

Financial Guideline 2017/2018 – 14

Community & Comprehensive and Voluntary Secondary Schools

1. Arrangement for Transferring Pension Related Deductions (PRD) to the Department of Education and Skills for the Tax Year Ended 31st December 2017

2. Pension Related Deduction rates 2018

1. Arrangement for transferring Pension Related Deductions (PRD) to the Department of Education and Skills for the Tax Year Ended 31st December 2017

As part of the year end payroll requirements, it is advised that schools remit PRD due to the DES for the calendar year 2017. Computerised payroll systems will produce a report from the ‘Year End’ report options called the PRDP35. This will list the employees who had PRD deducted from them and the amount deducted.

This report includes the amount of PRD deducted from employees for State Examinations work. Please note that the SEC retained this amount of PRD from the claim submitted to the SEC following the State Examinations. It is important that the PRD amount retained by the SEC is subtracted from the total PRD amount on the PRDP35 and the balance remaining is remitted to the DES.

Example:

Total PRD per PRDP35	€5,000
PRD retained by the SEC	€3,000
Balance due to DES	€2,000

(The amount of PRD retained by the SEC can be obtained from the form submitted to the SEC following the State Examinations.)

The Department’s Finance Unit operates a special bank account for the collection of the PRD deducted by schools since March 2009.

The details of the special bank account are as follows:

Account Name - Department of Education and Science
Education Sector Pension Related Remittances
Public Bank Account

Account No - 29240489

Sort Code - 90-00-17

Bank and Branch – Bank of Ireland, 2 College Green, Dublin 2.

IBAN- IE36 BOFI 9000 1729 2404 89

BIC NO - BOFIE2D

When transferring the PRD, it is **vitaly** important that the school **uses a reference** so that the lodgement is easily identifiable to the Department. Schools are requested to ensure that the reference used enables the Department to identify where the payment has come from and what period it covers. The Bank of Ireland has indicated that the permitted reference sequence cannot exceed 18 characters in total.

The recommendation to schools is to use the school's unique roll number followed by the period covered.

for example: 65431QJan-Dec17

where 65431Q is the school's roll number and Jan-Dec17 is the period for which the PRD is being paid. Remember, only 18 characters are allowable in this reference.

Before transferring the PRD to the Department, an email should be sent to cashier@education.gov.ie advising DES cashier staff of the expected arrival of the payment and giving details of the school including school roll number when sending the money. This email should specify the school's name and address, the school's roll number used in the lodgement reference, the period covered by the payment and the amount of money transferred.

See Appendix 1 on page 3 for detailed procedures.

In line with Government Directives and for security reasons the collection of receipts via electronic banking remains the preferred choice of the Department of Education and Skills.

2. Pension Related Deduction in 2018

The rates and thresholds for the PRD effective from the 1st of January 2018 are as follows:

Amount of Remuneration/Threshold	Rate of Deduction
Up to €28,750	Exempt
Greater than €28,750 but not over €60,000	10%
Greater than €60,000	10.5%

Pension Related Deduction (PRD) or Pension Levy was introduced in March 2009 to apply to income earned by anyone entitled to a public sector pension. Full details on the operation of the scheme as it relates to the education sector were issued by the FSSU in Financial Guideline 13 2008/2009 and in Financial Guideline 09 2012/2013, both of which are available on the FSSU website www.fssu.ie. These guidelines are still relevant and in force. The rate of PRD to be applied for all subsidiary employment is 10.5%.

Payments made to teachers for supervised after school study and any after school activity where the income is raised privately from parents are not subject to the PRD but are subject to all other deductions such as PAYE, USC and PRSI.

**Louise McNamara, Director,
Financial Support Services Unit
24 January 2018**

Appendix 1

Procedures for Transferring Pension Related Deductions (PRD) to the Department of Education and Skills.

Step 1: Creating the Email for the Department

a) Determine the amount of PRD to be paid

Print the PRD report listing the employees' names, PPS numbers and the amount of PRD deducted from the Payroll System for the year. File the reports in a file labelled "PRD Returns". The reports should be reviewed and signed by the Principal. It is important that the PRD amount retained by the SEC is subtracted from the total PRD amount on the PRDP35 and the balance remaining is remitted to the DES.

b) Email the DES

Before transferring the PRD, complete the sample email form below for the year and email to the Department of Education and Skills using this email address cashier@education.gov.ie Please have the email approved by the Principal before sending it to the Department.

c) Sample Email for the Department

Subject: PRD Payment Returns

To Cashier, Department of Education and Skills

School Name	
School Roll Number	
School Address	
PRD Payment Reference No. e.g. 60015I Jan-Dec 2017	
PRD amount for the calendar Year (2017)	€
School Bank name and address	
School Bank Account number	
Date money transferred	

Step 2: Transferring the Money to the Department for PRD

PRD payments can be made in two ways either using electronic banking or by writing to your bank directly. See below for more information.

a) Transferring using Electronic Banking

- i. Set up the details of the Departments Bank account on the Electronic Banking.
- ii. Enter the details for the payment together with your Reference details on the system.
- iii. Get the Electronic Bank approvers to approve the payment.
- iv. Print a copy of the payment for your bank file and file a copy also on the PRD return file.

OR

b) Credit Transfer document available at your Bank

Treoirlíne Airgeadais 2017/2018 – 14

Bainteach le Meánscoileanna Deonacha, Pobalscoileanna agus Scoileanna Cuimsitheacha

- 1. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2017 i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna**
- 2. Rátaí na hAsbhainte a Bhaineann le Pinsean, 2018**

1. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2017 i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna.

Moltar do scoileanna suim an ABP atá dlite don Roinn don bhliain féilire 2017 a íoc mar chuid de riachtanais phárolla dheireadh na bliana. Cuirfidh córais párolla ríomhairithe tuairisc darb ainm PRDP35 i dtoll a chéile faoi na roghanna tuairiscithe ‘Deireadh na Bliana’. Beidh sa tuairisc sin liosta de na fostaithe ar fad ar tógadh an ABP uathu agus an tsuim a asbhaineadh.

Áirítear sa tuairisc freisin suim an ABP a tógadh ó fhostaithe i dtaca le hobair ar Scrúduithe Stáit. Tabhair do d'aire gur choinnigh Coimisiún na Scrúduithe Stáit an tsuim sin siar ón éileamh a cuireadh faoina bhráid i ndiaidh na Scrúduithe Stáit. Is tábhachtach an rud é dá bhrí sin go ndéantar suim an ABP a choinnigh an Coimisiún siar a dhealú as iomlán an ABP a luaitear ar an PRDP35 agus go n-íoctar an fuilleach leis an Roinn Oideachais agus Scileanna.

Sampla:

Iomlán an ABP de réir an PRDP35	€5,000
Suim an ABP a choinnigh an Coimisiún siar	€3,000
Fuilleach dlite don Roinn	€2,000

(Is féidir teacht ar shuim an ABP a choinnigh Coimisiún na Scrúduithe Stáit siar ar an bhfoirm a cuireadh faoina bhráid i ndiaidh na Scrúduithe Stáit.)

Tá cuntas bainc ar leith ag Aonad Airgeadais na Roinne ó mhí an Mhárta 2009 leis an ABP arna asbhaint ag scoileanna a bhailiú.

Is iad seo a leanas sonraí an chuntais sin:

Ainm an Chuntais - An Roinn Oideachais agus Eolaíochta
Íocaíochtaí a Bhaineann le Pinsean san Earnáil Oideachais
Cuntas Bainc Poiblí

Uimh. an Chuntais - 29240489

Cód sórtála - 90-00-17

Banc agus Brainse - Banc na hÉireann, 2 Faiche an Choláiste, Baile Átha Cliath 2.

IBAN- IE36 BOFI 9000 1729 2404 89

BIC - BOFIE2D

Nuair a dhéantar an ABP a aistriú, tá sé **an-tábhachtach go deo** go n-úsáidfeadh an scoil **tagairt** ionas go bhféadfadh an Roinn an lóisteáil a aithint go réidh. Iarrtar ar scoileanna a chinntiú go n-úsáidfidh siad tagairt a chuirfidh ar chumas na Roinne a aithint cén scoil a sheol an íocaíocht isteach agus cén tréimhse a mbaineann sí léi. Tá curtha in iúl ag Banc na hÉireann nach féidir níos mó ná 18 gcarachtar a bheith ina leithéid de thagairt.

Moltar do scoileanna uimhir rolla na scoile agus an tréimhse a mbaineann an íocaíocht léi a úsáid (i mBéarla).

mar shampla: 65431QJan-Dec17

Is é 65431Q uimhir rolla na scoile agus is é Jan-Dec17 an tréimhse a bhfuil an ABP á íoc ina leith. Ná déan dearmad nach ceadmhach níos mó ná 18 gcarachtar a bheith sa tagairt seo.

Roimh an ABP a aistriú chuig an Roinn, ba chóir r-phost a chur chuig cashier@education.gov.ie lena chur in iúl d'airgeadóirí na Roinne gur chóir dóibh bheith ag súil leis an íocaíocht. Ba chóir go mbeadh na nithe seo a leanas luaithe sa r-phost chomh maith: ainm agus seoladh na scoile, uimhir rolla na scoile (a úsáideadh i dtagairt na lóisteála), an tréimhse a mbaineann an íocaíocht léi agus an méid airgid a aistríodh.

Féach Aguisín 1 ar leathanach 3 le mionsonraí a fháil maidir leis na nósanna imeachta.

De réir treoracha ón Rialtas agus ar chúiseanna slándála, is rogha leis an Roinn Oideachais agus Scileanna íocaíochtaí a fháil tríd an ríomhbhaincéireacht go fóill.

2. An Asbhaint a Bhaineann le Pinsean in 2018

Seo a leanas na rátaí agus na tairseacha a mbeidh feidhm acu i ndáil leis an ABP ón 1 Eanáir 2018:

Luach Saothair/Tairseach	Ráta na hAsbhainte
Suas le €28,750	Díolmhaithe
Níos mó ná €28,750 ach nach mó ná €60,000	10%
Níos mó ná €60,000	10.5%

Tugadh isteach an Asbhaint a Bhaineann le Pinsean (ABP), nó an Tobhach Pinsin mar is fearr aithne uirthi, i mí an Mhárta 2009 agus feidhm aici ar ioncam arna thuilleamh ag aon duine a bhí i dteideal pinsean earnála poiblí. D'eisigh an FSSU sonraí faoi fheidhmiú na scéime chomh fada agus a bhain sí leis an earnáil oideachais i dTreoirlíne Airgeadais 13 2008/2009 agus i dTreoirlíne Airgeadais 09 2012/2013, an dá cheanna acu atá ar fáil ar láithreán Gréasáin an FSSU. Baineann na treoirlínte sin le hábhar go fóill agus tá fós i bhfeidhm. Is é 10.5% ráta an ABP atá le cur i bhfeidhm ar gach fofhostaíocht.

Ní chuirtear an ABP i bhfeidhm ar íocaíochtaí a dhéantar le múinteoirí as staidéar iarscoile ná as aon ghníomhaíochtaí iarscoile a bhfaightear íocaíochtaí príobháideacha ó thuismitheoirí ina leith. Bíodh sin mar atá, tá feidhm ag na hasbhaintí uile eile (amhail ÍMAT, MSU agus ÁSPC) ar íocaíochtaí den sórt sin.

Louise McNamara, Stiúrthóir,
An tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU)
An 24 Eanáir 2018

Aguisín 1

Na Nósanna Imeachta i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna.

Céim 1: Cuir an r-phost don Roinn i dtoll a chéile

c) Oibrigh amach suim an ABP atá le híoc

Úsáid an córas párolla leis an tuairisc ABP a chur i gcló don bhliain. Liostaítear sa tuairisc sin ainmneacha na bhfostaithe, a n-uimhreacha PSP agus suim an ABP a asbhaineadh. Comhdaigh na tuairiscí i gcomhad darb ainm “Tuairisceáin ABP”. Ba cheart don Phríomhoide súil a chaitheamh ar na tuairiscí agus a lámh a chur leo. Is tábhachtach an rud é go ndéantar suim an ABP a choinnigh Coimisiún na Scrúduithe Stáit siar a dhealú as iomlán an ABP a luaitear ar an PRDP35 agus go n-íoctar an fúilleach leis an Roinn Oideachais agus Scileanna.

d) Seol R-phost chuig an Roinn

Roimh an ABP a aistriú, comhlánaigh an r-phost samplach thíos don bhliain agus cuir chuig an Roinn Oideachais agus Scileanna é ag an seoladh r-phoist seo: cashier@education.gov.ie Iarr ar an bPríomhoide an r-phost a fhaomhadh roimh é a chur chuig an Roinn.

c) R-phost Samplach don Roinn

Ábhar: Tuairisceáin maidir le hÍocaíochtaí ABP

Chuig Airgeadóir, an Roinn Oideachais agus Scileanna

Ainm na Scoile	
Uimhir Rolla na Scoile	
Seoladh na Scoile:	
Uimhir Thagartha na hÍocaíochta ABP m.sh. 60015I Jan-Dec 2017	
Suim an ABP don bhliain féilire (2017)	€
Ainm agus Seoladh Bhanc na Scoile	
Uimhir Chuntais Bhanc na Scoile	
An dáta ar aistríodh an t-airgead	

Céim 2: An tAirgead a Aistriú chuig an Roinn

Is féidir íocaíochtaí ABP a dhéanamh ar dhá bhealach, .i. tríd an ríomhbhaincéireacht nó trí scríobh go díreach chuig do bhanc. Féach thíos le tuilleadh eolais a fháil.

a) Aistriú tríd an Ríomhbhaincéireacht

- v. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.
- vi. Cuir isteach na sonraí le haghaidh na híocaíochta, chomh maith leis an Tagairt.
- vii. Iarr ar na ceadaitheoirí an íocaíocht a cheadú.
- viii. Cuir cóipeanna den íocaíocht i gcló le haghaidh do thaifead banc agus do thaifead tuairisceán APB.

NÓ

b) Doiciméad aistrithe creidmheasa, atá ar fáil i do bhanc