

Financial Guideline 2019/2020 - 22

Community & Comprehensive Schools and Voluntary Secondary Schools

Expense Payments to Volunteers

Introduction

We have received a number of queries on the payments of expenses to volunteers e.g. game referees, parents etc. and Revenue have issued the following guidance:

Expenses

You may pay expenses for travel and subsistence to individuals who work for your organisation on a voluntary and unpaid basis. These expenses are tax-free provided:

- the organisation's functions and aims are both altruistic and non-commercial (for example, registered charities or sports bodies)
- the expenses are needed only to allow the unpaid person to carry out his or her work
- the expenses paid are only to reimburse the person for expenses they actually incur.

The payments must not be higher than Civil Service rates (see appendix 1) for repayment of travel and subsistence expenses.

If a person receives any other type of payment (e.g. wage, bonus or round sum payment) from work for a school, they cannot also receive travel and subsistence expenses tax-free for those activities, where carried out at the school.

Records to be kept

- The name and address of the recipient,
- The date of the journey,
- The reason for the journey,
- The kilometres travelled,
- The starting point, destination and finishing point of the journey
- The basis for the reimbursement of travel and subsistence expenses [e.g. An overnight stay away from an individual's normal place of work].

Any payments that do not meet the above criteria are fully taxable and should be processed through payroll.

Expenses for Employees

Travel and subsistence expenses should be paid to employees of the school in the normal way.

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

5th December 2019

Appendix 1

Civil Service Travel Rates effective 1st April 2017

Motor Travel Rates per Kilometre				
Bands	Distance	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Standard Domestic Subsistence Rates

Effective from 1st July 2019

Overnight rates		
Normal Rate	Reduced Rate	Detention Rate
€147.00	€132.30	€73.50
Day Rates		
10 hours or more	5 hours but less than 10 hours	
€36.97	€15.41	

Overnight allowance covers an overnight assignment of up to 24 hours. This must be at least 100km from the recipient's home and their normal place of work.
 The rate category depends on the period of an assignment:

- normal rate is for up to 14 nights
- reduced rate covers the next 14 nights
- detention rate covers each of the next 28 nights.

Vouched Accommodation ("VA") Domestic Subsistence Rates
 (for use in Dublin only)

Effective from 1st July 2019

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €147.00	Plus	€36.97

Treoirlíne Airgeadais 2019/2020 - 22

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Íocaíocht Costas le hOibrithe Deonacha

Réamhrá

Tá roinnt mhaith ceisteanna faighte againn faoi íocaíocht costas le hoibrithe deonacha, m.sh. réiteoirí cluiche, tuismitheoirí srl., agus tá na Coimisinéirí loncaim tar éis an treoir seo a leanas a eisiúint:

Costais

Is féidir leat costais a íoc i dtaca le taisteal agus cothú le daoine a oibríonn i d'eagraíocht ar bhonn deonach gan phá. Tá na costais sin saor ó cháin ar na coinníollacha seo a leanas:

- tá feidhmeanna agus aidhmeanna altrúiocha agus neamhthráchtála araon ag an eagraíocht (mar shampla, carthanais chláráithe nó comhlachtaí spóirt)
- níl na costais ag teastáil ach amháin chun ligean don duine gan phá a c(h)uid oibre a dhéanamh
- ní íoctar na costais ach amháin chun an duine a aisíoc as costais iarbhír atá tabhaithe aige nó aici.

Ní cóir go mbeadh na híocaíochtaí níos airde ná rátaí na Státseirbhíse (féach aguisín 1) i gcás aisíoc costas taistil agus cothaithe.

Más amhlaidh a fhaigheann duine aon chineál íocaíochta eile (m.sh. tuarastal, bónas nó íocaíocht slánsuime) as obair a rinne sé do scoil, ní féidir leis costais taistil agus cothaithe a fháil saor ó cháin i ndáil leis na gníomhaíochtaí sin freisin sa chás go ndearnadh ag an scoil iad.

Taifid atá le coinneáil

- Ainm agus seoladh an fhaighteora,
- Dáta an turais,
- Cúis leis an turas,
- Ciliméadair taistil a rinneadh,
- Pointe tosaigh, ceann scríbe agus pointe deiridh an turais
- An bonn le haisíocaíocht na gcostas taistil agus cothaithe [m.sh. fanacht thar oíche in áit nach gnáth-áit oibre an duine í].

Aon íocaíochtaí nach gcomhlíonann na critéir thuas, is inchánach go hiomlán iad agus ba chóir iad a phróiseáil tríd an bpárolla.

Costais d'Fhostaithe

Ba chóir costais taistil agus chothaithe a íoc le fostaithe na scoile ar an ngnáth-bhealach.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

Guthán: 01 269 0677

info@fssu.ie

An 5 Nollaig 2019

Aguisín 1

Rátaí Taistil Státseirbhíse le héifeacht ón 1 Aibreán 2017

Rátaí Mótarthaistil in aghaidh an Chiliméadair				
Bandaí	Fad	Acmhainn Innill suas le 1200cc	Acmhainn Innill 1201cc go 1500cc	Acmhainn Innill 1501cc agus os a chionn
Banda 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Banda 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Banda 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Banda 4	25,001 km agus níos mó	21.36 cent	22.23 cent	25.85 cent

Rátaí Caighdeánacha Cothaithe Intíre Le héifeacht ón 1 Iúil 2019

Rátaí thar oíche		
Gnáthráta	Ráta Laghdaithe	Ráta Coinneála
€147.00	€132.30	€73.50
Rátaí Lae		
10 n-uair an chloig nó níos mó	5 uair an chloig ach níos lú ná 10 n-uair an chloig	
€36.97	€15.41	

Baineann an liúntas thar oíche le socrúchán thar oíche suas le 24 uair an chloig. Caithfidh sé sin a bheith 100km ar a laghad ó bhaile agus ó ghnáth-áit oibre an fhostaí.

Braitheann catagóir an ráta ar thréimhse an tsocrúcháin:

- gnáthráta suas le 14 oíche
- ráta laghdaithe do na chéad 14 oíche eile
- ráta coinneála do gach ceann de na chéad 28 oíche eile.

Rátaí Cothaithe Intíre do Lóistín Dearbhaithe ("LD")
(le húsáid i mBaile Átha Cliath amháin)

Le héifeacht ón 1 Iúil 2019

Ráta Lóistín Dearbhaithe ("LD")	Lóistín		Béilí
Ráta LD	Costas <u>dearbhaithe</u> lóistín suas le €147.00	Móide	€36.97