



# Financial Update and School Budget Webinar 2025/2026

APRIL 2025





1

---

---

---

---

---

---

---

1

## Webinar



Technical Support: [info@fssu.ie](mailto:info@fssu.ie)  
(01) 2690677



Recording



Handouts & Slides



Website:  
[www.fssu.ie](http://www.fssu.ie)



Q&A



2

---

---

---

---

---

---

---


2

## Agenda

1. Financial Update

- Government Budget 2025 Update
- New grants & changes in existing grants
- Revised salary rates 2024/2025
- ERR & BOM members reporting requirements
- Statutory sick pay scheme
- Revenue Guidance on Determining Employment Status
- Pension Auto-enrolment & Public Service Pensions

2. Preparing the School Budget 2025/2025



3

---

---

---

---

---

---

---

3

Government Budget 2025

4

USC 2% band increased from €25,760 to €27,382

National Minimum Wage increase to €13.50 from 01.01.25

Employer Class A PRSI rate will increase by 0.1% to 9% and 11.25% from 01.10.25

FSSU Guideline 18-2024/2025

4

---

---

---

---

---

---

---

Department of Education Grants

5

Cost of Living

Increases in Non-Teaching and other tuition grants

Free School Book Scheme & Administration Grants

ICT Grant

SSSF Grants

Science Implementation Grant

Solar panels/Schools Photovoltaic Programme

Support for smart phone free areas

5

---

---

---

---

---

---

---

Cost of Living Grant

6

Grant paid in November 2024

Continue to record the grant under 3289 Cost of Living grant

Record the expenditure under appropriate expense code e.g., Heating or Light and Power etc.

Full Cost of Living Grant per-capita rates for post-primary schools in the Free Education Scheme

Grant Type	Rate
Standard Grant	€55.00
Special Class Grant	€36.00
Traveller Grant	€39.00

FSSU

FSSU Guideline 16 2024/2025

6

---

---

---

---

---

---

---

7

Capitation & Other Tuition Grants

Non Pay Grant Rate:

To increase from €276 to €340 from September 2025

Special Needs Class Grant: To increase from €201 to €225 from September 2025



Grant for Traveller pupils: To increase from €213.50 to €239.50 from September 2025

Tuition Grants:

Transition Year Grant: from €95 to €100

Leaving Cert Applied Grant: from €151 to €159

Junior Certificate Schools Programme: from €60 to €63



FSSU Guideline 34 2024/2025

7

---

---

---

---

---

---

---

---

8


Free School Book Grant

▶ Enrolment at 30 September 2024



▶ Developing schools based on projected enrolment –top up payment

▶ Funds must be returned if enrolment figures are less than projected

▶ Exceptional circumstances



Programme	Rate per pupil
Junior Cycle	€309
Transition Year	€142
Senior Cycle (incl. LCA 1/2)	€295



FSSU Guideline 32 2024/2025

8

---

---

---

---

---

---

---

---

9

Free School Book Grant

Monies received in Spring/Summer 2024 for the 2024/2025 School Year

Year Ended 31.08.2024:

• 2151 grant received in advance

• 1720 Prepayment

Year Ended 31.08.2025:

• 3151 Free schoolbook grant income

• 4731 Free schoolbook grant expense

Monies received in Spring/Summer 2025 for the 2025/2026 School Year

Year Ended 31.08.2025:



• 2151 grant received in advance

• 1720 Prepayment

Year Ended 31.08.2026:

• 3151 Free schoolbook grant income

• 4731 Free schoolbook grant expense



FSSU Guideline 32 2024/2025

9

---

---

---

---

---

---


---

---

### Free School Book Administration Grant

- ▶ Core administrative days
- ▶ To employ person to carry out core administration work, including procurement/logistics
- ▶ Daily rate of €167.54 (inclusive of holiday pay)
- ▶ Employers PRSI to be provided also

10



Size of school (Student enrolment September 2024)	Core administration days
0 – 300	18
301 – 600	21
601 – 1000	24
1001 – 1600	26

10

---

---

---

---

---

---


---

---

### Free School Book Administration Grant

- ▶ Supplementary support days
- ▶ To employ students or others to assist with implementation of the scheme
- ▶ Rate of pay: Current minimum wage rate appropriate to age of individual
- ▶ Grant include provision for ER PRSI @11.15% & holiday pay @8%
- ▶ Grant to issue before end of May

11



Size of school (Student enrolment September 2024)	Supplementary support days
0 – 300	10
301 – 600	15
601 – 1000	20
1001 – 1600	25

11

---

---

---

---

---

---

---

---

### Free School Book Administration Grant

**Monies received in Spring/Summer 2024 for the 2024/2025 School Year**

Year Ended 31.08.2024:

- 2151 grant received in advance
- 1720 Prepayment

Year Ended 31.08.2025:

- 3152 Free schoolbook admin grant
- 4113 Free schoolbook admin salaries expense

**Monies received in Spring/Summer 2025 for the 2025/2026 School Year**

Year Ended 31.08.2025:

- 2151 grant received in advance
- 1720 Prepayment

Year Ended 31.08.2026:

- 3152 Free schoolbook admin grant
- 4113 Free schoolbook admin salaries expense

12

---

---

---

---

---



---

---


---

13

### ICT Grant



- Digital strategy for Schools to 2027
- 2 installments paid to date:
  - December 2021 (21/22)
  - April 2024 (23/24)
- Only spend it once it is received.



FSSU Guideline 28 2023/2024

13

---

---

---

---

---

---

---

14

### SSSF Grants



- Adjustment for secretaries now paid on the DE payroll
- Temporary Department Arrangement
- SSSF grant reduced by Annual grant funded salary + Employers PRSI i.e. the cost of employing the secretary before the agreement was implemented
- Email: [sdfinfo@education.gov.ie](mailto:sdfinfo@education.gov.ie)

14

---

---

---

---



---

---

---

15


### Science Implementation grant



- Aimed at supporting post primary schools in the roll out of revised leaving certificate science subjects in the 2025/26 school year

Enrolment Band	Base Payment	DEIS Payment (10% Uplift)
1-300	€13,000	€14,300
301-599	€16,000	€17,600
600-899	€19,000	€20,900
900+	€22,000	€24,200

- School to use funding in line with science programme needs, prioritising consumable and equipment needs



FSSU Guideline 20 2024/2025

15

---

---

---

---

---

---

---

Science Implementation Grant

16

Monies received in December 2024 for the 2025/2026 School Year

Year Ended 31.08.2025:

- 2151 grant received in advance
- 1720 Prepayment

Year Ended 31.08.2026:

- 3245 Physics/Chemistry grant (to be renamed science subjects grant)
- 4390 Science expense (to be renamed science subjects expense)

16

---

---

---

---


---

---

---


---

Schools Photovoltaic Programme i.e. Solar Panel



- Schools were able to apply for funding to have solar panels installed
- Deadline to register 7<sup>th</sup> March 2025
- **Contact Department of Education now if interested**
- 6kW of roof-mounted solar PVs ~ 14 panels
- Works reportable under the RCT system
- Zero VAT
- Accounting for grant:
  - 3900 DE Capital Building Grant Income
  - 3940 DE Capital Building Grant Expense

FSSU



FSSU Guideline 12 2024/2025

17

---

---

---

---

---

---

---

---

Support for smartphone free areas





Budget 2025



Supports to introduce no phone policy



For purchase of storage solutions



Detailed guidance to be issued

FSSU



18

---

---

---


---

---


---

---

---



## Revised Salary Rates 2024/25



1<sup>st</sup> October 2024

- 1% or €500
- Whichever is greater
- Revised rates of salary – Circular 0077/2024

1<sup>st</sup> March 2025

- 2% or €1000
- Whichever is greater
- Revised rates of salary – Circular 0019/2025

Note

- Applies to Department sanctioned clerical, caretaking and cleaning staff paid from the non teacher pay grant
- Applies to pensions in payment also
- Further increases due:
  - 1<sup>st</sup> August 2025
  - 1<sup>st</sup> February 2026

FSSU Guideline 10 2024/2025

FSSU Guideline 27 2024/2025

19

---

---

---

---

---

---

---

---

## Enhanced Reporting Requirements



Revenue  Introduced 01.01.24

 Small Benefit Exemption

 Travel & Subsistence

 Remote Working Daily Allowance

20

---

---

---

---


---


---

---

---


## Enhanced Reporting Requirements- Board of Management Members





FSSU Guideline 22-2024/2025

Revenue Change of Advice

Revenue 

Travel & Subsistence

- T&S expenses paid to board members acting in a voluntary capacity **no longer to be reported** under ERR

Small benefits

- Any vouchers or gifts given to board members should still be reported

21

---

---

---

---

---

---

---

---

22

### Statutory Sick Leave Pay Scheme



5 days

Rate

Review

- Paid certified sick leave
- No increase notified in 2025, paused

- 70% of the employee's normal daily gross pay up to a maximum of €110 a day.

- Existing policy

FSSU

[FSSU website: Topics> Payroll>Statutory Sick Pay](#)

22

---

---

---

---

---

---

---

23

### Determining Employment Status



- Update Revenue guidance
- Five-step decision-making framework
- BOM Responsibility

FSSU

[FSSU Guideline 15 2024/2025](#)

23

---

---

---

---

---

---

---

24

### Determining Employment Status



Is there a work/wage bargain

Yes

No

Is there an agreement to provide personal services with limited substitution

Yes

No

Does the business "control" the worker

Yes

No

Factual Matrix points to contract of service

Yes

No

Any legislative regime saying this is not a contract of service

Yes

No

No contract

Contract for service

Contract Of Service

24

---

---

---

---


---

---

---



# Determining Employment Status



- Doubt remaining: Process through payroll
- Contract of Service (self – employed) Submit invoice with
  - Business name and address
  - Customer name and address
  - Invoice date
  - Invoice number
  - Details of products / services being billed for
  - VAT or tax reference number (for amounts of €7 or more)

25

---

---

---

---

---

---

---

---

25

# Pension Auto-enrolment



- New retirement savings system
- To be introduced 30<sup>th</sup> September 2025
- The National Automatic Enrolment Retirement Savings Authority (NAERSA)
- Online Portal for both employees and employers



FSSU website: [Topics> Payroll>Pensions>Auto-enrolment](#)

26

---

---

---

---

---



---

---

---

26

# Pension Auto-enrolment



- Employees automatically enrolled:
  - aged between 23 and 60
  - earning €20,000 or more per annum across all employments
  - do not have existing supplementary pension coverage
- Employees who are under 23 or over 60 years of age, or who earn less than €20,000 a year, will be able to opt in if they wish.
- Contributions calculated through payroll software

27

---

---

---

---

---

---

---

---

27

Pension Auto-enrolment

28

Contribution Rates:

	Employee	Employer	State
Year 1 to 3	1.5%	1.5%	0.5%
Year 4 to 6	3%	3%	1%
Year 7 to 9	4.5%	4.5%	1.5%
Year 10+	6%	6%	2%

FSSU

28

---

---

---

---

---

---

---

---

Pension Auto-enrolment

29

Actions required:

- Budget for contributions
- Ensure that your payroll software will be updated in line with requirements
- Inform employees ahead of introduction

FSSU

29

---

---

---

---

---

---

---

---

School Pension scheme

30

Contributory pension scheme for non-teaching employees

- Staff recruited pre-2013
- Contributions held back and offset against NTP grant
- Pension based on scale and length of service

Single Public Service Pension Scheme (SPSPS)

- Staff new to public sector from 2013.
- Contributions paid to DPER
- Pension based on contributions made

Review

- DPER Survey
- Annual statement
- Pensioners Declaration exercise

Pension Funds

FSSU

FSSU Guideline 14 2024/2025

FSSU Guideline 23 2024/2025

30

---

---

---

---

---

---

---

---



31

---

---

---

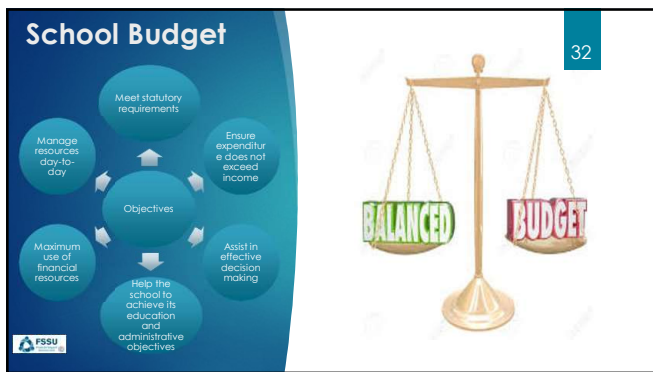
---

---

---

---

---



32

---

---

---

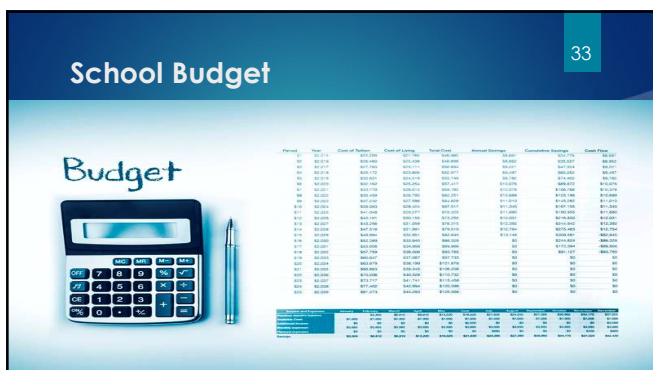
---

---

---

---

---



33

---

---

---

---

---

---

---

---

Q&A

34





34

---

---

---

---

---

---


---


Thank you for attending our webinar

35

If you have any other questions, please call or email us:

Phone: (01) 269 0677  
Email: [info@fssu.ie](mailto:info@fssu.ie)





35

---

---

---

---

---

---

---