
OFI ATHLETES' COMMISSION BUDGET SUBMISSION

Aligning High-Performance Athletes with the Artists Exemption and Recognising Olympians in the Sportspersons Relief

Overview

Ireland's high-performance (HP) athletes deliver exceptional international impact yet face a uniquely high opportunity cost when committing to elite sport. Many Olympic and carded athletes earn little or no income from their sport, leaving them unable to benefit from existing tax measures such as the Sportspersons Relief, which was designed in 2002 for a small cohort of professional athletes in 13 sports.

The HP system has transformed since then: Ireland sent 136 athletes across 15 sports to Paris 2024, securing 7 medals, yet many of these athletes cannot access the relief afforded to athletes in several other professional sports, because their sports were never added to the qualifying list.

To modernise the tax environment for HP sport, and to reduce the opportunity cost of pursuing an elite sporting career, two targeted measures are proposed.

1. Primary Proposal: Align Olympic and Carded Athletes with the Artists Exemption

Introduce a Tax Credit for Each Year of Sport Ireland Carding

Extend the logic of the Artists Exemption to HP athletes by creating a €50,000 annual tax credit for each year an athlete is carded or competes at the Olympic Games. This credit would accrue during the athlete's HP career and be used against future Irish income tax after retirement, or against non-sporting income during their career.

This mirrors the existing Artists Exemption model and directly addresses the core issue: HP athletes in low-income sports cannot benefit from the current Sportspersons Relief yet carry the same national-representation burden and opportunity cost.

Benefits

- Treats HP athletes on par with artists, recognising their societal contribution.
- Reduces the opportunity cost of pursuing elite sport.
- Encourages athletes to remain resident in Ireland post-retirement.
- Applies fairly across all Olympic and carded athletes, not just those in 13 legacy sports.

Implementation

- Use existing definitions of "Elite Athlete" under Section 847AA TCA 1997 to ring-fence eligibility.
- Allow athletes to choose between the existing repayment-based Sportspersons Relief or the new tax-credit option.

- Estimated annual cost: €1.4m, based on current carding numbers.

2. Secondary Proposal: Update and Expand the Sportspersons Relief

The current list of 13 qualifying sports excludes many of Ireland's most successful Olympic disciplines.

This results in Olympic medallists in rowing, sailing, gymnastics and other sports being unable to access the relief.

Proposal

- Update Schedule 23A TCA 1997 so that all Olympic sports governed by recognised National Governing Bodies qualify.
- Modernise the relief to include income “wholly and exclusively” derived from the trade of being a professional athlete, including sponsorship and philanthropy income, which are now primary income sources for many Olympic athletes.

Rationale

- Reflects the evolution of Ireland's HP system since 2002.
- Ensures equitable treatment across all Olympic sports.
- Supports athletes whose sports do not generate prize money or centralised salaries.

Conclusion

Aligning Olympic and carded athletes with the Artists Exemption is the most effective, targeted and modern way to reduce the opportunity cost of pursuing elite sport in Ireland. Updating the Sportspersons Relief ensures fairness and relevance across all professional and elite athletes across sports and disciplines. Together, these measures strengthen Ireland's HP ecosystem, support athlete welfare, and help close the international funding gap.