## **An Roinn Oideachais**Department of Education



## Appointment Form 2021/22

This form should be completed for teachers who were <u>not</u> working in an RPT, TWT or CID contract in this school in the 2020/21 school year.

Do <u>not</u> return this form to Post-Primary Payroll unless all necessary criteria have been completed.

Teacher Details	School Details	
Male □ Female □  PPS Number	Roll Number	_
PPS Number	School Name	
Address		
	e-mail	
	Phone No.	
First Name		
Surname	Employment Details	
Date of Birth / /	Contract Type Permanent	✓ Hours Mins
Date of Bitti	Contract of Indefinite Duration	
☐ Tick if you would like to receive your correspondence	Regular Part Time	
through Irish.	Fixed Term Wholetime	
Phone No.		
1		
e-mail	Date of Appointment:	
☐ Tick to certify that you are currently registered with the Teaching Council for the purpose of <u>Post-Primary</u> teaching, in accordance with circulars 31/2011, 25/2013 & 52/2013.		
If you are not registered you cannot complete this form.	Origin of the Post:	
Teaching Council Registration No.:		
<b>Note:</b> It is the teacher's responsibility to ensure Teaching Council reseannot be paid for any period where they are not registered for Postlapse. It is the school's responsibility to verify that the proposed appears	Primary teaching, or where they have all	owed their registration to
Bank Details		
Bank Name		
Bank Address		
Name on Account		
IBAN		
BIC		

Once fully completed, this document should be returned via e-mail to the relevant person who deals with your school

You may contact Post Primary Payroll Division via email at <a href="mailto:PPPayroll@education.gov.ie">PPPayroll@education.gov.ie</a>

Payment on the first issue of the 2021/22 school year can only be guaranteed if this form is received by Post-Primary Payroll Division by Friday 2nd of July 2021

## **Previous Employment Details**

Keeping your tax information up to date with Revenue is your responsibility. If you need to make contact with them regarding this employment they may ask for our Employer Reg. No., which is **0081300S**.

#### **Previous Teaching Service**

If you have previous teaching service, please detail it using the below table. Previous service may entitle you to incremental credit – see 'Information Note for Post Primary Teachers', which you should receive from your principal with this form.

Date From	Date To	Contract Type/Status	School Name and Address
	<u> </u>	·	
vour previous	service was in an	ETB (formerly known as V	ECs), you should attach a 'Statement of Service' and an ASC4

	ick if you have included a Statement of Service with this form.
$\Box$ $\Box$	ick if you have included an ASC45 with this form
Th	is is important as it provides us with the details of your service. If we do not receive this information your progression
alc	ong the salary scale will not be transferred to this Department. This may result in your pay being less than the amount
to	which you are entitled until we receive this information.

with this form prior to submission to Post-Primary Payroll. This is available on request from the ETB with whom you worked.

Ensure that a statement of sick leave absences for the past 4 consecutive years and any career breaks is also enclosed.

## **Civil Status**

11 optio	ons that describe a person's relationship in law with another, please tick
	Single
	Married
	Civil Partner
	Divorced
	Co-habitant
	Judicially Separated
	Separated
	Former Civil Partner
	Widowed
	Surviving Civil Partner
	Unknown
If Civil	Status is not known "Unknown" is selected until status is determined.

## Definition of Civil Status (As recognised under Irish national law):

Option	Definition
Single	An individual who has never been married or in a civil partnership.
Married	An individual or two persons of any gender who have registered a marriage with the State.
Civil Partner	An individual who is either of two persons of the same gender who are parties to a civil partnership registration recognised by the State that has not been dissolved or the subject of a decree of nullity.
Divorced	An individual who was previously married and a decree of divorce has been granted by the relevant court under Family Law (Divorce) Act 1996 or is so recognised under Irish law.
Co-habitant	A cohabitant is one of 2 adults (whether of the same or the opposite gender) who live together as a couple in an intimate and committed relationship and who are not related to each other within the prohibited degrees of relationship or married to each other or civil partners of each other.
Judicially Separated	An individual who has been granted a decree of judicial separation under the Family Law Act 1995 or is so recognised under Irish Law.
Separated	An individual who has separated by agreement without having obtained a decree of judicial separation under the Family Law Act 1995.
Former Civil Partner	An individual that was in a registered civil partnership that has been dissolved (other than through the registration of the marriage of a couple previously in a registered civil partnership).
Widowed	An individual that was married and has been predeceased by their spouse and who has not subsequently remarried.
Surviving Civil Partner	An individual that was civil partnered and has been predeceased by their spouse and who has not subsequently entered another civil partnership or married.
Unknown	This field is used when the current civil status of a member is not known and cannot be readily established. This field is only used until the civil status is determined.

## Garda Vetting

Statutory vetting obligations under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 and Circular 31/2016.

This section must be completed.  Note: Teachers being redeployed are subject to the requirements of both the National Vetting Bureau (Children and Vulnerable Persons) Act 2012 to 2016 and circular 31/2016	
☐ Tick to indicate that the school authority has complied with its statutory vetting obligations under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 <b>and</b> with the requirements in respect of this proposed appointment.	
If this requirement has not been met the proposed appointee is not eligible to be appointed. The appointment form should <b>not</b> be submitted. The school authority should also be aware that it is a criminal offence not to comply with a vetting obligation under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016.	
Medical Fitness to Teach	
☐ Tick to indicate that you have received the 'Medical Fitness for Employment Assessment Report' from the proposed appointee confirming medical fitness to teach, in accordance with the Occupational Health Service Employers Procedures Manual.	
Form of Authorisation – Illness Benefit Payments	
The mandate below should be completed by teachers who are liable for PRSI Class A.	
Payment of salary during periods of absence is dependent on compliance with PRSI regulations.	
have read and understand the conditions and procedures involved in the operation of illness benefit pay schemes applicable to second-level teachers. I may aware that depending on my PRSI contribution record I may be entitled to payment from the Department of Social Protection in respect of absences under these schemes. I acknowledge that payment from the Department of Education during absence on illness leave will be subject to the following conditions:	
<ul><li>a) that I make the necessary claims for social insurance benefit to the Department of Social Protection within the required time limits and will, to the best of my ability, comply with whatever requirements are laid down by that Department as a condition of claiming benefit</li><li>b) that I agree to any amendments to the payment of the Illness Benefit scheme that may be introduced by the Department of Education in the future.</li></ul>	
also acknowledge that any payments due to me from the Department of Social Protection in respect of such absences under the current arrangements or payment may be recovered by deduction from my salary in the event that I fail to comply with the foregoing conditions.	
ccordingly, I accept that in order to ensure compliance with the above undertaking and the illness leave regulations, the Department of Education may e required to make direct contact with the Department of Social Protection to establish what payments were made to me, when they were made and the mount and duration of such payments. I hereby authorise the Department of Education to make such enquiries. I understand that any information brained from the Department of Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.	
igned (Teacher)  PPS No.	
Pate State	

## Declaration under the Single Scheme Act

(<u>Must</u> be completed by persons taking up an appointment in the public service) Please use attached Guidance Note to assist in the completion of this Declaration

Any queries regarding this Declaration should be directed to Pension Unit at pensions@education.gov.ie

Warning: If we do not receive this form completed in full & accurately there will be a delay commencing you into a pension scheme and therefore you may have to pay pension deduction arrears

Section 51 (Duty to make declarations, etc.) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 requires that: Any person who

- (a) takes up employment in a public service body, and
- (b) either:

Paying authority

- (i) has an entitlement to any preserved pension or any preserved lump sum or any other retirement benefit, or
- (ii) has received or is in receipt of retirement benefits, under a pre-existing public service pension scheme of which he or she was or is a member, shall provide a declaration to that effect to the relevant authority.
- 1. CAREER HISTORY (Required ONLY for Public Sector employments in <u>Ireland</u> which may include employment outside of the teaching/education sector e.g. HSE, Civil Service etc (Your Post Primary Teaching Service is not required)

  You must include a verified copy of the service history for any service outlined in the table below

<u>Employer</u>	<b><u>Dates of Employment</u></b> (From – To)	Pensionable (Y/N)
2. I hereby declare that I am I an from any other public service body.  REMUNERATION/PAY (Please of		of any remuneration (pa
Description		
Annual gross pay		
Paying authority		
% of Full time position		
OR  o) I have I do not have (tick	eived or I am in receipt of retirement be as appropriate) an entitlement to any of the pension LY IN PAYMENT (Please complete if ticked "I ha	on benefits specified abov
Description (Retirement, Ill Health, Early Retirement, )		
Paying authority		
b) PENSION BENEFIT FUTURE E	NTITLEMENTS (Please complete if ticked "I hav	e" above)
Description		

Signed:	For Office Use only:
Name (Block Capitals):	Single Scheme Member Y/N:
Date of Birth:	
PPS Number:	Sent to Pension Unit:
Payroll Number:	
Date:	Recorded by:

# Guidance Note for completing the Declaration under the Single Scheme Act

If you are a teacher taking up a post in the Public Sector (E.g. HSE, Civil Service, ETB etc.) for the FIRST time, you will not already have an entitlement to a pension therefore you should complete this declaration as follows:

1. Career History Not Applicable

2. Remuneration This should be ticked as "I am not" employed in any other Public Sector Post

and not in receipt of salary prior to this appointment

3. Pension Benefit You should tick "I have not received" at (a) and "I do not have" at (b) No other

information is required in the boxes below.

The form should be signed, dated and PPSN included

If you are a teacher taking up a post in the Public Sector having worked in a teaching post previously and/or in the wider Public Sector, you may have an entitlement to a pension as a result of that employment therefore you should complete this declaration as follows:

1. Career History Not Applicable

2. Remuneration This should only be ticked as "I am" if you are currently employed in another

Public Sector Post otherwise tick "I am not"

3. Pension Benefit You should tick "I received" at (a) if you have previously paid a pension

contribution in any teaching post/Public Sector Body and claimed a pension

benefit on foot of these contributions

You should tick "I have not received" at (a) if you have previously paid a pension contribution in any teaching post/Public Sector Body to the current

date and may be due a pension at a date in the future on foot of these

contributions.

You should tick "I am in receipt" at (a) if you are currently receiving a pension benefit having paid a pension contribution from any teaching post/Public Sector

Body.

You should tick "I have" at (b) if you have ever paid a pension contribution in any teaching post/Public Sector Body and have an entitlement to claim a benefit

in the future.

You should tick "I do not have" at (b) if you have ever paid a pension contribution in any teaching post/Public Sector Body but do not have an entitlement to claim a benefit in the future (e.g. obtained a refund of

contributions).

#### Teacher's Checklist and Declaration

In the case of each of the following I certify that:

- I the undersigned declare that the information recorded in this document is true accurate and complete
- I am currently registered with the Teaching Council and I will continue to renew
  my registration with the Teaching Council for the duration of my appointment. I
  have agreed to have my qualification details made available to D.E.S.
- I understand that Section 30 of the Teaching Council Act 2001 makes it a requirement for me to maintain my registration with the Teaching Council in order to be paid a salary by the D.E.S. in accordance with Circular 0052/2013.
- I have read, signed and received my contract of employment and agree to abide by the terms of said contract.
- I have completed the self-declaration where appropriate in accordance with paragraph 4 of circular 07/2013 titled The Single Public Service Pension Scheme for Teachers and Special Needs Assistants employed in Primary and Secondary Community/Comprehensive Schools.
- I confirm that, in accordance with the requirements of Circular 0031/2016, I
  have provided the school authority with a child protection related statutory
  declaration which was made in the current or the previous calendar year.
- 7. I confirm to the school authority that since the date on which I signed that statutory declaration, to the best of my knowledge and belief there is nothing, from a child protection perspective, in relation to my conduct, character or personal background of any nature that would adversely affect the position of trust in relation to children or vulnerable persons in which I would be placed by virtue of my appointment to a teaching post in this school.
- 8. I acknowledge and understand that any false or misleading confirmation as to my conduct, character or personal background or any failure of mine to inform the school authority of relevant changes that may affect my suitability, from a child protection perspective, will constitute a breach of my contract of employment and may be grounds for summary dismissal by the school authority.
- 9. I am aware that I am not now, or in the future, required to disclose to a school authority details of any convictions regarded as spent under the Criminal Justice (Spent Convictions and Certain Disclosures) Act 2016 but that, in accordance with Section 10 of that Act, this does not however apply in the case of any conviction in respect of offences specified in Part 1 or 2 of Schedule 1 of that Act or those specified in Schedule 3 of the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016.
- 10. I also undertake to inform the above school authority of any changes to the above stated position that may affect my suitability, from a child protection perspective, for continued employment with the school authority or for any subsequent employment with the school authority.
- I will refund to the Minister for Education any monies to me which are not properly payable. I agree to comply with the Department's Overpayment Policy as outlined in Circular 84/2015 in this regard.
- I understand the conditions and procedures involved in the operation of maternity/adoptive pay schemes.
- Additional Superannuation Contribution (ASC) arises from the Public Service Stability Agreement (PSSA, 2018-2020) and the provisions of Part 4 of the Public Service Pay and Pensions Act 2017.

## Please state if this is your main public sector employment:

## ☐ Yes ☐ No

Further information regarding ASC can be found on the Department's website at www.education.ie

- I have signed the mandate form, Form of Authorisation (illness benefit payments)
- I have been provided with a copy of the Information Note for Post Primary Teachers by my employer
- 16. I understand that upon receipt of all relevant documentation in the Department it may take 6 weeks before payment is made to me. This is due to completion of the payroll process and if this document is returned incomplete that I will not be paid salary until after a fully completed form is received and processed by the Department
- 17. I declare that I will seek approval from my employer before engaging in any external work and that any external work engaged in by me must not be such as to interfere with the fulfilling of my duties and responsibilities to the school.

Teacher			
Date		_	

#### Principal/Chairperson's Checklist and Declaration

In the case of each of the following I certify that:

- All relevant sections of this document have been completed and the details therein are true and accurate.
- A written contract of employment has been signed by both parties, this contract is held in this school and a copy has been given to the teacher.
- I accept that it is the responsibility of the school authority to ensure that this form is correctly completed in order for salary and allowances to be paid to the appointee.
- I have safely retained within the school the documents specified in Appendix A of circular letter 17/2008 and these will be available for review.
- I have verified with the proposed appointee that they are currently registered with the Teaching Council.
- In respect of new one year fixed-term contracts being offered for the 2021/22 school year, or a new CID contract, I certify that the terms of Circular 0024/2015 have been complied with.
- I have checked employment references with at least 2 of the most recent employers and also verified with them the most recent employment history.
- 8. I have received confirmation of fitness to teach in respect of the proposed appointee from the Occupational Health Service.
- I have examined the original Certificate/Confirmation of Registration, Transcript of Results (for each year of study) and Parchments/Certificates of the qualifications held by this teacher.
- I verify that the proposed appointee has qualifications suited to the purpose of the post for which s/he is proposed (Refer to Circular 31/2011, 25/2013 & 52/2013).
- I verify that the requirements of the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 and 2016 and Garda Vetting Circular 0031/2016 have been met in respect of this proposed appointee.
- I verify that any permanent vacancies that occurred in my school after the 28th May 2021 had previously been notified to the Director of the Redeployment Scheme.

Principal/Chairperson	
Date	

#### **Data Protection Privacy Statement**

The main purpose for which the Department requires the personal data provided by you is the payment of wages. It is also necessary for the payment of pension at retirement. The personal data provided may be exchanged with your school in respect of your appointment as required by your contract; the Teaching Council, where appropriate, in respect of the status of your registration, the Revenue Commissioners, the Department of Social Protection., the Department of Public Expenditure and Reform as required by law; and any other bodies whom you have instructed to arrange for voluntary deductions to be made from your wages. In addition to collecting personal data for the purposes of payroll processing some personal data provided by newly appointed Principals and Deputy Principals may be exchanged with the Department funded Teacher Education Support Services for the purposes of planning and providing continuing Professional Development supports to Principals and Deputy Principals. The privacy notice outlining further information in relation to this form can be found at www.education.gov.ie Full details of the Department's data protection policy setting out how we will use your personal data or that of your child's data as well as information regarding your rights as a data subject are available at https://www.education.ie/en/The-Department/Data-Protection/. Details of this policy and privacy notice are also available in hard copy from the address below upon request.



# **Payroll Information Note**

## For

# **Post Primary Teachers**

\*\*PLEASE DETACH THIS NOTE AND PROVIDE IT TO THE TEACHER\*\*

\*\*DO <u>NOT</u> RETURN THIS NOTE WITH THE APPOINTMENT FORM\*\*

**Updated May 2021** 

Table of Contents	Page number
Introduction	2
Employment	2
EU Citizenship	2
The Payroll Division of the Department	2
Salary	2
Incremental Credit	3
Underpayment / Overpayment of Salary	3
Post Primary Teachers Superannuation Scheme	3
Qualifications	4
Maternity / Adoptive Benefit	4
PAYE	4
Financial Statements	5
Universal Social Charge (USC)	5
Additional Superannuation Contribution ASC	6
PRSI Calculation	6
Change of Personnel Details	6
Sick Leave	7
Registration Requirement	7
Garda Vetting	7
Post Primary Teachers Payroll Contact Details	7

#### Introduction

The Department of Education wishes to draw your attention to some details relevant to your position as a Post Primary Teacher. This document briefly sets out information in relation to salary and deductions. Further details on Payroll services and information are available on the Department's web page at the following link: <a href="https://www.gov.ie/en/collection/efad5-payroll-services/">https://www.gov.ie/en/collection/efad5-payroll-services/</a>

Your contract of employment is with the managerial authority of the school in which you are employed. The terms and conditions for Post Primary Teachers are set out in circular letters governing sick leave, absences, maternity and adoptive leave, and other schemes available to teachers. These circulars are published on the Department's website <a href="www.gov.ie/education">www.gov.ie/education</a> and you are advised to familiarise yourself with the details of these circulars.

Application forms for schemes, information relating to salary scales are also available on the website www.gov.ie/education under the tabs for Education Staff.

Relevant websites for other Departments are listed at the end of this information note.

#### **Employment**

Your contract of employment is with the managerial authority of the school in which you are employed. For Payroll purposes **only** your employer's registered number is 0081300S.

### **EU Citizenship**

If a Teacher is a non-EU citizen, a copy of their work permit must be retained in the school. If there is no work permit, the Teacher is not eligible for salary and an appointment form should not be submitted to the Department.

## The Payroll Division of the Department

The Payroll Division of the Department of Education provides a payroll service for certain categories of teaching and non-teaching staff (NTS) employed in schools.

### Salary

Salary is paid fortnightly on Thursdays. It covers a 14 day period up to and including the Monday prior to the date of salary issue. Salary is calculated two weeks in advance of every Pay day therefore any amendments notified to the Payroll Section may not be reflected in your next pay issue.

In order to determine the point of scale that you are being paid, divide your gross pay by your number of contracted hours per week. Then multiply this by 22 (i.e., the maximum hours a post primary teacher can be contracted to teach per week). After this multiply that number by 26.09 to calculate the gross annual salary at that point of scale for a whole time equivalent.

For example a teacher who is contracted for 14 hours per week receives a Basic Pay of €872.59

872.59/14 = 62.33 62.33\*22 = 1,371.21 1,371.21\*26.09 = 35,775.00

€35,775.00 = Point 7 of the 01<sup>st</sup> January 2011 appointee pay scale.

This should be compared to the most recent salary scale circular relevant to your appointee status to ensure that you are in receipt of the correct rate of salary. Please note there are 3 different types of appointee therefore you should ensure you refer to the correct salary scale that applies to your Appointee status.

Salary scales are available on the Department's website: <a href="https://www.gov.ie/en/publication/84856-salary-scales/">https://www.gov.ie/en/publication/84856-salary-scales/</a>.

#### Incremental Credit

Incremental credit may be awarded to Post Primary Teachers for relevant experience for the purposes of progression on the incremental salary scale. Circular 0029/2010 and Circular Letter 29/2007 sets out details on how the Incremental Credit Scheme operates and the application procedures to be followed.

If you are transferring from an ETB please ensure you provide a Statement of Service from your ETB, this is to ensure you will be paid at the correct point of scale and to ensure you remain in the same pension scheme on the Post Primary Payroll.

### **Underpayment / Overpayment of Salary**

It is very important to ensure that the correct point of the salary scale is applied to you.

In the event of an underpayment of salary, the Department will reimburse you at the correct rate and pay any arrears that may have accrued. In the event of an overpayment of salary, the overpayment will be recouped by the Department. Circular Letter 0084/2015 refers. This circular is available in your school and on the Department's website: <a href="https://www.gov.ie/education">www.gov.ie/education</a>.

## Post Primary Teachers Superannuation Scheme

All public sector employees are obliged to contribute to the Pension Schemes.

Information on the Post Primary Teachers Superannuation Scheme is available on the Department's website at www.gov.ie/en/collection/0e669-pensions-schemes-for-teachers-and-non-teaching-staff/

#### Qualifications

The proposed appointee must be qualified for the post **and** must be registered with the Teaching Council. If the proposed appointee is not qualified for the post or is not registered with the Teaching Council, the person is not eligible for salary and an appointment form should not be submitted to the Department.

#### Maternity / Adoptive Benefit

Depending on your PRSI contribution record, you may be entitled to payment from the Department of Social Protection in respect of absences under the Maternity/Adoptive Leave Schemes. Salary payment from the Department of Education during absence on maternity / adoptive leave is subject to the following conditions:

- (a) That you make the necessary claims for maternity/adoptive benefit to the Department of Social Protection within the required time limits and comply with whatever requirements are laid down by that Department as a condition of claiming benefit, and
- (b) That the Department of Education will deduct any benefit due to you in respect of such absences directly from your salary.

Any payments due to you from the Department of Social Protection in respect of such absences may be recovered by deduction from your salary in the event that you fail to comply with the foregoing conditions. In order to ensure compliance with the above and with the maternity/adoptive leave regulations, the Department of Education may be required to make direct contact with the Department of Social Protection to establish what payments are made to you, when they were made and the amount and duration of such payments. The information obtained from the Department of Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.

#### **PAYE**

The term PAYE means Pay As You Earn. The PAYE system is a method of tax deduction under which the payroll provider calculates any tax due and deducts it each time a payment of salary is made.

If you do not have a *Personal Public Service Number (PPSN)* (usually in instances where this is your first employment in Ireland), you should contact the Department of Social Protection.

When you have a PPSN number, Payroll section will request a *Revenue Processing Notification (RPN)* from Revenue on your behalf. Upon retrieval, the information on the RPN will be used to calculate the tax deduction on your salary in this employment.

If this Department cannot retrieve an RPN for you, you will be taxed at emergency rates. Emergency tax may result in excessive tax deductions. It is in your interest to ensure that you allocate appropriate credits and cut off point to your employment in order to avoid having too much tax deducted. This can be done by registering for Revenue's online service myAccount on www.revenue.ie quoting your Personal Public Service Number (PPSN) and Payroll No.

Once this Department receives your cumulative RPN, any excess tax deducted, within the current tax year (1st January-31st December), will be repaid to you through the payroll provided you remain on pay.

You are reminded that you should examine your RPN on myAccount to ensure that it is correct in relation to your circumstances. The Department of Education cannot alter tax details for any Teacher and must act on tax instruction from the Revenue Commissioners.

Tax is calculated on gross earnings less pre-tax deductions (e.g. pension). Tax is paid at the standard rate (20%) up to your standard rate cut-off point (SRCOP). Earnings above your standard rate cut-off point are taxed at 40%.

#### **Financial Statements**

The Payroll Division of the Department is not issuing P60s since 01 January, 2020.

The "Employment Detail Summary" on the Revenue website has all the information required and replaces the P60. The "Employment Detail Summary" is accessible on the Revenue website in myAccount. It is accessible through the 'Review your tax' link in PAYE Services. This summary verifies your income for a historical tax year or for the current tax year (i.e. a year-to-date figure). It contains your pay and statutory deductions for the year as reported by the Department. The document can be used as proof of income where required by third parties.

There is a facility for you to generate a PDF. You can send the PDF directly to the bank or financial institution and you can provide the financial institution/third party with the Access Code. This enables the financial institution to securely view the information and they can be satisfied that the details provided are an accurate copy of the income returned to Revenue.

This facility also eliminates the requirement for the Department to issue financial statements required for banks and other financial institutions.

## Universal Social Charge (USC)

The Universal Social Charge (USC) came into effect on 1 January 2011. It is payable on gross income before pension contributions and the standard rates of USC are as follows:

0.5% on income up to and including €12,012.00
2% on income from €12,012.01 to €20,687.00
4.5% on income from €20,687.01 to €70,044.00
8% on income above €70,044.00

USC rates and deductions are advised to your employer by Revenue through your Tax Credit Certificate, any queries regarding USC should be directed to Revenue.

Further information is available on USC on the Revenue website <a href="http://www.revenue.ie/en/tax/usc/index.html">http://www.revenue.ie/en/tax/usc/index.html</a>

#### Additional Superannuation Contribution ASC

From 1 January 2019, the 'Pension Related Deduction' (PRD) was replaced by a permanent pension contribution, the 'Additional Superannuation Contribution' (ASC). In general, what a public servant pays in ASC is lower than what they would have paid in PRD.

Unlike PRD, ASC only applies to a public servant who is a member of a public service pension scheme and is chargeable on pensionable income. This means that, unlike PRD, income such as non-pensionable allowances and non-pensionable overtime is not generally subject to ASC.

ASC is charged at different rates depending on income levels, pension scheme and pension terms, and with exemptions for income below certain levels. There were temporary exemption levels in place for 2019, with a permanent set of exemption levels to apply from 2020 onwards.

Further information is available at the following: <a href="https://www.gov.ie/ga/policy-information/a97614-public-service-pensions/?fl=en%23additional-superannuation-contribution-asc">https://www.gov.ie/ga/policy-information/a97614-public-service-pensions/?fl=en%23additional-superannuation-contribution-asc</a>

#### **PRSI** Calculation

PRSI is a form of social insurance, which is administered by the Department of Social Protection. PRSI is payable by both employees and employers and the rate of PRSI payable by both parties varies according to how employees are classified within the PRSI system and how much they earn.

PRSI is deducted by employers from employees' salaries and is remitted to the Collector General together with income tax and USC deducted under the PAYE system. However, the administration of **PRSI** is handled by the **Department of Social Protection**, not the Inspector of Taxes. PRSI or social insurance contributions paid by employees entitle the employee to various social insurance benefits.

An information leaflet (**SW14**) is available from the Department of Social Protection, which outlines the various classes of PRSI contributions. Any queries on benefits payable should be directed to the Department of Social Protection. Information leaflets on benefits payable by the Department of Social Protection are available on their website: <a href="www.gov.ie/welfareandwork">www.gov.ie/welfareandwork</a>

Your PRSI class will be on your payslip. When you get your payslip, please verify that your PRSI Class is correct. If it is incorrect written notification of your correct PRSI Class should be obtained from the Department of Social Protection and forwarded to the Post Primary Teachers Payroll. On receipt of this notification your PRSI Class will be amended.

## Change of Personnel Details

For data protection purposes all changes of personal details must be <u>submitted in writing and signed</u>. Please quote your Payroll Number / PPSN and advice of the exact change required. For a change of name, please submit a copy of the relevant certificate. The notification should be addressed to the postal address below.

#### Sick Leave

Post Primary Teachers must submit to the school managerial authority a Medical Certificate for absences in line with the requirements of the Sick Leave Scheme for teachers employed in Recognised Post Primary Schools. Circular 0054/2019 refers (link to be included).

Where the absence is in excess of 3 days an Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work) must be obtained from your GP or from the Department of Social Protection. The completed Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work) should be forwarded directly to the Department of Social Protection within 7 days of the start of the illness. Please ensure to select the "Pay Me" option on the form and enclose your own payment details. Staff are no longer required to send their claims to the Department of Education for processing. The Department of Education will recoup the Illness/Injury Benefit directly from your salary based on the dates of absence as keyed by your school on the On Line Claims System (OLCS). The payment issued to you directly from the Department of Social Protection compensates you for this deduction.

Further information on the procedures for claiming Illness/Injury Benefit are available on the Department's website www.gov.ie/en/collection/efad5-payroll-services/

The details are set out in Circular 0054/2019 and is available on the Departments website <a href="https://www.gov.ie/education">www.gov.ie/education</a>

#### **Registration Requirement**

Teachers employed in recognised schools must be registered with the Teaching Council in order to be paid from Oireachtas funds. Please refer to circular 0052/2013 for further information. Please note that the Teaching Council registration process which includes vetting may take up to 12 weeks during the peak period of July and August. Additional police clearance requirements may also be applicable. Therefore principals are asked to advise returning teachers to commence the Teaching Council registration process once they have notified the school of their intention to resume work and of the implications of non-registration under Section 30.

### **Garda Vetting**

Please familiarise yourself with the new Garda Vetting Circular Letter 0031/2016 effective from 29<sup>th</sup> April, 2016. The Teaching Council carries out vetting on behalf of teachers and employers. Timelines for vetting can vary and if required for the position teachers are advised to apply once they have notified the school of their intention to resume work.

## Post Primary Teachers Payroll Contact Details

E-mail: pppayroll@education.gov.ie

In writing: Post Primary Teachers Payroll, Payroll Division, Department of Education,

Cornamaddy, Athlone, Co. Westmeath. Please quote your school roll number on the

outside of the envelope.

www.gov.ie/education Department of Education

www.per.gov.ie/pensions Department of Expenditure and Public Reform

www.revenue.ie Revenue Commissioners