



Payroll in the School Setting

Presenters: Sinead Curley & Martha Murphy

Agenda



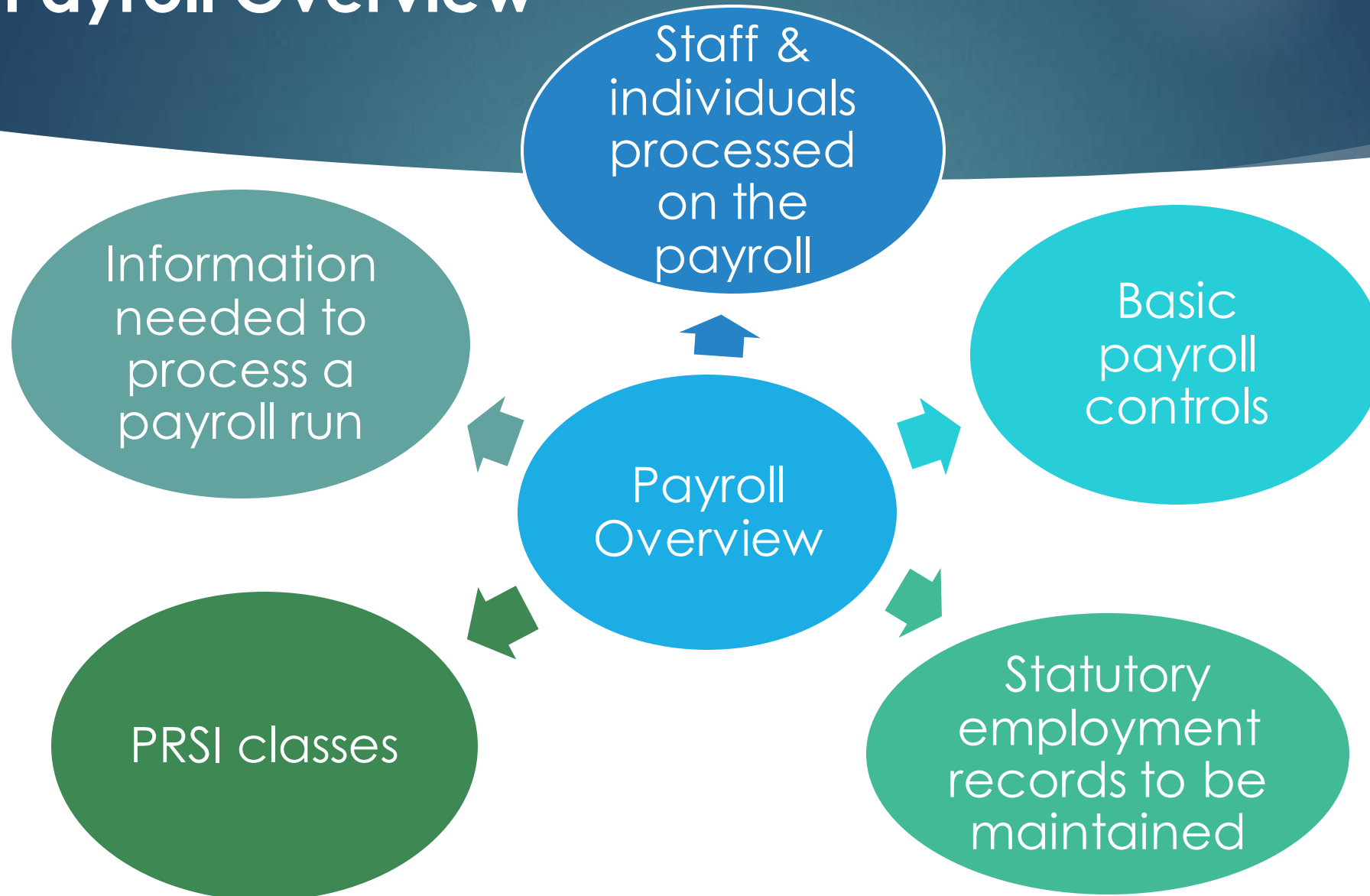
Overview of school payroll

Enhanced Reporting Requirements (ERR)

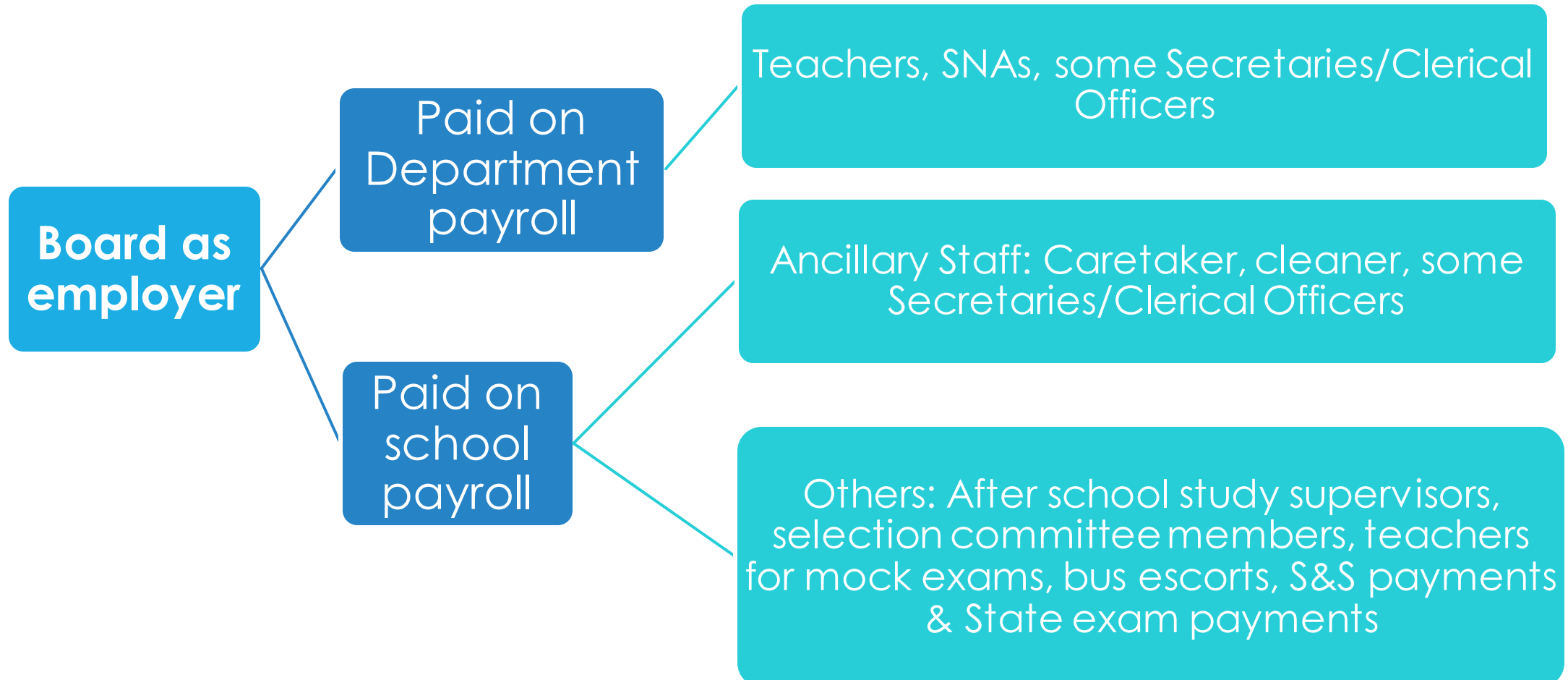
Public Holiday Entitlements, Annual Leave & Sick Leave

Useful resources

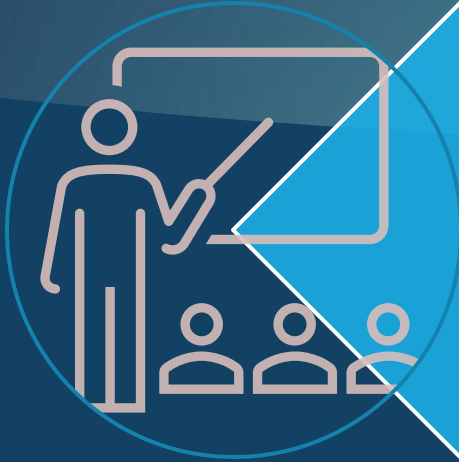
Payroll Overview



Payments to be processed on payroll



Payments to be processed on payroll



Payments to supervisors of after school study



Payments for supervision & substitution from the S&S Grant

- FG 10-2023/24

Payments to be processed on payroll



Payments made to teachers for the correction of mock exam papers



Payments made to anyone engaged in State Examinations roles e.g. Examination Aides

- **FG 2023/24-25**

Payments to be processed on payroll

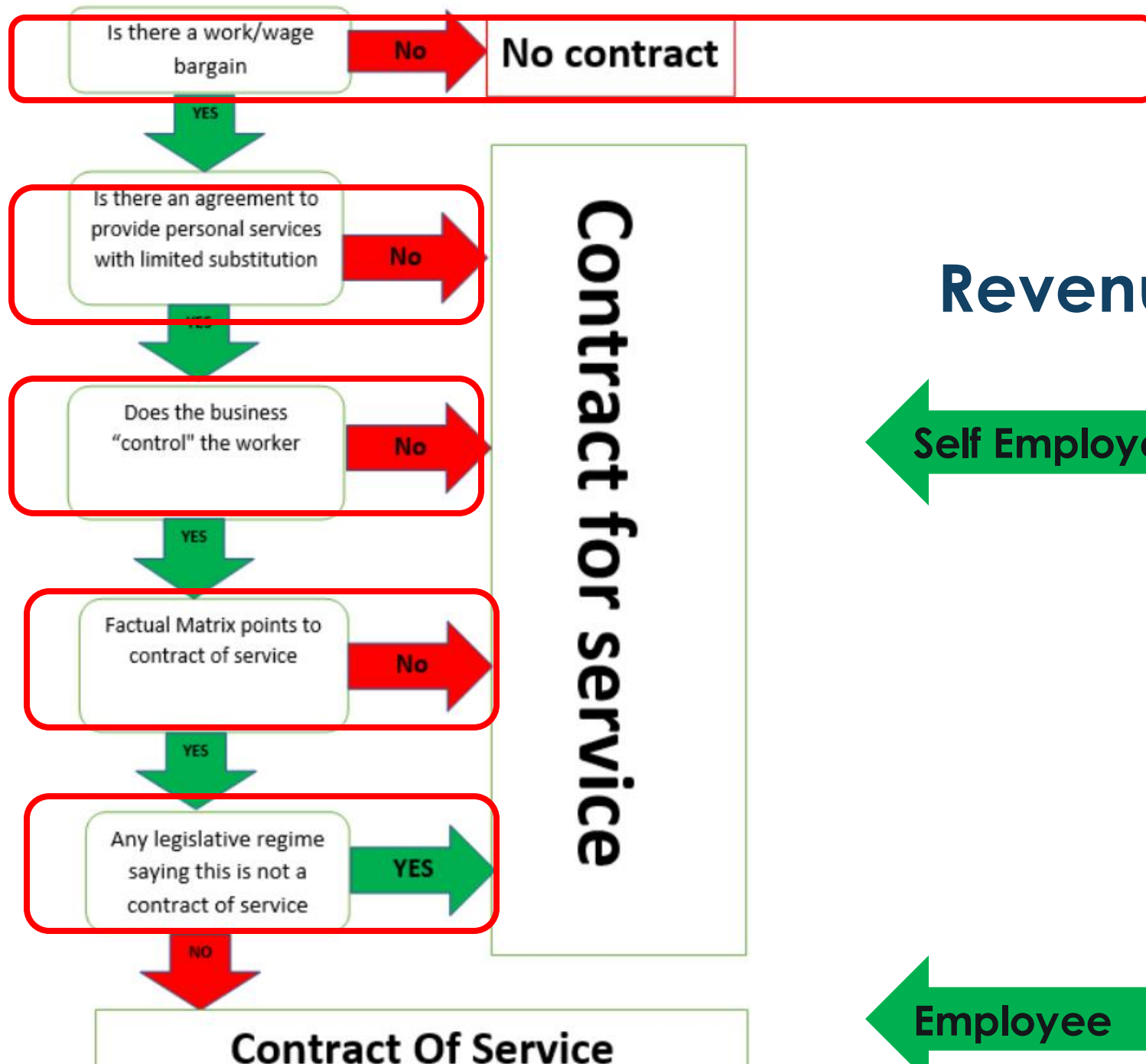


Part-time teachers/trainers/tutors/once off lectures

Revenue in the Tax and Duty Manual Part 05-01-30

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-30.pdf>

Revenue Decision Tree



Example: Andrew the actor

Self employed

1. Work wage bargain?

- Yes

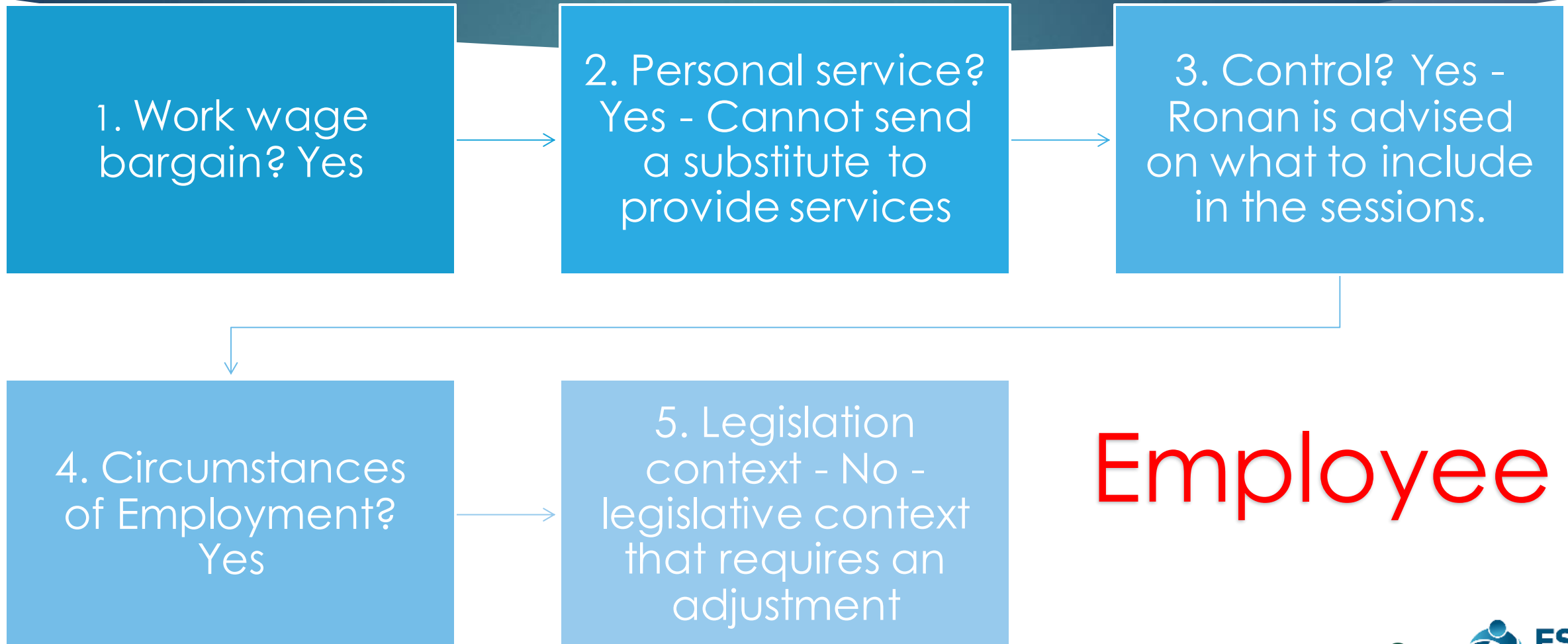
2. Personal service?

- No - Can send a substitute to provide services

3. Control?

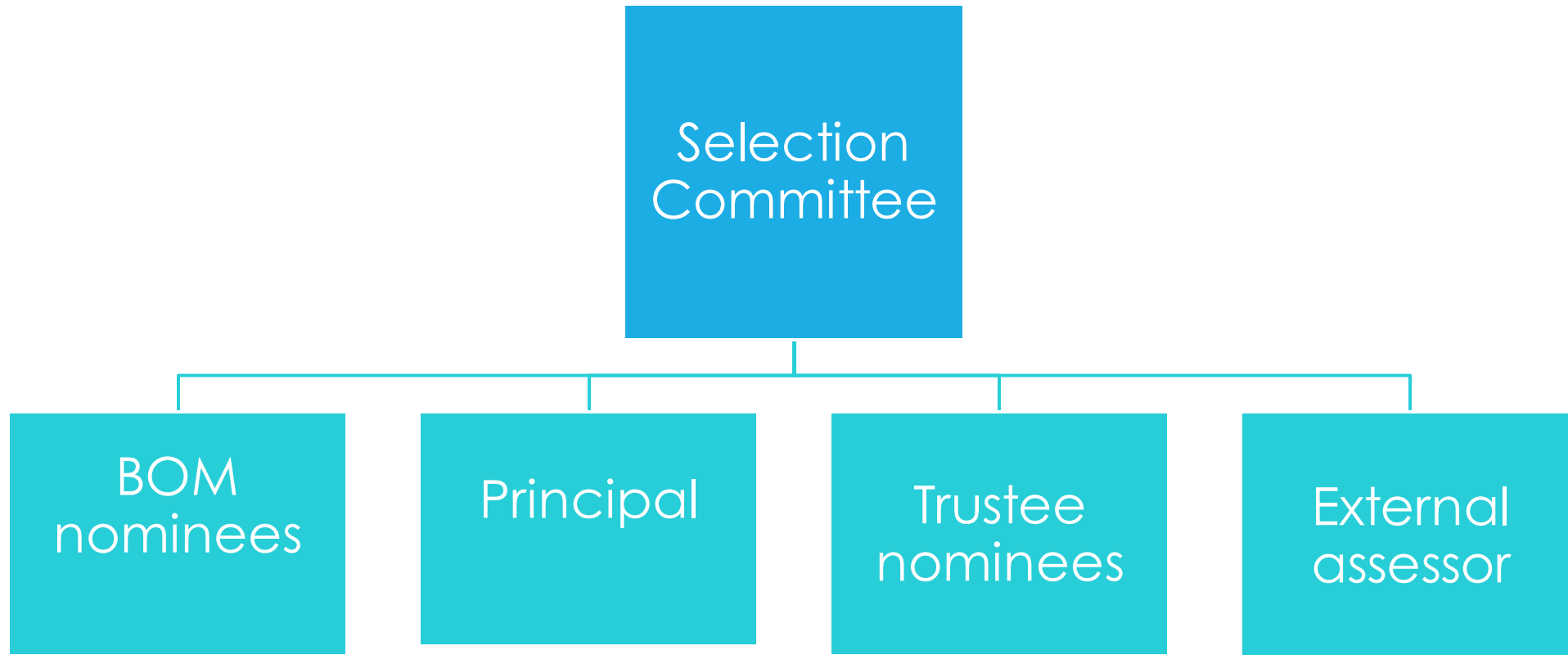
- No - Andrew is not directed by the school

Example: Ronan the psychologist



Employee

Payments to be processed on payroll



Payments to members of selection committees

Board of management member

- Not entitled to a professional fee (AOM 6B)
- Not appropriate to claim unvouched or round sum expenses
- May be paid expenses for necessary travel, other than attendance at board meetings

Principal

- Reimbursement of travel expenses tax free provided:
 - Temporarily away from his/her normal place of work &
 - Necessarily incurred in the performance of their duties

Payments to members of selection committees

Individual is self employed

- Selection committee member must produce a
- **Valid invoice**
 - ✓ Tax registration number
 - ✓ Business name & address
 - ✓ Invoice number
 - ✓ Details of services provided
- Copy of own **business insurance**
- **Tax clearance verification number**
- Failure to provide any of the above 3 – payment must be on payroll

Individual - Employee

- Payment must go through payroll
- Journeys between an employee's **home and the school or interview location** are not business journeys and any reimbursement of motoring expenses in respect of the cost of such journey **is taxable**

Statutory Payroll/Employment Records

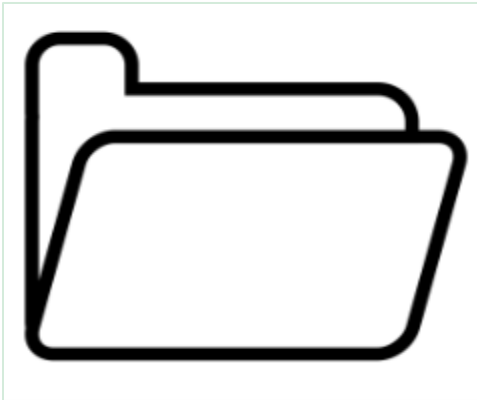


**Employer registration
number with Revenue**

**Name, Address
and PPS Number
for each
employee**

**Dates of
commencement
and, where relevant,
termination of
employment**

Statutory Payroll/Employment Records



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

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

Register of employees
under 18 years of age

Statutory Payroll/Employment Records



**Holiday and Public
Holiday entitlements
received by each
employee**

**Any documentation
necessary to
demonstrate compliance
with employment rights
legislation**

**Employees' Job
Classifications**

Payroll Records – Each payroll run



There should be a proper time sheet system

A source document to record details of new EEs

A document to track changes to rate of pay, if employment is ceasing, Deductions etc.

After pay run print Gross to Net Report & Payslips

PRSI classes

Class A:
Most employees pay Class A PRSI

Teachers:

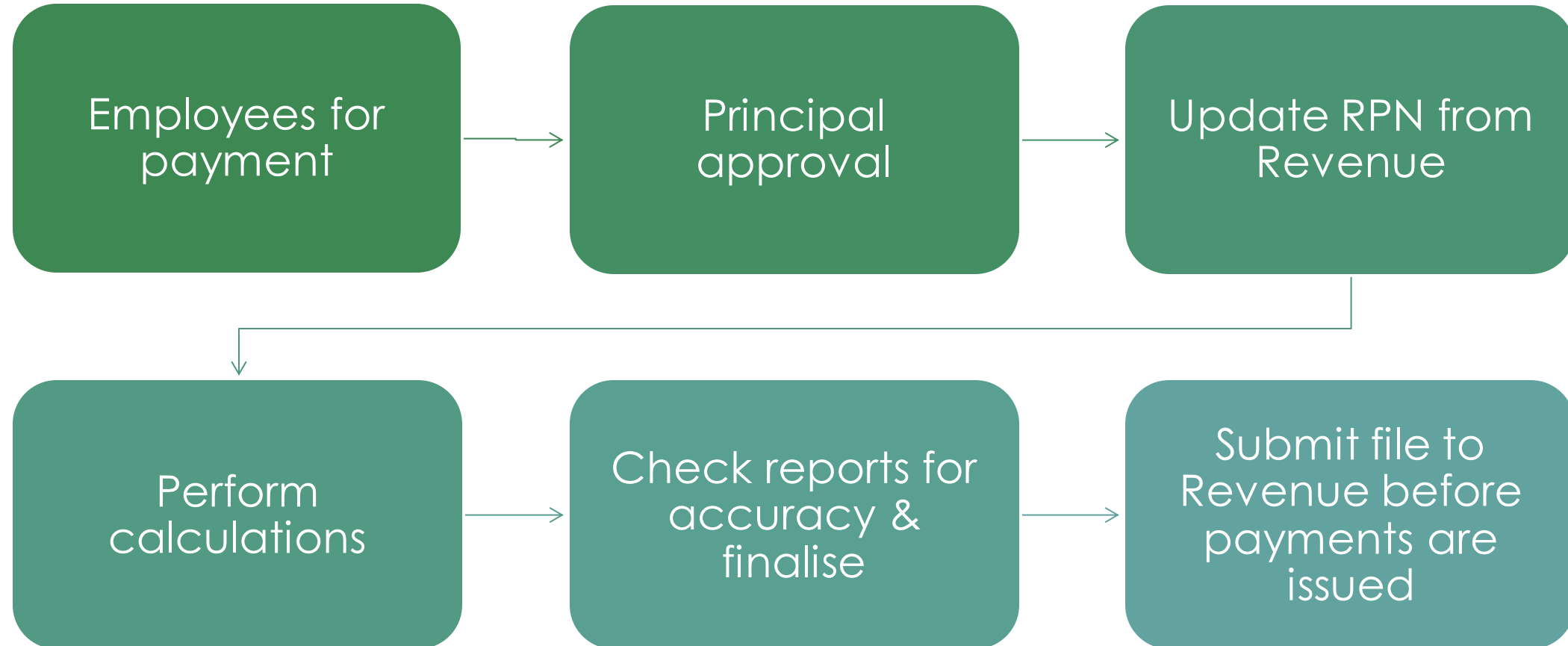
Class A – commenced teaching after 6th April 1995

Class D – commenced teaching before 6th April 1995

Class J:

**All payments to personnel engaged in the State Exam
roles & employees aged 66**

Processing Payroll



Basic controls



All payments made by the school must be Revenue compliant and subject to all statutory deductions



Wages and salaries paid to all employees should be approved by the Principal and overseen by the Finance Sub Committee



This approval confirms that the wages / salaries are properly due

Popular payroll topics





Enhanced Reporting Requirements (ERR)

SINEAD CURLEY

Agenda

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Overview of Enhancement Reporting Requirements

Information you need to report

How to submit payment details to Revenue

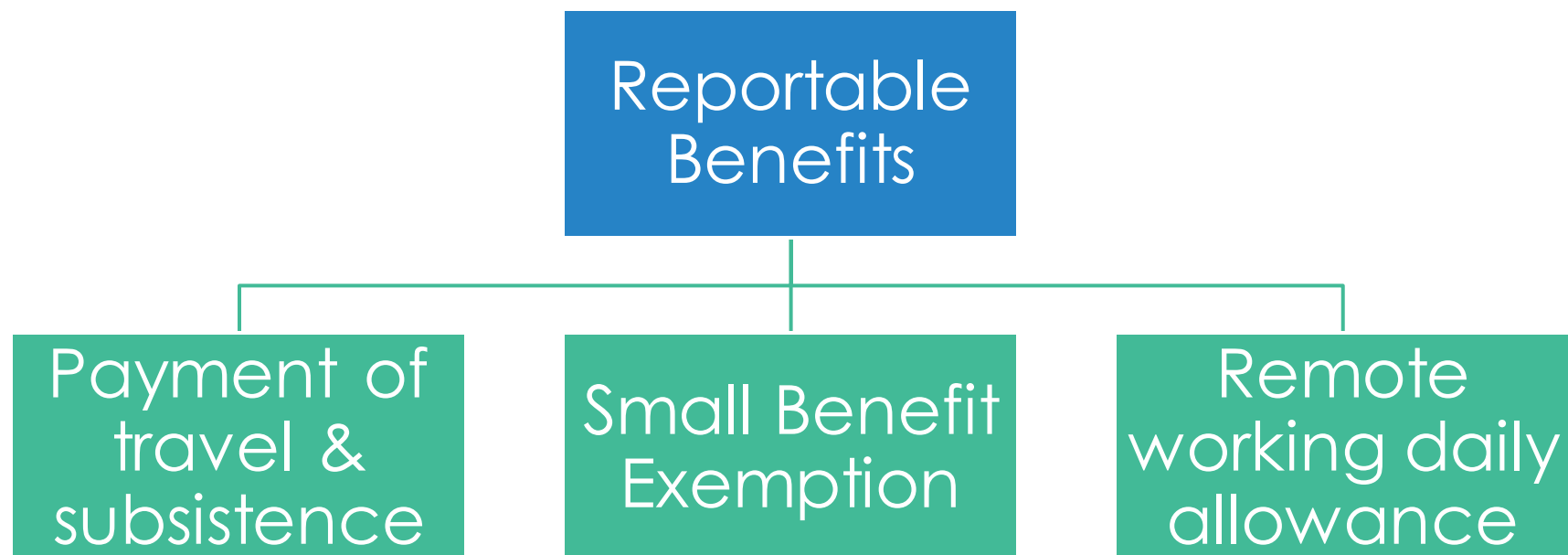
Review of Q&A's from Revenue's session on ERR

Overview of ERR

Overview



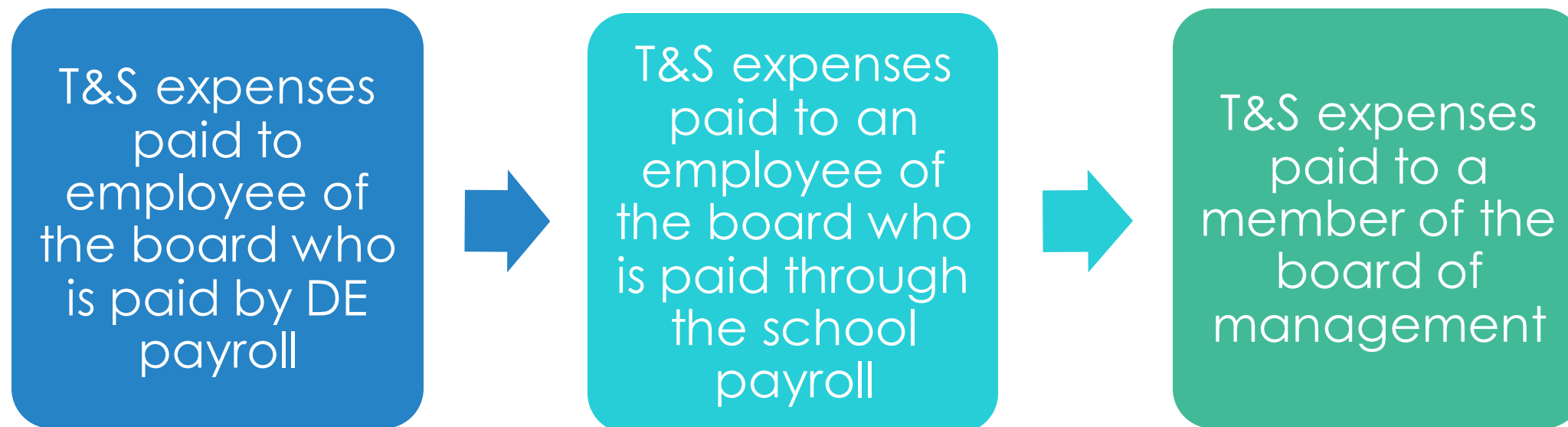
Overview



Information that needs to be reported



Information to be reported – T&S



Information to be reported – T&S

Sub-category

- Travel vouched
- Travel unvouched
- Subsistence vouched
- Subsistence unvouched

Employee details

- Name and PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Employer reference

Information to be reported – Small Benefits Exemption

The following rules apply

- Benefit or vouchers cannot exceed €1000
- Cannot be exchanged for cash
- Up to two benefits/vouchers can be given in one tax year
- Where a benefit exceeds the threshold the full value of the benefit is subject to PAYE, USC & PRSI
- The benefit/voucher cannot be part of any salary sacrifice arrangement

Information to be reported – Small Benefits Exemption

Gift/voucher given to an employee of the board who is paid by the DE payroll



Gift/voucher given to an employee of the board who is paid on the school payroll



Gift/voucher given to a member of the board of management

Information to be reported – Small Benefits Exemption

Small Benefits Exemption

- Employee name
- PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Employer reference

Submitting payment details to Revenue



Three ways to submit information to Revenue

ROS Online Form (Manual submission)



Direct reporting through a payroll package




ROS File Upload

[Topics](#) [FSSU Guidelines](#) [School Management](#) [External Accountants / Auditors](#) [Training](#)

[Home](#) > [Topics](#) > [Payroll](#) > (ERR) Revenue Enhanced Reporting Requirements [PRINT](#)

(ERR) Revenue Enhanced Reporting Requirements

ROS Online Form (Manual Submission)

Revenue 
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Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request ERNs by file upload	Expenses/Benefits Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	

ROS Online Form (Manual Submission)

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Enhanced Reporting Requirements

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Submit Expenses/Benefits

Upload Expense(s)/Benefit(s) file

If your software produces a file with your expense/benefit details, you can upload it here. Your file must be either in JSON or XML format.

[Submit Expense/Benefit by file upload](#)

Complete online form

If you do not have a file to upload, you can manually enter your expense/benefit details by using our online form.

[Submit Expense/Benefit by online form](#)

Select a tax year

Tax year:

2024

Cancel

Select

ROS Online Form (Manual Submission)

Enhanced Reporting Requirements

[← Back](#)

Create a new Expense or Benefit.

Please select an employee for whom an expense/benefit is being reported.

Previously submitted employee details.

Search:

PPS Number	Employment ID	Employee Name	Action
	1		Edit Select
	1		Edit Select
	1		Edit Select
	1		Edit Select

Showing 1 to 4 of 4 entries

[Previous](#) **1** [Next](#)

[My employee is not on the list →](#)

ROS Online Form (Manual Submission)

Revenue Expenses/Benefits Details

[← Back](#)

Employee Details

* Denotes a required field

PPS Number

Employment ID

Employer Reference

Personal Details

First Name *

Family Name *

Date of Birth

dd/mm/yyyy

Address Details

Address Line 1

Address Line 2

County

Eircode

Country

Next →

- ▶ Depending on the information available the user will have to complete different fields when submitting a claim
- ▶ Where a PPSN or employment ID are not available the following fields are completed.
- ▶ >>Employer reference>> Personal Details>> Date of Birth and Address details
- ▶ Where the PPSN and employment ID are available the following fields are completed
- ▶ >>Employee details and Personal details

ROS Online Form (Manual Submission)

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Enhanced Reporting Requirements

Expense/Benefit Details

* Denotes a required field

Employee Details

Employee Name

Patrick Star

PPS Number

Employment ID

Employer Reference

123

Expense/Benefit Details

Category *

Travel and Subsistence

Sub Category *

Travel Vouched

Amount/Value *

50.00

Date Of Payment/Benefit *

DD/MM/YYYY

01/01/2024



Save →

ROS Online Form (Manual Submission)

Employer Reference

Expense/Benefit Details

Category *

Sub Category *

Please select

Please select

Travel Vouched

Travel Unvouched

Subsistence Vouched

Subsistence Unvouched

Site Based Employees

Emergency Travel

Eating On Site

Advance Payment

Save →

ROS Online Form (Manual Submission)



Your Expense/Benefit has been added and is ready to be submitted.

You can submit it on the expenses/benefits submission screen.

Would you like to add another expense/benefit for this employee?

Yes, add another Expense/Benefit for this employee

Continue

ROS Online Form (Manual Submission)

Enhanced Reporting Requirements

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Submission items

The following items are ready for submission. Add another expense/benefit by clicking the 'Add new Expense/Benefit' link.

PPS Number

Search

[Clear filter](#)

PPS Number	Employee Name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
		ID_1	-	01/02/2024	€100.00	Travel and Subsistence	Travel Vouched	Amend Delete


[Add new Expense/Benefit →](#)

I confirm these details are correct



Submit Expenses/Benefits


ROS Online Form (Manual Submission)

**Revenue**
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Sign & Submit

Certificate


 [Help](#)

Enter Password


Password

Sign & Submit

0%

**Revenue**
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Irish Tax and Customs

Enhanced Reporting Requirements



Thank you

Your expenses/benefits run reference is: **ERR_RUN_20240129-1112531_5716d92fed1f**
Your expenses/benefits submission reference is: **ERR_SUB_20240129-1112531_32da06233b1c**

You can view your expenses/benefits on the "View Expenses/Benefits" screens. From this screen you can also edit your expenses/benefits if necessary.

You may wish to print this screen to keep a record of your expenses/benefits submission reference for future correspondence.

[View Expenses/Benefits](#)

[Print screen](#)

[ROS homepage](#)


Direct reporting through a payroll package

Most payroll providers will provide a facility to allow for reporting through your payroll software or a supporting software package.

ROS File Upload

A file can be created with the relevant information and uploaded directly to ROS. The file must be in JSON or .xml format. It is not recommended to use this method unless directed to do so by your software package provider.

View Expenses and Benefits submission screens


Enhanced Reporting Requirements

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View Expenses/Benefits
[Make a new submission](#)

Search by

- Select -

- Select -
Recently updated runs
Runs by tax year
Runs by month
Run reference
Submission ID

Search

Recently update

The following expenses/benefits runs were recently submitted/updated. If your recent submission is not shown below, please search using the expense/benefit run reference or by period. Please do not resubmit your expense.

Expenses/Benefits run details

Run Reference: ERR_RUN_20240122-1412275_de6ebc7f9afc
Status: Processed ⓘ
Last Updated: 22/01/2024
Tax Year: 2024


Number of Expenses/Benefits: 1
Total Amount/Value of Expenses: €100.00
Number of Submissions: 1

View Expenses/Benefits run

- ▶ You can view Expenses/Benefits submitted by selecting:
- ▶ Recently updated runs
 - ▶ Runs by tax year
 - ▶ Runs by month
 - ▶ Run reference
 - ▶ Submission ID

Display Expenses/Benefits monthly report

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Irish Tax and Customs


[GAEILGE](#) | [ENGLISH](#) | [ROS HELP](#)
[AGENT TEST](#) | [EXIT](#)

[TAIN SERVICES](#) | [CLIENT SERVICES](#) | [CLIENT REVENUE RECORD](#) | [CLIENT PROFILE](#) | [WORK IN PROGRESS](#)

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request Employer Reporting Notifications (ERNs) by file upload	Enhanced reporting requirements Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	



FSSU
Financial Support
Services Unit

Display Expenses/Benefits monthly report

Enhanced Reporting Requirements

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Expenses/Benefits Monthly Report

Tax Year

Month

Generate report →

Display Expenses/Benefits monthly report

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Your Expenses/Benefits Monthly Report

[Print](#)

This report will not be saved. If you wish to maintain a copy you will need to select the print option.

Only Expenses/Benefits with pay dates in the requested month are included in the totals.

This information is accurate as of 31/01/24.

Period Details

Registration Number	
Tax Year	2024
Month	July
Number of Expenses	1
Total Amount	€500.00

Expenses/Benefits Totals By Category and Sub-Category

Category/Sub-Category	Total Amount
Small Benefit Exemption	€500.00

Enhanced Reporting Run Reference Details

Run references with Expenses/Benefits submitted with pay dates in the requested month are shown below. Run references may contain submissions for multiple months.

Show entries

Search:

ERR Run Reference	Submission Date	Total
ERR_RUN_20230817-1516589_aa1e31d2c6de	15/01/24	€500.00

Previous **1** Next

All schools must keep payroll records

Payroll Documentation

- Gross to Net Reports
- Copies of Payslips
- Month End Payroll Reports

Travel & Subsistence

- All completed & approved Travel & subsistence forms must be signed by the Principal or Chairperson.
- Travel & subsistence forms submitted by the Principal must be signed by the Chairperson.

Q&A's on ERR from Revenue Session for Schools



Do non-executive directors acting in a voluntary capacity fall under ERR? And what does the term “non-executive director” mean in the school context?

- Non-executive directors are considered to be office holders. In the school setting this relates to any member of the board of management. Revenue have clarified that where board members are paid travel and/or subsistence it must be reported through ERR.

Are travel and subsistence expenses reimbursed to the chairperson or other board members reportable under ERR?

- Yes, again to reiterate, board members are considered office holders and fall within the scope of ERR. The payment of travel and subsistence expenses to board members must be reported under ERR.

Can I pay expenses before submitting them or must they be submitted before payment?

- The submission must be made on or before the payment or provision of the benefit

For submissions where an employee is not set up on payroll and the PPSN is available but there is no employment ID number, what should be entered into the employment ID field?

- You need to create a unique employment ID for the individual. This ID will not generate an employment record on the Revenue System but will allow the submission details to be viewable in MyAccounts. The employment ID can be made up, most payroll systems use the number 1.

FAQs

If a teacher pays for food/travel costs for themselves and others and claims reimbursement, is the full cost reportable?

- Firstly an employee cannot claim travel and subsistence for another individual. Only the amount paid by the employer for the employee's own travel and subsistence is reportable under ERR.

Is it reportable if a school provides cash to teachers for lunches during school tours?

- Yes, it will be reportable where money is advanced to a teacher to cover their own travel and subsistence costs. Revenue are currently updating the ERR system to take account of a situation where an advance payment is made to an individual. The advance must be reported under what will be a new subcategory of Travel and subsistence. A claim for the expenses should be submitted as soon as possible after the tour, with any excess monies being recouped from the teacher. The ERR submission should then be updated

FAQs

Is it reportable if the Principal/teacher pays for a hotel with their own credit card and is reimbursed?

- Yes, this is considered a vouched subsistence reimbursement and is reportable under ERR.

Is it reportable if a teacher is reimbursed for food purchased for students?

- No, this does not fall within the scope of ERR, travel and subsistence.

FAQs

Is it reportable if a teacher is reimbursed for class or staff room supplies?

- No, this is not considered a small benefit or a reimbursement for allowable travel or subsistence and is not reportable under ERR.

Is it reportable if the school pays travel and subsistence expenses directly, such as for a hotel or train ticket?

- No, if there is no reimbursement to the employee, it is not reportable under ERR.

FAQs

Are travel and subsistence expenses paid to selection committee members reportable under ERR?

- It depends on the scenario:
 - If the selection committee member is paid through payroll, travel and subsistence cannot be paid tax-free and must be taxed through payroll. This is not reportable under ERR.
 - If the selection committee member acts voluntarily and is reimbursed for expenses, they must meet specific criteria in the Revenue guidance. If they fall within this guidance, it is not reportable under ERR.
 - If the selection committee member is self-employed and invoices the school, this is not reportable as it is not a reimbursement to an employee.

FAQs

Is it reportable if the parents' association buys gifts/vouchers for teachers?

- Yes, since funds raised by the parents' association are in the name of the school and under the responsibility of the board of management, these gifts are reportable under ERR.

Do gifts from the board to staff at Christmas have to be reported?

- Yes, if the gifts meet the conditions of the small benefit exemption.

FAQs

Are vouchers given to staff paid by the Department of Education for example teachers, SNA's reported through ROS?

- Yes, vouchers given to board of management paid employees will be reported through ERR.

Popular topics - continued



©

Public Holiday entitlements

Q: Are employees entitled to paid leave on public holidays.

Q: What if the employee is required to work that day

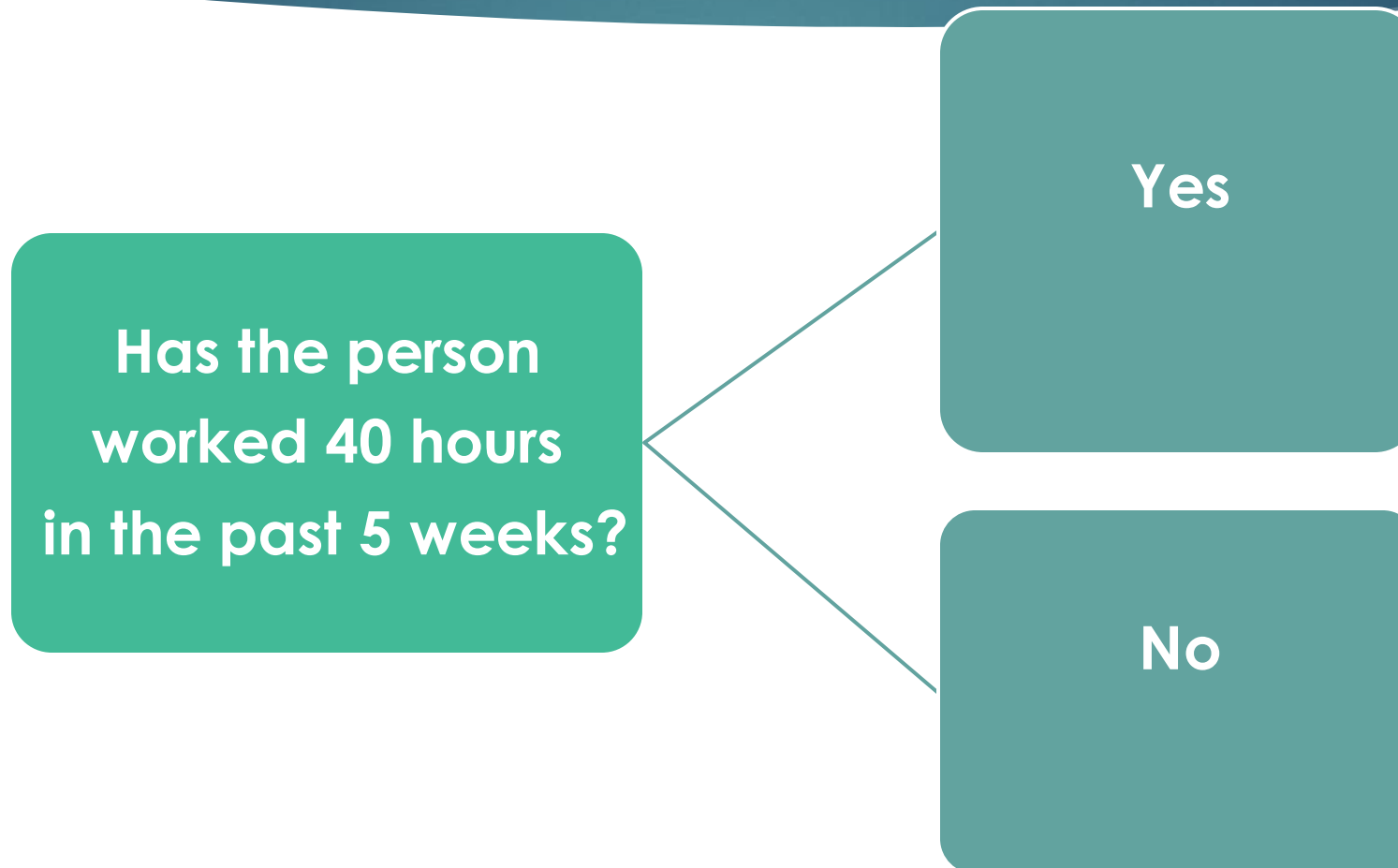
Q: What applies for Good Friday

Q: What happens when a public holiday falls at the weekend

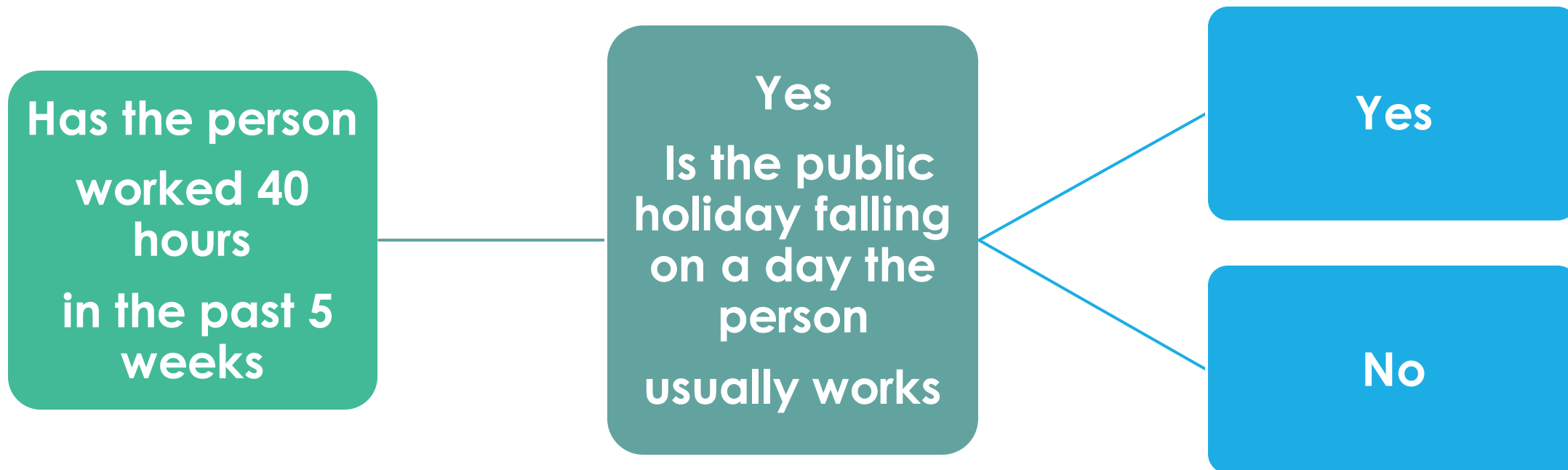
Q: Are part time employees entitled to paid public holidays



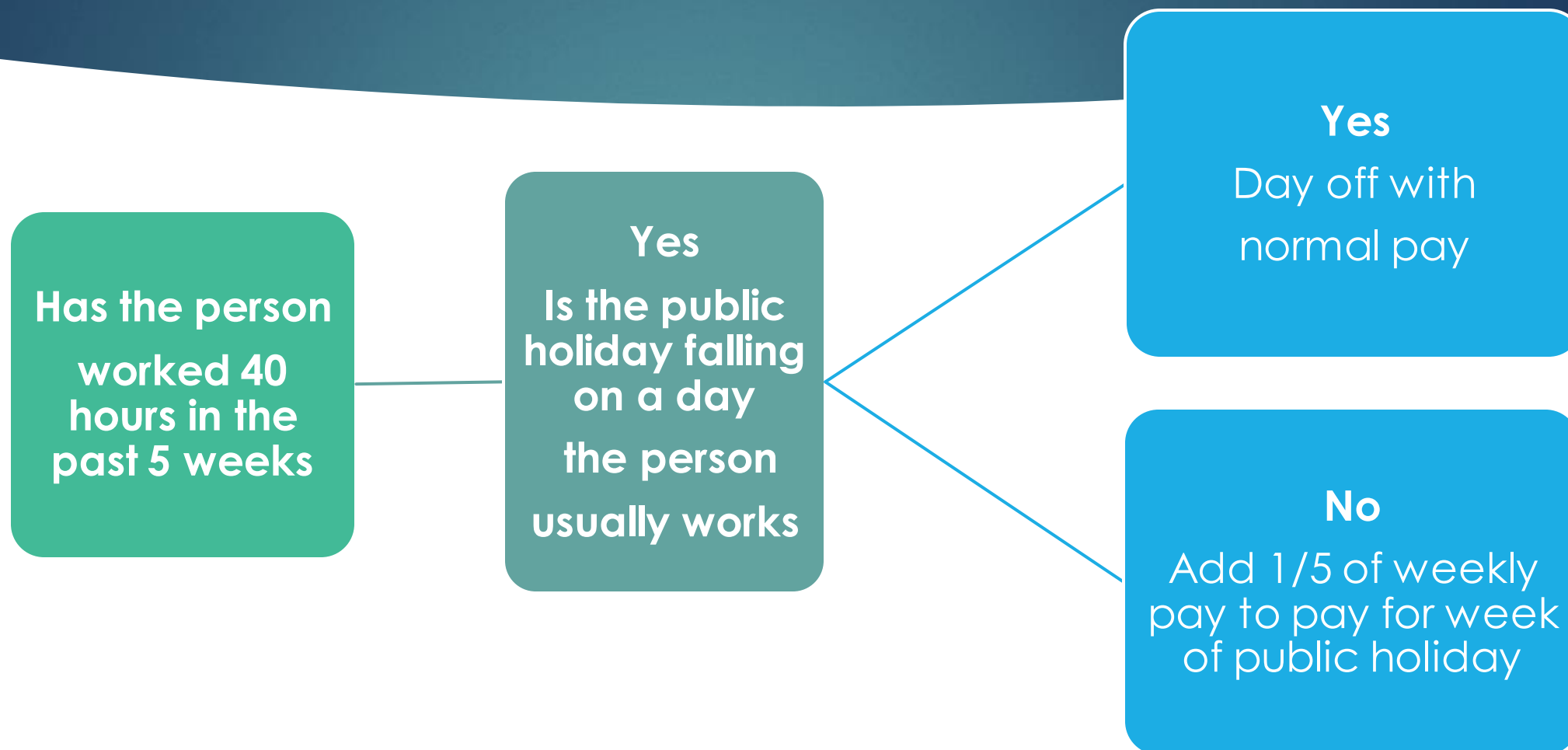
Part-time employees & Public Holidays



Part-time employees & Public Holidays



Part-time employees & Public Holidays



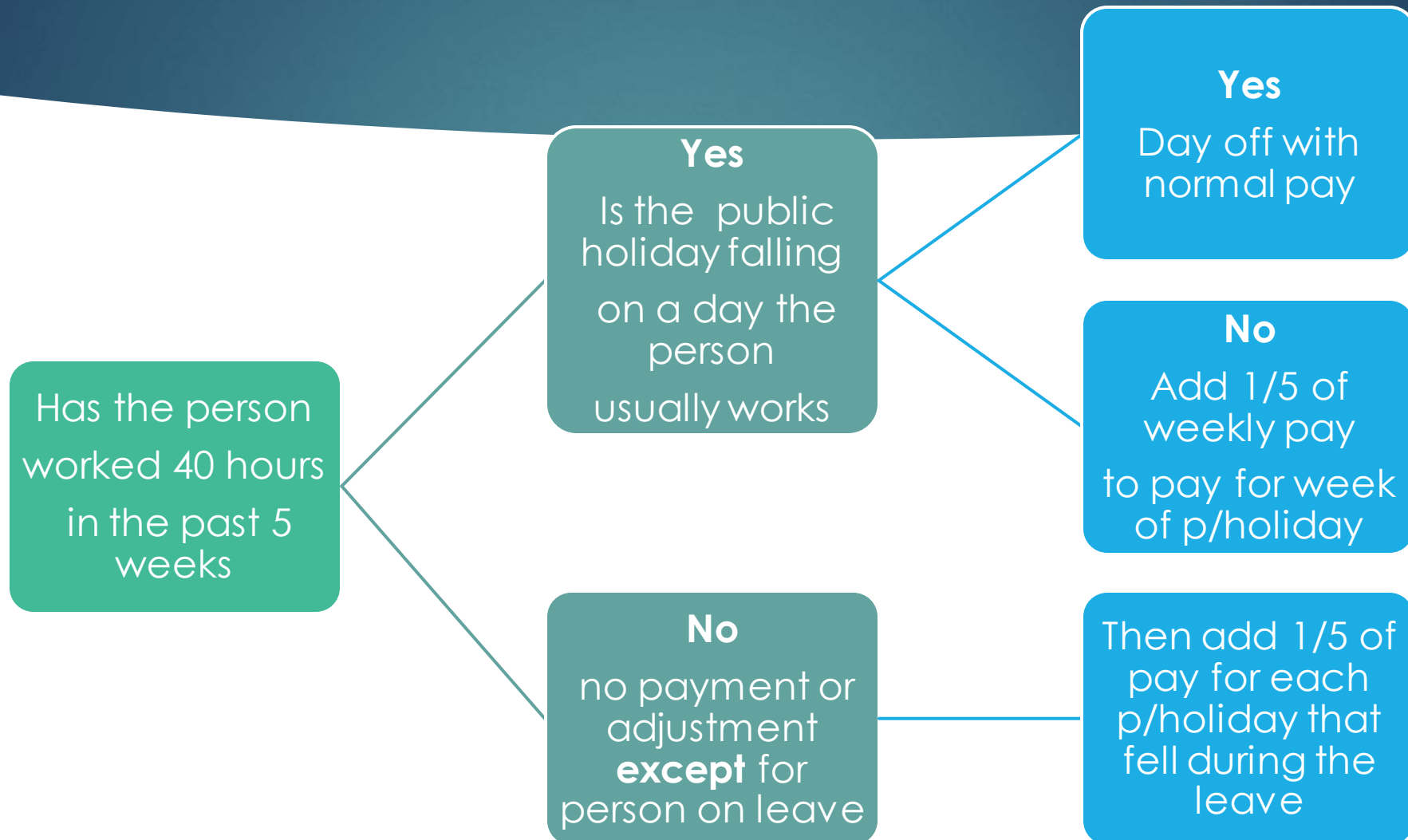
Part-time employees & Public Holidays

Has the person
worked 40 hours
in the past 5 weeks

No
no payment or
adjustment **except**
for person on leave

Then add 1/5 of pay
for each
public/holiday
that fell during the
leave

Part-time employees & Public Holidays



Public Holidays

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First Monday in August	5 th August
Last Monday in October	28 th October
Christmas Day	25 th December
St. Stephens Day	26 th December
New Years Day	1 st January
St. Brigid's Day	3 rd February
St. Patrick's Day	17 th March
Easter Monday	21 st April
First Monday in May	5 th May
First Monday in June	2 nd June

Leave



**Holiday Pay – Annual
Leave**

Statutory Sick Pay (SSP)



Holiday Pay – Annual Leave QAs

**Statutory
annual leave
entitlement?**

**What about
Part-time/Term
Time work?**

**What about
holiday pay &
other Leave**

Statutory Sick Pay (SSP)

Since 1 January 2024, employees have a right to 5 days' sick pay a year. This is called *statutory sick pay* (SSP) (that means the legal minimum).

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

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

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

Further resources



Further Resources

Resources

- Training videos and recorded webinars on fssu.ie
- Team viewer is available for one to one assistance
- [Revenue.ie](https://revenue.ie)



Further Resources

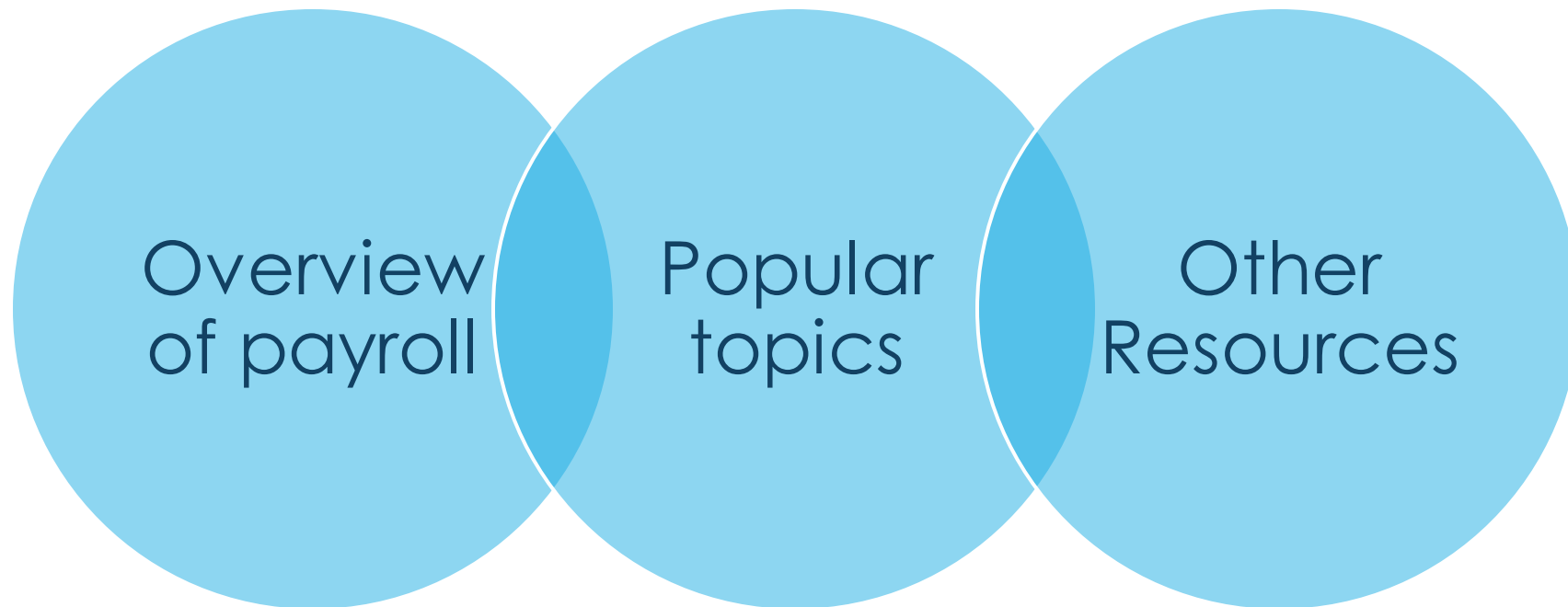
Guidelines

- Financial Guideline 2023/2024 - 29 - Travel and Subsistence Expenses for Members of Board of Management, School Principal and other School Personnel
- Financial Guideline 2023/2024 – 30 - Payments to Members of Selection Committees
- Financial Guideline 2023/2024 - 16 - Public Holidays 2024
- Financial Guideline 2023/2024 - 20 - Revenue Enhanced Reporting Requirements (ERR)

Summary



Topics covered





Contact Us



Tel: 01 2690677



email: info@fssu.ie