

Financial Guideline 2020/2021 – 22

Community & Comprehensive Schools

Collection of Contributions for Contributory Pension Scheme for Full-Time Non-Teaching Employees of Community and Comprehensive Schools

Introduction

This guideline details the arrangements for the collection of the pension contribution deducted from non-teaching employee's wages who are members of the contributory pension scheme for non-teaching employees of the Community and Comprehensive schools.

Collection of Contributions

Boards of management are responsible for the collection of pension contributions by making appropriate deductions from the weekly/monthly pay of members of the contributory pension scheme for non-teaching employees of Community and Comprehensive schools.

The Department of Education will deduct the pension contributions set out in the census form from the individual schools non-teaching pay grant from 2021 onwards. See extract from the school census below from where this information will be obtained.

For example, a full-time caretaker on a weekly salary of €643.16 and is a member of the contributory pension scheme, has a pension deduction of approximately €17 per week from their gross pay. The school's annual non-teacher pay grant will be reduced by €884 (€17 x 52) to take account of the total annual contributions deducted for the caretaker's wages.

As a result of this arrangement, pension contributions deducted from the members' pay should be retained by the board of management and used for the purposes of the non-teaching pay budget.

Extract from the school census 2020/2021:

SCHOOL NAME:				2020/2021				
SCHOOL ROLL NUMBER:								
				The Cells in Grey below are based on formula's - DO NOT ADJUST				
CENSUS OF NON TEACHING STAFF INFORMATION BASED AT OCT 2020 (Circ 0065/2020)				The Cells in Green below have a drop down list - click on the square & select from the drop down list				
Main stream department sanction staff including secretarial, caretaking, cleaning & pension								
Roll No.	First name(s)	Surname	Maiden name if applicable	Date of birth	Position	Pay scale	Member of C&C Non Teaching Staff Pension Scheme	If member of C&C Non Teaching Staff Pension Scheme - enter amount of annual contribution €
0								
0								
0								
0								
0								
0								

Prior year pension contributions – prior to 2021

It is understood that a small number of schools have retained the pension contributions collected previously as they were unsure about what the procedure was for dealing with them. As all the other schools have been retaining and using these funds in addition to the budget provided, the Department of Education will allow these schools to retain this funding up to and including 2020.

All schools will commence to have their non-teacher pay budgets reduced by the pension contributions collected from 2021 onwards.

Appendix 1 sets out how to account for the pension contribution deduction in Surf Accounts.

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

Tel: 01-269 0677

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23rd March 2021

Appendix 1: Accounting for Contributions in Surf Accounts

From the 1st of January 2021 these contributions should be accounted for under the Non-Teachers Pay Budget Heading as follows;

Where a payroll journal is being used to post the wages

- The pension deduction should be,
 - **Credit** to code - **3030** Non-Teachers Pay Budget

Where a payroll journal is not being used to post the wages

- A journal will have to be used to record the pension deduction each month,
 - **Credit** to code - **3030** Non-Teachers Pay Budget
 - **Debit** the relevant wages expense code to whom the pension deduction relates to e.g., 5010 Caretakers Wages Expense, 5110 Cleaners Wages Expense or 6010 Clerical Officer Wages Expense

See Section 6.4 of the FSSU Surf Accounts user manual for further details on recording journals: [Surf Accounts User Manual](#)

If you require assistance with the above, please contact us.

Treoirlíne Airgeadais 2020/2021 - 22

Pobalscoileanna agus Scoileanna Cuimsitheacha

Bailiú Ranníocaíochtaí don Scéim Pinsin Ranníocach d'fhostaithe lánaimseartha neamhtheagaisc Pobalscoileanna agus Scoileanna Cuimsitheacha

Réamhrá

Sonraíonn an treoirlíne seo na socruithe maidir le bailiú na ranníocaíochta pinsin a bhaintear as pá fostaíthe neamhtheagaisc atá ina mbaill den scéim pinsin ranníocach d'fhostaithe neamhtheagaisc Scoileanna Pobail agus Cuimsitheacha.

Bailiú Ranníocaíochtaí

Tá boird bhainistíochta freagrach as ranníocaíochtaí pinsin a bhailiú trí asbhaintí iomchuí a dhéanamh ó phá seachtainiúil / míosúil bhaill na scéime pinsin ranníocach d'fhostaithe neamhtheagaisc i scoileanna Pobail agus Cuimsitheacha.

Asbhainfidh an Roinn Oideachais na ranníocaíochtaí pinsin atá leagtha amach san fhoirm daonáirimh de dheontas pá neamhtheagaisc scoileanna aonair ó 2021 ar aghaidh. Féach thíos an sliocht daonáireamh scoile óna bhfaighfear an fhaisnéis thuas.

Mar shampla, tá asbhaint pinsin de thart ar €17 in aghaidh na seachtaine óna phá comhlán i gceist i gcás feighlí lánaimseartha atá ina bhall den scéim pinsin ranníocach agus a bhfuil tuarastal seachtainiúil de €643.16 á fháil aige. Laghdófar deontas pá bliantúil neamhtheagaisc na scoile faoi €884 (€17 x 52) chun na ranníocaíochtaí bliantúla iomlána a asbhaineadh le haghaidh phá an fheighlí a chur san áireamh.

Mar thoradh ar an socrú seo, ba cheart don bhord bainistíochta ranníocaíochtaí pinsin a asbhaineadh ó phá na mball a choinneáil agus a úsáid chun críocha an bhuiséid pá neamhtheagaisc.

Sliocht ó dhaonáireamh scoile 2020/2021:

SCHOOL NAME:				2020/2021				
SCHOOL ROLL NUMBER:								
				The Cells in Grey below are based on formula's - DO NOT ADJUST				
CENSUS OF NON TEACHING STAFF INFORMATION BASED AT OCT 2020 (Circ 0065/2020)				The Cells in Green below have a drop down list - click on the square & select from the drop down list				
Main stream department sanction staff including secretarial, caretaking, cleaning & pension								
Roll No.	First name(s)	Surname	Maiden name if applicable	Date of birth	Position	Pay scale	Member of C&C Non Teaching Staff Pension Scheme	If member of C&C Non Teaching Staff Pension Scheme - enter amount of annual contribution €
0								
0								
0								
0								
0								
0								
0								

Ranníocaíochtaí pinsin blianta roimhe – roimh 2021

Is cosúil gur choinnigh líon beag scoileanna na ranníocaíochtaí pinsin a bailíodh roimhe seo mar nach raibh siad cinnte cén nós imeachta le húsáid chun déileáil leo. Toisc go raibh na scoileanna eile go léir ag coinneáil agus ag úsáid na gcistí sin sa bhreis ar an mbuiséad a bhí á chur ar fáil, ligfidh an Roinn Oideachais do na scoileanna thuas an maoiniú seo a choinneáil suas go dtí 2020 agus an tréimhse sin san áireamh.

I gcás gach scoil, tosófar ag laghdú a mbuiséid pá neamhtheagaisc faoi mhéid na ranníocaíochtaí pinsin a bhaileofar ó 2021 ar aghaidh.

In Aguisín 1, leagtar amach conas cuntas a thabhairt ar asbhaint na ranníocaíochtaí pinsin in Surf Accounts.

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
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An 23 Márta 2021

Aguisín 1: Cuntasaíocht ar Ranníocaíochtaí in Surf Accounts

Ón 1 Eanáir 2021 ar aghaidh, ba cheart na ranníocaíochtaí a áireamh sna cuntais faoin gceannteideal Buiséad Pá Neamhtheagaisc mar seo a leanas:

Sa chás go bhfuil dialann phárolla á húsáid chun an pá a phostáil

- Ba cheart go mbeadh an asbhaint pinsin
 - **Curtha do shochar** an chóid - **3030** Buiséad Pá Neamhtheagaisc

Sa chás nach bhfuil dialann phárolla á húsáid chun an pá a phostáil

- Caithfear dialann a úsáid chun an asbhaint pinsin a thaifeadadh gach mí,
 - **Curtha do shochar** an chóid - **3030** Buiséad Pá Neamhtheagaisc
 - **Curtha do dhochar** an chóid costais pá ábhartha lena mbaineann an asbhaint pinsin m.sh., 5010 Costas Pá Feighlithe, 5110 Costas Pá Glantóirí nó 6010 Costas Pá Oifigeach Cléireachais

Féach Cuid 6.4 Surf de lámhleabhar úsáideora FSSU Accounts chun tuilleadh sonraí a fháil maidir le dialanna a thaifeadadh: <https://www.fssu.ie/app/uploads/2019/09/Surf-Accounts-Manual-rev.pdf>

Má theastaíonn cabhair uait leis an méid thuas, bí i dteagmháil linn.