

## Financial Guideline 2017/2018 - 18

### Voluntary Secondary Schools

# Payments to Members of Selection Committees

## Introduction

In **Voluntary Secondary Schools** practice regarding payments in recognition of service on a Selection Committee varies from school to school and is ultimately a matter for each Board of Management within the guidance issued by Revenue and the Articles of Management (where applicable). The rates paid are at the discretion of the Board of Management.

The composition of Selection Committees varies depending on the post to be filled but the Selection Committee is normally made up of some/all of the following:

- Board of Management Nominees
- Principal of the school
- Trustee Nominees
- External Assessor

## 1. Payments to Board of Management Members

Board of Management members by agreement, may be paid expenses for necessary travel, other than attendance at Board of Management meetings, to carry out school business either as a representative of the Board or of the school.

**Part 05-01-06 of the Income Tax, Tax and Duty Manual, Treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees states the following:**

The reimbursement of expenses for travel and subsistence to individuals who work on a voluntary and unpaid basis for the organization whose functions and aims are both altruistic and non-commercial (for example a voluntary secondary school) may be paid tax free provided the expenses of travelling and subsistence:

- a) Merely puts the unpaid individual in a position to carry out his/her work; and
- b) No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence.

[View the current Civil Service rates on the Revenue's website.](#)

Members of Boards of Management of Voluntary Secondary School are not entitled to a professional fee when serving on interview committees for positions in the school in which they are a Board member, as they act in a voluntary capacity (AOM 6B).

It is **not** appropriate for Board of Management members to claim un-vouched or round sum expenses.

## **2. Payments to the Principal**

Where the Principal necessarily incurs expenses of travel (and subsistence relating to that travel) in the performance of the duties of his/her office or employment, the reimbursement of such expenses may, within certain limits, be made tax-free. All such payments must be claimed on the recommended expense claim form and must be approved in advance of payment by the Chairperson of the Board. *See Appendix 2.*

The conditions under which the reimbursement to the Principal of the expenses of travel and subsistence may be made without deduction of tax are as follows:

- a) the Principal must be temporarily away from his/her normal place of work in the performance of the duties of his/her office or employment;
- b) the travel expenses must be necessarily incurred in the performance of the duties of the office or employment; and
- c) arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

Detailed guidance from the Revenue Commissioners on the reimbursement of employees' expenses of travel and subsistence can be found at the following links:

- Part 05-02-05 of the Income Tax, Tax and Duty Manual, *Employee's Motoring/Bicycle Expenses*.  
<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-05.pdf>
- Part 05-01-06 of the Income Tax, Tax and Duty Manual, *Treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees*.  
<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf>

## **3. Payments to Other Members of the Selection Committee**

If the other members of the Selection Committee carry out their work on a voluntary and unpaid basis they may be reimbursed travel and subsistence expenses tax free provided the expenses of travelling and subsistence,

- a) Merely puts the unpaid individual in a position to carry out his/her work; and
- b) No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence. [View current Civil Service rates on the Revenue's website.](#)

If in addition to the payment of expenses for travelling and subsistence, the member of the selection committee receives a professional fee there are two options on how to treat the full payment (including travel and subsistence expenses):

- a) **Option 1:** Treat the individual as an employee. The payment to the individual must be put through the payroll and all the appropriate statutory deductions are made to the payment. In this case the additional payment for travelling and subsistence can be treated as a tax-free payment. Please note journeys between an employee's home and place of work (and vice versa) are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable. **Or**
- b) **Option 2:** Treat the individual as self-employed. In this case the Selection Committee member must produce a valid invoice. If the member produces a valid invoice the detail on the invoice should include the travel and subsistence expenses on top of the professional fee. The Board should request a Tax Clearance Certificate to ensure that the individual is fully tax compliant. (*See Sample Invoice attached in Appendix 1*)

It is important to note that the small benefit exemption scheme (tax exempt non-cash benefit/voucher/gift with a value not exceeding €500 (€250 up to 21 October 2015)) applies **only to employees**. This exemption does not apply to individuals who are not employees of the school.

#### a) **Records to be maintained by the school**

As regards the reimbursement of expenses based on an acceptable flat rate travel allowance without the deduction of tax, the school must retain a record of all the following:

- the name and address of the selection committee member;
- the date of the journey;
- the reason for the journey;
- the kilometers involved;
- the starting point, destination and finishing point of the journey

As regards the reimbursement of actual expenses vouched by receipts, the school must retain such receipts, together with details of the travel and subsistence expenses incurred. The period of retention of records is 6 years after the end of the tax year to which the records refer. Claims for travel and subsistence allowances should be made through the Principal as Secretary of the Board of Management on a proper claim form. The Board of Management should ensure that each claim for expenses is verified by the Principal and by the Chairperson where the Principal is the claimant. Please see **Appendix 2** for template which can be used for the recording and claiming of travel and subsistence allowances.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU

Tel: 01-269 0677

[Info@fssu.ie](mailto:Info@fssu.ie)

7<sup>th</sup> March 2018

# Appendix 1

## Sample Invoice

Joe Bloggs,  
Southside,  
Dublin.

Phone Number: 01-1234567

Tax Registration No. / PPS No.: 00267895T

Post Primary Secondary School,  
XXXX Road  
Co. XXXXX

February 16, 2018

Number B00012

### Invoice

Professional Fee for two days for selection of Deputy Principal	€XXX.XX
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Travel & Subsistence	€XX.XX
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Total Due	----- €XXX.XX
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## Appendix 2

### TRAVEL & SUBSISTENCE EXPENSES CLAIM FORMS SUMMARY FORM

(1) NAME (BLOCK CAPITALS) \_\_\_\_\_

HOME ADDRESS \_\_\_\_\_

(2) DETAILS OF CAR  
(ENGINE C.C. etc.) \_\_\_\_\_

(3) CLAIM PERIOD \_\_\_\_\_

TRAVEL	€	_____
SUBSISTENCE	€	_____
MISCELLANEOUS	€	_____
TOTAL CLAIM	€	_____
AMOUNT DUE	€	_____

#### (4) DECLARATION BY CLAIMANT

I declare that:

- (a) The subsistence and other allowances that I claim are correct and in accordance with regulations.
- (b) The expenses were actually and necessarily incurred by me in relation to school business.
- (c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.
- (d) The car (details above) is owned and maintained by me and is, and will continue to be, insured by me for the purposes of the Road Traffic Acts and I will advise the Board of Management of any change to the insurance cover.
- (e) The information given by me is true in all respects
- (d) My cumulative kilometers to date for which I have been paid travelling expenses (including the kilometers claimed herein and from other public bodies) during the current travel year is \_\_\_\_\_.

SIGNATURE (of claimant) \_\_\_\_\_ DATE \_\_\_\_\_

#### (5) AUTHORISATION

Signed on behalf of the Board of Management

\_\_\_\_\_  
(Principal / Chairperson)

**DETAILS OF CLAIM**

DATE	JOURNEY			TIME		KILOMETRES CLAIM				SUBSISTENCE (RATE)	MISC.
	PURPOSE	FROM	TO	DEP.	RET.	MODE OF TRANSPORT	DISTANCES IN KM'S	RATE PER KM	COST		
							<b>SUBTOTAL</b>				
							<b>TOTAL</b>				

\*Where subsistence is claimed exact time of departure & return must be shown

## Treoirlíne Airgeadais 2017/2018 - 18

### Meánscoileanna Deonacha

# Íocaíochtaí le Comhaltaí Coistí Roghnóireachta

## Réamhrá

I **Meánscoileanna Deonacha**, athraíonn an cleachtas ó scoil go scoil maidir le híocaíochtaí mar aitheantas ar sheirbhís ar Choiste Roghnóireachta agus is ábhar do gach Boird Bainistíochta é ar deireadh taobh istigh den treoir atá eisiithe ag na Coimisinéirí Ioncaim agus sna hAirteagail Bhainistíochta (nuair is infheidhme). Íoctar na rátaí de réir mar is rogha leis an mBord Bainistíochta.

Athraíonn comhdhéanamh na gCoistí Roghnóireachta chomh maith ag brath ar an bpost atá le líonadh ach is gnách go mbíonn an Coiste Roghnóireachta comhdhéanta de chuid díobh seo a leanas, nó iad uile:

- Ainmnithe an Bhoird Bhainistíochta
- Príomhoide na scoile
- Ainmnithe an Iontaobhais
- Measúnóir Seachtrach

## 1. Íocaíochtaí le Comhaltaí Boird Bainistíochta

Féadfaidh sé go n-íoctar, le comhaontú, costais as ucht taisteal riachtanach le comhaltaí Boird Bainistíochta, ach amháin as ucht freastal ag cruinnithe Boird Bainistíochta, chun gnó na scoile a chur i gcrích, bíodh sé mar ionadaí an Bhoird nó mar ionadaí na scoile.

**I gCuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe, sonraítear an méid seo a leanas:**

Maidir le aisíocaíocht costais taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht don eagraíocht a bhfuil a cuid feidhmeanna agus aidhmeanna altrúoch agus neamhthráchtála (mar shampla meánscoil dheonach), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:

- a) go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus

- b) nach n-aisíoctar an duine aonair ach amháin na costais a thabhaigh siad go hiarbhrú agus nach sáraíonn siad na rátaí Státseirbhíse le haghaidh aisíocaíocht costais taistil agus chothaithe.. [Clliceáil anseo chun féachaint ar na rátaí reatha Státseirbhíse ar shuíomh idirlín na gCoimisinéirí Ioncaim.](#)

Níl comhaltaí Boird Bainistíochta Meánscoileanna Deonacha i dteideal táille ghairmiúil agus iad ag freastal ar choistí agallaimh le haghaidh poist sa scoil ina bhfuil siad mar chomhalta Boird, ós rud é go ngnómháíonn siad i gcáil dheonach (AOM 6B).

Níl sé cuí do chomhaltaí Boird Bainistíochta costais neamhdheimhnithe nó costais slánsuime a éileamh.

## 2. Íocaíochtaí leis an bPríomhoide

Sa chás go dtabhaíonn an Príomhoide costais taistil le gá (agus costais chothaithe bainteach leis an taisteal sin) i bhfeidhmiú dhualgais a bhfostaíochta, féadtar aisíocaíocht na gcostas sin a dhéanamh, taobh istigh theorainneacha áirithe, saor ó cháin. Ní mór gach íocaíocht den chineál sin a éileamh ar an bhfoirm éilimh costais mholta agus é a bheith ceadaithe roimh Chathaoirleach an Bhoird íocaíocht a dhéanamh. *Féach Aguisín 2.*

Is mar seo a leanas atá na coinníollacha faoina bhféadtar costais taistil agus chothaithe a aisíoc leis an bPríomhoide gan cáin a asbhaint:

- d) ní mór go mbeadh an Príomhoide ar shiúl go sealadach óna ngnátháit oibre i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta;
- e) ní mór go mbeadh na costais taistil tabhaithe le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta; agus
- f) ag eascairt ó shuíomh a bhfuil glactha leis le fada agus atá faoi thaca ag an gcásdlí cánach, ní mór go mbainfeadh na costais chothaithe le taisteal a tabhaíodh le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta.

Féadtar treoir shonraithe a fháil ó na Coimisinéirí Ioncaim maidir le haisíocaíocht costas taistil agus cothaithe fostaithe ag na naisc seo a leanas:

- Cuid 05-02-05 den Treoirleabhar Cánach agus Dleachta, *Costais Feithiclí/Rothair Fostaithe*.  
<https://www.revenue.ie/en/tax-professionals/tm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-05.pdf>
- Cuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, *Cánachas i leith aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe*.  
<https://www.revenue.ie/en/tax-professionals/tm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf>



### 3. Íocaíochtaí chuig Comhaltaí Eile de Choistí Roghnóireachta

Más ar bhonn deonach agus gan íocaíocht a dhéanann comhaltaí eile den Choiste Roghnóireachta a gcuid oibre a chur i gcrích, féadtar costais taistil agus chothaithe a aisíoc leo saor ó cháin, ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:

- b) go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus
- c) nach n-aisíoctar an duine aonair ach amháin na costais a thabhaigh siad go hiarbhír agus nach sáraíonn siad na rátaí Státseirbhíse le haghaidh aisíocaíocht costais taistil agus chothaithe. [Clliceáil anseo chun féachaint ar na rátaí reatha Státseirbhíse ar shuíomh idirlín na gCoimisinéirí Ioncaim.](#)

Más rud é, sa bhreis ar íocaíocht na gcostas taistil agus cothaithe, go bhfaigheann comhalta de chuid an choiste roghnóireachta táille ghairmiúil, tá dhá rogha ann maidir leis an gcaoi a gcaitear leis an íocaíocht iomlán (na costais taistil agus chothaithe san áireamh):

- c) **Rogha 1:** Caitheamh leis an duine aonair mar fhostaí. Ní mór an íocaíocht leis an duine aonair a chur tríd an bpárolla agus na hasbhaintí reachtacha uile cuí a dhéanamh i leith na híocaíochta. Sa chás seo, féadtar caitheamh leis an íocaíocht bhreise le haghaidh taistil agus cothaithe mar íocaíocht saor ó cháin. Tabhair do d'aire nach turais ghnó iad turais idir áit chónaithe agus áit oibre fostaí (agus tá a mhalairt fíor) agus gur aisíocaíochtaí incháinithe iad aon aisíocaíochtaí costas tiomána (táillí tacsáí san áireamh) i dtaca le costas turas den chineál sin. **Nó**
- d) **Rogha 2:** Caitheamh leis an duine aonair mar dhuine féinfhostaithe. Sa chás seo, ní mór don chomhalta Coiste Roghnóireachta sonrasc bailí a chur ar fáil. Má chuireann an comhalta sonrasc bailí ar fáil, ba chóir go luafaí i sonraí an tsonraisc costais taistil agus chothaithe in éineacht leis an táille ghairmiúil. Ba chóir don Bhord Deimhniú Imreítigh Cánach a iarraidh le cinntiú go bhfuil an duine aonair comhlíontach ó thaobh cánach de. *(Féach an Sonrasc Samplach ceangailte in Aguisín 1)*

Tá sé tábhachtach a thabhairt faoi deara gur **le fostaithe amháin** a bhaineann an scéim díolúine do leasa beaga (leas/dearbhán/bronntanas neamhairgid díolmhaithe ó cháin agus luach air nach mó ná €500 (€250 suas le 21 Deireadh Fómhair 2015)) Ní bhaineann an díolúine seo le daoine aonair nach fostaithe na scoile iad.

#### d) **Taifid atá le coinneáil ag an scoil**

Maidir le haisíocaíocht costas bunaithe ar liúntas ráta chomhréidh inghlactha gan asbhaintí cánach, ní mór don scoil taifid a choinneáil ar an méid seo a leanas:

- ainm agus seoladh an chomhalta coiste roghnóireachta;
- dáta an turais;
- cúis don turas;
- na ciliméadair a bhí i gceist;
- pointe tosaigh, ceann scríbe agus pointe deiridh an turais

Maidir le haisíocaíocht costas iarbhír deimhnithe ag admhálacha, ní mór don scoil gach admháil den chineál sin a choinneáil, in éineacht le sonraí na gcostas taistil agus cothaithe a

tabhaíodh. An tréimhse choinneála le haghaidh taifead ná 6 bliana tar éis dheireadh na bliana cánach lena mbaineann na taifid.

Ba chóir éilimh ar liúntais taistil agus cothaithe a dhéanamh tríd an bPríomhoide mar Rúnaí an Bhoird Bhainistíochta ar fhoirm cheart éilimh. Ba chóir don Bhord Bainistíochta a chinntiú go ndéanann an Príomhoide agus an Cathaoirleach na costais a dheimhniú sa chás gurb é an Príomhoide an t-éilitheoir. Féach ***Aguisín 2*** le haghaidh teimpléid a fhéadtar a úsáid chun liúntais taistil agus cothaithe a thairfeadh agus a éileamh.

Féadtar tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na ceisteanna a ardaítear sa Treoirlíne seo a fháil ón FSSU

Teil: 01-269 0677

[Info@fssu.ie](mailto:Info@fssu.ie)

An 7 Márta 2018

# Aguisín 1

## Sonrasc Samplach

Joe Bloggs,  
Deisceart na Cathrach,  
Baile Átha Cliath.  
Uimhir Theileafóin: 01-1234567

Uimhir Tagartha Cánach / Uimhir PSP: 00267895T

Meánscoil XXXXX  
Bóthar XXXX  
Co. XXXXX

Feabhra 16, 2018

Uimhir B00012

### Sonrasc

Táille Ghairmiúil do dhá lá chun Leas-Phríomhoide a roghnú €XXX.XX

Taisteal & Cothú €XX.XX

Iomlán Dlite -----  
€XXX.XX

## Aguisín 2

### FOIRMEACHA ÉILIMH UM CHOSTAIS TAISTIL & CHOTHAITHE FOIRM ACHOIMRE

(1) AINM (BLOCLITREACHA) \_\_\_\_\_

SEOLADH BAILE \_\_\_\_\_

(2) SONRAÍ AN CHAIRR \_\_\_\_\_  
(C.C. AN INNIL srl.)

(3) TRÉIMHSE AN ÉILIMH \_\_\_\_\_

TAISTEAL	€	_____
COTHÚ	€	_____
EILE	€	_____
ÉILEAMH IOMLÁN	€	_____
<b>MÉID DLITE</b>	€	_____

(4) DEARBHÚ AN ÉILITHEORA

Dearbhaím:

- Go bhfuil na costais cothaithe agus liúntais eile atá mé ag éileamh ceart agus i gcomhréir leis na rialacháin.
- Gur go hiarbhír agus le gá a thabhaigh mé na costais i dtaca le gnó na scoile.
- Nár éiligh mé, ná ní éileoidh mé ó aon Roinn Rialtais, ná ó aon fhoinse eile, na costais tabhaithe thuas.
- Go bhfuil an carr (sonraí thuas) faoi m'úinéireacht agus á chothabháil agam, agus go bhfuil sé faoi árachas agam, agus go leanfaidh sé de bheith faoi árachas agam chun críocha na nAchtanna um Thrácht ar Bhóithre agus go gcuirfidh mé an Bord Bainistíochta ar an eolas faoi aon athrú ar an gclúdach árachais.
- Go bhfuil an t-eolas atá tugtha agam fíor ar gach bealach
- Na ciliméadair channacha go dtí seo a bhfuil costais taistil íoctha liom ina leith (lena n-áirítear na ciliméadair arna n-éileamh leis seo agus ó chomhlachtaí eile poiblí) le linn na bliana reatha taistil ná \_\_\_\_\_.

SÍNIÚ (an éilitheora) \_\_\_\_\_

DÁTA \_\_\_\_\_

(5) ÚDARÚ

Sínte thar ceann an Bhoird Bhainistíochta

\_\_\_\_\_  
(Príomhoide/ Cathaoir

## SONRAÍ AN ÉILIMH

DÁTA	TURAS			AM		CILIMÉADAIR ÉILITHE				COTHÚ (RÁTA)	EILE
	CUSPÓIR	Ó	GO DTÍ	FÁGÁ IL	FIL LEA DH	MODH IOMPAIR	ACHAIR IN KM	RÁT A AN KM	COSTA S		
							<b>FO-IOMLÁN</b>				
							<b>IOMLÁN</b>				

\*Sa chás go n-éilítear cothú, ní mór am cruinn na fágála agus an fhille a léiriú