

Taxation of Community Midwives employed by the Health Service Executive

Part 05-01-23

This document was last reviewed February 2024

1. Introduction

This manual sets out Revenue's position regarding the tax treatment of Community Midwives employed by the Health Service Executive (HSE).

Following consideration of all aspects of the engagement of midwives by the HSE, Revenue's position is that Community Midwives are employed under a contract of service i.e. they are employees and come within the Pay As You Earn (PAYE) system.

To ensure that the correct deductions of income tax, Universal Social Charge (USC) and Pay Related Social Insurance (PRSI) are made by the HSE from the pay of Community Midwives, the HSE should ensure that they use the relevant Revenue Payroll Notifications (RPNs) for these individuals.

2. Expenses

Employee expenses are governed by the terms of section 114 of the Taxes Consolidation Act 1997 which, broadly applied, provides that a deduction may be claimed where expenses are "wholly, exclusively, and necessarily" incurred by a midwife in the performance of the duties of his or her employment. See Tax and Duty Manual [05-02-20](#) for further information.