- Pay Related Social Insurance (PRSI)
- Universal Social Charge (USC).

This is to cover the additional costs of working from home, such as light and heat.

Your additional costs might be higher than €3.20. Your employer may pay these higher costs. Any amount that is in excess of €3.20 per day paid by your employer will be taxed.

Tax relief claimed by you

If your employer does not make this payment you can claim for allowable expenses. You can find more information on how to calculate these allowable expenses in sections 2.3 to 2.5 of [TDM 05-02-13](#).

How to claim

Complete an [Income Tax return](#) at the end of the year. To complete a return:

- sign into [myAccount](#)
- click on 'Review your tax' link in PAYE Services
- select the Income Tax return for the relevant tax year
- select 'Other PAYE Expenses' in the 'Tax Credits & Reliefs' page
- insert the amount of expense at the Amount Claimed section.

Your claim must be for vouched expenses incurred wholly, exclusively and necessarily in the performance of their duties.

Please retain all documentation relating to a claim for six years.

Provision of computers and additional equipment

Your employer may provide any of the following for business use:

- computer or laptop
- printer
- scanner
- software to allow you to work from home
- telephone, mobile and broadband
- office furniture.

This is not a [Benefit-in-Kind](#) where your private use is minimal.

Capital Gains Tax (CGT)

You might use part of your home for eWorking. This will not affect your [Principal Private Residence Relief](#) claim for full exemption from CGT.

Local Property Tax (LPT)

You will not receive a reduction on LPT due if you use a room in your home to carry out work-related activities.