

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 |
|---------------------|-------------|
| <300 | 2 |
| 301 to 600 | 5 |
| >600 | 10 |
| All Special Schools | 10 |

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:

- I. Employers PRSI rate that the Aide is currently on and
- II. 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 Employer PRSI of 11.05%.

Take €143.32 divided by 119.05% (11.05% Employer PRSI + 8% Holiday Pay) and multiply by 100%.

$$\frac{\text{€143.32} \times 100\%}{119.05\%}$$

$$119.05\%$$

Giving the gross daily rate for payroll of €120.39

- 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.

Where the school is using the FSSU templates, please post all costs (Gross pay, PRSI-ER, holiday pay) for the COVID Aide to account code 5802.