

Financial Guideline 2019/2020 - 16

Voluntary Secondary Schools

Additional Superannuation Contribution (ASC)

1. **Additional Superannuation Contribution rates 2021**
2. **Arrangement for Transferring Additional Superannuation Contributions (ASC) to the Department of Education and Skills for the Tax Year Ended 31st December 2020**

Introduction

As a result of the Public Service Stability Agreement 2018-2020, from 1 January 2019, a new permanent pension contribution, the Additional Superannuation Contribution (ASC) became payable. From the 01st January 2019, ASC is payable by **public servants** on their **pensionable pay only**. This contribution is in addition to the existing superannuation contribution made by public servants currently and applies to pensionable remuneration only.

Under the new pension arrangements non-pensionable income such as supervision & substitution, selection committee payments, State Examination remuneration paid by the school, payments to teachers for privately paid hours, un-rostered overtime, etc. is exempt from ASC.

1. Exemption Thresholds and Rate

From 1 January 2020 onwards the thresholds and rates set out below will apply for ASC:

Public Servants who are Members of pre-2013 Pension Schemes with Standard Accrual Terms	
1 January 2020 onwards	
Band	Rate
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	10%
Balance (€60,000 plus)	10.5%

All Public Servants who are Members of the Single Public Service Pension Scheme 1 January 2020 onwards	
Band	Rate
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	3.33%
Balance (€60,000 plus)	3.5%

It is advised that the deduction is calculated at the marginal rate (e.g. 10.5% or 3.5%) where this is not the main public service employment of the individual and an ASC10 form has not been completed.

2. Arrangement for transferring Additional Superannuation Contribution (ASC) to the Department of Education and Skills for the Tax Year Ended 31st December 2020

As part of the year end payroll requirements, it is advised that schools remit ASC due to the DES for the calendar year 2020. Computerised payroll systems will produce a report from the 'Year End' report options called the ASC35 or PRDP35. This will list the employees who had ASC deducted from them and the amount deducted.

The Department's Finance Unit operates a special bank account for the collection of the ASC.

The details of the special bank account are as follows:

Account Name – SuperAnnContribution
Account No - 70001228
Sort Code – 95-15-99
IBAN- IE89 DABA 9515 9970 0012 28
BIC NO - DABAIE2D

When transferring the ASC, it is **vitaly** important that the school **uses a reference including the school roll number** so that the lodgement is easily identifiable to the Department. Schools are requested to ensure that the reference used enables the Department to identify where the payment has come from and what period it covers. The permitted reference sequence cannot exceed 18 characters in total.

The recommendation to schools is to use the school's unique roll number followed by the period covered.

for example: 65431QJan-Dec20

where 65431Q is the school's roll number and Jan-Dec20 is the period for which the ASC is being paid. Remember, only 18 characters are allowable in this reference.

Before transferring the ASC to the Department, an email should be sent to cashier@education.gov.ie advising DES cashier staff of the expected arrival of the payment and giving details of the school including school roll number when sending the money. This email should specify the school's name, the school's roll number used in the lodgement reference, lodgement type (ASC), the period covered by the payment, a contact name and number, the lodgement reference, lodgement date and the amount of money transferred. **See Appendix 1** for detailed procedures.

In line with Government Directives and for security reasons the collection of receipts via electronic banking remains the preferred choice of the Department of Education and Skills.

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

14th December 2020

Appendix 1

Procedures for Transferring Additional Superannuation Contribution (ASC) to the Department of Education and Skills

Step 1: Creating the Email for the Department

a. **Determine the amount of ASC to be paid**

Print the ASC report listing the employees' names, PPS numbers and the amount of ASC deducted from the Payroll System for the year. File the reports in a file labelled "ASC Returns". The reports should be reviewed and signed by the Principal.

b. **Email the DES**

Before transferring the ASC, complete the sample email form below for the year and email to the Department of Education and Skills using this email address cashier@education.gov.ie

Please have the email approved by the Principal before sending it to the Department.

c. **Sample Email for the Department**

Subject: Lodgement Form Additional Superannuation Contribution (ASC)

To Cashier, Department of Education and Skills

School Name	
School Roll Number	
Lodgement Type (ASC)	
Year the ASC refers to	
Contact Person	
Contact Phone Number	
Lodgement Reference e.g. 60015I Jan-Dec 2020	
Lodgement Date	
Lodgement Amount	€

Step 2: Transferring the Money to the Department for ASC

ASC payments can be made in two ways either using electronic banking or by writing to your bank directly. See below for more information.

a) Transferring using Electronic Banking

- i. Set up the details of the Departments Bank account on the Electronic Banking.
- ii. Enter the details for the payment together with your Reference details on the system.
- iii. Get the Electronic Bank approvers to approve the payment.
- iv. Print a copy of the payment for your bank file and file a copy also on the ASC return file.

OR

b) Credit Transfer document available at your Bank

Treoirlíne Airgeadais 2019/2020 - 16

Meánscoileanna Deonacha

Ranníocaíocht Aoisliúntais Bhreise (RAB)

1. Rátaí Ranníocaíochta Aoisliúntais Breise 2021
2. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2020 maidir le Ranníocaíochtaí Aoisliúntais Breise (RAB) a Aistriú chuig an Roinn Oideachais agus Scileanna

Réamhrá

Mar thoradh ar an gComhaontú Cobhsaíochta Seirbhíse Poiblí 2018–2020, ón 1 Eanáir 2019 ar aghaidh, tá ranníocaíocht pinsin bhuan, is é sin, an Ranníocaíocht Aoisliúntais Bhreise (RAB), le híoc. Ón 1 Eanáir 2019 ar aghaidh, tá RAB le híoc ag **seirbhísigh phoiblí** ar a gcuid **pá inphinsin amháin**. Tá an ranníocaíocht sin sa bhreis ar an ranníocaíocht aoisliúntais reatha a dhéanann seirbhísigh phoiblí faoi láthair agus ní bhaineann sé ach le luach saothair inphinsin amháin.

Faoi na socrúithe nua pinsin, beidh díolúine ó RAB ag baint le hioncam neamh-inphinsin amhail maoirseacht & ionadaíocht, íocaíochtaí coistí roghnóireachta, luach saothair Scrúduithe Stáit arna íoc ag an scoil, íocaíochtaí le múinteoirí as ucht uaireanta an chloig arna n-íoc go príobháideach, ragobair neamh-uainchláir srl.

1. Tairseacha agus Rátaí Díolúine

Ón 1 Eanáir 2020 ar aghaidh, is iad na tairseacha agus na rátaí ata leagtha amach thíos a bheidh i bhfeidhm i gcás RAB:

Seirbhísigh Phoiblí ar Bail iad de Scéimeanna Pinsin roimh 2013 a bhfuil Téarmaí Fabhráithe Caighdeánacha ag baint leo	
1 Eanáir 2020 ar aghaidh	
Banda	Ráta
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	10%
Iarmhéid (breis is €60,000)	10.5%

Gach Seirbhíseach Poiblí ar Ball é nó í den Scéim Pinsean Seirbhíse Poiblí Aonair 1 Eanáir 2020 ar aghaidh	
Banda	Ráta
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	3.33%
Iarmhéid (breis is €60,000)	3.5%

Moltar go ríomhfaí an asbhaint ag an ráta imeallach (10.5% nó 3.5%, mar shampla) sa chás nach é seo príomhfhostaíocht seirbhíse poiblí an duine agus nach bhfuil foirm ASC10 comhlánaithe.

2. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2020 maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a aistriú chuig an Roinn Oideachais agus Scileanna

Moltar do scoileanna an tsuim RAB atá dlite don Roinn don bhliain féilire 2020 a íoc mar chuid de riachtanais phárolla dheireadh na bliana. Cuirfidh córais phárolla ríomhairithe tuairisc darb ainm ASC35 nó PRDP35 i dtoll a chéile faoi na roghanna tuairiscithe ‘Deireadh Bliana’. Sa tuairisc sin, beidh liosta de na fostaithe ar fad ar baineadh RAB díobh agus an tsuim a asbhaineadh.

Oibríonn Aonad Airgeadais na Roinne cuntas bainc speisialta chun RAB a bhailiú.

Is iad seo a leanas sonraí an chuntais bainc speisialta sin:

Ainm an Chuntais – SuperAnnContribution

Uimhir an Chuntais – 70001228

Cód Sórtála – 95-15-99

IBAN- IE89 DABA 9515 9970 0012 28

UIMH. BIC - DABAIE2D

Nuair a dhéantar RAB a aistriú, tá sé **an-tábhachtach go deo go n-úsáidfeadh an scoil tagairt, lena n-áireofar uimhir rolla na scoile**, ionas go bhféadfadh an Roinn an lóisteáil a aithint go réidh. Iarrtar ar scoileanna a chinntiú go n-úsáidfidh siad tagairt a chuirfidh ar chumas na Roinne a aithint cén scoil a sheol an íocaíocht isteach agus cén tréimhse lena mbaineann sí. Ní cheadaítear níos mó ná 18 gcarachtar a bheith ina leithéid de thagairt.

Moltar do scoileanna uimhir rolla na scoile a úsáid, agus an tréimhse lena mbaineann an íocaíocht a lua ina dhiaidh.

mar shampla: 65431QJan-Dec20

Is é 65431Q uimhir rolla na scoile agus is é Jan-Dec20 an tréimhse a bhfuil RAB á íoc ina leith. Ná déan dearmad nach ceadmhach níos mó ná 18 gcarachtar a bheith sa tagairt seo.

Sula n-aistrítear RAB chuig an Roinn, ba chóir r-phost a chur chuig cashier@education.gov.ie lena chur in iúl d'airgeadóirí na Roinne gur cheart dóibh a bheith ag súil leis an íocaíocht, agus ba chóir sonraí na scoile a lua, lena n-áirítear uimhir rolla na scoile, le linn don airgead a bheith á aistriú. Ba chóir go mbeadh na nithe seo a leanas luaite sa ríomhphost chomh maith: ainm na scoile, uimhir rolla na scoile a úsáideadh i dtagairt na lóisteála, an cineál lóisteála (RAB), an tréimhse lena mbaineann an íocaíocht, ainm agus uimhir teagmhála, tagairt na lóisteála, dáta na lóisteála, agus an méid airgid a aistríodh. **Féach Aguisín 1** chun nósanna imeachta mionsonraithe a fháil.

De réir treoracha ón Rialtas agus ar chúiseanna slándála, is fearr leis an Roinn Oideachais agus Scileanna íocaíochtaí a fháil tríd an ríomhbhaincéireacht go fóill.

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 14 Nollaig 2020

Aguisín 1

Nósanna Imeachta maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a Aistriú chuig an Roinn Oideachais agus Scileanna

Céim 1: Cuir an r-phost don Roinn i dtoll a chéile

a. Oibrigh amach an tsuim RAB atá le híoc

Priontáil an tuairisc RAB, ina liostaítear ainmneacha agus uimhreacha PSP na bhfostaithe, agus an méid RAB a rinneadh a asbhaint den Chóras Párolla don bhliain. Comhdaigh na tuairiscí i gcomhad darb ainm “Tuairisceáin RAB”. Ba cheart don Phríomhoide súil a chaitheamh ar na tuairiscí agus a lámh a chur leo.

b. Seol R-phost chuig an Roinn

Sula n-aistríonn tú an tsuim RAB, comhlánaigh an fhoirm r-phoist shamplach thíos don bhliain agus cuir chuig an Roinn Oideachais agus Scileanna é ag an seoladh r-phoist seo: cashier@education.gov.ie
Iarr ar an bPríomhoide an r-phost a fhaomhadh sula gcuirtear chuig an Roinn é.

c. R-phost Samplach don Roinn

Ábhar: Foirm Lóisteála Ranníocaíocht Aoisliúntais Bhreise (RAB)

Chuig an Airgeadóir, an Roinn Oideachais agus Scileanna

Ainm na Scoile	
Uimhir Rolla na Scoile	
Cineál Lóisteála (RAB)	
An bhliain a dtagraíonn an RAB di	
Teagmhálaí	
Uimhir Ghutháin an Teagmhálaí	
Tagairt na Lóisteála m.sh. 60015I Jan-Dec 2020	
Dáta na Lóisteála	
Méid na Lóisteála	€

Céim 2: An tAirgead a bhaineann le RAB a Aistriú chuig an Roinn

Is féidir íocaíochtaí RAB a dhéanamh ar dhá bhealach, is é sin, tríd an ríomhbhaincéireacht nó trí scríobh go díreach chuig do bhanc. Féach thíos le tuilleadh eolais a fháil.

a) Aistriú tríd an Ríomhbhaincéireacht

- i. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.
- ii. Iontráil na sonraí le haghaidh na híocaíochta sa chóras, chomh maith le do shonraí Tagartha.
- iii. Iarr ar na ceadaitheoirí Ríomhbhaincéireachta an íocaíocht a cheadú.
- iv. Priontáil cóip den íocaíocht le haghaidh do thaifid bainc, agus déan cóip a chomhdú freisin sa chomhad tuairisceáin RAB.

NÓ

b) Doiciméad aistrithe creidmheasa, atá ar fáil i do bhanc