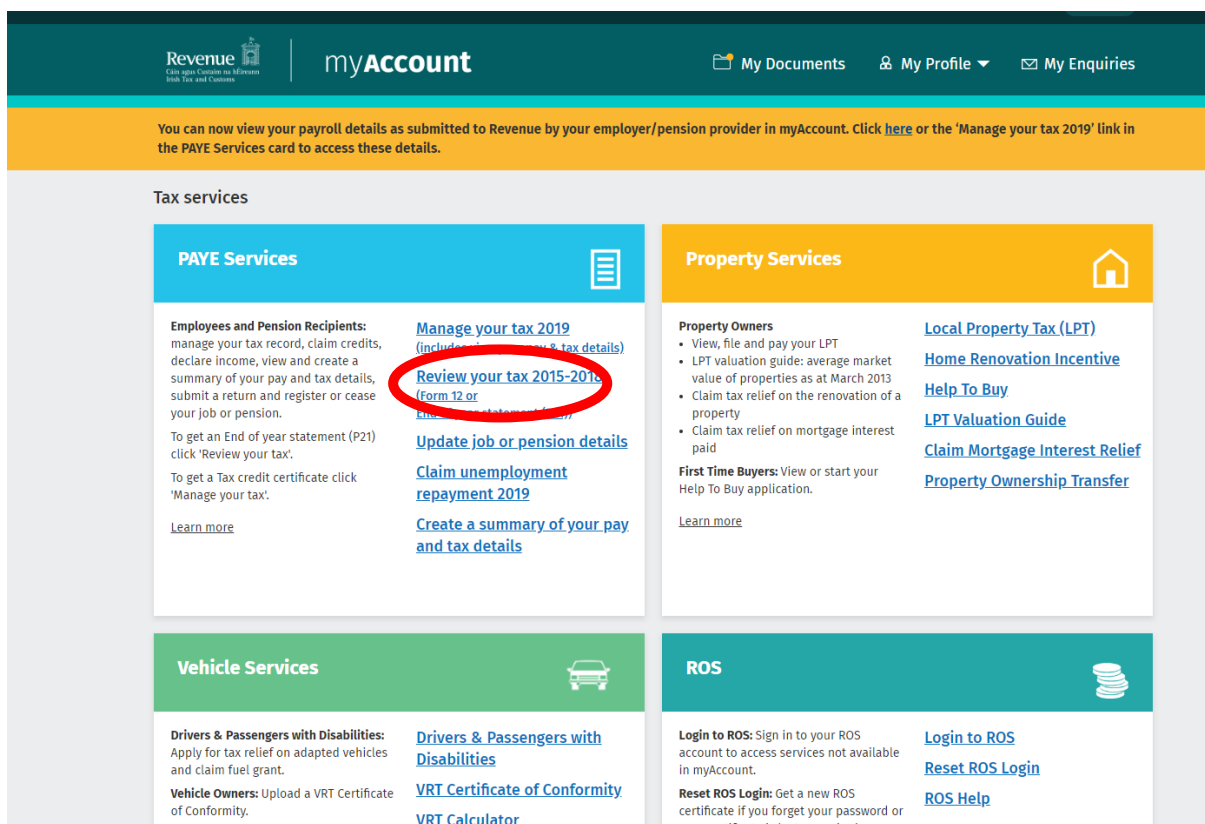


## Instructions for PAYE Employees to submit certain health expense claims

The SEC will only normally allow health expenses that can not be recovered through the medical expenses refund by Revenue. To claim a Special Circumstance allowance for health, nursing home, or other care costs (see <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/health-and-age/health-expenses/index.aspx> for allowable health expenses) you should submit evidence that you have applied for the available reliefs.

1. Log into myAccount on Revenue.ie and under 'PAYE services' click 'Review your tax'.



The screenshot shows the Revenue.ie myAccount interface. At the top, there is a navigation bar with the Revenue logo, 'myAccount', and links for 'My Documents', 'My Profile', and 'My Enquiries'. Below this is a yellow banner with a message: 'You can now view your payroll details as submitted to Revenue by your employer/pension provider in myAccount. Click [here](#) or the 'Manage your tax 2019' link in the PAYE Services card to access these details.'

The main content area is titled 'Tax services' and is divided into four colored cards:

- PAYE Services (Blue card):** Contains links for 'Manage your tax 2019', 'Review your tax 2015-2016 (Form 12 or P21)' (circled in red), 'Update job or pension details', 'Claim unemployment repayment 2019', and 'Create a summary of your pay and tax details'. It also includes instructions for employees and pension recipients and a 'Learn more' link.
- Property Services (Yellow card):** Contains links for 'Local Property Tax (LPT)', 'Home Renovation Incentive', 'Help To Buy', 'LPT Valuation Guide', and 'Claim Mortgage Interest Relief'. It also includes instructions for property owners and first-time buyers, and a 'Learn more' link.
- Vehicle Services (Green card):** Contains links for 'Drivers & Passengers with Disabilities' and 'VRT Certificate of Conformity VRT Calculator'. It also includes instructions for drivers and passengers with disabilities and vehicle owners.
- ROS (Teal card):** Contains links for 'Login to ROS', 'Reset ROS Login', and 'ROS Help'. It also includes instructions for logging into the ROS account and resetting the login.

2. To claim refund of health expenses, you need to file a Form 12. Click into the relevant year and click to submit a Form 12 / Income Tax Return. The window will look either like image A or B below

A:

Revenue  
Cair agas Custair na hÉireann  
Irish Tax and Customs

Review your tax 2015 - 2018

My Documents

[← Back to myAccount](#)

**You can review your tax by completing a Form 12 or requesting an End of year statement (P21)**

**Choose Form 12 to:**

- Change existing credits / declared income
- Claim additional credits e.g. health expenses and declare additional income

**Choose End of year statement (P21):**

- If you want a statement without making changes to your existing credits / declared income

**2018**

Review type	Period	Status	Action
Form 12	01/01/2018 to 31/12/2018	Available	<a href="#">Submit</a>
End of year statement (P21)			<a href="#">Request</a>

**2017**

Review type	Period	Status	Action
Form 12	01/01/2017 to 31/12/2017	Available	<a href="#">Submit</a>
End of year statement (P21)			<a href="#">Request</a>

**2016**

Review type	Period	Status	Action
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B:

Revenue  
Cair agas Custair na hÉireann  
Irish Tax and Customs

Review your tax 2016 - 2019

My Documents

[← Back to myAccount](#)

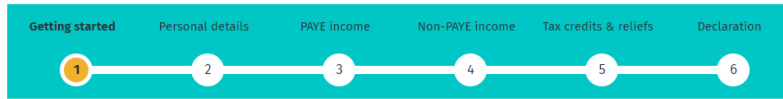
**2019**

Review type	Description	Status	Action
Statement of Liability	Statement of Liability <ul style="list-style-type: none"><li>• Select 'View' to see your current Statement of Liability.</li></ul>	Available	<a href="#">View</a>
	Income Tax Return <ul style="list-style-type: none"><li>• Select 'View' to see your previously completed Income Tax Return.</li><li>• Select 'Amend' if you need to correct your previously completed Income Tax</li></ul>	Submitted	<a href="#">View</a> <a href="#">Amend</a>
Employment Detail Summary	<ul style="list-style-type: none"><li>• View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue.</li><li>• Create a document containing a summary of your pay and tax details.</li></ul>	Available	<a href="#">View</a>

3. Follow the on-screen instructions for completing the tax return. At Step 4 you will need to enter the amount of expenses you are claiming.

← Back

## Getting started



The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

### What you will need to complete this form

- Form P60(s) for you (and your spouse/civil partner, if relevant) for year ended 31/12/2018.

NOTE: The Form 12 does not provide for the return of Capital Gains Tax details. If you (or your spouse or civil partner, if relevant), disposed of any chargeable assets, you will need to complete a separate CGT return for that purpose and submit it to your Revenue office. Further information on Capital Gains Tax is [available here](#).

### How to complete

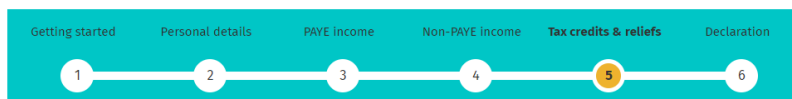
Personal details	Check Personal details are correct	Add Details for you and your spouse or civil partner, if relevant
PAYE income	Check	Add

Under 'Health', you will be able to claim for nursing home and medical expenses you have incurred.

Under 'You and Your Family' you can claim expenses associated with employing a carer.

← Back

## Tax credits & reliefs



Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

### Add tax credits:

		Expand All ▼
	Health	Show more ▼
	You and your family	Show more ▼
	Your job	Show more ▼
	Other credits	Show more ▼

When you click each credit, you will be able to enter in the costs, then click add.

**Health Expenses**  
You may claim tax relief in respect of any qualifying health expenses paid by you in respect of any individual.

[Would you like more information?](#)

\* Denotes a required field

**Non routine dental expenses**  
500

**Other medical expenses**  
14

Include medical expenses such as, Consultant's fees, doctor's fees, prescription drugs etc.

**Dental and/or medical expenses refunded**

[Cancel](#) [Add](#)

Click Next, and ensure you have completed the check box at the bottom right hand corner to confirm the declaration

**Revenue**  
Form 12 - Tax Return

**Declaration**

Setting started Personal details PAYE Income Non-PAYE Income Tax credits & reliefs Declaration

After reviewing your return details below, please read and confirm your declaration before continuing to submit your Form 12.

**Income (2)** €29,400.21

Description	Amount on revenue record	Amount declared	Status

**Tax credits & reliefs (3)**

Description	Amount on revenue record	Amount claimed	Status
Personal Tax Credit	€1,050.00	€1,050.00	Confirmed
Employee Tax Credit	€1,050.00	€1,050.00	Confirmed
Health Expenses	-	€34.00	Added

**Declaration**

I declare that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of all sources of my income and the amount of income derived from each source in the year 2018.

I declare that to the best of my knowledge and belief, all particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

**Civil Penalties/Criminal Prosecution** - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, the claiming of tax credits, allowances or reliefs which are not due, in the event of a criminal prosecution, a person convicted of an offence may be liable to a fine not exceeding €10,000 and/or to a fine of up to double the difference between the declared tax due and the tax actually found to be due and/or to imprisonment.

Check this box to confirm this declaration.

[Back](#) [Print](#) [Next](#)

You will then be invited to enter your PPSN and myAccount password, then click 'Sign and Submit'.

4. Within 2 working day you will receive a document confirming the amount of refund due to you. Print this document and send to the SEC.

As Revenue are currently updating PAYE documentation, you may receive either of two documents. The document may be a P21 like this:

<b>Combined Total</b>		59,406.21		13,552.48	
<b>Panel 3 Deductions</b>	€	€	<b>Panel 4 Tax Credits</b>	€	€
	SELF			SELF	
			Personal Tax Cr	1,650.00	
			Employee Tax Cr	1,650.00	
			Health Expenses	102.80	
<b>Combined Total</b>			<b>Combined Total</b>	3,402.80	

Or it may be a Final Statement of Liability, depending on when you requested the form. The SEC will accept either document provided it shows the amount of expenses refunded.