

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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