

# Tax for Artists and Arts Workers

TheatreForum

Peter Daly, FCA. 18 Oct 2021

**What are we going to cover**

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- eWorking allowances.

# What are we going to cover

- 2020 Tax Return. What, where, when, why, who....
- eForm 12 versus Form 11
- Where does the PUP go on the Return. Employee Tax Credit.
- Stay and Spend Tax Credit.
- eWorking allowances.
- Potential tax bill - including the PUP.



# What are we going to cover

- Anything else?

# What are we going to cover

- (Temporary Wage Support Subsidy?)

# 2020 Tax Return

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- 10% surcharge after that date.



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- And interest might apply.

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- And interest might apply.
- (No actual deadline for eForm 12)

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- Can add in tax credits and allowances.
- Must register for Income Tax (register as self employed) if non PAYE income is > €5,000



# eForm 12 versus Form 11

- eForm 12 is the simple Income Tax Return submitted via MyAccount.
- Available if people are not registered for Income Tax.
- Can confirm PAYE income, PUP and include non PAYE income.
- Can add in tax credits and allowances.
- Must register for Income Tax (register as self employed) if non PAYE income is > €5,000
- Once registered for Income Tax must do Form 11 until deregistered.

# eForm 12

Sign in to [myAccount](#) or [ROS](#) or [LPT Online](#) | [Gaeilge](#)

# eForm 12

## PAYE Services



**Manage Your Tax 2021:** Update your tax record for this year and view your current payroll details as submitted by

[Manage Your Tax 2021](#)

[Review Your Tax 2017-2020](#)

# eForm 12

Review type	Description	Status	Action
<b>Statement of Liability</b>	<ul style="list-style-type: none"><li>• View your Preliminary End of Year Statement for 2020 based on Revenue's records.</li><li>• Complete your Income Tax return to:<ul style="list-style-type: none"><li>- Change existing credits/declared income;</li><li>- Declare additional Income e.g. rental income, income from casual work;</li><li>- Claim additional credits/reliefs e.g. health expenses;</li><li>- Request your Statement of Liability from Revenue.</li></ul></li></ul>	Available	<a href="#">Request</a>

# eForm 12

your income tax return. To go directly to your income tax return, click [Complete your income tax return](#) at

**Preliminary result**

**Overpayment**

**€553.21**

# eForm 12

## How would you like to proceed?

You should complete your Income Tax Return to:

- Receive any refund of tax due;
- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability.

[Complete your Income Tax Return →](#)

# eForm 12

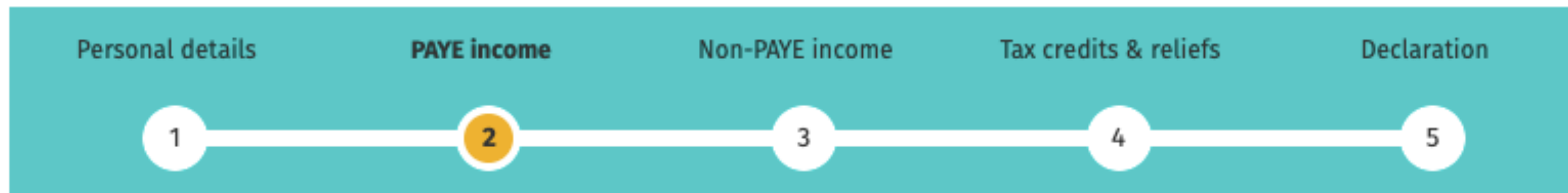
## Personal details



\* Denotes a required field

# eForm 12

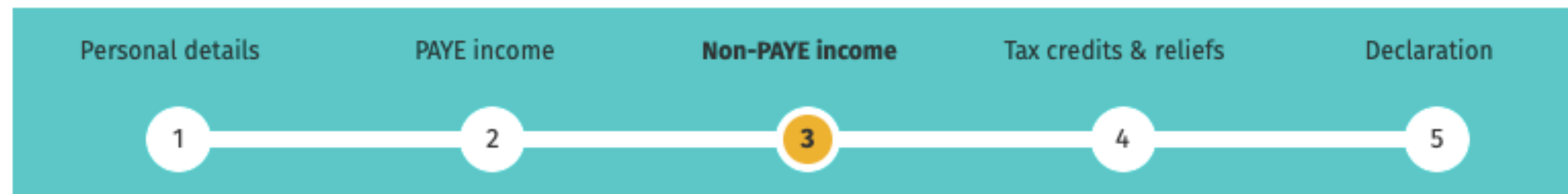
## PAYE income





# eForm 12 - Pandemic Unemployment Payment


## Non-PAYE income



Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

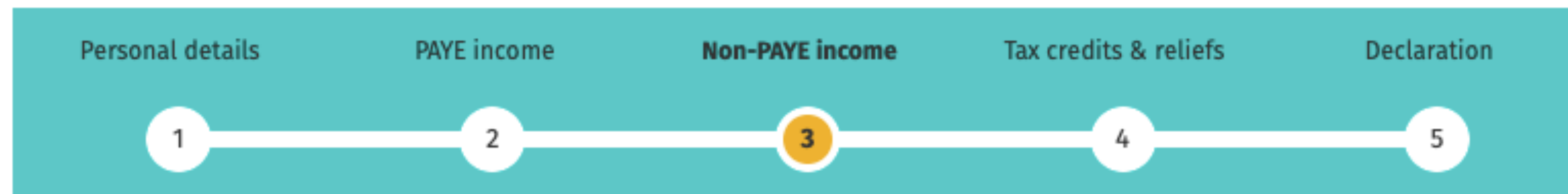
- . . .

# eForm 12 - Pandemic Unemployment Payment

Confirm	Description	Amount	Action
<input checked="" type="checkbox"/>	 DSP Pandemic Unemployment Payment	€5,200.00	

# eForm 12 - Other trading income (small grants etc)


## Non-PAYE income



Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

- . . .

# eForm 12 - Other trading income (small grants etc)

 Other income Show less ▲

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Rental Income	<a href="#">Select</a>	Trading Profit	<a href="#">Select</a>
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# eForm 12 - Other trading income (small grants etc)

## Trading Profit

Income derived from a trade or profession exercised within the State.

### Description of Trade or Profession \*

### Commencement Date

### Accounting period end date \*

### Gross Income \*

### Indicate if share farming in 2020 \*

Yes

No

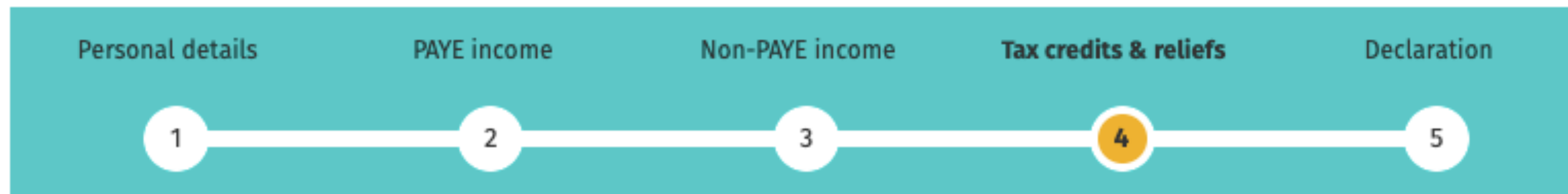
### What type of Trading Profit are you declaring? \*

Adjusted/ Assessable net profit

Adjusted net loss

# eForm 12

## Tax credits & reliefs



Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

# eForm 12

## Add tax credits:

---

[Expand All](#) ▼



Health

[Show more](#) ▼



You and your family

[Show more](#) ▼



Your job


[Show more](#) ▼



Other credits

[Show more](#) ▼

# eForm 12 - e-working relief

 Your job Show less ^

Flat Rate Expenses <a href="#">Select</a>	Remote Working Relief <a href="#">Select</a>
Additional Voluntary Contributions <a href="#">Select</a>	Personal Retirement Savings Accounts (PRSA) <a href="#">Select</a>
Foreign Earnings Deduction <a href="#">Select</a>	Transborder Relief <a href="#">Select</a>
Seafarer Allowance <a href="#">Select</a>	Retirement Relief for Sportspersons <a href="#">Select</a>
Fisher Tax Credit <a href="#">Select</a>	Other PAYE Expenses <a href="#">Select</a>



# eForm 12 - e-working relief

## Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

[Would you like more information?](#)

\* This is a required field

Were you in receipt of up to € 3.20 per day from your employer? \*

Yes

No

Heat/Electricity Paid


Broadband Paid

Days Worked Remotely \*

[Cancel](#)


[Add](#)

# eForm 12 - flat rate

 **Your job** Show less ^

<b>Flat Rate Expenses</b> <a href="#">Select</a>	<b>Remote Working Relief</b> <a href="#">Select</a>
<b>Additional Voluntary Contributions</b> <a href="#">Select</a>	<b>Personal Retirement Savings Accounts (PRSA)</b> <a href="#">Select</a>
<b>Foreign Earnings Deduction</b> <a href="#">Select</a>	<b>Transborder Relief</b> <a href="#">Select</a>
<b>Seafarer Allowance</b> <a href="#">Select</a>	<b>Retirement Relief for Sportspersons</b> <a href="#">Select</a>
<b>Fisher Tax Credit</b> <a href="#">Select</a>	<b>Other PAYE Expenses</b> <a href="#">Select</a>

# eForm 12 - flat rate

 **Your job**

---

**Flat Rate Expenses** [Select](#)


**i Do you work in one of these industries? \***

No - the appropriate industry is not listed below

Or

Actor (freelance)

# eForm 12 - Agents Commission

 Your job Show less ^

Flat Rate Expenses <a href="#">Select</a>	Remote Working Relief <a href="#">Select</a>
Additional Voluntary Contributions <a href="#">Select</a>	Personal Retirement Savings Accounts (PRSA) <a href="#">Select</a>
Foreign Earnings Deduction <a href="#">Select</a>	Transborder Relief <a href="#">Select</a>
Seafarer Allowance <a href="#">Select</a>	Retirement Relief for Sportspersons <a href="#">Select</a>
Fisher Tax Credit <a href="#">Select</a>	Other PAYE Expenses <a href="#">Select</a>

# eForm 12 - Agents Commission

## Other PAYE Expenses

Unreimbursed employment expenses, other than Flat Rate Expenses, that are wholly, exclusively and necessarily incurred in the course of employment


If you are remote working, you can claim tax relief in respect of Light/Heat and Broadband per category.

**Note: Expenditure incurred travelling to / from work cannot be claimed.**

**Description of expenses claimed \***

**Amount Claimed \***

# eForm 12 - stay and spend

 You and your family Show less ^

Owner Occupier Relief <a href="#">Select</a>	Retirement Annuity Contract incl. QOPP <a href="#">Select</a>
Tuition Fees <a href="#">Select</a>	Deed of Covenant <a href="#">Select</a>
Retainable Charge <a href="#">Select</a>	Dependent Relative Tax Credit <a href="#">Select</a>
Employing a Carer <a href="#">Select</a>	Rent-a-Room Relief <a href="#">Select</a>
Stay and Spend <a href="#">Select</a>	

# eForm 12 - stay and spend

## Stay and Spend

The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 October and 31 December 2020. Qualifying expenditure relates to amounts spent by you on Accommodation & Food with registered service providers. You must upload receipts details and images for the full amount claimed, prior to making your claim, by using the Receipts Tracker in myAccount.

[Would you like more information?](#)

**You have not uploaded any receipts. Please upload receipts details and images for the amounts spent by you with registered service providers. You can do this by using the Receipts Tracker in myAccount.**

 **Total amount being claimed**

# eForm 12

## Declaration

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I declare that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of all sources of my income and the amount of income derived from each source in the year 2020.

I declare that to the best of my knowledge and belief, all particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

Check this box to confirm this declaration.\*



# Receipts Tracker

## Manage My Record



**Manage My Record:** a range of services to manage and update your record and make enquiries.

[Learn more](#)

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[My Enquiries](#)

[Receipts Tracker](#)

[My Documents](#)

[Letter of Tax Residence](#)

[Upload Supporting Documents](#)

[Capital Gains Clearance](#)

[Trust Register Functions](#)

[Tax Clearance](#)

[Update Bank Details for PAYE Refunds](#)

[View or remove PAYE agent](#)

[Update Civil Status](#)

[VAT Number Verification](#)

[Manage Professional Services Withholding Tax](#)

# Form 11

Sign in to [myAccount](#) or [ROS](#) or [LPT Online](#) | [Gaeilge](#)

# Form 11

## File a Return

### Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

File Return →

## Introduction

MR PETER DALY

### Welcome to the ROS Return of Income for individuals

Select the period for which you wish to file.

01 Jan 20 - 31 Dec 20 ▼

Before you begin to complete your return of income, you should note the following:

- your obligation to make a Return is fulfilled when your Return and Accounts information are transmitted through ROS and the transmission is acknowledged by Revenue
- you must make a self assessment before you can submit this return to Revenue. To assist you in making this assessment Revenue will provide you with an indicative tax calculation based on the information you have entered in the return
- detailed help is available for each form panel, by clicking on the Help icon on the top of each page. Further information is also available from the Revenue web site at [www.revenue.ie](http://www.revenue.ie), including videos and guidance for frequently asked questions
- your tax agent may complete and transmit this Return data on your behalf if he/she is recorded with Revenue as your authorised agent for Income Tax purposes

Click **Next** to proceed

Next

Click on the **Back** button to return to the previous step

Back

# Form 11

✓	Personal Details
✓	Self-Employed Income
✓	Irish Rental Income
✓	PAYE/BIK/Pensions (1)
✓	PAYE/BIK/Pensions (2)
✓	Foreign Income
✓	Irish Other Income
✓	Exempt Income
	Charges & Deductions
✓	Personal Tax Credits
	Restriction of Reliefs
	Calculate
	Capital Gains
	Chargeable Assets
	Capital Acquisitions
	Property Based Incentives
	IT Self Assessment
	CGT Self Assessment
	Print View
	Sign and Submit

# Form 11 - Pandemic Unemployment Payment

# Form 11 - Pandemic Unemployment Payment



## Social Welfare Payments and Pension Information [↑Top](#)

*The table(s) below display Department of Social Protection payments and pension information that is on our file for this period.*

*Note that this information is for guidance only and may not be a complete record of all payments received. It is your responsibility to enter the annual amount of income received in the appropriate section of the return.*

# Form 11 - Pandemic Unemployment Payment



## Social Welfare Payments and Pension Information [↑Top](#)

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Pension Type	Annual amount	Date Commencement	Date Cessation
Department of Social Protection Pandemic Unemployment Payment	€15003.00		

The annual amount of all incomes, apart from Carers income, should be entered in the field Other taxable Social Welfare Payments, Benefits or Pensions.

The annual amount of Carers allowance should be entered in the field Carer's Allowance paid by Dept of Social Protection.

## Social Welfare Payments, Benefits or Pensions Received [↑Top](#)

	Self	Spouse
Carer's Allowance paid by Dept. of Social Protection	€ <input type="text"/>	€ <input type="text"/>
Jobseeker's Benefit (self-employed) - Self.	€ <input type="text"/>	€ <input type="text"/>
Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit/Health & Safety Benefit, Pandemic Unemployment Payment (PUP))	€ <input type="text"/>	€ <input type="text"/>

# Form 11 - Pandemic Unemployment Payment



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Pension Type	Annual amount	Date Commencement	Date Cessation
Department of Social Protection Pandemic Unemployment Payment	€15003.00		

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### Social Welfare Payments, Benefits or Pensions Received [↑Top](#)

	Self	Spouse
Carer's Allowance paid by Dept. of Social Protection	€ <input type="text"/>	€ <input type="text"/>
Jobseeker's Benefit (self-employed) - Self.	€ <input type="text"/>	€ <input type="text"/>
Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit/Health & Safety Benefit, Pandemic Unemployment Payment (PUP))	€ <input type="text"/>	€ <input type="text"/>

Pension Type	Annual amount	Date Commencement	Date Cessation
Department of Social Protection Pandemic Unemployment Payment	€15003.00		

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Jobseeker's Benefit (self-employed) - Self.	€ <input type="text"/>	€ <input type="text"/>
Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit/Health & Safety Benefit, Pandemic Unemployment Payment (PUP))	€ 15003	€ <input type="text"/>



# **Form 11 - Flat Rate, Agents Commission. E-working allowance**

# Form 11 - Flat Rate, Agents Commission. E-working allowance

## ✓ PAYE/BIK/Pensions (2)

### Allowable Deductions Incurred in Employment

[↑Top](#)

	Self	Spouse
Nature of employment(s)	<input type="text" value="Actor - flat rate + agents commission"/>	<input type="text"/>
Flat rate expenses	€ <input type="text" value="750"/>	€ <input type="text"/>
Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office.		
Remote Working (eWorking) expenses	€ <input type="text" value="174"/>	€ <input type="text"/>
All other expenses	€ <input type="text" value="827"/>	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>	€ <input type="text"/>
		<input type="button" value="Calculate"/>
Total	€ <input type="text" value="1751"/>	€ <input type="text"/>
Amount referring to Proprietary Directorship income/salary	€ <input type="text"/>	€ <input type="text"/>
Amount referring to Employment income/salary	€ <input type="text" value="1751"/>	€ <input type="text"/>

### Foreign Earnings Deduction

[↑Top](#)

# Form 11 - Tick the Employee Tax Credit

## ✓ Personal Tax Credits

### Personal Tax Credit

Personal Tax Credit  € 3300

### Home Carers

**Note:** Where it is more beneficial to you, the increased rate band will be granted instead of this relief

Home Carer Tax Credit - Amount due for 2020 €

If you qualify on the "look back" year tick the box

### Employee Tax Credit

Self

Employee Tax Credit, tick the box if claimed   
(Note: this is also known as the PAYE tax credit).

### Earned Income Credit

Self

Earned Income Credit - tick the box if claimed

# Form 11 - Stay & Spend



## Stay and Spend Tax Credit [↑Top](#)

Please input the required details below in order to claim this credit:

### Self

Restaurant or Business Name

Date of Expense

Net Amount €

Restaurant or Business Name	Date of Expense	Net Amount
-----------------------------	-----------------	------------

Total Amount of Claim €

### Spouse

Restaurant or Business Name

Date of Expense

Net Amount €

Restaurant or Business Name	Date of Expense	Net Amount
-----------------------------	-----------------	------------

Total Amount of Claim €

# Estimate of tax bill....(proceed with caution)

<b>ESTIMATE TAX BILL</b>												
<i>(This is very much an estimate and can change based on various factors including additional/blend of PAYE income, medical expenses, etc.)</i>												
<b>INCOME TAX - FIRST OF THREE TAX - TOTAL INCOME (INCLUDING PUP - NOT INCLUDING ARTIST EXEMPT)</b>												
Income	4,900	5,000	10,000	12,999	13,000	15,000	16,500	20,000	25,000	30,000	35,000	40,000
Income tax	-	-	-	-	-	-	-	700	1,700	2,700	3,700	5,640
<b>PRSI - SECOND OF THREE TAXES - (EXCLUDE PUP - INCLUDE ARTIST EXEMPT)</b>												
Income	4,900	5,000	10,000	12,999	13,000	15,000	16,500	20,000	25,000	30,000	35,000	40,000
PRSI	-	500	500	520	520	600	660	800	1,000	1,200	1,400	1,600
<b>USC &amp; PRSI THIRD OF THREE TAXES - (EXCLUDE PUP - INCLUDE ARTIST EXEMPT)</b>												
Income	4,900	5,000	10,000	12,999	13,000	15,000	16,500	20,000	25,000	30,000	35,000	40,000
USC	-	-	-	-	80	120	150	220	433	658	883	1,108
<b>Add the tax from the correct columns above. (Deduct any PAYE and USC paid via PAYE system - if applicable)</b>												