

### Additional Resources and Payment Arrangements for School Appointed Personnel for State Examinations 2024

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#### 1. Introduction

Schools are required to:

- arrange payment to school appointed personnel engaged in examinations roles.
- maintain records of these activities; and
- collect receipts from those paid to facilitate claiming payment for SEC in due course.

At the end of the examination period, schools should claim the costs incurred for the State Examinations 2024 from the SEC, to include the Examination Aides, all school appointed Superintendents, Examination Attendants, payment for preparatory work and assessment of projects, miscellaneous expenses and transport costs associated with Oral Examinations at Easter.

The relevant forms and receipts, including the Overview claim form, are detailed in **Appendix 1** and are available on the [FSSU website](#) and the SEC website at [www.examinations.ie](http://www.examinations.ie) under: Schools > Circulars/Information > Superintendents, Centres, Examination Aides.

**Please note that claim forms will not be posted out to schools this year by the SEC.**

[SEC Circular S24/2024](#) advises of the payment arrangements, including rates of payment,

which will apply for school appointed personnel and other additional costs for Examinations 2024.

The circular should be read in conjunction with SEC Circulars: [Circular S84/23](#) Important Announcement in Relation to Oral Examinations in Irish & Modern Foreign Languages for Leaving Certificate 2024 and [SEC Circular S12/24](#) - Leaving Certificate (Established) Oral Examinations 2024; Oral Examinations in Irish and Modern Foreign Languages for Leaving Certificate 2024, and any other circulars relating to the conduct of the examinations.

## **2. Refunds to Schools**

The State Examinations Commission (SEC) will refund the costs in respect of the following where appropriate:

- a) Examination Aides Days
- b) Examination Aide – Pastoral Support for Candidates **(New for 2024)**
- c) School appointed Superintendents for the day Practicals, Construction Studies, Engineering, LCVP Links Modules, LCA ICT; Computer Science and Aural Examinations
- d) School appointed Superintendents for special examination centres
- e) Examination Attendants
- f) Miscellaneous Expenses associated with Schools open during Easter holidays to facilitate Oral Examinations 2024
- g) Transport costs associated with candidates travelling to school for examinations over Easter holidays
- h) Payment for preparatory work/assessment of projects.

## **3. Application of Tax, PRSI and USC**

School appointed personnel associated with running the state examinations must be registered with ROS and the payment processed through the school's computer payroll package. It is the responsibility of individual schools to administer tax, PRSI and USC for the above appointments and to pay over any monies deducted in respect of same to the Revenue Commissioners.

The appointment of school personnel for the examinations is covered under **Class J PRSI**. This is because state examination work is subsidiary employment. This will need to be confirmed under the employee's details in the payroll package. The rate of employer PRSI

under this class is 0.5%. The SEC will refund to schools the employer PRSI at the appropriate rate.

Payments are exempt from the Additional Superannuation Contribution (ASC).

In order to ensure that the payroll can be processed in a timely manner it is advisable that the following details are received from each employee on commencement of their duties:

- Name
- Address
- Date of Birth
- PPS Number
- Commencement date
- Bank account details – Account BIC & IBAN

For attendants it may be their first employment. They will need to register the employment as soon as possible to avoid paying emergency tax. To do this they must register for “[myaccount](#)” with Revenue. When they receive the “[myaccount](#)” password they will be able to register the employment with the school. In order to do this, you will need to provide them with the school’s employer registration number. When they have registered the employment, Revenue will make a Revenue payroll notification (RPN) available to the school.

#### **4. Rates of Payment 2024**

##### **(i) Examination Aides**

Examination Aides Rate per Day	€160.62
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As per [SEC Circular S24/2024](#) the number of Examination Aide days available will depend on the number of candidates in the school and the range of activities that are required to meet the needs of candidates in that school, as follows:

**a. General**

<b>Purpose</b>	<b>Max Days</b>	<b>Max Days</b>
	<b>Days Available to All Schools</b>	<b>Days Available to All Schools</b>
Planning for State examinations and June examinations	Up to 15 Days	Up to 15 Days
	<b>Up to 300 Candidates</b>	<b>300 or more Candidates</b>
Recognised post-primary schools with 300 or more examination candidates due to take examinations, will be permitted to claim an additional day for every 50 additional candidates	Nil	1 day for every 50 additional candidates

**b. Oral Examinations at Easter**

These resources are specific to the timing of the Leaving Certificate Language Oral examinations in the Easter Holidays.	<b>Up to 120 Leaving Certificate Candidates</b>	<b>120 or more Leaving Certificate Candidates</b>
Planning and Administration of the examinations taking place over the Easter holidays from Saturday 23 March 2024 to Thursday 29 March 2024 inclusive.	Up to 8 Days	Up to 10 Days
Oral Examinations – Pastoral Support Role	5 days	5 days

**c. Other Days**

Schools which have examinations on Monday 24 or Tuesday 25 of June can claim up to 2 additional days; one for each day they are required to open	Up to 2 Days	Up to 2 Days
Schools opening on one Sundays in June to provide for the receipt of the written examination papers.	2 Days per Sunday as required	2 Days per Sunday as required

**Relevant claim form:**

- [Form E.A.1 2024 – Examination Aide School Reimbursement Form 2024](#)

**(ii) School appointed Superintendents, including Special Centre Superintendents, for the day Practicals in Construction Studies & Engineering, LCVP Links Modules, LCA ICT; Computer Science and Aural Examinations**

Details of the examination arrangements are the subject of separate communications prior to the commencement of the examinations listed. The listed examinations are taking place in schools on school days. The rate of payment for individuals appointed as Superintendents and Special Centre Superintendents for the examinations in 2024 is as follows:

<b>School Appointed Superintendent and Special Centre Superintendents</b>	<b>Rate</b>	
Practical Tests	€132.28	per day
L.C.V.P/Computer Science Reasonable Accommodations (Non-SNA)	€66.13	per session
L.C.V.P/Computer Science Reasonable Accommodations (SNA)	€50.47	per session
Aural Exams Leaving Certificate/Junior Cert	€66.13	per session
Leaving Certificate Applied (For Gaeilge Chumarsáideach, & Languages (Year 1) Information Technology (Year 2)	€66.13	per session

**Relevant Claim Form:**

- [Form P1 2024- Claim for Refund of Fees paid for Practical/Aural/Computer Science/LCVP/Listed LCA Subject](#)

**(iii) School Appointed Superintendents for Reasonable Accommodations**

The rates for school appointed superintendents for reasonable accommodations (which include the duties of Reader and/or Scribe) for special centres for the 2024 examinations are as follows:

School appointed Superintendent (Non-SNA Rate)	€66.13 per session
School appointed Superintendent (SNA Rate)	€50.47 per session

The Department of Education has an agreement with the trade Union FORSA, which represents SNA's, that in cases where an SNA is supporting a candidate in a special centre during the examinations and also performing the duties associated with superintending of the special centre, the agreed fee, will be paid to the SNA in respect of the superintending role.

**Relevant claim form:**

- [SP1 2024 - Claim for Refund of Fees paid to school appointed Superintendents where reasonable accommodation arises](#)

**(iv) Examination Attendants**

Student attendants, nominated by schools, assist the Superintendents throughout the examinations.

Attendants should be appointed on the basis of one attendant per main examination centre. Attendants for special centres must be approved by Reasonable Accommodation Section of the SEC.

Payments to attendants should be processed through the school payroll, at Class J or Class M for those under age 16. It is likely emergency tax rates will apply if the attendant has not previously registered with Revenue. To avoid this, attendants should register for Revenue's [myAccount](#) now and register the school as their employer.

Please provide attendants with the Schools employer tax registration number for them to be able to do this. Any taxes that may deducted, where they have not registered can be reclaimed by the attendant logging on to their Revenue's MyAccount and selecting "Claim unemployment repayment" on the PAYE services card.

The Attendant timesheet will specify the rates applicable.

**Note** If Employer's PRSI of .5% (Class J) is paid this should be written on to the end of the form and added to the refund being claimed.

**Relevant claim forms:**

- [Attendant's Timesheets - Over 18 years](#)
- [Attendant's Timesheets - Under 18 years](#)

**(v) Miscellaneous Expenses**

The SEC will consider claims from schools and other exchequer funded settings for reasonable additional costs specifically incurred to ensure school opening at Easter, subject to the qualification below.

Miscellaneous Expenses	Guide
Heating/Lighting	Based on a reasonable proportion of amenity bills for the duration of examinations and the number of examination sessions held in the school over the Easter holidays.
Caretaking/Cleaning	Based on agreed rates of pay in the school to cover Examinations held in the school over the Easter holidays.

**Relevant claim form:**

Under Part 3 ‘Miscellaneous Expenses – Associated with Oral Examinations Only’

- [Overview Form 2024 – Summary of School Claim](#)

**(vi) Transport for some candidates travelling to schools for examinations over the Easter holidays**

Schools are asked to facilitate the attendance of candidates for examinations over the Easter holidays, using taxi services in the following limited circumstances. The candidates must be:

- eligible for school transport under the terms of the Department’s School Transport Scheme and
- be availing of school transport in the current school year for whom transport services are not available over the period **Saturday 23 March to Thursday 28 March inclusive**
- attending for an examination event over this period noting that this should be considered when scheduling candidates.

The SEC will reimburse schools for reasonable costs of such services on the production of valid receipts.

**Relevant claim form:**

Under Part 3 ‘Miscellaneous Expenses – Associated with Oral Examinations Only’

- [Overview Form 2024 – Summary of School Claim](#)

## (vii) Preparatory Work/Assessment of Projects for State Examinations

- Teachers who undertake preparatory work and assessment of projects for the State Examinations in schools, where applicable.
- Please note that only one payment per candidate per subject can be claimed. Schools should arrange to pay teachers directly for this work and the cost can be recouped as part of the school claim from the SEC.
- Preparatory work is limited to the following subjects at the rates specified.

Preparatory Work		Rate per Candidate
Junior Cycle	Wood Technology	€5.70
Junior Cycle	Home Economics Practical (Higher & Ordinary)	€5.70
Leaving Certificate	Construction Studies Practical (Higher & Ordinary)	€5.70
Leaving Certificate	Engineering Practical (Higher & Ordinary)	€5.70
Leaving Certificate	Art Coursework (Higher & Ordinary)	€5.70
Leaving Certificate Applied	Hotel Catering & Tourism	€5.70
Leaving Certificate Applied	Graphics & Construction Studies (Year 2)	€5.70
Leaving Certificate Applied	Info & Communications Technology (Year 2)	€5.70

Assessment of Projects		Rate per Candidate
Leaving Certificate	Construction Studies – Practical	€4.10

### Relevant claim form:

- [Form APW1 2024 – Claim for Refund of Fees Paid for Assessment of Projects and Preparatory Work](#)

## 5. Advance Payments to Schools

To assist with defraying some of the costs associated with the 2024 State Examinations, the SEC will provide an advance payment to schools in May 2024 for Examinations 2024, in line with the normal practice. The advance will be offset against the final school 2024 claim.



## 6. Claims for Reimbursement

All documentation relating to payments to school appointed personnel for examinations 2024 should be retained by schools during the examination process. **All claims are to be held and sent together in one submission at the end of all activities relating to examinations 2024.**

All claims for reimbursement **must be made on the appropriate SEC forms.**

[The Overview Form 2024 – Summary of School Claim](#) must be completed and returned with all completed individual claim forms to;

**Finance Section,  
State Examinations Commission,  
Cornamaddy,  
Athlone,  
Co Westmeath.  
N37 TP65**

The use of non-SEC claim forms will result in the entire claim being returned to the school. All claims for reimbursement must be signed by the recipient in the school and the school Principal. Claims that are completed incorrectly, inaccurately and /or unsigned will be returned in their entirety to the school.

## 7. Queries

Queries can be directed to the SEC Finance Section at phone numbers:

090 - 644 2801 / 2877 / 2847 or via e-mail to [schoolspayable@examinations.ie](mailto:schoolspayable@examinations.ie)

*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](mailto:info@fssu.ie)

26<sup>th</sup> March 2024

## Appendix 1

Forms are available on [www.examinations.ie](http://www.examinations.ie) (under: Schools > Circulars/Information > Superintendents, Centres, Examination Aides) and on the FSSU website as listed below:

- [Overview Form 2024 – Summary of School Claim](#)
- [Form E.A.1 2024 – Examination Aide School Reimbursement Form 2024](#)
- [Form P1 2024- Claim for Refund of Fees paid for Practical/Aural/Computer Science/LCVP/Listed LCA Subject](#)
- [SP1 2024 - Claim for Refund of Fees paid to school appointed Superintendents where reasonable accommodation arises](#)
- [Attendant Timesheet – Over 18 years](#)
- [Attendant Timesheet – Under 18 years](#)
- [Form APW1 2024 – Claim for Refund of Fees Paid for Assessment of Projects and Preparatory Work](#)

## Appendix 2

<b>Examination Aides</b>	€160.62	per day
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<b>Superintendents</b>		
Reasonable Accommodations: (Non-SNA Rate)	€66.13	per session
Reasonable Accommodations: (SNA Rate)	€50.47	per session
Practical Tests	€132.28	per day
L.C.V.P/Computer Science Reasonable Accommodations (Non SNA)	€66.13	per session
L.C.V.P/Computer Science Reasonable Accommodations (SNA)	€50.47	per session
Aural Exams Leaving/Junior Cert	€66.13	per session
Leaving Certificate Applied (For Gaeilge Chumarsáideach, & Languages (Year 1) Information Technology (Year 2)	€66.13	per session

<b>Teachers who undertake preparatory work and assessment of projects</b>		
Preparatory Work	€5.70	Per candidate
Assessment of Projects	€4.10	Per candidate