FSSU
Financial Support Services Unit

Financial Guideline P20 - 2019/2020

Payments to Independent Assessors on Interview Panels

The following guideline provides guidance on payments to independent assessors on interview panels.

The independent assessor can be paid in **one** of the following ways:

1. Treat the individual as an employee.

    - Tax Credits for employees are based on the most up to date Relevant Payment Notification available. If the employee's PPSN is not available, emergency tax and USC would apply.
    - Where the board has determined the individual is an employee. The payment to the individual must be put through the payroll and all the appropriate statutory deductions are made to the payment. **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.

OR

2. Treat the individual as self-employed. You can do this only where:

    - There is an invoice submitted with a tax number and an invoice number and
    - The person provides a tax clearance certificate and
    - The person provides a copy of their own business insurance

OR

3. Pay expenses based on civil service rates outlined in Appendix 1. These rates are the maximum allowable and are paid tax free. The form in Appendix 2 should be completed and approved by the Chairperson of the Board of Management.

All documentation in relation to claims should be retained for a period of seven years (i.e. six years after the tax year to which the records refer).

If you need any further information please email primary@fssu.ie
or phone (01) 910 4020

Financial Support Services Unit

July 2020

Appendix 1

Civil Service Travel Rates effective 1st September 2022

Motor Travel Rates per kilometre				
Bands	**Distance**	**Engine Capacityup to 1200cc**	**Engine Capacity 1201cc to 1500cc**	**Engine Capacity 1501cc and over**
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

The Electric Vehicle (EV) rate has been increased and is set at the same rate as that applying tovehicles in the middle category of 1,201 to 1,500cc.

Reduced Motor Travel Rates per Kilometre		
Engine Capacityup to 1200cc	**Engine Capacity 1201cc to 1500cc**	**Engine Capacity 1501cc and over**
21.23 cent	23.80 cent	25.96 cent

Reduced mileage rates are payable for journeys associated with an individual's job but not solely related to the performance of

those duties.Examples include:

- attendance at confined promotion competitions
- attendance at approved courses of education
- attendance at courses or conferences

APPENDIX 2 (Click here to print this form from the FSSU website)

TRAVEL & SUBSISTENCE EXPENSE CLAIM FORM

1. Name (Block Capitals): ____

2. Home Address:____

3. Details of Car (Engine cc etc):____

4. Claim Period:____

Travel	€________________________
Subsistence	€________________________
Miscellaneous	€________________________
Total Claim	€_________________________

5. Declaration by Claimant

I declare that:

a) The subsistence and other allowances that I claim are correct and in accordance with regulations.
b) The expenses are necessarily incurred by me in relation to school business.
c) I have not claimed, nor will I claim from any Government department, nor from any other source, the expense incurred above.
d) My cumulative mileage to date for which I have been paid travelling expenses (including travel claimed herein and from other public bodies) during the current travel year is_________________KM.

Signature______________________________ Date___________________

6. Authorisation

Signed on behalf of the Board of Management:________________________________

(Principal / Chairperson)

DETAILS OF CLAIM

Date	Purpose of Journey	Journey from	Journey to	Mode of transport	Distance (in km)	Travel	Subsistence	Misc Amounts
					SUBTOTALS	€	€	€
					TOTAL	€		

Treoir Airgeadais P20 - 2019/2020

Íocaíochtaí le Measúnóirí Neamhspleácha ar Phainéil Agallaimh

Tugtar anseo treoir ar íocaíochtaí le measúnóirí neamhspleácha ar phainéil agallaimh.

Is féidir an measúnóir neamhspleách a íoc ar **cheann amháin** de na bealaí seo a leanas:

1. Plé a dhéanamh leis an té mar fhostaí.

NÓ

2. Plé a dhéanamh leis an té mar dhuine féinfhostaithe. Ní féidir leat déanamh amhlaidh ach amháin:

    - Má chuirtear isteach sonrasc, a bhfuil uimhir chánach agus uimhir shonraisc luaite air, agus
    - Má chuireann an té deimhniú imréitigh cánach ar fáil, agus
    - Má chuireann an té cóip dá (h)árachas gnó ar fáil

NÓ

3. Costais a íoc de réir rátaí na státseirbhíse, mar atá leagtha amach in Aguisín 1. Is iad sin na rátaí is airde is ceadmhach agus íoctar saor ó cháin iad. Is cóir an fhoirm in Aguisín 2 a chomhlánú agus is cóir do Chathaoirleach an Bhoird Bainistíochta í a fhaomhadh ansin.

    Is cóir gach cáipéis a bhaineann le héilimh a choinneáil go ceann tréimhse seacht mbliana (.i. sé bliana tar éis na bliana cánach a mbaineann na taifid léi).

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie nó cuir glao ar (01) 9104020

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Iúil 2020

Aguisuin 1

Rátaí Taistil Státseirbhíse le héifeacht ón 1 Meán Fómhair 2022

Rátaí Mótarthaistil in aghaidh an Chiliméadair				
Bandaí	**Fad**	**Acmhain nInnill suas le 1200cc**	**Acmhainn Innill 1201cc go 1500cc**	**Acmhainn Innill 1501cc agus os a chionn**
Banda 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Banda 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Banda 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Banda 4	25,001 km agus níos mó	20.56 cent	23.85 cent	25.87 cent

Tá an ráta le haghaidh Feithiclí Leictreacha á mhéadú agus tá sé á shocrú ag an rátacéanna leis an ráta a bhaineann le feithiclí sa chatagóir láir, i.e. 1,201cc go 1,500cc.

Rátaí Laghdaithe Mótarthaistil in aghaidh an Chiliméadair		
Acmhainn Innill suas le 1200cc	**Acmhainn Innill 1201cc go 1500cc**	**Acmhainn Innill 1501cc agus os a chionn**
21.23 cent	23.80 cent	25.96 cent

Tá rátaí laghdaithe míleáiste iníoctha do thurais a bhaineann le post an duinenach mbaineann go heisiach le feidhmiú na ndualgas sin.

Mar shampla:

- freastal ar chomórtais theoranta ardaithe céime
- freastal ar chúrsaí oideachais ceadaithe
- freastal ar chúrsaí nó comhdhálacha

AGUISÍN 2 (Cliceáil anseo leis an bhfoirm seo a phriontáil)

FOIRM ÉILIMH MAIDIR LE COSTAIS TAISTIL AGUS CHOTHAITHE

1. Ainm (Bloclitreacha):____
2. Seoladh Baile:____
3. Sonraí faoin gcarr (cc an innill, srl.):_________________________________
4. Tréimhse an Éilimh:____

Taisteal	€______________________
Cothú	€______________________
Ilghnéitheach	€______________________
Iomlán an Éilimh	€______________________

5. Dearbhú an Éilitheora

Dearbhaímse leis seo:

e) Go bhfuil na liúntais chothaithe agus na liúntais eile atá á n-éileamh agam ceart agus in oiriúint leis na rialacháin.
f) Go raibh orm na costais a thabhú i dtaca le gnó na scoile.
g) Nár éiligh mé, agus nach n-éileoidh mé, an costas tabhaithe thuasluaite ó aon roinn Rialtais, ná ó aon fhoinse eile.
h) Gurb é Cm_______________mo mhíleáiste carnach go dtí seo ar íocadh costais taistil liom ina leith (lena n-áirítear an taisteal atá á éileamh anseo agus ó chomhlachtaí poiblí eile) le linn na bliana reatha taistil.

Síniú____________________________Dáta__________________

6. Údarú

Arna shíniú thar ceann an Bhoird Bainistíochta:______________________________

(Príomhoide / Cathaoirleach)

SONRAÍ MAIDIR LEIS AN ÉILEAMH

Dáta	Cúis leis an Turas	Turas ó	Turas chuig	Modh iompair	Fad (in km)	Taisteal	Cothú	Ilghnéitheach Suimeanna
					FO-IOMLÁIN	€	€	€
					IOMLÁN	€		