

Financial Guideline 2018/2019 - 20

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.

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.

Replacement of Pension Related Deduction (PRD) with (Additional Superannuation Contribution (ASC) from the 01st January 2019.

From the 01st January 2019, ASC will be payable by **public servants** on their **pensionable pay only**. As the fee payable of €130 per day is not pensionable ASC will not apply.

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

20th December 2018