

Checklist

Tax credit for domestic expenses

Amounts of the credit

- **50%** of the expense caused by work, or **20%** of wages you paid including social security
- your own liability threshold: **€100** a year/individual taxpayer
- maximum credit: **€2,400** a year/individual taxpayer
- maximum credit for two spouses: **€4,800** a year
- the credit is subtracted from the taxes for the year when you paid the expense

You are eligible for the credit if you pay wages or pay "trade income" to someone

- who has worked on home improvement in your own house, your parents' house or your grandparents' house (=dwelling, home, summer home)

Accepted types of work

- (1) Household work (at home + in the garden)**
e.g. cleaning, washing windows, cooking
- (2) Caregiving work, nursing work**
e.g. taking care of children and giving care to the elderly
- (3) Maintenance, upkeep and major improvement of year-round dwelling, summer home**
e.g. home repair projects, painting, wallpapering
- (4) Installation, service and guidance related to information and communications technology**

How to apply

Select the alternative most convenient for you:

(1) Get a revised tax card

a. go to [tax.fi/taxcard](https://www.tax.fi/taxcard)

b. the reduced withholding rate gives you the benefit directly

(2) Apply for the credit at Palkka.fi

a. visit [palkka.fi](https://www.palkka.fi) (in Finnish and Swedish)

b. when you hire people to work for you or pay an invoice of a self-employed worker

c. the Palkka.fi payroll management site creates the entries you need for your income tax return

(3) Apply when you submit corrections to your Tax Return next spring

- complete the Pre-Completed Tax Return online: [tax.fi/taxreturn](https://www.tax.fi/taxreturn)
- complete the paper return + enclosures [14A](#) or [14B](#)

How to get more guidance

- Tax.fi
- Visit the Answer Bank
- Telephone service
- Run the Demo version to practice
- Telephone service
- Tax Card Online
- Palkka.fi
- Tax Return on the Web

- Visit ytj.fi to make sure you are paying fees to a self-employed trade/business who is entered in the Prepayment Register.