

# Financial Guideline 2020/2021 - 24

# Community & Comprehensive Schools and Voluntary Secondary Schools

# Leaving Certificate Oral Language Examinations 2021

State Examination Commission (SEC) <u>Circular \$13/2021</u>: As part of the examination process it has been agreed that the oral examinations in Gaeilge and the modern foreign languages will be organised by the schools and will take place between 26 March and 15 April. See <u>Circular \$15/2021</u> for further information on the State Examinations arrangements.

#### Introduction

The SEC funds the appointment of school appointed personnel involved in the delivery of the examinations through a funding model. This includes locally appointed superintendents, special centre superintendents, Examination Aides and Oral Interviewers.

While school management has discretion to appoint more than one person to the Examination Aide role as the schedule is rolled out, the number of people appointed should be kept to a minimum.

Schools should retain records of those appointed to these roles and of the work completed to facilitate the completion of the claim form.

### 1. Oral Interviewers

For 2021, Oral Interviewers will be added to the approved list of school appointed personnel whose costs of employment (including employer's PRSI at the appropriate rate related to the role) will be refunded by the SEC.

Schools should note the following rates for the oral interviews:

- Leaving Certificate Irish Foundation Level €14.60 per candidate
- All other interviews €19.56 per candidate

The payment for the SEC oral examiners will be based on the above amounts and will also reflect the additional duties that examiners carry out during the marking.

## 2. Travel and Subsistence is not payable to Oral Interviewers.

If school selects a teacher from outside the school, any travel and related expenses must be borne by the school, and may be taxable under Revenue rules where travel is from the home to the place of employment i.e., the school.

## 3. Leaving Certificate Aides

Schools have discretion to appoint an Examination Aide for the Orals as follows:

- Schools with up to 120 Leaving Certificate Candidates 8 Days
- Schools with 120 or more Leaving Certificate Candidates 10 Days

The Leaving Certificate Aide rate (which takes account of recent public sector pay increases) is €146.19 per day.

As the range of duties of the Aide include certain functions that occur during school time the school must be satisfied that where a serving teacher is appointed, the teacher's normal duties are not impinged upon and that no additional costs are incurred (e.g., substitution costs).

## 4. Application of Tax, PRSI and USC

The Aides and Oral Interviewers must be registered with ROS and the payment processed through the school's computer payroll package. It is the responsibility of individual schools to administer tax, PRSI and USC for the above appointments and to pay over any monies deducted in respect of same to the Revenue Commissioners.

The appointment of the Aide and Oral Interviewers is covered under **Class J PRSI**. The rate of employer PRSI under this class is 0.5%. The SEC will refund to schools the employer PRSI at the appropriate rate.

The payment is exempt for the Additional Superannuation Contribution (ASC).

#### 5. Claims for Reimbursement

All claims for reimbursement of the cost of employing locally appointed personnel must be made on the appropriate forms.

The reimbursement forms for Oral Interviewers are in **Appendix A**.

All claims for reimbursement must be signed by the recipient in the school and the school Principal. Claims that are completed incorrectly, inaccurately and /or unsigned will be returned in their entirety to the school.

Details of how to claim for Leaving Certificate Aides, Oral Interviewers, and other costs associated with the delivery of the 2021 Leaving Certificate will be the subject of Circular S16/2021 Payment arrangements for school appointed personnel.

### 6. Cleaning, Caretaking, PPE, Light & Heat

Reasonable additional costs specifically incurred in relation to light, heat, cleaning, caretaking and PPE, within schools, associated with the oral interviews taking place in the evenings, weekends and Easter holidays will be reimbursed by SEC. This will be paid only where the COVID capitation payment provided by the Department has been expended.

Queries can be directed to the SEC Financial Section at phone numbers  $090 - 644\ 2880\ /\ 2801\ /\ 2847$  or via e-mail to <a href="mailto:schoolspayable@examinations.ie">schoolspayable@examinations.ie</a>

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

20th April 2021

# **Appendix A**

# Oral Form P1 2021

# Certificate Examinations 2021 CLAIM FOR REFUND OF FEES PAID FOR ORAL INTERVIEWER

School Name:	Sc	School Roll No:					
Name (BLOCK C	APITALS):						
		ORAL INTE	RVIEWER				
SUBJECT	Total Number of Candidates			Office Use Only			
	Foundation Level (€14.60 per candidate)	HL/OL (€19.56 per candidate)	TOTAL AMOUNT DUE	FL	HL/OL	AMOUNT	
GAEILGE							
FRENCH							
GERMAN							
SPANISH							
ITALIAN							
RUSSIAN							
JAPANESE							
		TOTAL:	€				
Signed:				Date:			
-	(Interviewer)						
Signed:(Principal)				Date:			
I certify I have paid t	wer has carried out thei the Revenue Commissio the Revenue Commissio	ners the appropriat	e PAYE, PRSI & USC.				

I now claim a total refund of €\_\_\_\_\_\_ (which includes the Employer PRSI @ class J1).