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## MEMO

**To:** Chief Executive Officer  
Each Regional Executive Officer  
Each National Director  
Each Assistant National Director HR  
Each Assistant Chief Finance Officer  
Each Regional Director of People  
Each Regional Director of Finance  
Each CEO Section 38 Agencies  
Each HR Manager Section 38 Agencies  
Each Employee Relations Manager  
Each Group Director of Nursing & Midwifery  
Each Group Director of Midwifery  
Each Clinical Director  
Director National Ambulance Service  
Head of HR, PCRS

**From:** John Delamere – Assistant National Director - NER

**Date:** 15 January 2025

**Subject:** Tax treatment under S192A TCA 1997

**Reference Number: NER Memo 02/2025**

Dear Colleagues,

The taxation consequences of an award resulting out of any adjudication or mediation process is a separate and distinct issue from any actual recommendation or determination that an award should be made. The correct tax treatment must be considered and established on its own merits.

It is not always clear if an award value is meant to be the gross or net (after tax) amount – it should not be assumed that an award value is a net amount i.e. that it is tax-free based merely on an understanding that the award is in relation to some form of “compensation” or similar wording.

To help ensure the HSE is meeting its tax compliance obligations in this regard, awards resulting from WRC / or any similar type mediation process must be considered by the HSE tax team.

The HSE tax team contact email is [taxqueries@hse.ie](mailto:taxqueries@hse.ie) . It is important that the documentation related to an award is provided to the team so they can provide guidance on the taxation implications with due regard given to the words chosen by the adjudicator/mediator.

Yours sincerely,

**John Delamere**  
**National Employee Relations**