

# Foreign Earnings Deduction Statistics 2022

February 2025

The statistics in this release are prepared by Revenue's Strategy, Evaluation & Reporting Branch based on analysis of taxpayer returns filed in relation to 2022. They should be considered as provisional and may be revised.

More detailed information regarding the Foreign Earnings Deduction is available on the Revenue website. Any queries of a statistical nature in relation to this release should be directed to [statistics@revenue.ie](mailto:statistics@revenue.ie)

## Introduction

### Overview of the Deduction

Irish resident taxpayers who spend time working abroad may be able to avail of a deduction (the Foreign Earnings Deduction or “FED”) from their taxable income, subject to meeting certain conditions.<sup>1</sup> In 2022 to be eligible for the FED taxpayers must have worked in a relevant state for at least 30 qualifying days.<sup>2</sup> The FED runs from 2012 to 2025.

### Relevant State

In 2022 the list of relevant states for the FED was:

- Algeria
- Bahrain
- Brazil
- Chile
- China
- Colombia
- Democratic Republic of the Congo
- Egypt
- Ghana
- India
- Indonesia
- Japan
- Kenya
- Kuwait
- Malaysia
- Mexico
- Nigeria
- Oman
- Pakistan
- Qatar
- Republic of Korea
- Russia
- Saudi Arabia
- Senegal
- Singapore
- South Africa
- Tanzania
- Thailand
- United Arab Emirates
- Vietnam

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<sup>1</sup> <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/income-and-employment/foreign-earnings-deduction/index.aspx>

<sup>2</sup> You must work the number of qualifying days during a tax year or during a continuous 12 month period that spans two tax years.

## FED Statistics

### Claimants and Tax Cost

The number of taxpayer units claiming FED, and the total tax cost associated with these claims, is set out in the table below.

Year	Number of Taxpayer Units	Tax Cost (€m)
2012	108	0.8
2013	135	1.0
2014	144	1.1
2015	472	3.2
2016	413	3.5
2017	591	3.9
2018	817	5.4
2019	720	5.2
2020	258	1.4
2021	190	1.5
2022	447	3.2

### Claimants by Sector

The number of taxpayer units claiming FED in 2022, and the tax cost associated with those claims, broken down by NACE sectoral classification standard, is set out in the following table.

Sector	Number of Taxpayer Units	Tax Cost (€m)
Construction	25	0.16
Wholesale and retail trade/Repair of motor vehicles and motorcycles	15	0.09
Financial and Insurance Activities	41	0.29
Real estate activities	35	0.32
Professional scientific and technical activities	65	0.46
Public administration and defence compulsory social security	53	0.4
Manufacturing	48	0.28
Transportation and Storage	12	0.1
Information and Communication	83	0.57
Administrative and support service activities	36	0.29
Other	34	0.21
<b>Total</b>	<b>447</b>	<b>3.17</b>

### Qualifying Days Claimed

From 2012 to 2014, claimants had to work at least 60 days in a qualifying state. In 2015, this was amended to 40 qualifying days and in 2017 it was altered to the current 30-day requirement. The table below sets out the average number of qualifying days, as declared on tax returns by FED claimants.

Year	Average Number of Qualifying Days Claimed
2014	90
2015	80
2016	80
2017	70
2018	70
2019	70
2020	80
2021	100
2022	70

## Relevant Countries

The number of claimants applying for FED as a result of working abroad, broken down by relevant states, is provided in the table below. The list of relevant states has expanded greatly since the introduction of FED in 2012, where a state was not a relevant state in a given year the state is marked as 'N/A' in the table. Further, the years 2012 and 2013 are not included to avoid issues with Revenue's Standard Disclosure Controls (SDC) due to the smaller numbers of cases involved.<sup>3</sup>

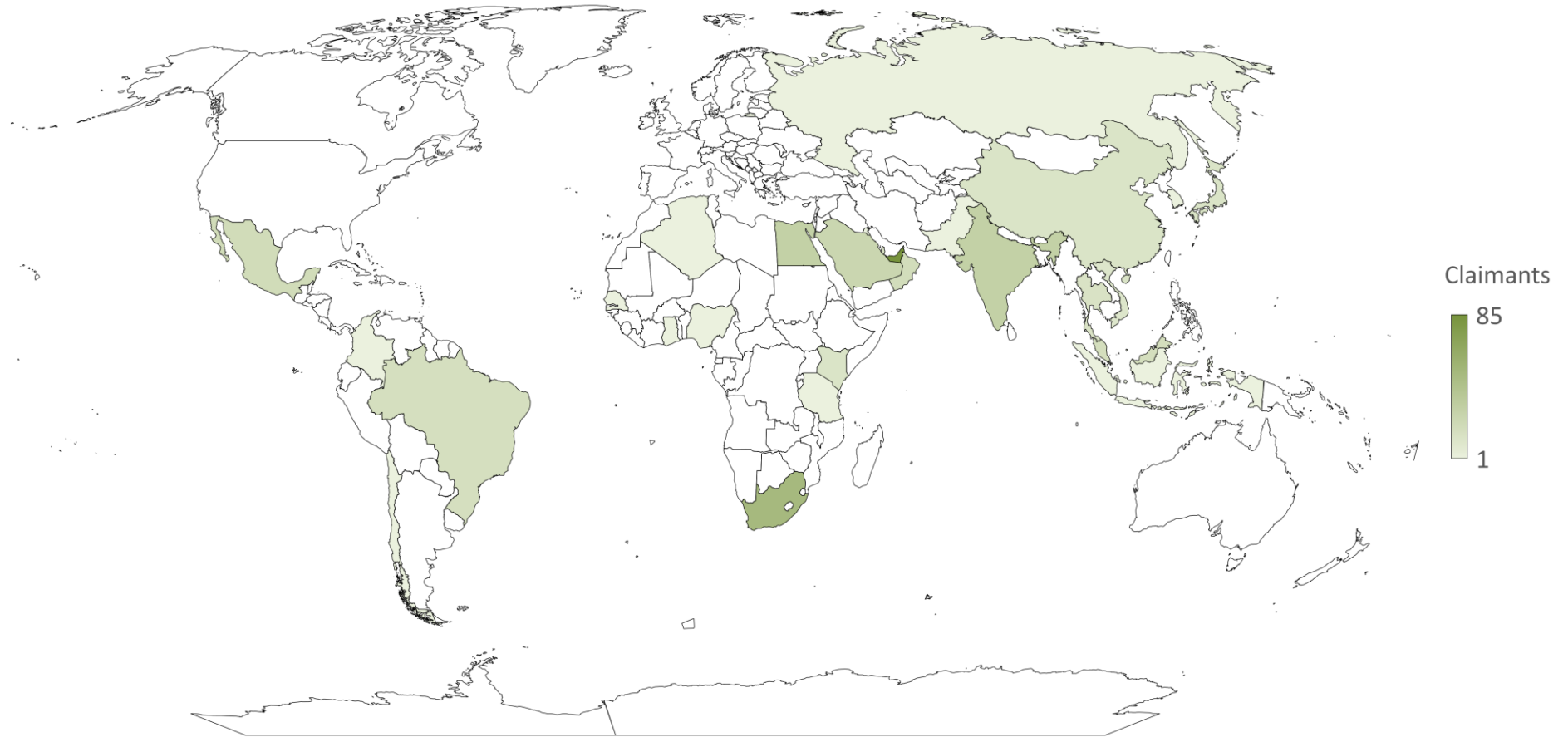
As claimants can claim for more than one state, the number of claimants in the table below does not reconcile with the number of claimants in the tables above. It should also be noted that, as stated, the list of relevant states below relate to eligible states for claims in 2022.

State	Number of Claimants								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Algeria	*	*	*	*	*	*	*	*	*
Bahrain	*	0	11	27	47	30	12	14	N/A
Brazil	17	*	11	24	22	17	10	*	*
Chile	*	*	*	*	11	*	*	*	N/A
China	13	10	28	149	119	109	76	85	30
Colombia	*	*	*	*	*	*	N/A	N/A	N/A
Democratic Republic of the Congo	0	0	0	0	0	0	0	0	*
Egypt	30	11	17	33	20	14	*	*	*
Ghana	*	*	*	14	*	*	*	*	*
India	30	17	25	82	83	67	54	32	10
Indonesia	*	*	*	25	11	12	10	13	N/A
Japan	13	*	*	66	43	28	18	20	N/A
Kenya	13	*	*	34	26	13	13	11	*
Kuwait	*	0	*	14	13	*	*	*	N/A
Malaysia	18	*	11	62	44	34	35	24	N/A
Mexico	20	11	*	36	39	19	24	10	N/A
Nigeria	*	*	*	10	*	*	*	*	*
Oman	19	*	*	18	15	10	*	10	N/A
Pakistan	*	0	0	*	*	*	N/A	N/A	N/A
Qatar	15	10	*	23	25	11	*	12	N/A
Republic of Korea	*	*	*	23	16	13	11	*	N/A
Russia	*	10	13	47	26	27	20	20	*
Saudi Arabia	25	10	17	48	36	37	29	23	N/A
Senegal	*	*	0	*	*	*	0	0	0
Singapore	36	*	13	86	60	55	44	32	N/A
South Africa	51	20	23	78	61	55	34	30	22
Tanzania	*	*	*	*	*	*	*	*	*
Thailand	14	*	0	31	30	22	13	19	N/A
United Arab Emirates	85	38	48	141	111	89	66	50	N/A
Vietnam	11	0	*	21	22	22	*	*	N/A
<b>Total</b>	<b>477</b>	<b>178</b>	<b>281</b>	<b>1,125</b>	<b>920</b>	<b>724</b>	<b>538</b>	<b>463</b>	<b>91</b>

The number of claimants, broken down by State, in 2022 is also shown in the following graphic.

<sup>3</sup> States with less than 10 claimants in a given year are represented with \* to avoid issues with Revenue's SDC: <https://www.revenue.ie/en/corporate/documents/statistics/about/statistical-disclosure-control.pdf>

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States with less than 10 claimants in 2022 are represented by the lowest gradient of "1" to avoid issues with our Statistical Disclosure Control Protocol.