

2007/08

Financial Guideline 07

(PRSI) Pay Related Social Insurance for State Exam Personnel employed in schools.

State Exam Personnel employed in schools

Schools employ various personnel during the State Examinations. The personnel employed may be serving teachers or non teaching personnel who are either on the modified rate or the standard rate of PRSI. Schools employ superintendents, attendants, scribes, readers, special needs assistances, translators etc. during the state exams.

The school must process all personnel engaged by them for the State Examinations through the payroll and deduct the appropriate Income Tax and PRSI. This guideline contains the recommended PRSI rates that the school must apply to State Examination attendants employed directly by the school.

Schools should apply the emergency tax rate if they do not have a tax credit certificate for the relevant employee.

PRSI Class

The PRSI Class applicable to persons employed to supervise exams in schools is as follows:

- | | | |
|------------------------------|---------------------------|----------------------------|
| 1) Retired over 66 | (formerly Class A) | Class J applicable. |
| 2) Retired over 66 | (formerly Class D) | Class J applicable. |
| 3) Retired under 66 | (formerly Class A) | Class J applicable. |
| 4) Retired under 66 | (formerly Class D) | Class J applicable. |
| 5) On career break | (formerly Class A) | Class J applicable. |
| 6) On career break | (formerly Class D) | Class J applicable. |
| 7) Serving teacher | (normally Class A) | Class J applicable. |
| 8) Serving teacher | (normally Class D) | Class J applicable. |
| 9) Unemployed teacher | (normally Class A) | Class J applicable. |

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