

Financial Guideline 2022/2023 - 19

Voluntary Secondary Schools in the Fee Charging Sector

Additional Superannuation Contribution (ASC)

This guideline supersedes Financial Guideline 19-2021/2022. There are no changes in the application of this guideline.

1. **Additional Superannuation Contribution rates**
2. **Arrangement for Transferring Additional Superannuation Contributions (ASC) to the Department of Education for the Tax Year Ended 31st December 2022**

Introduction

ASC is payable by **public servants** on their **pensionable pay only**. This contribution is in addition to the existing superannuation contribution made by public servants currently and applies to **pensionable remuneration only**. For example, ASC applies to a privately paid teacher who has joined the Department of Education public sector pension scheme and is making contributions to the scheme in his/her private capacity.

Under the new pension arrangements non-pensionable income such as supervision & substitution, selection committee payments, State Examination remuneration paid by the school, payments to teachers for privately paid hours, un-rostered overtime, etc. is **exempt from ASC**.

1. Exemption Thresholds and Rate

Public Servants who are Members of pre-2013 Pension Schemes with Standard Accrual Terms	
Band	Rate
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	10%
Balance (€60,000 plus)	10.5%

All Public Servants who are Members of the Single Public Service Pension Scheme	
Band	Rate
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	3.33%
Balance (€60,000 plus)	3.5%

It is advised that the deduction is calculated at the marginal rate (e.g. 10.5% or 3.5%) where this is not the main public service employment of the individual and an ASC10 form has not been completed.

2. Arrangement for transferring Additional Superannuation Contribution (ASC) to the Department of Education (DE) for the Tax Year Ended 31st December 2022

As part of the year end payroll requirements, it is advised that schools remit ASC due to the DE for the calendar year 2022. Computerised payroll systems will produce a report from the 'Year End' report options called the ASC35. This will list the employees who had ASC deducted from them and the amount deducted.

The Department's Finance Unit operates a special bank account for the collection of the ASC.

The details of the special bank account are as follows:

Account Name – SuperAnnContribution
Account No - 70001228
Sort Code – 95-15-99
IBAN- IE89 DABA 9515 9970 0012 28
BIC NO - DABAIE2D

When transferring the ASC, it is **vitaly** important that the school **uses a reference including the school roll number** so that the lodgement is easily identifiable to the Department. Schools are requested to ensure that the reference used enables the Department to identify where the payment has come from and what period it covers. The permitted reference sequence cannot exceed 18 characters in total.

The recommendation to schools is to use the school's unique roll number followed by the period covered.

for example: **65431QJan-Dec22**

where 65431Q is the school's roll number and Jan-Dec22 is the period for which the ASC is being paid. Remember, only 18 characters are allowable in this reference.

Before transferring the ASC to the Department, an email should be sent to cashier@education.gov.ie advising DE cashier staff of the expected arrival of the payment and giving details of the school including school roll number when sending the money.

This email should specify

- the school's name,
- the school's roll number used in the lodgement reference,
- lodgement type (ASC),
- the period covered by the payment,
- a contact name and number,
- the lodgement reference,
- lodgement date and
- the amount of money transferred.

See Appendix 1 for detailed procedures.

In line with Government Directives and for security reasons the collection of receipts via electronic banking remains the preferred choice of the Department of Education.

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

12th December 2022

Appendix 1

Procedures for Transferring Additional Superannuation Contribution (ASC) to the Department of Education.

Step 1: Creating the Email for the Department

a. **Determine the amount of ASC to be paid**

Print the ASC report listing the employees' names, PPS numbers and the amount of ASC deducted from the Payroll System for the year. File the reports in a file labelled "ASC Returns". The reports should be reviewed and signed by the Principal.

b. **Email the DE**

Before transferring the ASC, complete the sample email form below for the year and email to the Department of Education using this email address

cashier@education.gov.ie

Please have the email approved by the Principal before sending it to the Department.

c) **Sample Email for the Department**

Subject: Lodgement Form Additional Superannuation Contribution (ASC)

To Cashier, Department of Education

School Name	
School Roll Number	
Lodgement Type (ASC)	
Year the ASC refers to	
Contact Person	
Contact Phone Number	
Lodgement Reference e.g., 600151 Jan-Dec 2022	
Lodgement Date	
Lodgement Amount	€

Step 2: Transferring the Money to the Department for ASC

ASC payments can be made in two ways either using electronic banking or by writing to your bank directly. See below for more information.

a) Transferring using Electronic Banking

- i. Set up the details of the Departments Bank account on the Electronic Banking.
- ii. Enter the details for the payment together with your Reference details on the system.
- iii. Get the Electronic Bank approvers to approve the payment.
- iv. Print a copy of the payment for your bank file and file a copy also on the ASC return file.

OR

b) Credit Transfer document available at your Bank

Treoirline Airgeadais 2022/2023 - 19

Meánscoileanna Deonacha san Earnáil Táillí

Ranníocaíocht Aoisliúntais Bhreise (RAB)

Tagann an treoirline seo in ionad Threoirline Airgeadais 19-2021/2022. Níl aon athrú tagtha ar chur chun feidhme na treoirline.

1. Rátaí Ranníocaíochta Aoisliúntais Breise

2. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2022 maidir le Ranníocaíochtaí Aoisliúntais Breise (RAB) a Aistriú chuig an Roinn Oideachais

Réamhrá

Tá RAB le híoc ag **seirbhísigh phoiblí** ar a gcuid **pá inphinsin amháin**. Tá an ranníocaíocht sin sa bhreis ar an ranníocaíocht aoisliúntais reatha a dhéanann seirbhísigh phoiblí faoi láthair agus ní bhaineann sé ach le luach saothair **inphinsin amháin**. Mar shampla, bhainfeadh an Ranníocaíocht Aoisliúntais Bhreise (RAB) le múinteoir a íoctar go príobháideach atá páirteach I scéim pinsin earnála poiblí na Roinne Oideachais agus atá ag déanamh ranníocaíochtaí isteach sa scéim sin ina c(h)áil phríobháideach.

Faoi na socrúithe nua pinsin, beidh **díolúine ó RAB** ag baint le hioncam neamh-inphinsin amháil maoirseacht & ionadaíocht, íocaíochtaí coistí roghnóireachta, luach saothair Scrúduithe Stáit arna íoc ag an scoil, íocaíochtaí le múinteoirí as ucht uaireanta an chloig arna n-íoc go príobháideach, ragobair neamh-uainchláir srl.

1. Tairseacha agus Rátaí Díolúine

Seirbhísigh Phoiblí ar Baill iad de Scéimeanna Pinsin roimh 2013 a bhfuil Téarmaí Fabhráithe Caighdeánacha ag baint leo	
Banda	Ráta
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	10%
Iarmhéid (breis is €60,000)	10.5%

Gach Seirbhíseach Poiblí ar Ball é nó í den Scéim Pinsean Seirbhíse Poiblí Aonair	
Banda	Ráta
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	3.33%
Iarmhéid (breis is €60,000)	3.5%

Moltar go ríomhfaí an asbhaint ag an ráta imeallach (10.5% nó 3.5%, mar shampla) sa chás nach é seo príomhfhostaíocht seirbhíse poiblí an duine agus nach bhfuil foirm ASC10 comhlánaithe.

2. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2022 maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a aistriú chuig an Roinn Oideachais

Moltar do scoileanna an tsuim RAB atá dlite don Roinn don bhliain féilire 2022 a íoc mar chuid de riachtanais phárolla dheireadh na bliana. Cuirfidh córais phárolla ríomhairithe tuairisc darb ainm ASC35 i dtoll a chéile faoi na roghanna tuairiscithe 'Deireadh Bliana'. Sa tuairisc sin, beidh liosta de na fostaithe ar fad ar baineadh RAB díobh agus an tsuim a asbhaineadh.

Oibríonn Aonad Airgeadais na Roinne cuntas bainc speisialta chun RAB a bhailiú.

Is iad seo a leanas sonraí an chuntais bainc speisialta sin:

Ainm an Chuntais – SuperAnnContribution
Uimhir an Chuntais – 70001228
Cód Sórtála – 95-15-99
IBAN- IE89 DABA 9515 9970 0012 28
UIMH. BIC - DABAIE2D

Nuair a dhéantar RAB a aistriú, **tá sé an-tábhachtach go deo go n-úsáidfeadh an scoil tagairt, lena n-áireofar uimhir rolla na scoile**, ionas go bhféadfadh an Roinn an lóisteáil a aithint go réidh. Iarrtar ar scoileanna a chinntiú go n-úsáidfidh siad tagairt a chuirfidh ar chumas na Roinne a aithint cén scoil a sheol an íocaíocht isteach agus cén tréimhse lena mbaineann sí. Ní cheadaítear níos mó ná 18 gcarachtar a bheith ina leithéid de thagairt.

Moltar do scoileanna uimhir rolla na scoile a úsáid, agus an tréimhse lena mbaineann an íocaíocht a lua ina dhiaidh.

mar shampla: **65431QJan-Dec22**

Is é 65431Q uimhir rolla na scoile agus is é Jan-Dec22 an tréimhse a bhfuil RAB á íoc ina leith. Ná déan dearmad nach ceadmhach níos mó ná 18 gcarachtar a bheith sa tagairt seo.

Sula n-aistrítear RAB chuig an Roinn, ba chóir r-phost a chur chuig cashier@education.gov.ie lena chur in iúl d'airgeadóirí na Roinne gur cheart dóibh a bheith ag súil leis an íocaíocht,

agus ba chóir sonraí na scoile a lua, lena n-áirítear uimhir rolla na scoile, le linn don airgead a bheith á aistriú.

Ba chóir go mbeadh na nithe seo a leanas luaite sa ríomhphost chomh maith:

- ainm na scoile,
- uimhir rolla na scoile a úsáideadh i dtagairt na lóisteála,
- an cineál lóisteála (RAB),
- an tréimhse lena mbaineann an íocaíocht,
- ainm agus uimhir teagmhála,
- tagairt na lóisteála,
- dáta na lóisteála,
- an méid airgid a aistríodh.

Féach Aguisín 1 chun nósanna imeachta mionsonraithe a fháil.

De réir treoracha ón Rialtas agus ar chúiseanna slándála, is fearr leis an Roinn Oideachais íocaíochtaí a fháil tríd an ríomhbhaincéireacht go fóill.

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

Guthán: 01-269 0677

info@fssu.ie

An 12 Nollaig 2022

Aguisín 1

Nósanna Imeachta maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a Aistriú chuig an Roinn Oideachais

Céim 1: Cuir an r-phost don Roinn i dtoll a chéile

a. **Oibrigh amach an tsuim RAB atá le híoc**

Priontáil an tuairisc RAB, ina liostaítear ainmneacha agus uimhreacha PSP na bhfostaithe, agus an méid RAB a rinneadh a asbhaint den Chóras Párolla don bhliain. Comhdaigh na tuairiscí i gcomhad darb ainm “Tuairisceáin RAB”. Ba cheart don Phríomhoide súil a chaitheamh ar na tuairiscí agus a lámh a chur leo.

b. **Seol R-phost chuig an Roinn**

Sula n-aistríonn tú an tsuim RAB, comhlánaigh an fhoirm r-phoist shamplach thíos don bhliain agus cuir chuig an Roinn Oideachais é ag an seoladh r-phoist seo: cashier@education.gov.ie larr ar an bPríomhoide an r-phost a fhaomhadh sula gcuirtear chuig an Roinn é.

c. **R-phost Samplach don Roinn**

Ábhar: Foirm Lóisteála Ranníocaíocht Aoisliúntais Bhreise (RAB)

Chuig an Airgeadóir, an Roinn Oideachais

Ainm na Scoile	
Uimhir Rolla na Scoile	
Cineál Lóisteála (RAB)	
An bhliain a dtagraíonn an RAB di	
Teagmhálaí	
Uimhir Ghutháin an Teagmhálaí	
Tagairt na Lóisteála m.sh. 600151 Jan-Dec 2022	
Dáta na Lóisteála	
Méid na Lóisteála	€

Céim 2: An tAirgead a bhaineann le RAB a Aistriú chuig an Roinn

Is féidir íocaíochtaí RAB a dhéanamh ar dhá bhealach, is é sin, tríd an ríomhbhaincéireacht nó trí scríobh go díreach chuig do bhanc. Féach thíos le tuilleadh eolais a fháil.

a) Aistriú tríd an Ríomhbhaincéireacht

- i. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.
- ii. Iontráil na sonraí le haghaidh na híocaíochta sa chóras, chomh maith le do sonraí Tagartha.
- iii. Iarr ar na ceadaitheoirí Ríomhbhaincéireachta an íocaíocht a cheadú.
- iv. Priontáil cóip den íocaíocht le haghaidh do thaifid bainc, agus déan cóip a chomhdú freisin sa chomhad tuairisceáin RAB.

NÓ

b) Doiciméad aistrithe creidmheasa, atá ar fáil i do bhanc