

Training Video for Clerical
Officer / Accounts
Secretary

Introduction to School
Payroll

FSSU > Search results for 'payroll'

198 results found.

Payroll

> Revision of School Secretaries Salaries

> Covid-19 – Payments

Payments

Revision of School
Secretaries Salaries

Guidelines on Payroll

Public Holidays

Circulars on Payroll

Payroll Information

Revenue Audits

Payroll Journal

Keeping Payroll Records

Supervision & Substitution Payments

State Examination Personnel

After School Study
Payments

Areas to be covered:

Board as an employer

Payroll packages

Your first payrun

Pension deductions for staff

Payroll considerations

Payments to be processed on payroll

Statutory Payroll employ records

Processing payroll

PRSI Classes

Rates of Pay

Holiday Pay

Bank/Public Holiday entitlement

Statutory sick pay

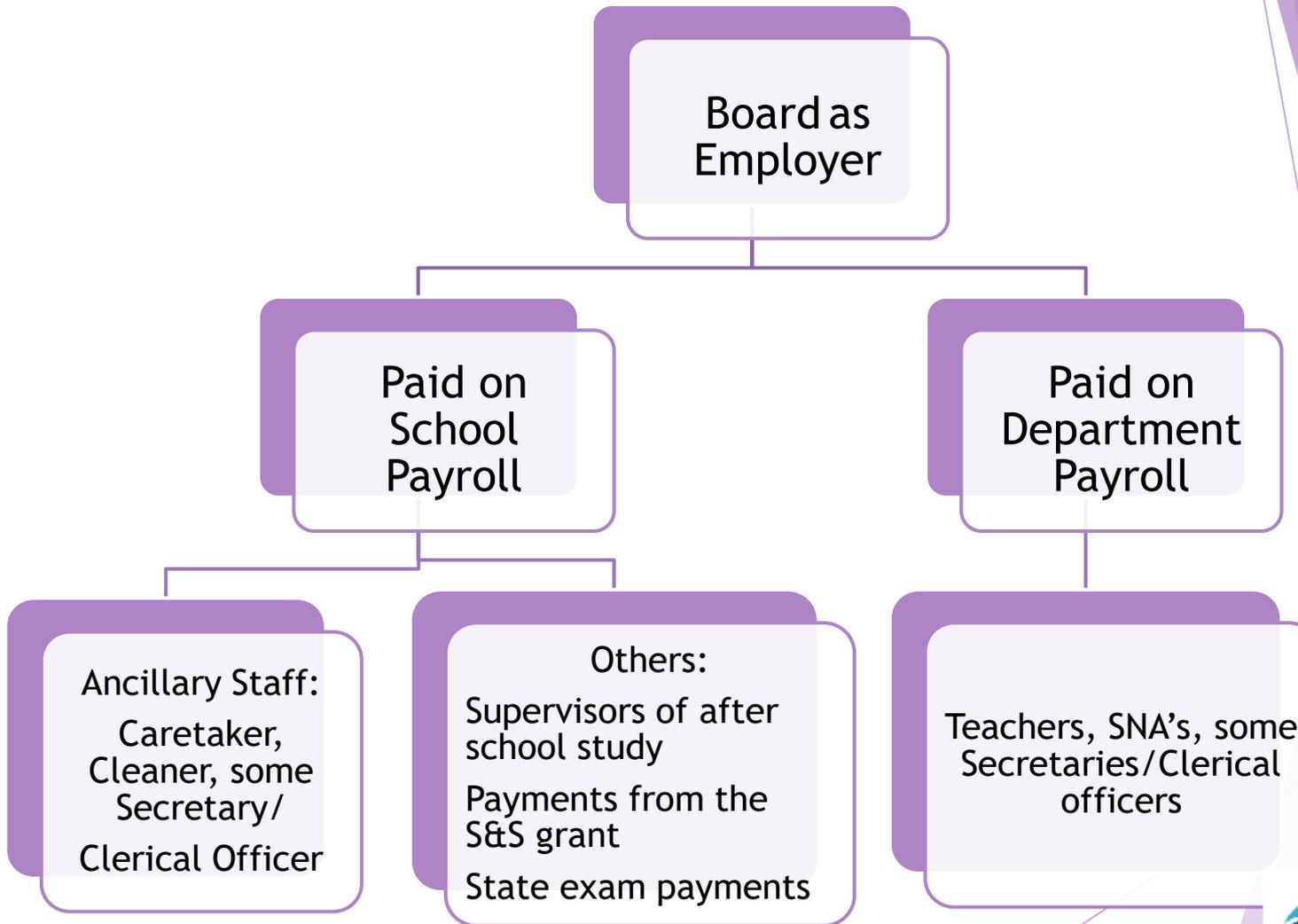
Maternity Leave& Benefit

Expenses

Employee or self employed

Maternity Benefit

The Board as Employer



Payroll overview



Payroll overview - First payroll run

- Before starting to process your first payroll period
 - Print a list of employee and review with the Principal

Review

- Hourly/Weekly/Monthly Rate
- Full/Part/Term time
- Hours of work - timesheets
- Holiday entitlements

Payroll overview - Pension deductions

Department Sanctioned Staff

Contributory pension scheme

Single Public Service Pension scheme

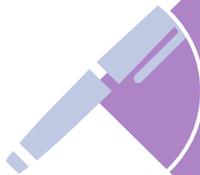
Payroll overview - basic considerations



All payments made by the school must be revenue compliant and subjected to all statutory deductions



Wages and salaries paid to all employees should be approved by the Principal



This approval confirms that the service has been provided and that the wages / salaries are properly due

Note: The income tax year commences on 1st January and ends on the following 31st December

Payments to be processed on payroll



Selection committee payments



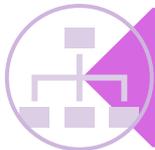
Payments to supervisors of after school study



Most payments to part-time trainers/lecturers/TY module providers



All payments made to anyone employed as Examination Aides



All payments for supervision & substitution



Payments made to teachers for mock exams

Statutory Payroll/Employment Records

Employer registration number with Revenue

Full Name, Address and PPS Number for each employee

Terms of Employment for each employee

Payroll details - i.e., Gross to Net, Rate per hour, Overtime, Deductions, etc.

Copies of Payslips

Employees' Job Classifications

Dates of commencement and, where relevant, termination of employment

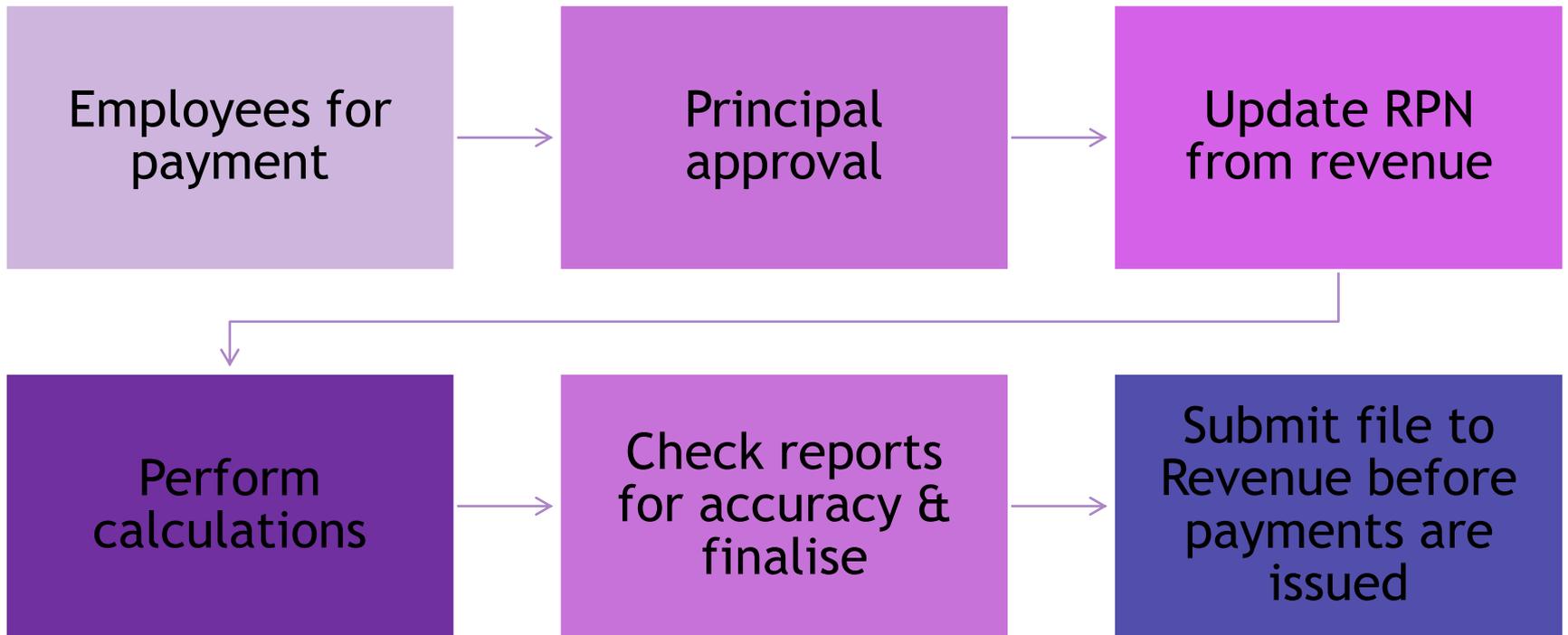
Hours of Work for each employee (including starting and finishing times, meal breaks and rest periods)

Register of employees under 18 years of age

Holiday and Public Holiday entitlements received by each employee

Any documentation necessary to demonstrate compliance with employment rights legislation

Processing Payroll



PRSI classes

Class A:

Most employees pay Class A PRSI

Teachers:

Class A - commenced teaching after 6th April 1995

Class D - commenced teaching before 6th April 1995

Class J:

Employees aged 66

All payments to personnel engaged in the state exam roles

Rates of Pay

Minimum wage rate

Since 1 January 2023, the national minimum wage is €11.30 per hour.

Wage rates vary in Primary, Community & Comprehensive schools and Voluntary Secondary Schools

Holiday Pay - Annual Leave



Statutory annual leave entitlement is 4 weeks p.a for someone working full time

Most common method for calculating HP is 8% of the hours worked in a leave year - subject to max of 4 working weeks



What about Part-time/Term Time work?

Annual leave for part-time workers is calculated using the 8% of hours worked method



What about Other Leave?

Time spent on certain leave is treated as continuous employment and can be used to accumulate annual leave entitlement



You can only be on one type of leave at any one time

Bank/Public Holiday Entitlement

Most employees are entitled to paid leave on public holidays.

Part time employees entitled to paid public holidays if:

- They worked for at least 40 hours in the 5 weeks before the public holiday; and
- The public holiday falls on a day you normally work

Employees required to work that day they are entitled to an additional day's pay

If the employee does not normally work on that particular day, they should get one-fifth of their weekly pay.



Statutory Sick Pay (SSP)

Since 1 January 2023, employees have a right to 3 days' sick pay a year. This is called *statutory sick pay* (SSP)(that means the legal minimum).

Sick pay is paid by the employer at 70% of the employee's normal pay up to a maximum of €110 a day.

The employee must be working at least 13 weeks with the employer before you can get statutory sick pay.

The employer can have a more generous sick pay scheme, but they can't give less than the statutory amount.

Maternity Benefit (MB)

Maternity Benefit is a payment made to women who are on [maternity leave](#) from work and covered by [PRSI](#)

The employee should apply for MB at least 6 weeks before planned maternity leave.

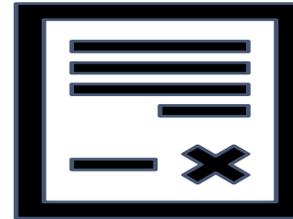
Some employers will continue to pay the employee on maternity leave and request that the MB be paid to them. You should check the contract of employment to see what applies to the employee.

Maternity Benefit Section in DSP

Homepage: <https://www.gov.ie/en/service/apply-for-maternity-benefit/>

Expenses - Travel & Subsistence

Travel & Subsistence Policy



Travel & Subsistence Claim Forms



FSSU > Post-Primary > Topics > Travel and Subsistence

All Topics

Accounting Procedures

Adult Education

Travel and Subsistence

Travel and Subsistence - C&C Schools

Travel and Subsistence - Vol. Sec. Schools



Employee or self-employed?

Employment status, is not a matter of choice.

Depends upon the terms and conditions

A payment to a person classified as self-employed only made on foot of a proper invoice.

In general a payment to a once off lecturer/tutor/trainer should be processed through payroll and subject to statutory deductions.

Considerable care should be taken and the school must satisfy itself that the employment status is determined correctly

Any case of doubt can be clarified by contacting the relevant Revenue office, details of which can be found at: www.revenue.ie/en/contact-us/index.aspx

Where to find further help and guidelines

Additional information on topics mentioned earlier are as follows:

Part time teachers/once off lectures - employee or self employed

https://www.fssu.ie/app/uploads/2019/10/15-20-Financial-Guideline-Part-Time-Teachers-_Tutors.pdf

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-11.pdf>

Contact Details
Tel: 01 269 0677
Email: info@fssu.ie

Thank you for taking the time to view this video.

If you have any specific training requests or there are topics you would like to see covered please do not hesitate to contact us.