



### Flat Rate Expenses Which can be Claimed for Tax Purposes

	2017	2016	2015	2014	2013
	€	€	€	€	€
<b>Building Industry</b>					
Bricklayer	175	175	175	175	175
Fitter mechanic, plasterer	103	103	103	103	103
Electrician	153	153	153	153	153
Mason, roofer slater, tiler, floor layer, stone cutter	120	120	120	120	120
Driver, scaffolder, sheeter, steel erector	52	52	52	52	52
Professionals: engineers, surveyors, etc.	33	33	33	33	33
General operatives (labourers etc. incl. Public Sector)	97	97	97	97	97
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>					
Skilled workers who bear the full cost of own tools and overalls	331	331	331	331	331
Semi-skilled workers who bear the full cost of own tools and overalls	254	254	254	254	254
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	219	219	219	219	219
<b>Plumbing trades</b>					
Plumber (non-welder)	177	177	177	177	177
Plumber-welder	205	205	205	205	205
Pipe fitter-welder	205	205	205	205	205
<i>Note above is extracts from Revenue Document.</i>					