

Financial Guideline 2017/2018 - 22

Community & Comprehensive schools

Payments to Members of Selection Committees

Introduction

In Community & Comprehensive schools the fee payable to the nominees of trustees, who participate in Community & Comprehensive school teacher selection committees and **who are not in Public Sector employment** is €130 per day (Circular Letter No: 0077/2011).

Please note the rate of €130 per day will apply for the first 60 days of engagement in any one calendar year and thereafter €65 per day for days in excess of 60.

Application of Tax, USC and PRSI

The payment to the individual must be put through the payroll and all the appropriate statutory deductions should be made to the payment.

The individual must be registered on ROS immediately as an employee of the school.

It is the responsibility of individual schools to administer tax, PRSI and USC on the payment and to pay over any monies deducted in respect of same to the Revenue Commissioners.

Determining the rate(s) of PRD to apply

PRD will only arise where the individual is in receipt of a public service pension (e.g. retired Principal) or is entitled to benefit under a public service pension scheme. The school should apply PRD to earnings in respect of their selection committee fee only by reference to the rates and thresholds set out in the table below.

The rates of PRD that apply to all public service income are as follows;

€ Band	Rate
€0 - €28,750	0.00%
€28,750 - €60,000	10.00%
>€60,000	10.50%

If the school cannot determine the level of gross income, then it is advisable to deduct the PRD at the 10.50% rate.

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

Tel: 01-269 0677

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14th June 2018

Treoirline Airgeadais 2017/2018 - 22

Pobalscoileanna agus Scoileanna

Íocaíochtaí le Bail Coistí Roghnaithe

Réamhrá

I bPobalscoileanna agus Scoileanna Cuimsitheacha is é €130 sa lá (Ciorclán Uimh. 0077/2011) an táille is iníoctha le hainmnithe na n-iontaobhaithe **nach bhfuil fosaithe san Earnáil Phoiblí** a ghlacann páirt i gcoistí roghnaithe múinteoirí i bPobalscoileanna agus Scoileanna Cuimsitheacha.

Tabhair do d'aire go mbeidh feidhm ag an ráta €130 sa lá go ceann na chéad 60 lá fostaithe in aon bhliain féilire agus go mbeidh feidhm ag ráta €65 sa lá ar laethanta de bhreis ar na 60 lá sin.

Cáin Ioncaim, MSU agus ÁSPC a chur i bhfeidhm

Caithfear an duine aonair a íoc tríd an gcóras párolla agus ba chóir gach uile asbhaint reachtúil chuí a dhéanamh ar na híocaíochtaí.

Caithfidh an duine aonair a bheith cláraithe mar fhostaí de chuid na scoile ar ROS láithreach bonn.

Is ar scoileanna aonair atá an fhreagracht as cáin, ÁSPC agus MSU a riar i gcás na n-íocaíochtaí seo agus as aon airgead a asbhaintear ina leith a íoc leis na Coimisinéirí Ioncaim.

An Ráta/Na Rátaí cuí ABP a Dhéanamh Amach

Ní thiocfaidh ABP chun a bheith iníoctha ach amháin sa chás go bhfuil an duine aonair ag fáil pinsean seirbhíse poiblí (m.sh. Príomhoide ar scor) nó i dteideal sochar a fháil faoi scéim pinsin seirbhíse poiblí. Níor chóir don scoil ABP a chur i bhfeidhm ar thuillimh i ndáil leis an gcoiste roghnaithe ach amháin trí thagairt do na rátaí agus na tairseacha atá leagtha amach sa tábla thíos.

Is mar seo a leanas atá na rátaí ABP a bhaineann leis an ioncam uile seirbhíse poiblí

€ Banda	Ráta
€0 - €28,750	0.00%
€28,750 - €60,000	10.00%
>€60,000	10.50%

Mura féidir leis an scoil an t-ollioncam a dhéanamh amach, moltar di an ABP a asbhaint ar an ráta 10.50%.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheistean sa Treoirline seo ach dul i dteagmháil leis an FSSU.

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An 14 Meitheamh 2018