

Financial Guideline 2021/2022 - 13

Community & Comprehensive and Voluntary Secondary Schools

Government Budget Summary 2022

Introduction

Budget 2022 was announced in October 2021. The changes below are due to take effect from 1st January 2022, unless otherwise stated.

National Minimum Wage

The Government has approved increasing the national minimum wage by 30 cent per hour, from €10.20 to €10.50 from 1 January 2022.

Universal Social Charge (USC)

The exemption threshold of €13,000 remains the same. The ceiling of the 2% band will increase from €20,687 to €21,295, so that the salary of a full-time worker on the minimum wage will remain outside the higher rate of USC.

For 2022, USC will apply at the following rates for those earning in excess of €13,000:

USC Thresholds 2022	
	Rate
Income up to €12,012	0.5%
Next €9,283	2%
Next €48,749	4.5%
Balance	8%

Medical card holders and individuals aged 70 years and over whose aggregate income does not exceed €60,000 will pay a maximum rate of 2% USC. A 'GP' only card is not

considered a full medical card for USC purposes.

The rate of 8% USC will continue to apply under the Emergency Basis.

Tax credits, Tax Rates and Tax Bands

There has been no change to tax rates for 2022. The standard rate will remain at 20% and the higher rate at 40%.

See attached **Appendix 1** for increases in the tax credits and tax bands for 2022.

PRSI

Employers currently pay 11.05% Class A employer PRSI on weekly earnings over €398. This will increase to €410 from 1 January 2022.

Please note your payroll provider will update your computerised payroll package to take into account the changes to the rates of employers PRSI.

Remote Working (eWorking)

The current tax arrangements for working from home will be enhanced and formalized from 2022 onwards. An Income Tax deduction amounting to 30% of the cost of vouched expenses for electricity, heating and internet services for those days spent working from home can be claimed by remote workers. Revenue's online system will enable individuals to claim tax relief. Further information is available from Revenue.ie on [Remote Working from Home](#).

Elimination of the salary deduction for teachers in Voluntary Secondary schools

The budget provides that voluntary secondary schools in the free education scheme will see capitation funding increased as a result of the elimination of the school salary grant deduction from the capitation payable to schools in this sector. The value of this is €450.40 per each Permanent/CID whole time equivalent (WTE) teacher on the Department of Education payroll. This rectifies a historical inconsistency in the capitation funding arrangements of post-primary schools in the free education scheme.

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

1st December 2021

Appendix 1

Tax credits, tax rates and tax bands

The tax credits and tax bands changes are in bold.

Tax Credit	2022 €	2021 €
Single Person	1,700	1,650
Married or in a Civil Partnership	3,400	3,300
Employee Tax Credit	1,700	1,650
Earned Income Tax Credit Max	1,700	1,650
Widowed Person or Surviving Civil Partner (without qualifying child)	2,240	2,190
Single Person Child Carer Tax Credit	1,650	1,650
Incapacitated Child Credit Max	3,300	3,300
Blind Tax Credit:		
Single Person	1,650	1,650
Married or in a Civil Partnership - One Spouse or Civil Partner Blind	1,650	1,650
Married or in a Civil Partnership - Both Spouses or Civil Partners		
Blind	3,300	3,300
Widowed parent or surviving Civil Partner-		
Bereaved in 2021	3,600	-
Bereaved in 2020	3,150	3,600
Bereaved in 2019	2,700	3,150
Bereaved in 2018	2,250	2,700
Bereaved in 2017	-	2,250
Bereaved in 2016		-
Age Tax Credit:		
Single or Widowed or Surviving Civil Partner	245	245
Married or in a Civil Partnership	490	490
Dependent Relative	245	245
Home Carer Tax Credit	1,600	1,600

Tax rates and tax bands

Personal Circumstances	2022 €	2021 €
Single or Widowed or Surviving Civil Partner, without qualifying child	36,800 @ 20% Balance @ 40%	35,300 @ 20% Balance @ 40%
Single or Widowed or Surviving Civil Partner, qualifying for Single Person Child Carer Credit	40,800 @ 20% Balance @ 40%	39,300 @ 20% Balance @ 40%
Married or in a Civil Partnership, one Spouse or Civil Partner with Income	45,800 @ 20% Balance @ 40%	44,300 @ 20% Balance @ 40%
Married or in a Civil Partnership, both Spouses or Civil Partners with Income	45,800 @ 20% with increase of 27,800 max. Balance @ 40%	44,300 @ 20% with increase of 26,300 max. Balance @ 40%

Treoirlíne Airgeadais 2021/2022 – 13

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Achoimre ar Cháinainéis 2022

Réamhrá

Rinneadh Cáinainéis 2022 a fhógairt i nDeireadh Fómhair 2021. Beidh feidhm ag na hathruithe thíos ón 1 Eanáir 2022, mura luaitear a mhalairt.

An Pá Íosta Náisiúnta

Tá an Rialtas tar éis ardú 30 cent in aghaidh na huaire ar an bpá íosta náisiúnta a fhaomhadh, ó €10.20 go €10.50 ón 1 Eanáir 2022.

An Muirear Sóisialta Uilíoch (MSU)

Beidh an tairseach dhíolúine chéanna, i.e. €13,000, fós i bhfeidhm. Ardófar uasteorainn an bhanda 2% ó €20,687 go €21,295 sa chaoi go bhfanfaidh tuarastal duine atá ag obair go lánaimseartha ar an bpá íosta lasmuigh den ráta ard MSU go fóill.

Don bhliain 2022, cuirfear MSU i bhfeidhm ar na rátaí a leanas dóibh siúd a thuillfidh níos mó ná €13,000:

Tairseacha MSU 2022	
	Ráta
Ioncam suas go €12,012	0.5%
An €9,283 ina dhiaidh sin	2%
An €48,749 ina dhiaidh sin	4.5%
Iarmhéid	8%

Beidh uasráta MSU 2% le hóc ag sealbhóirí cárta leighis agus daoine atá 70 bliain d'aois nó níos sine agus nach bhfuil a n-ioncam comhiomlán níos mó ná €60,000. Ní mheastar cárta 'DG amháin' a bheith ina chárta leighis iomlán chun críocha MSU.

Leanfar den ráta MSU 8% a chur i bhfeidhm faoin mBonn Éigeandála.

Creidmheasanna Cánach, Rátaí Cánach agus Bandáí Cánach

Ní dhearnadh athrú ar bith ar na rátaí cánach don bhliain 2022. Beidh an ráta caighdeánach fós ag 20% agus an ráta ard ag 40%.

Féach **Aguisín 1** le heolas a chur ar na méaduithe ar na creidmheasanna cánach agus ar na bandáí cánach don bhliain 2022.

ÁSPC

Faoi láthair, is é 11.05% Aicme A de ÁSPC an Fhostóra, rud a íocann fostóirí ar thuilleamh seachtainiúil de bhreis ar €398. Déanfar é sin a ardú go €410 ar an 1 Eanáir 2022.

Tabhair faoi deara go ndéanfaidh do sholáthraí párolla do phacáiste párolla ríomhairithe a nuashonrú chun na hathruithe ar rátaí ÁSPC an Fhostóra a chur san áireamh.

Cianobair (Ríomhbair)

Déanfar na socrúithe reatha cánach maidir le bheith ag obair ón mbaile a fheabhsú agus a chur ar bhonn foirmiúil ó 2022 ar aghaidh. Is féidir le cianoibrithe asbhaint Cánach loncáim a éileamh i leith 30% dá gcuid costas dearbhaithe le haghaidh seirbhísí leictreachais, téimh agus idirlín ar na laethanta sin a chaitheann siad ag obair ón mbaile. Cuirfidh córas ar líne na gCoimisinéirí loncáim ar chumas daoine faoiseamh cánach a éileamh. Tá tuilleadh eolais le fáil ó Revenue.ie ar an leathanach '[Cianobair ón mbaile](#)'.

Deireadh a chur leis an asbhaint tuarastail do mhúinteoirí i Meánscoileanna Deonacha

Déantar foráil sa bhuiséad go méadófar an maoiniú caipitíochta do mheánscoileanna deonacha atá sa scéim saoroideachais toisc go bhfuil deireadh á chur leis an asbhaint deontais tuarastail scoile a thógtar ón gcaipitíocht is iníoctha le scoileanna san earnáil seo. Fágann an t-athrú seo go bhfaighfear €450.40 sa bhreis in aghaidh na coibhéise lánaimseartha le múinteoir buan/ar conradh tréimhse éiginnte atá ar phárolla na Roinne Oideachais. Ceartú é seo ar neamhréireacht stairiúil a bhí i socrúithe maoinithe caipitíochta iar-bhunscoileanna sa scéim saoroideachais.

Guthán: 01-269 0677

info@fssu.ie

An 1 Nollaig 2021

Aguisín 1

Creidmheasanna cánach, rátaí cánach agus bandaí cánach

Tá na hathruithe ar na creidmheasanna cánach agus na bandaí cánach i gcló trom.

Creidmheas Cánach	2022 €	2021 €
Duine Singil	1,700	1,650
Pósta nó i bPáirtnéireacht Shibhialta	3,400	3,300
Creidmheas Cánach Fostaí	1,700	1,650
Uaschreidmheas Cánach um Ioncam Tuillte	1,700	1,650
Baintreach Fir nó Mná nó Páirtí Sibhialta Marthanach (nach bhfuil leanbh cleithiúnach aige nó aici)	2,240	2,190
Creidmheas Cánach Cúramóra Linh do Dhuine Singil	1,650	1,650
Uaschreidmheas do Leanbh Éagumasaithe	3,300	3,300
Creidmheas Cánach na nDall:		
Duine Singil	1,650	1,650
Pósta nó i bPáirtnéireacht Shibhialta - Céile nó Páirtí Sibhialta Amháin Dall	1,650	1,650
Pósta nó i bPáirtnéireacht Shibhialta - An Bheirt Chéilí nó an Bheirt Pháirtithe Sibhialta Dall	3,300	3,300
Tuismitheoir is Baintreach Fir nó Mná nó Páirtí Sibhialta Marthanach-		
Céile/Páirtí Cailte in 2021	3,600	-
Céile/Páirtí Cailte in 2020	3,150	3,600
Céile/Páirtí Cailte in 2019	2,700	3,150
Céile/Páirtí Cailte in 2018	2,250	2,700
Céile/Páirtí Cailte in 2017	-	2,250
Céile/Páirtí Cailte in 2016	-	-
Creidmheas Cánach Aoise:		
Baintreach Fir nó Mná nó Páirtí Sibhialta Marthanach nó Singil	245	245
Pósta nó i bPáirtnéireacht Shibhialta	490	490
Gaol Cleithiúnach	245	245
Creidmheas Cánach Cúramóra Baile	1,600	1,600

Rátaí cánach agus bandaí cánach

Cúinsí Pearsanta	2022 €	2021 €
Baintreach Fir nó Mná nó Páirtí Sibhialta Marthanach nach bhfuil leanbh cleithiúnach aige nó aici	36,800 @ 20% Iarmhéid @ 40%	35,300 @ 20% Iarmhéid @ 40%
Baintreach Fir nó Mná nó Páirtí Sibhialta Marthanach nó Singil, atá i dteideal Creidmheas Cúramóra Linbh do Dhuine Singil	40,800 @ 20% Iarmhéid @ 40%	39,300 @ 20% Iarmhéid @ 40%
Pósta nó i bPáirtnéireacht Sibhialta, Céile nó Páirtí Sibhialta Amháin a bhfuil Ioncam aige nó aici	45,800 @ 20% Iarmhéid @ 40%	44,300 @ 20% Iarmhéid @ 40%
Pósta nó i bPáirtnéireacht Sibhialta, Ioncam ag an mBeirt Chéilí nó ag an mBeirt Pháirtithe Sibhialta	45,800 @ 20% le méadú 27,800 ar a mhéad Iarmhéid @ 40%	44,300 @ 20% le méadú 26,300 ar a mhéad Iarmhéid @ 40%