

Financial Guideline P15 - 2019-2020

Update to Payments to Employees over the Covid period

1. Introduction

The Department of Education and Skills has issued guidance on *Contract and Employment Issues in the Education Sector arising from COVID_19* to provide guidance to boards on payments to ancillary employees in schools.

Board of Management employees such as secretaries, caretakers and cleaners fully funded by the Department will continue to be paid as normal subject to any central Government decision on public sector pay.

1978 Scheme Secretaries will continue to be paid as normal subject to any central Government decision on public sector pay.

The Department of Public Expenditure & Reform has indicated that as a general principle, there should be no double state funding of services so that it is not possible for a school to obtain payment under the COVID-19 financial supports and still be paid the full pay allocation under their publicly funded grant.

This is to ensure that no employer or employee is paid more than 100% of the employee wages from the various state funding arrangements.

In the case of a school availing of the Wage Subsidy Scheme (WSS), the Department would need to be informed if the school availed of the WSS for the employees if grant funded. If so, the Department should reduce its public grant funding accordingly to the school.

It is envisaged that initial controls in this area would be in the form of a self-declaration by the school that could be subject to audit at a later date.

On 15th April 2020 the Minister for Finance announced further changes to the Temporary COVID-19 Wage Subsidy Scheme. These changes will be effective from 4th May 2020.

2. Payments to Grant-funded Ancillary Services Staff in recognised Primary Schools

2.1 As per communication received from the Department of Education and Skills, the Department has confirmed that grants for ancillary staff i.e. **Secretaries, Caretakers and Cleaners**, will be paid to schools as normal.

2.2. The payment arrangements are set out in a table format to reflect the DES guidance:

Payment Arrangements		
Funding Sources	Funding elements	Guidance
Salary 100% Exchequer-funded	Boards of Management continue to pay employees as normal.	<p>No Covid-19 financial supports should be claimed by the employer or the employee.</p> <p>Where in the normal course of events, ancillary staff apply for Job-Seekers Allowance during periods of school closure such as Easter or Summer holidays, this usual arrangement may continue as appropriate.</p>
Salary is partially funded by Exchequer and non-Exchequer sources	Element funded by Exchequer funding (E.g. Grant aided posts and SSF aided posts)	The Board should continue to pay that element of the wages/salary which is funded from the Grants/SSF as normal.
	Element funded by non-Exchequer funding (school's own financial resource stream)	<p>Boards of Management are encouraged to examine the scope to continue to pay staff as normal where feasible from the school's non-Exchequer sources. (There may be other savings in areas which may be utilised to offset the funding shortfalls to pay these employees.)</p> <p>It is a matter for the Board of Management to decide what action is to be taken in such cases, having regard to contracts, etc.</p> <p>Where non exchequer funds are used to supplement grant funding to pay Secretaries, Caretakers and Cleaners, and the board cannot afford to continue to pay the element of payroll usually covered by non-exchequer funds, the board should consider offering a 3 day week or other reduced work pattern to affected employees which would assist to better manage the financial circumstances in the school and also retain a link with the individual employees such that, if the restriction were lifted, these employees would be available more immediately to support business</p>

		<p>needs, especially if circumstances arise where certain employees may be needed to work non-standard periods (e.g. schools operating in summer break months for the leaving certificate).</p> <p>Such employees whose working hours have been reduced may be entitled to claim welfare payments from the DEASP.</p>
Salary 100% funded by non-Exchequer sources	Additional funding will not be made available by the Department of Education and Skills to provide for costs associated with these positions.	Where an income stream covers the payroll cost of an employee has now ceased e.g. canteen employee, sports centre caretaker, then the Temporary Wage Subsidy Scheme should apply. Please see 3 below.

2.3 The Department has confirmed that grants for **School Bus Escorts** will continue to be paid as normal while schools remain closed in the current school year. Normal pay arrangements regarding such staff should continue to apply.

2.4. Where schools have queries in relation to contracts for their employees, they should contact their Management Body.

3. Availing of the Temporary Wage Subsidy Scheme

(Please see Financial Guideline 2019/2020-13 for further information and eligibility criteria)

Application of the scheme is based on self-assessment principles. The board must follow the steps below in order to apply for the scheme:

1. A board of management intending to avail of the scheme must contact Revenue's National Employer Helpdesk via the myEnquiries system. They need to provide details of the income stream/separate business unit that has now ceased and has resulted in the board registering for the scheme. They will also need to confirm that these employees are not employed and paid for services elsewhere by the school. It is required that decisions made at board level to avail of the scheme are recorded in detail as the school may be audited by Revenue in future.
2. The source of income that was financing this role is now gone i.e. canteen income, rental income
3. The business unit must be able to be identified separately e.g. a canteen
4. The employees involved do not crossover into any other areas of the school

Please note that employees who were laid off after the 29th of February 2020 may be taken back on to the school's payroll for the purposes of the scheme.

The following employees are now also eligible for the scheme;

- People age 66 and over who are getting the State pension are eligible for the Wage Subsidy Scheme and can keep their pension payment
- People getting a Family Income Supplement (Working Family Payment) are also eligible for the Wage Subsidy Scheme, provided all other eligible criteria are met as laid out by DEASP.

4. Changes to the Temporary Covid-19 Wage Subsidy Scheme from 4th May 2020:

- The subsidy will increase from 70% to 85% for employees with a previous average take home pay below €412 per week
- The subsidy will be €350 per week for employees with a previous average take home pay between €412 and €500 per week
- The subsidy remains the same for employees with a previous average take home pay of between €500 and €586 per week
- A tiered system has been introduced for employees with a previous average take home pay of over €586 per week
- Employees who were taking home more than €960 per week will be able to avail of the scheme (this change applies from 16 April)
- The new rates apply from 4 May and will not be backdated.
- Revenue will provide more information on the operation of the new arrangements within the payroll process from May 4th.

For general issues relating to the scheme, employers should contact Revenue's National Employer Helpdesk via the myEnquiries system, providing details of the query and a direct dial contact number.

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit

April 2020

Treoirlíne Airgeadais P15 - 2019-2020

Faisnéis Nuashonraithe faoi Íocaíochtaí le Fostaithe i rith na Tréimhse Covid

1. Réamhrá

Tá treoir eisithe ag an Roinn Oideachais agus Scileanna ar *Cheisteanna Conartha agus Fostaíochta san Earnáil Oideachais mar thoradh ar COVID-19* chun comhairle a chur ar bhoird faoi íocaíochtaí le fostaithe coimhdeacha i scoileanna.

I gcás fostaithe Earnála Poiblí amhail Oifigigh Chléireachais, Feighlithe agus Foireann Glantacháin, atá an Roinn a mhaoiniú go hiomlán in earnáil na bPobalscoileanna agus Scoileanna Cuimsitheacha, leanfar dá n-íoc mar is gnáth faoi réir cinneadh ar bith a dhéanfaidh an Rialtas lárnach faoi phá san earnáil poiblí.

I gcás Rúnaithe a mbaineann Scéim 1978 leo, leanfar dá n-íoc mar is gnáth faoi réir cinneadh ar bith a dhéanfaidh an Rialtas lárnach faoi phá san earnáil poiblí.

Tá an Roinn Caiteachais Phoiblí agus Athchóirithe tar éis a thabhairt le fios go bhfuil prionsabal ginearálta ann nár chóir go mbeadh maoiniú stáit dúbailte do sheirbhísí i gceist, agus ar an ábhar sin, nach féidir le scoil íocaíocht a fháil faoi na tacaíochtaí airgeadais COVID-19 agus, san am céanna, an leithdháileadh íocaíochtaí iomlán a fháil faoina deontas atá maoinithe go poiblí.

Tá sé sin i bhfeidhm lena chinntiú nach bhfaighidh aon fhostóir ná fostaí níos mó ná 100% de phá an fhostaí ó na socruithe éagsúla um maoiniú stáit.

I gcás scoil atá páirteach sa Scéim Fóirdheontais Pá (WSS), bheadh uirthi an Roinn a chur ar an eolas dá mbeadh an WSS á fháil aici d'fhostaithe, agus an maoiniú deontais á fháil acu san am céanna. Más amhlaidh atá, ba chóir don Roinn a maoiniú deontais poiblí don scoil sin a laghdú dá réir.

Tá sé i gceist go n-áireodh na rialuithe tosaigh maidir leis seo féindearbhu ón scoil, a d'fhéadfadh a bheith faoi réir iniúchadh amach anseo.

Ar an 15 Aibreán 2020, d'fhógair an tAire Airgeadais tuilleadh athruithe ar an Scéim Shealadach Fóirdheontais Pá COVID-19. Beidh na hathruithe sin i bhfeidhm ón 4 Bealtaine 2020.

2. Íocaíochtaí le Foirne Seirbhísí Coimhdeacha arna maoiniú ag deontais i mBunscoileanna aitheanta agus le foirne arna maoiniú ag an deontas Ciste Tacaíochta do Sheirbhísí Scoileanna (SSSF) i Meánscoileanna Deonacha atá páirteach sa Scéim Saoroideachais, agus i bPobalscoileanna agus Scoileanna Cuimsitheacha

2.1 De réir na teachtaireachta ón Roinn Oideachais agus Scileanna, tá an Roinn tar éis a dhearbhuí go n-focfar deontais le haghaidh baill foirne choimhdeacha, is é sin, **Rúnaithe, Feighlithe agus Foireann Glantacháin**, le scoileanna mar is gnáth.

2.2. Tá na socruithe íocaíochta leagtha amach i bhformáid tábla chun treoir na Ranna Oideachais agus Scileanna a léiriú:

Socruithe Íocaíochta		
Foinsí Maoinithe	Eilimintí Maoinithe	Treoir
Tuarastal maoinithe 100% ag an Státchiste	Leanfaidh na Boird Bhainistíochta d'fhostaithe a íoc mar is iondúil.	Níor chóir go n-éileodh an fostóir ná an fostaí aon tacaíochtaí airgeadais maidir le Covid-19. I gcás go bhfuil de nós ag foirne coimhdeacha cur isteach ar an Liúntas Cuardaitheora Poist i rith tréimhsí dúnta scoileanna, mar shampla, saoire na Cásca nó saoire an tsamhraidh, is féidir leanúint den ghnáth-shocrú sin mar is cuí.
Bíonn tuarastail maoinithe go páirteach ag foinsí Státchiste agus ag foinsí neamh-Státchiste	An eilimint a mhaoinítear tríd an Státchiste (m.sh. poist dheontas-chúnta agus poist a dtacaíonn an deontas SSF leo)	Ba chóir don Bhord leanúint d'íoc, mar is iondúil, na heiliminte sin den phá/tuarastal a mhaoinítear ó na Deontais/SSF.
	An eilimint a mhaoinítear trí chistiú neamh-Státchiste (sruth acmhainní airgeadais na scoile féin)	Spreagtar Boird Bhainistíochta le féachaint chun leanúint do bhaill foirne a íoc mar is gnáth, áit ar féidir, ó fhoinsí neamh-Státchiste na scoile. (D'fhéadfadh go mbeadh sábháil airgid ann i réimsí eile, a d'fhéadfaí a úsáid chun na heasnamh mhaoinithe in íocaíochtaí leis na fostaithe sin a fhritháireamh.) Is faoin mBord Bainistíochta atá sé a chinneadh cén gníomh is cóir a chur i bhfeidhm ina leithéid de chásanna, ó thaobh conarthaí de srl. I gcás go n-úsáidtear cistí neamh-Státchiste chun cur leis an maoiniú deontais lena n-íoctar Rúnaithe,

		<p>Feighlithe agus Foireann Glantacháin, agus nach bhfuil d'acmhainní ag an mBord leanúint d'íoc na heiliminte párolla a bhíonn clúdaithe de ghnáth ag cistí neamh-Státchiste, ba chóir don Bhord smaoineamh ar sheachtain trí lá, nó pátrún oibre laghdaithe de chineál eile, a thairiscint d'fhostaithe lena mbaineann na cúrsaí seo; chabhródh sin leis an mBord cúinsí airgeadais na scoile a bhainistiú níos fearr agus nasc a choinneáil leis na fostaithe aonair sa chaoi go mbeidís ar fáil níos tapúla chun freastal ar riachtanais ghnó a luaithe a bheadh deireadh curtha leis na srianta, go háirithe i gcás go dtarlaíonn sé go mbeadh ar fhostaithe áirithe obair i rith tréimhsí neamhchaighdeánacha (m.sh. na scoileanna a bheith ar oscailt i rith shaoire an tsamhraidh chun an ardteistiméireacht a chur ar siúl).</p> <p>I gcás fostaithe dá leithéid ar laghdaíodh a n-uaireanta oibre, d'fhéadfaidís a bheith i dteideal íocaíochtaí leasa a éileamh ón Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí.</p>
Tuarastal maoinithe 100% ag foinsí neamh-Státchiste	Ní chuirfidh an Roinn Oideachais agus Scileanna maoiniú breise ar fáil chun foráil a dhéanamh do na costais a bhaineann leis na poist sin.	I gcás go bhfuil deireadh curtha anois le sruth ioncain a chlúdaíonn costas párolla fostaí, m.sh. fostaí ceaintín nó feighlí ionaid spóirt, is í an Scéim Fóirdheontais Pá Shealadach is infheidhme. Féach 3 thíos.

2.3 Tá sé dearbhaithe ag an Roinn go leanfar de dheontais i gcomhair **Coimhdírí Bus Scoile** a íoc mar is gnáth fad is a bheidh na scoileanna dúnta i rith na scoilbhliana reatha. Ba chóir go mbeadh na gnáth-shocruithe pá i bhfeidhm i gcás na mball foirne sin.

2.4. I gcás go bhfuil ceisteanna ag scoileanna faoi chonarthaí dá bhfostaithe, ba chóir dóibh dul i dteagmháil lena gComhlacht Bainistíochta.

3. Ag Clárú don Scéim Fóirdheontais Pá Shealadach

(Féach leat [Treoirline Airgeadais 2019/2020-36](#) chun tuilleadh eolais agus na critéir incháilitheachta a fháil)

Tá feidhmiú na scéime bunaithe ar na prionsabail féinmheasúnaithe. Is gá don Bhord na céimeanna seo a leanas a leanúint chun cur isteach ar an scéim:

5. Aon bhord bainistíochta a dteastaíonn uathu cur isteach ar an scéim, is gá dóibh dul i dteagmháil le Deasc Chabhrach Fostaithe na gCoimisinéirí Ioncaim tríd an gcóras M'Fhiosruithe. Ní foláir dóibh sonraí a sholáthar faoin sruth ioncaim/aonad gnó ar leith a bhfuil deireadh curtha leis anois, agus a bhfuil an Bord ag clárú don scéim dá bharr. Is gá dóibh freisin a dhearbhu nach bhfuil na fostaithe sin á bhfostú ag an scoil agus nach bhfuil an scoil á n-íoc as seirbhísí i réimsí eile. Aon chinneadh a dhéantar ag leibhéal an Bhoird chun cur isteach ar an scéim, is gá é a thaifeadadh go mionsonraithe, mar d'fhéadfadh na Coimisinéirí Ioncaim iniúchadh a dhéanamh ar an scoil amach anseo.
6. Ní ann a thuilleadh don fhoinsé ioncaim a raibh an ról seo á mhaoiniú aici, is é sin, ioncam ceaintín, ioncam cíosa
7. Ní mór go mbeadh an t-aonad gnó so-aitheanta mar aonad ar leith, m.sh. ceaintín
8. Níl aon bhaint ag na fostaithe a oibríonn ann le haon réimse eile sa scoil

Tabhair do d'aire, i gcás aon fhostaithe a leagadh as tar éis an 29 Feabhra 2020, go bhféadfaí iad a chur ar ais ar phárolla na scoile chun críche na scéime.

Tá na fostaithe seo a leanas incháilithe don scéim anois freisin;

- Daoine ar aois 66 agus níos sine a bhfuil an pinsean Stáit á fháil acu, tá siad incháilithe don Scéim Fóirdheontais Pá agus is féidir leo a n-focaíocht pinsin a choinneáil
- Daoine a bhfuil Forlíonadh Ioncam Teaghlaigh (Íocaíocht Teaghlaigh i bhFostaíocht) á fháil acu, tá siad incháilithe freisin don Scéim Fóirdheontais Pá, ar chuntar go gcomhlíonann siad na critéir incháilitheachta go léir eile arna leagan amach ag an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí.

4. Athruithe ar an Scéim Fóirdheontais Pá Shealadach Covid-19 ón 4 Bealtaine 2020:

- Beidh méadú ó 70% go dtí 85% ar an bhfóirdheontas i gcomhair fostaithe a raibh glanphá meánach faoi bhun €412 sa tseachtain acu roimhe seo
- Beidh fóirdheontas €350 sa tseachtain i gceist d'fhostaithe a raibh glanphá meánach idir €412 agus €500 sa tseachtain acu roimhe seo
- Ní bheidh aon athrú ar an bhfóirdheontas i gcás fostaithe a raibh glanphá meánach idir €500 agus €586 sa tseachtain acu roimhe seo
- Tá córas céimnithe tugtha isteach d'fhostaithe a raibh glanphá meánach breis is €586 sa tseachtain acu roimhe seo
- I gcás fostaithe a raibh ghlanphá níos mó ná €960 sa tseachtain acu roimhe seo, beidh siad incháilithe don scéim (tá an t-athrú sin i bhfeidhm ón 16 Aibreán)
- Beidh na rátaí nua i bhfeidhm ón 4 Bealtaine agus ní dhéanfar iad a shiardhátú.
- Cuirfidh na Coimisinéirí Ioncaim tuilleadh eolas ar fáil faoi oibriú na socruithe nua laistigh den phróiseas párolla ón 4 Bealtaine.

I gcás ceisteanna ginearálta a bhaineann leis an scéim, ba chóir d'fhostóirí dul i dteagmháil le Deasc Chabhrach na gCoimisinéirí Ioncaim d'Fhostóirí tríd an gcóras M'Fhiosruithe, agus sonraí faoin bhfiosrú a thabhairt, mar aon le huimhir theagmhála dhírdhailithe.

**Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur
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An tAonad um Sheirbhísí Tacaíochta Airgeadais**

Aibreán 2020