

**Important Tax/RSI update:**

*How and when Revenue will collect an RSI contribution.*

In 2010 responsibility for collecting RSI in respect of self employed persons changed from Dept Social and Family Affairs to the Revenue Commissioners.

*Childminding Ireland* has been advised that the system for collecting RSI contributions operated by Revenue is as follows:

- RSI contributions will be collected separately from the tax return, at a later date
- Each tax return will be fully examined to establish declared income as correct
- When the review of the tax return is complete, Revenue will calculate the RSI due and issue a call for payment of it, which for Childminders availing of the €15,000 Childminding Tax Relief, will be the minimum amount of €253, (the class S contribution)

Thus, Childminders making a tax return are advised **not** to include the RSI contribution with it, but to wait for the official call for payment from Revenue.