

Calculation of Covid Aide Daily Rate

The daily rate payable is €143.32.

The table below sets out the number of days applicable based on school size.

Enrolment	No. of Days
<600	15
>600	20

This daily rate of €143.32 is inclusive of employers PRSI and holiday pay.

- Schools must adjust the daily rate of pay to take account of the above inclusions.

To calculate the rate of pay, adjust the daily rate of €143.32 for:

- Employers PRSI rate that the Aide is currently on and
- Holiday pay of 8%

- Example of how to get the daily rate for the Covid Aide

- In this example, the COVID Aide is currently on A rate of PRSI.
- The Employer PRSI rate is 11.05%. Take €143.32 divide by 111.05% = €129.10 (deduct 11.05% Employer PRSI). Take €129.10 and divide by 108% (deduct the holiday pay 8%) to get the daily rate payable = €119.53.

Giving the gross daily rate for payroll of €119.53

- In this example, the COVID Aide is currently on J rate of PRSI . The Employer PRSI rate is 0.50%. Take €143.32 divide by 100.50% = €142.60 (deduct 0.5% Employer PRSI). Take €142.60 and divide by 108% (deduct the holiday pay 8%) to get the daily rate payable = €132.04

Giving the gross daily rate for payroll of €132.04

- Employee PRSI will be at the A rate where the Aide is usually on A rate and on the J rate where the Aide is usually on D rate PRSI.
- The holiday pay amount should be paid in the last payroll run in December 2020.

Please post all costs (Gross pay, PRSI-ER, holiday pay) for the COVID Aide to account code 5801.