

Payments to Members of Selection Committees

This guideline supersedes guideline 15-2021/2022.

This guideline has been updated to take account of Revenue’s Enhanced Reporting Requirements (ERR).

1. Introduction

Practice regarding payments in recognition of service on a selection committee is a matter for each board of management within the guidance issued by Revenue and the Articles of Management (where applicable). The rates paid are at the discretion of the board of management.

The composition of selection committees varies depending on the post to be filled but the selection committee is normally made up of some/all of the following:

- Board of management nominees
- Principal of the school
- Trustee nominees
- External assessor

2. Payments to board of management members

Board of management members by agreement, may be paid expenses for necessary travel, other than attendance at board of management meetings, to carry out school business either as a representative of the board or of the school.

- Part 05-01-06 of the Tax and Duty Manual, Tax Treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees states the following:

“The reimbursement of expenses for travel and subsistence to individuals who work on a voluntary and unpaid basis for the organization whose functions and aims are both altruistic and non-commercial (for example a voluntary secondary school) may be paid tax free provided the expenses of travelling and subsistence:

- Merely puts the unpaid individual in a position to carry out his/her work; and
- No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement

of expenses of travelling and subsistence. The Civil Service rates can be found [here](#).”

- Members of boards of management of Voluntary Secondary schools are not entitled to a professional fee when serving on interview committees for positions in the school in which they are a board member, as they act in a voluntary capacity (AOM 6B).
- It is not appropriate for board of management members to claim un-vouched or round sum expenses.
- The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to office holders. Therefore, any reimbursement of travel or subsistence expenses paid to board of management members must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS. Further information on ERR can be found [here](#). Only reimbursements paid to the board member need to be reported under ERR. Travel and subsistence expenses paid by the school on behalf of the board member do not need to be reported.

3. Payments to the Principal

Where the Principal necessarily incurs expenses of travel (and subsistence relating to that travel) in the performance of the duties of his/her office or employment, the reimbursement of such expenses may, within certain limits, be made tax-free:

- the Principal must be temporarily away from his/her normal place of work in the performance of the duties of his/her office or employment;
- the travel expenses must be necessarily incurred in the performance of the duties of the office or employment; and
- arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

Detailed guidance on the reimbursement of employees’ expenses of travel and subsistence can be found [here](#).

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to office holders. Therefore, any reimbursement of travel or subsistence expenses paid to the Principal must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS. Further information on ERR can be found [here](#).

Only reimbursements paid to the Principal need to be reported under ERR, travel and subsistence expenses paid by the school on behalf of the Principal do not need to be reported.

4. Payments to other members of the selection committee

Where other members of the selection committee receive a professional fee for their services the following should be confirmed ahead of interviews:

- Duties of the external assessor
- Where will these duties take place (i.e. the school and the interview location)
- The rate payable
- Determine the employment status of the selection committee member i.e. are they an employee or self-employed. This should be done with reference to [Revenue's Code of Practice for Determining Employment or Self-Employment Status of Individuals](#)
Selection committee members are generally engaged under a contract of service (employee) as opposed to a contract for service (self-employed).

4.1 Scenario 1: 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 the school or interview location are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable. As this is a taxable payment it does not need to be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.
- Payments for journeys carried out between the school and interview location (if not located in the school) may be made tax free. As this is a tax-free payment it does need to be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.

4.2 Scenario 2: Where the board has determined the individual is self-employed.

- As per [Revenue's Code of Practice for Determining Employment or Self-Employment Status of Individuals](#).
- In order to determine if the selection committee member is self-employed, they must produce;
 - a valid invoice (which contains a tax reference number and invoice number)
 - a copy of their own business insurance and
 - a tax access number (tax clearance certificate). The board should request a Tax Clearance Certificate to ensure that the individual is fully tax compliant.
- If the individual does not produce a valid invoice, insurance, and tax clearance the payment should be processed through payroll.

- As the individual is not an employee any reimbursement of travel or subsistence expenses should be included on the invoice and does not need to be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.

4.3 Voucher/benefit/gift to a member of the selection committee:

It is important to note that the small benefit exemption scheme (tax exempt non-cash benefits/vouchers/gifts) should not be used to pay members of the selection committee. The scheme applies only to employees of the board. This exemption does not apply to individuals who are not employees of the board. Professional fees should not be paid using vouchers.

5. Volunteer members of the selection committee

- If the other members of the selection committee carry out their work on a voluntary and unpaid basis, they may be reimbursed travel and subsistence expenses tax free provided the expenses of travelling and subsistence,
 - Merely puts the unpaid individual in a position to carry out his/her work; and
 - No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence.
- Where a selection committee member serving on the committee in a voluntary capacity as outlined above they are not an office holder, therefore any travel or subsistence payment does not need to be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.

6. Records to be maintained by the school

As regards the reimbursement of expenses based on an acceptable flat rate travel allowance without the deduction of tax, the school must retain a record of all the following:

- the name and address of the selection committee member;
- the date of the journey;
- the reason for the journey;
- the kilometers involved;
- the starting point, destination and finishing point of the journey

As regards the reimbursement of actual expenses vouched by receipts, the school must retain such receipts, together with details of the travel and subsistence expenses incurred. The period of retention of records is 6 years after the end of the tax year to which the records refer.

Claims for travel and subsistence allowances should be made through the Principal as Secretary of the board of management on a proper claim form. The board of management should ensure that each claim for expenses is verified by the Principal and by the chairperson where the Principal is the claimant. [Click here for the sample claim form](#) which can be used for the recording and claiming of travel and subsistence allowances.

7. Reference and Further Information

This guideline is based on Revenue's Tax and Duty Manual Tax Part 05-01-06-Treatment of the reimbursement of expenses of travel and subsistence to office holders and employees.

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

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24th April 2024

Íocaíochtaí le Comhaltaí Coistí Roghnúcháin

Tá an treoirlíne seo tagtha in ionad threoirlíne 15-2021/2022.

Nuashonraíodh an treoirlíne seo chun Ceanglais Tuairiscithe Feabhsaithe (ERR) na gCoimisinéirí Ioncaim a chur san áireamh.

1. Réamhrá

Taobh istigh den treoir atá eisithe ag na Coimisinéirí Ioncaim agus sna hAirteagail Bhainistíochta (nuair is infheidhme), is ábhar do gach bord bainistíochta an cleachtas maidir le híocaíochtaí mar aitheantas ar sheirbhís ar choiste roghnúcháin. Íoctar na rátaí de réir mar is rogha leis an mbord bainistíochta.

Athraíonn comhdhéanamh na gcoistí roghnúcháin chomh maith ag brath ar an bpost atá le líonadh ach is gnách go mbíonn an coiste roghnúcháin comhdhéanta de chuid díobh seo a leanas, nó iad uile:

- Ainmnithe an bhoird bainistíochta
- Príomhoide na scoile
- Ainmnithe an iontaobhais
- Measúnóir seachtrach

2. Íocaíochtaí le comhaltaí boird bainistíochta

Féadfaidh sé go n-íocfar, le comhaontú, costais as taisteal riachtanach le comhaltaí boird bainistíochta, seachas as freastal ar chruinnithe boird bainistíochta, chun gnó na scoile a chur i gcrích, bíodh sé mar ionadaí don bhord nó mar ionadaí don scoil.

- I gCuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith Aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe, sonraítear an méid seo a leanas:

“Maidir le haisíocaíocht costas taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht don eagraíocht a bhfuil a cuid feidhmeanna agus aidhmeanna altrúíoch agus neamhthráchtála (mar shampla meánscoil dheonach), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:

- go gcuireann siad ar chumas an duine aonair gan íoc a chuid oibre a dhéanamh agus sin an méid; agus
- nach n-aisíoctar leis an duine aonair ach na costais a thabhaigh sé go hiarbhír agus nach sáraíonn siad na rátaí Státseirbhíse maidir le haisíoc costas taistil agus cothaithe. Is féidir teacht ar na rátaí Státseirbhíse [anseo](#).”
- Níl comhaltaí boird bainistíochta Meánscoileanna Deonacha i dteideal táille ghairmiúil agus iad ag freastal ar choistí agallaimh le haghaidh poist sa scoil ina bhfuil siad mar chomhalta boird, ós rud é go ngníomhaíonn siad i gcáil dheonach (AOM 6B).
- Níl sé cuí do chomhaltaí boird bainistíochta costais neamhdheimhnithe ná costais slánsuime a éileamh.
- Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar do shealbhóirí oifige a thuirisciú. Dá bhrí sin, ní mór aon aisíocaíocht as costais taistil nó cothaithe a íoctar le comhaltaí boird bainistíochta a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS. Tá tuilleadh eolais ar fáil maidir le ERR [anseo](#). Ní gá ach aisíocaíochtaí a dhéantar leis an gcomhalta boird a thuirisciú faoi ERR. Ní gá costais taistil agus cothaithe a íocann an scoil thar ceann an chomhalta boird a thuirisciú.

3. Íocaíochtaí leis an bPríomhoide

Sa chás go dtabhaíonn an Príomhoide costais taistil le gá (agus costais cothaithe bainteach leis an taisteal sin) i bhfeidhmiú dhualgais a bhfostaíochta, féadtar aisíocaíocht na gcostas sin a dhéanamh, taobh istigh teorainneacha áirithe, saor ó cháin:

- ní mór don Phríomhoide a bheith ar shiúl go sealadach óna ghnátháit oibre i bhfeidhmiú dhualgais a oifige nó a fhostaíochta;
- ní mór na costais taistil a thabhú le gá i bhfeidhmiú dhualgais a oifige nó a fhostaíochta; agus
- ag eascairt ó shuíomh a bhfuil glactha leis le fada agus atá faoi thaca ag an gcásdlí cánach, ní mór go mbainfeadh na costais cothaithe le taisteal a tabhaíodh le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta.

Féadtar treoir shonraithe maidir le haisíoc costas taistil agus cothaithe le fostaithe a fháil [anseo](#).

Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar do shealbhóirí oifige a thuirisciú. Dá bhrí sin, ní mór aon aisíocaíocht as costais taistil nó chothaithe a íoctar leis an bPríomhoide a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS. Tá tuilleadh eolais ar fáil maidir le ERR [anseo](#).

Ní gá ach aisíocaíochtaí a dhéantar leis an bPríomhoide a thuirisciú faoi ERR, ní gá costais taistil agus chothaithe a íocann an scoil thar ceann an bPríomhoide a thuirisciú.

4. Íocaíochtaí le comhaltaí eile den choiste roghnúcháin

Sa chás go bhfaigheann comhaltaí eile den choiste roghnúcháin táille ghairmiúil as ucht a gcuid seirbhísí, ba chóir an méid seo a leanas a dheimhniú roimh na hagallaimh:

- Dualgais an mheasúnóra sheachtraigh
- Cá mbeidh na dualgais seo ar siúl (i.e. an scoil agus suíomh an agallaimh)
- An ráta is iníoctha
- Déan amach stádas fostaíochta an chomhalta coiste roghnúcháin, i.e. an duine fostaithe nó féinfhostaithe é nó í? Ba cheart é sin a dhéanamh de réir [Chód Cleachtais na gCoimisinéirí Ioncaim um Stádas Fostaíochta nó Féinfhostaíochta Daoine Aonair a Dhéanamh Amach](#) Is iondúil go n-oibríonn comhaltaí coiste roghnúcháin faoi chonradh seirbhíse (fostaí) seachas faoi chonradh i gcomhair seirbhíse (féinfhostaithe).

4.1 Cás 1: I gcás ina ndéanann an bord amach gur fostaí é an duine aonair.

- Ní mór an íocaíocht leis an duine aonair a chur tríd an bpárolla agus na hasbhaintí reachtacha uile cuí a dhéanamh i leith na híocaíochta.
- Tabhair do d'aire nach turais ghnó iad turais idir áit chónaithe an fhostaí agus an scoil nó suíomh an agallaimh agus gur aisíocaíocht incháinithe í aon aisíocaíocht a dhéantar ar chostais tiomána (táillí tacsáí san áireamh) i dtaca le costais turas den chineál sin. Toisc gur íocaíocht incháinithe í sin, ní gá í a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.
- Is féidir íocaíochtaí as turais a dhéantar idir an scoil agus suíomh an agallaimh (i gcás nach bhfuil sé sa scoil féin) a dhéanamh saor ó cháin. Toisc gur íocaíocht saor ó cháin í sin, ní gá í a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.

4.2 Cás 2: I gcás go ndéanann an bord amach go bhfuil an duine aonair féinfhostaithe.

- De réir [Chód Cleachtais na gCoimisinéirí Ioncaim um Stádas Fostaíochta nó Féinfhostaíochta Daoine Aonair a Dhéanamh Amach](#).
- Lena dhéanamh amach an bhfuil comhalta den choiste roghnúcháin féinfhostaithe, ní mór dó nó di na nithe seo a leanas a chur ar fáil:

- sonrasc bailí (agus uimhir thagartha chánach agus uimhir shonraisc luaite air)
- cóip dá (h)árachas gnó féin, agus
- uimhir rochtana chánach (deimhniú imréitigh cánach). Ba chóir don bhord Deimhniú Imréitigh Cánach a iarraidh lena chinntiú go bhfuil an duine aonair comhlíontach ó thaobh cánach de.
- Mura gcuireann an duine aonair sonrasc, árachas agus deimhniú imréitigh cánach bailí ar fáil, ba cheart an íocaíocht a phróiseáil tríd an bpárolla.
- Toisc nach fostaí é nó í an duine aonair, ba cheart aon aisíocaíocht as costais taistil nó chothaithe a lua ar an sonrasc agus ní gá í a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.

4.3 Dearbhán/sochar/bronnantas do chomalta den choiste roghnúcháin:

Tá sé tábhachtach a thabhairt faoi deara nár cheart an scéim díolúine i gcomhair sochair bheaga (sochair/dearbháin/bronnantais neamhairgid atá díolmhaithe ó cháin) a úsáid chun comhaltaí coiste roghnúcháin a íoc. Tá feidhm ag an scéim maidir le fostaithe an bhoird agus maidir leo sin amháin. Ní bhaineann an díolúine seo le daoine aonair nach fostaithe an bhoird iad. Níor cheart táillí gairmiúla a íoc le dearbháin.

5. Comhaltaí deonacha an choiste roghnúcháin

- Más ar bhonn deonach agus gan íocaíocht a dhéanann comhaltaí eile den choiste roghnúcháin a gcuid oibre a chur i gcrích, féadtar costais taistil agus chothaithe a aisíoc leo saor ó cháin, ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:
 - go gcuireann siad ar chumas an duine aonair gan íoc a chuid oibre a dhéanamh agus sin an méid; agus
 - nach n-aisíoctar leis an duine aonair ach na costais a thabhaigh sé go hiarbhír agus nach sáraíonn siad na rátaí Státseirbhíse maidir le haisíoc costas taistil agus cothaithe.
- I gcás go bhfuil comhalta ag fónamh ar choiste roghnúcháin ar bhonn deonach mar atá leagtha amach thuas, ní sealbhóir oifige é nó í, mar sin, ní gá aon íocaíocht as costais taistil nó chothaithe a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.

6. Taifid atá le coinneáil ag an scoil

Maidir le haisíocaíocht costas bunaithe ar liúntas ráta chomhréidh inghlactha gan asbhaintí cánach, ní mór don scoil taifid a choinneáil ar an méid seo a leanas:

- ainm agus seoladh an chomhalta coiste roghnúcháin;
- dáta an turais;

- cúis leis an turas;
- na ciliméadair a bhí i gceist;
- pointe tosaigh, ceann scríbe agus pointe deiridh an turais

Maidir le haisíocaíocht costas iarbhír le hadmháil, ní mór don scoil gach admháil den chineál sin a choinneáil, in éineacht le sonraí na gcostas taistil agus cothaithe a tabhaíodh. An tréimhse choinneála le haghaidh taifead ná 6 bliana tar éis dheireadh na bliana cánach lena mbaineann na taifid.

Ba cheart éilimh ar liúntais taistil agus chothaithe a dhéanamh tríd an bPríomhoide, mar Rúnaí an bhoird bainistíochta, ar fhoirm éilimh cheart. Ba chóir don bhord bainistíochta a chinntiú go ndéanann an Príomhoide agus an cathaoirleach na costais a dheimhniú sa chás gurb é an Príomhoide an t-éilitheoir. [Clliceáil anseo le teacht ar an bhfoirm éilimh shamplach nuashonraithe](#), is í sin an fhoirm a fhéadtar a úsáid le liúntais taistil agus chothaithe a thaifeadh agus a éileamh.

7. Tagairtí agus Eolas Breise

Tá an treoirlíne seo bunaithe ar Chuid 05-01-06 de Threoirleabhar Cánach agus Dleachta na gCoimisinéirí Ioncaim, Cánachas i leith Aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe.

Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna a thagann chun cinn sa Treoirlíne seo.

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An 24 Aibreán 2024