

Financial Guideline 2021/2022 - 17

Community & Comprehensive Schools

Payments to Members of Selection Committees

This guideline supersedes Financial Guideline 12-2020/2021. There are no changes in the application of this guideline. The claim form has been updated.

1. Introduction

In Community & Comprehensive schools the fee payable to the nominees of trustees, who participate in Community & Comprehensive school teacher selection committees and **who are not in Public Sector employment** is €130 per day ([Circular Letter 0077/2011](#)).

Please note the rate of €130 per day will apply for the first 60 days of engagement in any one calendar year and thereafter €65 per day.

2. Application of Tax, USC and PRSI

The payment to the individual must be put through the payroll and all the appropriate statutory deductions should be made to the payment.

The individual must be registered on ROS immediately as an employee of the school.

It is the responsibility of individual schools to administer PAYE, PRSI and USC on the payment and to pay over any monies deducted in respect of same to the Revenue Commissioners.

From the 1st January 2019, ASC is payable by **public servants** on their **pensionable pay only**. As the fee payable of €130 per day is not pensionable ASC will not apply.

3. Travel and Subsistence

Members of a selection committee who carry out their work on a voluntary and **unpaid basis** may be paid travel and subsistence expenses for necessary travel to carry out their duties.

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 Community and Comprehensive 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.](#)

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

Please note journeys between an **employee's** home and normal place of work (location duties are carried out) are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable. Detailed guidance on the reimbursement of employees' expenses of travel and subsistence can be found [here](#).

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.

[Click here to download the sample claim form](#) 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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7th December 2021

Treoirlíne Airgeadais 2021/2022 - 17

Pobalscoileanna agus Scoileanna Cuimsitheacha

Íocaíochtaí le Comhaltaí Coistí Roghnúcháin

Tá an treoirlíne seo ag dul in ionad Threoirlíne Airgeadais 12-2020/2021. Níl aon athrú tagtha ar chur chun feidhme na treoirlíne. Tá an fhoirm éilimh nuashonraithe.

1. Réamhrá

I bPobalscoileanna agus Scoileanna Cuimsitheacha is é €130 sa lá an táille is iníoctha le hainmnithe na n-iontaobhaithe **nach bhfuil fosaithe san Earnáil Phoiblí** a ghlacann páirt i roghchoistí múinteoirí i bPobalscoileanna agus Scoileanna Cuimsitheacha (Ciorclán Uimh: [0077/2011](#)).

Tabhair do d'aire go mbeidh feidhm ag an ráta €130 sa lá go ceann na chéad 60 lá fostaithe in aon bhliain féilire agus go mbeidh feidhm ag ráta €65 sa lá ina dhiaidh sin.

2. Feidhmiú na Cánach Ioncaim, an MSU agus an ÁSPC

Caithfear an duine aonair a íoc tríd an gcóras párolla agus ba chóir gach uile asbhaint reachtúil chúí a dhéanamh ar na híocaíochtaí.

Caithfidh an duine aonair a bheith cláraithe mar fhostaí de chuid na scoile ar ROS láithreach bonn.

Is ar scoileanna aonair atá an fhreagracht as ÍMAT, ÁSPC agus MSU a riar i gcás na n-íocaíochtaí seo agus as aon airgead a asbhaintear ina leith a íoc leis na Coimisinéirí Ioncaim.

Ón 1 Eanáir 2019 ar aghaidh, tá RAB (Ranníocaíocht Aoisliúntais Breise) iníoctha ag **seirbhísigh phoiblí** ar **a gcuid pá inphinsin amháin**. Toisc nach luach saothair inphinsin í an táille €130 sa lá áfach, ní bheidh feidhm ag RAB uirthi.

3. Taisteal agus Cothú

Comhaltaí coiste roghnúcháin a dhéanann a gcuid oibre ar bhonn deonach agus **gan phá**, féadtar costais taistil agus chothaithe a íoc leo faoi chomhair taisteal atá riachtanach lena gcuid dualgas a chomhlíonadh.

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 Pobalscoil agus Scoil Chuimsitheach), 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 hiarbhír 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 Ioncaim.](#)

Níl sé ceart ná cóir do chomhaltaí costais neamhdheimhnithe ná costais slánsuime a éileamh.

Tabhair do d'aire nach turais ghnó iad turais idir áit chónaithe an **fhostaí** agus áit oibre an fhostaí (áit a gcomhlíontar na dualgais) agus gurb aisíocaíochtaí incháinite iad aon aisíocaíochtaí ar chostais tiomána (táillí tacsáí san áireamh) i dtaca le turais den chineál sin. Féadtar treoraíocht shonraithe maidir le haisíoc costais taistil agus cothaithe le fostaithe a fháil [anseo](#).

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 roghnúcháin;
- dáta an turais;
- cúis leis an 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 ó 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.

Cliceáil [anseo](#) chun an teimpléad a fhéadtar a úsáid chun liúntais taistil agus chothaithe a thairfeadh agus a éileamh, a íoslódáil.

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

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An 7 Nollaig 2021