

## **[05.01.23]Taxation of Community Midwives employed by the Health Service Executive.**

*Created January 2016*

### **1. Introduction**

In response to queries which have arisen, this manual sets out the 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 PAYE system.

Community Midwives should be issued with Tax Credit Certificates in order that the correct deductions of tax, USC and PRSI are made.

### **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/her employment.