

The tax treatment of Carer's Support Grant

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Carer's Allowance and Carer's Benefit payable by the Department of Social Protection are liable to income tax under Schedule E.

Carer's Support Grant (the title of which was changed in 2016 from the Respite Care Grant) is payable by the Department of Social Protection in recognition of the costs incurred by carers in securing emergency respite cover in respect of the person being cared for.

The grant is payable annually to individuals in receipt of Carer's Allowance or Carer's Benefit and is in addition to the weekly rate of allowance/benefit payable. It is also payable to those in receipt of tax-exempt Domiciliary Care Allowance.

While the Carer's Allowance/Benefit are chargeable under Schedule E, the 'Carer's Support Grant' is exempt from income tax.