

Green Island View

Carrigeencor Lake

Kilcoosy

Dromahair

Co. Leitrim

4<sup>th</sup> May 2012

Mr Ken Fleming

Office of the Revenue Commissioners

Planning Division

1<sup>st</sup> Floor

Bishop's Square

Redmonds Hill

Dublin 2

**Re: Dental Hygienists Tax Status**

Dear Mr Fleming,

I am writing to you on behalf of the Irish Dental Hygienists Association. We are aware that there have been issues with the tax status of Dental Hygienists that Revenue are looking into at present.

We wish to view many concerns from Dental Hygienists which have arisen, and we are here to communicate with you on the best way forward for our members.

The biggest fear for many at present is the job losses in the Dental Hygiene profession, as Dentists would not be able to afford to keep the services of the Dental Hygienists going if they were made employees of the practice. The Dental Practices are already finding the financial burden of the recession, and would end up being at a loss. The Dentist may even feel the need to reduce hours for the Dental Hygienist or just take on the Dental Hygiene services themselves.

Losing the Dental Hygiene Profession would be a major loss to the general public as the need for preventative services is ever greater. We don't wish our profession to be undervalued in any way.

Another concern is the cost on the individual for extra professional accountancy and solicitor's advice and support, if Dental Hygienists wish to submit their individual cases to you.

Due to Dental cuts in the past number of years, Dental Hygienists Salaries are down half on what they were earning previously; this take home pay could decrease again for many who are already finding times difficult.

Many Dental Hygienists work in between one to five different practices, work their own hours, some are part-time, some full time, they take their own holidays, buy their own uniforms, instruments, Indemnity insurance, accountancy fees, membership fees and pay for conferences they attend.

If we look at Revenues list of criteria for employment versus self-employment we can see that Dental Hygienists clearly fall into the self-employment category. They are exposed to financial risk, as if they don't carry out good work, patients can go elsewhere, they have control over when they work and don't. Dentists can decide they no longer require the services of the Dental Hygienists. They are free to employ a dental assistant if they need to.

When qualified Dental Hygienists would have visited local Revenue Offices and signed a TR1 form, which means they are self-employed. They have paid their tax and PRSI in full and on time every year. Our profession hasn't changed since qualification, so how can Revenue say our employment status can? I met the criteria in 2000 and I still do now. We are worried about the future of our profession.

We hope you can shed some light on our concerns and give us some guidance on where we stand.

I look forward to hearing from you at your earliest convenience.

Kind Regards,

Susan Johnston

President

Irish Dental Hygienists Association