

Financial Guideline P14-2022/2023

Primary Schools

Statutory Sick Leave Pay Scheme

Introduction

The Sick Leave Act commenced on 1 January 2023 and provides for an entitlement to statutory sick leave for an employee who would have ordinarily worked but was incapable of doing so due to illness or injury.

Since 1 January 2023, employees have a right to 3 days paid sick leave per calendar year. The daily sick pay payment amount will be 70% of the employees normal daily pay up to a maximum of €110 per day. This is the now the legal minimum number of paid sick days per year.

The Sick Leave Act 2022 applies to employees, who have at least 13 weeks continuous service, who are employed under a contract of employment, whether full-time, part-time, permanent or fixed term.

1. Rate of payment

- Sick pay is paid by the board of management at 70% of the employee's normal daily gross pay up to a maximum of €110 a day.

Calculation of the daily rate of statutory sick pay (SSP) for an employee earning a weekly salary of €750 in respect of a 5 day week.

Example 1:

Weekly salary		€750
Daily rate of pay	€750/ 5 days =	€150
SSP	€150 x 70%	€105

Example 2:

Calculation of the daily rate of SSP for an employee earning a weekly salary of €800 in respect of a 5 day week.

Weekly salary		€800
Daily rate of pay	€800/ 5 days =	€160
SSP	€160 x 70% = €112 restricted to maximum of	€110

- If the pay is based on a fixed hourly rate but for a variable number of hours, then the pay should be calculated on what would have been payable to the employee if they had worked that day.

Example 3:

An employee works 4 hours on a Tuesday, 6 hours on a Wednesday, and 8 hours on a Friday. They are paid the national minimum wage of €11.30. Calculate their daily rate of SSP if they were absent on certified sick leave on a Tuesday, Wednesday or Friday.

Tuesday	4 hours x €11.30 x 70% =	€31.64
Wednesday	6 hours x €11.30 x 70% =	€47.46
Friday	8 hours x €11.30 x 70% =	€63.28

Otherwise, if pay changes from week-to-week the employees normal pay is the average of their pay over the 13 weeks before they are on sick leave.

2. Qualifying criteria

To qualify the employee must:

- have 13 weeks continuous service with the school (periods of lay-off less than or equal to 26 weeks are counted as service),
- be certified by a GP as unable to work,
- and the sick day falls on a day they would be expected to work

3. Existing entitlements

The board of management can offer a more generous sick pay scheme, but they can't offer less than the statutory amount.

It is the Government's intention that statutory sick leave will increase incrementally over the coming years as follows:

- 2023 - 3 days covered
- 2024 - 5 days covered
- 2025 - 7 days covered
- 2026 - 10 days covered

The Sick Leave Act states that if an existing entitlement to paid sick leave in an employment contract is as favourable or more favourable than the statutory entitlement, then the employer's obligation under the legislation is met. Any such provision shall be a substitution for, and not in addition to that entitlement.

3.1 Revised terms for school secretaries under the Workplace Relations Commission agreement per Circular 0036/2022

School secretaries who have opted into the above agreement will have the following entitlements to paid sick leave:

- 2022/2023 school year - 3 days full pay
- 2023/2024 school year - 5 days full pay
- 2024/2025 school year - 7 days full pay
- 2025/2026 school year and onwards - 10 days full pay

The secretary must provide a medical certificate for the sick leave to be payable.

3.2 Other categories of staff e.g. cleaners, caretakers, non-teacher supervisors, coaches

The board of management will need to review existing leave entitlements to ensure that they are as a whole as favourable or more favourable to the employee.

The Sick Leave Act sets out the criteria for employers to determine whether their existing sick pay scheme is more favourable than the proposed statutory provisions provided in the Act:

- The period of service of an employee required before sick leave is payable.
 - The number of days an employee is absent before sick leave is payable.
 - The period for which sick leave is payable.
 - The amount of sick leave that is payable.
 - The reference period of the sick leave scheme.
- Where an employee's entitlement to paid sick leave under their contract is more favourable than the current statutory sick leave entitlement of 3 days, the employee should be advised that there are no changes to the employment contract and that the sick leave provisions within the contract will continue to apply.
- The Act provides that, where existing entitlements are not as favourable as the statutory sick leave, those entitlements shall be deemed to be modified so as not to be less favourable. Employees should be advised in writing of their statutory sick leave entitlement and the qualifying criteria for payment. Employees should be notified of changes to their sick leave entitlements.

4. Other points to note

Sick days can be taken as consecutive days or non-consecutive days.

The statutory sick pay year is the calendar year, so it runs from 1 January to 31 December.

In the case of secretaries opting into the agreement outlined in section 3.1 the sick pay year is the academic school year.

5. Records to be retained:

An employer must maintain a record of all statutory sick leave taken to include:

- a) the period of employment of each employee who availed of statutory sick leave,
- b) the dates and times of statutory sick leave in respect of each employee who availed of such leave, and
- c) the rate of statutory sick leave payment in relation to each employee who availed of statutory sick leave.

Records must be retained for four years.

6. Income Tax, PRSI and USC implications

Statutory sick pay should be recorded as part of the employee's gross pay and is subject to income tax, USC, employer and employees PRSI. As the payment is reckonable for PRSI purposes, the employee should be awarded an insurable week in respect of the days he/she is in receipt of statutory sick pay.

7. State Illness Benefit

There is no state illness benefit for the first three days of illness.

8. Other useful resources

- [Sick leave and Sick Pay \(citizensinformation.ie\)](https://citizensinformation.ie/en/employment/sick-leave-and-sick-pay)
- [Sample Sick Pay Policy Template](#)

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

If you need any further information please email primary@fssu.ie

or phone (01) 910 4020

Financial Support Services Unit

2nd March 2023

Treoirline Airgeadais P14 - 2022/2023

Bunscoileanna

Scéim Pá um Shaoire Bhreiteachta Reachtúil

Réamhrá

Tháinig an tAcht um Shaoire Bhreiteachta i bhfeidhm ar an 1 Eanáir 2023 agus forálann sé do theidlíocht ar shaoire bhreiteachta reachtúil i gcás fostaí a bheadh ag obair de ghnáth ach nach raibh in ann oibriú de dheasca breiteachta nó gortaithe.

Ón 1 Eanáir 2023 i leith, tá sé de cheart ag fostaíthe 3 lá saoire breiteachta íoctha a fháil in aghaidh na bliana féilire. Is é an méid íocaíochta breiteachta laethúil ná 70% de ghnáthphá laethúil na bhfostaíthe suas go huasmhéid €110 in aghaidh an lae. Is é seo an t-íoslíon dlíthiúil laethanta breiteachta íoctha in aghaidh na bliana anois.

Baineann an tAcht um Shaoire Bhreiteachta 2022 le fostaíthe, a bhfuil ar a laghad 13 seachtaine de sheirbhís leanúnach acu, atá fostaíthe faoi chonradh fostaíochta, cibé acu faoi chonradh lánaimseartha, páirtaimseartha, buan nó téarma seasta.

1. Ráta Íocaíochta

- Íocann an bord bainistíochta pá breiteachta ag 70% de ghnáthphá comhlán laethúil an fhostaí suas go huasmhéid €110 in aghaidh an lae.

An ráta laethúil de phá breiteachta reachtúil a ríomh d'fhostaí a thuilleann tuarastal seachtainiúil €750 i leith seachtain 5 lá.

Sampla 1:

Tuarastal seachtainiúil		€750
Ráta pá laethúil	€750/ 5 lá =	€150
Pá Breiteachta Reachtúil	€150 x 70%	€105

Sampla 2:

An ráta laethúil de phá breiteachta reachtúil a ríomh d'fhostaí a thuilleann tuarastal seachtainiúil €800 i leith seachtain 5 lá.

Tuarastal seachtainiúil		€800
Ráta pá laethúil	€800/ 5 lá =	€160
Pá Breiteachta Reachtúil	€160 x 70% = €112 teoranta don uasmhéid	€110

- Má tá an pá bunaithe ar ráta seasta in aghaidh na huaire ach le haghaidh líon inathraithe uaireanta, ba chóir an pá a ríomh ar an méid a bheadh iníoctha leis an bhfostaí dá mbeadh sé/sí ag obair an lá sin.

Sampla 3:

Oibríonn fostaí 4 huaire an chloig ar an Máirt, 6 huaire an chloig ar an gCéadaoin, agus 8 n-uaire an chloig ar an Aoine. Íoctar an t-íosphá náisiúnta €11.30 leo. Déan a ráta laethúil de Phá Breoiteachta Reachtúil a ríomh dá mbeidís as láthair ar shaoire bhreioiteachta le teastas ar an Máirt, ar an gCéadaoin nó ar an Aoine.

An Mháirt	4 huaire x €11.30 x 70% =	€31.64
An Céadaoin	6 huaire x €11.30 x 70% =	€47.46
An Aoine	8 huaire x €11.30 x 70% =	€63.28

Seachas sin, má athraíonn an pá ó sheachtain go seachtainis é gnáthphá an fhostaí meán a bpá don tréimhse 13 seachtaine sula dtéann siad ar saoire bhreioiteachta.

2. Critéir cháilitheacha

Chun a bheith cáilithe, ní mór don fhostaí:

- 13 seachtaine de sheirbhís leanúnach a bheith aige/aici leis an scoil (déantar tréimhsí asleagain níos giorra ná, nó cothrom le, 26 seachtaine a mheas mar sheirbhís),
- teastas a bheith acu ó Dhochtúir Teaghlaigh á rá go bhfuil sé/sí neamhinniúil chun oibre,
- a bheith in ainm is a bheith ag obair ar an lá breioiteachta

3. Teidlíochtaí atá ann cheana féin

Is féidir leis an mbord bainistíochta scéim pá bhreioiteachta níos flaithiúla a chur ar fáil ach ní féidir leo méid níos lú ná an tsuim reachtúil a chur ar fáil.

Tá sé beartaithe ag an Rialtas go dtiocfaidh méadú incriminteach ar shaoire bhreioiteachta reachtúil sna blianta atá romhainn, mar seo a leanas:

- 2023 - 3 lá cumhdaithe
- 2024 - 5 lá cumhdaithe
- 2025 - 7 lá cumhdaithe
- 2026 - 10 lá cumhdaithe

Luaitear san Acht um Shaoire Bhreioiteachta má tá teidlíocht ar shaoire bhreioiteachta íoctha ann cheana féin i gconradh fostaíochta agus í chomh fabhrach nó níos fabhraí ná an teidlíocht reachtúil, meastar go bhfuil oibleagáid an fhostóra faoin reachtaíocht comhlíonta ansin. Is in ionad na teidlíochta sin, agus ní i dteannta na teidlíochta sin, a bheidh foráil ar bith den sórt sin.

3.1 Téarmaí athbhreithnithe do rúnaithe scoile faoi chomhaontú an Choimisiúin um Chaidreamh san Áit Oibre de réir Chiorclán 0036/2022

Beidh na teidlíochtaí seo a leanas ar shaoire bhreioiteachta íoctha ag rúnaithe scoile a roghnaigh a bheith páirteach sa chomhaontú thuasluaite:

- Scoilbhliain 2022/2023 - 3 lá ar phá iomlán
- Scoilbhliain 2023/2024 - 5 lá ar phá iomlán
- Scoilbhliain 2024/2025 - 7 lá ar phá iomlán
- scoilbhliain 2025/2026 agus ar aghaidh - 10 lá ar phá iomlán

Ní mór don rúnaí teastas dochtúra a chur ar fáil ionas go mbeidh an tsaoire bhreiteachta iníochta.

3.2 Catagóirí eile foirne, e.g. glantóirí, feighlithe, maoirseoirí nach múinteoirí iad, cóitseálaithe

Beidh ar an mbord bainistíochta athbhreithniú a dhéanamh ar na teidlíochtaí saoire atá ann cheana féin chun a chinntiú go bhfuil siad, ina n-iomláine, chomh fabhrach nó níos fabhraí don fhostaí.

Leagann an tAcht um Shaoire Bhreiteachta amach na critéir d'fhostóirí chun a chinneadh cibé an bhfuil a scéim pá bhreiteachta reatha níos fabhraí ná na forálacha reachtúla beartaithe dá bhforáiltear san Acht:

- An tréimhse seirbhíse a chaithfidh fostaí a bheith aige/aici sula mbeidh saoire bhreiteachta iníochta.
 - Líon na laethanta a bhíonn fostaí as láthair sula mbeidh saoire bhreiteachta iníochta.
 - An tréimhse dá bhfuil saoire bhreiteachta iníochta.
 - An méid saoire breiteachta atá iníochta.
 - Tréimhse thagartha na scéime saoire breiteachta.
- Sa chás go bhfuil teidlíocht an fhostaí ar shaoire bhreiteachta íochta faoina c(h)onradh níos fabhraí ná an teidlíocht reatha ar 3 lá saoire bhreiteachta reachtúil, ba chóir a chur in iúl don fhostaí nach bhfuil aon athrú ag teacht ar an gconradh fostaíochta agus go mbeidh feidhm i gcónaí ag na forálacha um shaoire bhreiteachta sa chonradh.
- Déantar foráil san Acht, i gcás nach bhfuil teidlíochtaí reatha chomh fabhrach leis an tsaoire bhreiteachta reachtúil, go meastar go bhfuil na teidlíochtaí sin modhnaithe ar dhóigh nach lú fabhar é. Ba cheart a dteidlíocht saoire breiteachta reachtúil agus na critéir cháilitheacha le haghaidh íocaíochta a chur in iúl i scríbhinn d'fhostaithe. Ba cheart fógra a thabhairt d'fhostaithe faoi athruithe ar a dteidlíochtaí saoire bhreiteachta.

4. Pointí eile le tabhairt do faoi deara:

Is féidir laethanta breiteachta a thógáil mar laethanta as a chéile nó mar laethanta aonair.

Is ionann an bhliain pá bhreiteachta reachtúla agus an bhliain féilire, i.e. téann sí ón 1 Eanáir go dtí an 31 Nollaig.

I gcás rúnaithe a roghnaíonn a bheith páirteach sa chomhaontú atá leagtha amach i gcuid 3.1, is ionann an bhliain pá bhreiteachta agus an scoilbhliain acadúil.

5. Taifid le coinneáil

Ní mór d'fhostóir taifead a choinneáil maidir leis an tsaoire bhreiteachta reachtúil go léir a thógtar, lena n-áirítear:

- a) tréimhse fostaíochta gach fostaí a bhaineann leas as saoire bhreiteachta reachtúil,
- b) dátaí agus amanna na saoire breiteachta reachtúla maidir le gach fostaí a bhaineann leas as an tsaoire sin, agus
- c) an ráta íocaíochta don tsaoire breiteachta reachtúil i ndáil le gach fostaí a bhaineann leas as saoire bhreiteachta reachtúil.
- d) Ní mór na taifid a choinneáil ar feadh ceithre bliana.

6. Impleachtaí Cánach Ioncaim, ÁSPC agus MSU

Ba cheart pá breiteachta reachtúil a thaifeadadh mar chuid de phá comhlán an fhostaí agus tá sé faoi réir cánach ioncaim, MSU agus ÁSPC an fhostóra agus an fhostaí. Toisc go bhfuil an íocaíocht ináirithe chun críocha ÁSPC, ba chóir seachtain inárachais a bhronnadh ar an bhfostaí i leith na laethanta a bhfuil sé/sí ag fáil pá breiteachta reachtúil.

7. Sochar Breiteachta Stáit

Ní íoctar sochar breiteachta stáit don chéad 3 lá breiteachta.

8. Acmhainní eile úsáideacha

- [Saoire Bhreiteachta agus Pá Breiteachta \(citizensinformation.ie\)](https://citizensinformation.ie)
- [Teimpléad do bheartas samplach um pá breiteachta](#)

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo a fháil ón FSSU.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig primary@fssu.ie

nó cuir glao ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

An 2 Márta 2023