

Financial Guideline 2020/2021 - 07

Voluntary Secondary Schools

Payments to Members of Selection Committees

This guideline supersedes guideline 2019/2020-34 Payments to members of selection committees.

Introduction

Practice regarding payments in recognition of service on a selection committee is a matter for each board of management within the guidance issued by Revenue and the Articles of Management (where applicable). The rates paid are at the discretion of the board of management.

The composition of selection committees varies depending on the post to be filled but the selection committee is normally made up of some/all of the following:

- Board of management nominees
- Principal of the school
- Trustee nominees
- External assessor

1. Payments to board of management members

Board of management members by agreement, may be paid expenses for necessary travel, other than attendance at board of management meetings, to carry out school business either as a representative of the board or of the school.

Part 05-01-06 of the Tax and Duty Manual, Tax Treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees states the following:

The reimbursement of expenses for travel and subsistence to individuals who work on a voluntary and unpaid basis for the organization whose functions and aims are both altruistic and non-commercial (for example a voluntary secondary school) may be paid tax free provided the expenses of travelling and subsistence:

- a) Merely puts the unpaid individual in a position to carry out his/her work; and

- b) No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence.

[View the current Civil Service rates on the Revenue's website.](#)

Members of boards of management of voluntary secondary schools are not entitled to a professional fee when serving on interview committees for positions in the school in which they are a board member, as they act in a voluntary capacity (AOM 6B).

It is **not** appropriate for board of management members to claim un-vouched or round sum expenses.

2. Payments to the Principal

Where the Principal necessarily incurs expenses of travel (and subsistence relating to that travel) in the performance of the duties of his/her office or employment, the reimbursement of such expenses may, within certain limits, be made tax-free:

- a) the Principal must be temporarily away from his/her normal place of work in the performance of the duties of his/her office or employment;
- b) the travel expenses must be necessarily incurred in the performance of the duties of the office or employment; and
- c) arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

Detailed guidance from the Revenue Commissioners on the reimbursement of employees' expenses of travel and subsistence can be found at the following link:

- [Part 05-01-06 of the Tax and Duty Manual, Treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees.](#)

3. Payments to other members of the selection committee

Where other members of the selection committee receive a professional fee for their services the following should be confirmed ahead of interviews:

- a) Duties of the external assessor
- b) Where will these duties take place (i.e. the school and the interview location)
- c) The rate payable
- d) Determine the employment status of the selection committee member i.e. are they an employee or self-employed. This should be done with reference to [Revenue's Code of Practice for Determining Employment or Self-Employment Status of Individuals](#). Selection committee members are generally engaged under a contract of service (employee) as opposed to a contract for service (self-employed).

- **Scenario 1:** Where the board has determined the individual is an employee. The payment to the individual must be put through the payroll and all the appropriate statutory deductions are made to the payment. **Please note** journeys between an employee's home and the school or interview location are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable. Payments for journeys carried out between the school and interview location may be made tax free.
- **Scenario 2:** Where the board has determined the individual is self-employed as per [Revenue's Code of Practice for Determining Employment or Self-Employment Status of Individuals](#). The selection committee member must produce a valid invoice, a copy of their own business insurance and a tax clearance certificate. The board should request a Tax Clearance Certificate to ensure that the individual is fully tax compliant. If the individual does not produce a valid invoice, insurance, or tax clearance the payment should be processed through payroll.

It is important to note that the small benefit exemption scheme (tax exempt non-cash benefit/voucher/gift with a value not exceeding €500 applies **only to employees of the board**. This exemption does not apply to individuals who are not employees of the board. Professional fees should **not** be paid using vouchers.

If the other members of the selection committee carry out their work on a voluntary and unpaid basis, they may be reimbursed travel and subsistence expenses tax free provided the expenses of travelling and subsistence:

- a) Merely puts the unpaid individual in a position to carry out his/her work; and
- b) No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence. It should be noted (per Civil Service rates) subsistence is only paid where the assignment is more than 5 hours in duration and the location must be outside 8 kilometres of the individual's home. [View current Civil Service rates on the Revenue's website.](#)

4. Records to be maintained by the school

As regards the reimbursement of expenses based on an acceptable flat rate travel allowance without the deduction of tax, the school must retain a record of all the following:

- the name and address of the selection committee member;
- the date of the journey;
- the reason for the journey;
- the kilometers involved;
- the starting point, destination and finishing point of the journey

As regards the reimbursement of actual expenses vouched by receipts, the school must retain such receipts, together with details of the travel and subsistence expenses incurred. The period of retention of records is 6 years after the end of the tax year to which the records refer.

Claims for travel and subsistence allowances should be made through the Principal as Secretary of the board of management on a proper claim form. The board of management should ensure that each claim for expenses is verified by the Principal and by the chairperson where the Principal is the claimant. Please see **Appendix 1** for template which can be used for the recording and claiming of travel and subsistence allowances.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

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15th September 2020

Appendix 1

TRAVEL & SUBSISTENCE EXPENSES CLAIM FORMS SUMMARY FORM

(1) NAME (BLOCK CAPITALS) _____

HOME ADDRESS _____

PPS Number _____

(2) DETAILS OF CAR _____
(ENGINE C.C. etc.) _____

(3) CLAIM PERIOD _____

TRAVEL	€	_____
SUBSISTENCE	€	_____
MISCELLANEOUS	€	_____
TOTAL CLAIM	€	_____
AMOUNT DUE	€	_____

(4) DECLARATION BY CLAIMANT

I declare that:

- (a) The subsistence and other allowances that I claim are correct and in accordance with regulations.
- (b) The expenses were actually and necessarily incurred by me in relation to school business.
- (c) I have not claimed, nor will I claim from any Government Department, nor from any other source, the expenses incurred above.
- (d) The car (details above) is owned and maintained by me and is, and will continue to be, insured by me for the purposes of the Road Traffic Acts and I will advise the board of management of any change to the insurance cover.
- (e) The information given by me is true in all respects
- (d) My cumulative kilometers to date for which I have been paid travelling expenses (including the kilometers claimed herein and from other public bodies) during the current travel year is _____.

SIGNATURE (of claimant) _____ DATE _____

(5) BANK DETAILS

Account Name _____

Sort Code _____

Account Number _____

BIC _____

IBAN _____

(6) AUTHORISATION

Signed on behalf of the board of management

(Principal / chairperson)

DETAILS OF CLAIM

DATE	JOURNEY			TIME		KILOMETRES CLAIM				SUBSISTENCE (RATE)	MISC.
	PURPOSE	FROM	TO	DEP.	RET.	MODE OF TRANSPORT	DISTANCES IN KM'S	RATE PER KM	COST		
							SUBTOTAL				
							TOTAL				

*Where subsistence is claimed exact time of departure & return must be shown

Treoirlíne Airgeadais 2020/2021 - 07

Meánscoileanna Deonacha

Íocaíochtaí le Comhaltaí Coistí Roghnúcháin

Tagann an treoirlíne seo in ionad threoirlíne 2019/2020-34 Íocaíochtaí le comhaltaí coistí roghnúcháin.

Réamhrá

Taobh istigh den treoir atá eisiithe ag na Coimisinéirí Ioncaim agus sna hAirteagail Bhainistíochta (nuair is infheidhme), is ábhar do gach bord bainistíochta an cleachtas maidir le híocaíochtaí mar aitheantas ar sheirbhís ar choiste roghnúcháin. Íoctar na rátaí de réir mar is ríoga leis an mbord bainistíochta.

Athraíonn comhdhéanamh na gcoistí roghnúcháin chomh maith ag brath ar an bpost atá le líonadh ach is gnách go mbíonn an coiste roghnúcháin comhdhéanta de chuid díobh seo a leanas, nó iad uile:

- Ainmnithe an bhoird bainistíochta
- Príomhoide na scoile
- Ainmnithe an iontaobhais
- Measúnóir seachtrach

1. Íocaíochtaí le comhaltaí boird bainistíochta

Féadfaidh sé go n-íocfar, le comhaontú, costais as taisteal riachtanach le comhaltaí boird bainistíochta, seachas as freastal ar chruinnithe boird bainistíochta, chun gnó na scoile a chur i gcrích, bíodh sé mar ionadaí don bhord nó mar ionadaí don scoil.

I gCuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith Aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe, sonraítear an méid seo a leanas:

Maidir le haisíocaíocht costas taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht don eagraíocht a bhfuil a cuid feidhmeanna agus aidhmeanna altrúíoch agus neamhthráchtála (mar shampla meánscoil dheonach), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:

- a) go gcuireann siad ar chumas an duine aonair gan íoc a chuid oibre a

dhéanamh agus sin an méid; agus

- b) nach n-aisíoctar leis an duine aonair ach na costais a thabhaigh sé go hiarbhrí agus nach sáraíonn siad na rátaí Státseirbhíse maidir le haisíoc costas taistil agus cothaithe.

[Clliceáil anseo chun féachaint ar na rátaí reatha Státseirbhíse ar shuíomh idirlín na gCoimisinéirí loncaim.](#)

Níl comhaltaí boird bainistíochta meánscoileanna deonacha i dteideal táille ghairmiúil agus iad ag freastal ar choistí agallaimh le haghaidh poist sa scoil ina bhfuil siad mar chomhalta boird, ós rud é go ngníomhaíonn siad i gcáil dheonach (AOM 6B).

Níl sé cuí do chomhaltaí boird bainistíochta costais neamhdheimhnithe ná costais slánsuime a éileamh.

2. Íocaíochtaí leis an bPríomhoide

Sa chás go dtabhaíonn an Príomhoide costais taistil le gá (agus costais chothaithe bainteach leis an taisteal sin) i bhfeidhmiú dhualgais a bhfostaíochta, féadtar aisíocaíocht na gcostas sin a dhéanamh, taobh istigh theorainneacha áirithe, saor ó cháin:

- a) ní mór don Phríomhoide a bheith ar shiúl go sealadach óna ghnátháit oibre i bhfeidhmiú dhualgais a oifige nó a fhostaíochta;
- b) ní mór na costais taistil a thabhu le gá i bhfeidhmiú dhualgais a oifige nó a fhostaíochta; agus
- c) ag eascairt ó shuíomh a bhfuil glactha leis le fada agus atá faoi thaca ag an gcásdlí cánach, ní mór go mbainfeadh na costais chothaithe le taisteal a tabhaíodh le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta.

Féadtar treoir shonraithe a fháil ó na Coimisinéirí loncaim maidir le haisíoc costas taistil agus cothaithe le fostaithe ag an nasc seo a leanas:

- [Cuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith Aisíoc Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe.](#)

3. Íocaíochtaí le comhaltaí eile den choiste roghnúcháin

Sa chás go bhfaigheann comhaltaí eile den choiste roghnúcháin táille ghairmiúil as ucht a gcuid seirbhísí, ba chóir an méid seo a leanas a dheimhniú roimh na hagallaimh:

- a) Dualgais an mheasúnóra sheachtraigh
- b) Cá mbeidh na dualgais seo ar siúl (i.e. an scoil agus suíomh an agallaimh)
- c) An ráta is iníoctha
- d) Déan amach stádas fostaíochta an chomhalta coiste roghnúcháin, i.e. an duine fostaithe nó féinfhostaithe é nó í? Ba chóir é sin a dhéanamh de réir [Chód Cleachtais na gCoimisinéirí loncaim um Stádas Fostaíochta nó Féinfhostaíochta Daoine Aonair a Dhéanamh Amach](#). Is iondúil go n-oibríonn comhaltaí coiste

roghnúcháin faoi chonradh seirbhíse (fostaí) seachas faoi chonradh i gcomhair seirbhíse (féinfhostaithe).

- **Cás 1:** I gcás ina ndéanann an bord amach gur fostaí é an duine aonair. Ní mór an íocaíocht leis an duine aonair a chur tríd an bpárolla agus na hasbhaintí reachtacha uile cuí a dhéanamh i leith na híocaíochta. **Tabhair do d'aire** nach turais ghnó iad turais idir áit chónaithe an fhostaí agus an scoil nó suíomh an agallaimh agus gur aisíocaíocht incháinite í aon aisíocaíocht a dhéantar ar chostais tiomána (táillí tacsáí san áireamh) i dtaca le costais turas den chineál sin. Is féidir íocaíochtaí as turais a dhéantar idir an scoil agus suíomh an agallaimh a dhéanamh saor ó cháin.
- **Cás 2:** Sa chás seo, déanann an bord amach gur duine féinfhostaithe é an duine aonair de réir [Chód Cleachtas na gCoimisinéirí Ioncaim um Stádas Fostaíochta nó Féinfhostaíochta Daoine Aonair a Dhéanamh Amach](#). Ní mór don chomhalta coiste roghnúcháin sonrasc bailí, cóip dá árachas gnó féin agus deimhniú imréitigh cánach a chur ar fáil. Ba chóir don bhord Deimhniú Imréitigh Cánach a iarraidh lena chinntiú go bhfuil an duine aonair comhlíontach ó thaobh cánach de. Mura gcuireann an duine aonair sonrasc, árachas nó deimhniú imréitigh cánach bailí ar fáil, ba chóir an íocaíocht a phróiseáil tríd an bpárolla.

Tá sé tábhachtach a thabhairt faoi deara gur le **fostaithe an bhoird amháin** a bhaineann an scéim díolúine do leasa beaga (leas/dearbhán/bronntanas neamhairgid díolmhaithe ó cháin agus luach air nach mó ná €500). Ní bhaineann an díolúine seo le daoine aonair nach fostaithe an bhoird iad. **Níor chóir** táillí gairmiúla a íoc le dearbháin.

Más ar bhonn deonach agus gan íocaíocht a dhéanann comhaltaí eile den choiste roghnúcháin a gcuid oibre, féadtar costais taistil agus chothaithe a aisíoc leo saor ó cháin, ar an gcoinníoll go gcomhlíonann na costais taistil agus chothaithe an méid seo:

- a) go gcuireann siad ar chumas an duine aonair gan íoc a chuid oibre a dhéanamh agus sin an méid; agus
- b) nach n-aisíoctar leis an duine aonair ach na costais a thabhaigh sé go hiarbhir agus nach sáraíonn siad na rátaí Státseirbhíse maidir le haisíoc costas taistil agus chothaithe. Ba chóir a thabhairt faoi deara (de réir na rátaí Státseirbhíse) nach n-íoctar costais chothaithe ach amháin i gcás ina maireann an sannachán níos mó ná 5 uair an chloig agus ní mór do shuíomh an tsannacháin a bheith níos mó ná 8 gciliméadar ó theach an duine aonair.

[Clliceáil anseo chun féachaint ar na rátaí reatha Státseirbhíse ar shuíomh idirlín na gCoimisinéirí Ioncaim.](#)

4. Taifid atá le coinneáil ag an scoil

Maidir le haisíocaíocht costas bunaithe ar liúntas ráta chomhréidh inghlactha gan asbhaintí cánach, ní mór don scoil taifid a choinneáil ar an méid seo a leanas:

- ainm agus seoladh an chomhalta coiste roghnóireachta;
- dáta an turais;
- cúis don turas;
- na ciliméadair a bhí i gceist;
- pointe tosaigh, ceann scríbe agus pointe deiridh an turais

Maidir le haisíocaíocht costas iarbhír deimhnithe ag admhálacha, ní mór don scoil gach admháil den chineál sin a choinneáil, in éineacht le sonraí na gcostas taistil agus cothaithe a tabhaíodh. An tréimhse choinneála le haghaidh taifead ná 6 bliana tar éis dheireadh na bliana cánach lena mbaineann na taifid.

Ba chóir éilimh ar liúntais taistil agus cothaithe a dhéanamh tríd an bPríomhoide, mar Rúnaí an bhoird bainistíochta, ar fhoirm cheart éilimh Ba chóir don bhord bainistíochta a chinntiú go ndéanann an Príomhoide agus an cathaoirleach na costais a dheimhniú sa chás gurb é an Príomhoide an t-éilitheoir. Féach **Aguisín 1** le haghaidh teimpléid a fhéadtar a úsáid chun liúntais taistil agus cothaithe a thairfeadadh agus a éileamh.

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

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An 15 Meán Fómhair 2020

Aguisín 1

FOIRMEACHA ÉILIMH UM CHOSTAIS TAISTIL & CHOTHAITHE FOIRM ACHOIMRE

(1) AINM (BLOCLITREACHA) _____

SEOLADH BAILE _____

An Uimhir PSP _____

(2) SONRAÍ AN CHAIRR _____
(cc AN INNIL srl.)

(3) TRÉIMHSE AN ÉILIMH _____

TAISTEAL	€	_____
COTHÚ	€	_____
ILGHNÉITHEACH	€	_____
IOMLÁN AN ÉILIMH	€	_____
SUIM DHLITE	€	_____

(4) DEARBHÚ AN ÉILITHEORA

Dearbhaím:

- Go bhfuil na costais cothaithe agus liúntais eile atá mé ag éileamh ceart agus i gcomhréir leis na rialacháin.
- Gur go hiarbhrú agus le gá a thabhaigh mé na costais i dtaca le gnó na scoile.
- Nár éiligh mé, ná ní éileoidh mé ó aon Roinn Rialtais, ná ó aon fhoinsé eile, na costais tabhaithe thuas.
- Go bhfuil an carr (sonraí thuas) faoi m'úinéireacht agus á chothabháil agam, agus go bhfuil sé faoi árachas agam, agus go leanfaidh sé de bheith faoi árachas agam chun críocha na nAchtanna um Thrácht ar Bhóithre agus go gcuirfidh mé an bord bainistíochta ar an eolas faoi aon athrú ar an gclúdach árachais.
- Go bhfuil an t-eolas atá tugtha agam fíor ar gach bealach
- Na ciliméadair charnacha go dtí seo a bhfuil costais taistil íoctha liom ina leith (lena n-áirítear na ciliméadair arna n-éileamh leis seo agus ó chomhlachtaí eile poiblí) le linn na bliana reatha taistil ná _____.

SÍNIÚ (an éilitheora) _____

DÁTA _____

(5) SONRAÍ BAINC

Ainm an Chuntais _____

Cód Sórtála _____

Uimhir Chuntais _____

BIC _____

IBAN _____

(6) ÚDARÚ

Sínithe thar ceann an bhoird bainistíochta

_____ (Príomhoide / cathaoirleach)

SONRAÍ MAIDIR LEIS AN ÉILEAMH

DÁTA	TURAS			AM		CILIMÉADAIR ÉILITHE				COTHÚ (RÁTA)	EILE
	CUSPÓIR	Ó	GO DTÍ	FÁGÁIL	FILLEADH	MODH IOMPAIR	ACHAIR IN KM	RÁT A AN KM	COSTAS		
							FO-IOMLÁN				
							IOMLÁN				

*Sa chás go n-éilítear cothú, ní mór am cruinn na fágála agus an fhille a léiriú