Additional Superannuation Contribution (ASC)

This guideline supersedes Financial Guideline 21-2024/2025.
(There are no changes in the application of this guideline.)

Introduction

ASC is payable by **public servants** on their **pensionable pay only**. This contribution is in addition to the existing superannuation contribution made by public servants currently and applies to **pensionable remuneration only**. For example, ASC applies to a privately paid teacher who has joined the Department of Education and Youth public sector pension scheme and is making contributions to the scheme in his/her private capacity.

Under these pension arrangements non-pensionable income such as supervision & substitution, selection committee payments, State Examination remuneration paid by the school, payments to teachers for privately paid hours, un-rostered overtime, etc. is **exempt from ASC**.

1. Additional Superannuation Contribution Rates

Exemption Thresholds and Rates

Public Servants who are Members of pre-2013 Pension Schemes with Standard Accrual Terms	
Band	**Rate**
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	10%
Balance (€60,000 plus)	10.5%

All Public Servants who are Members of the Single Public Service Pension Scheme	
Band	**Rate**
Up to €34,500	Exempt
Next €25,500 (€34,500 to €60,000)	3.33%
Balance (€60,000 plus)	3.5%

It is advised that the deduction is calculated at the marginal rate (e.g.10.5% or 3.5%) where this is not the main public service employment of the individual and an ASC10 form has not been completed.

2. Arrangement for transferring Additional Superannuation Contribution (ASC) to the the Department of Education and Youth (DEY) for the Tax Year Ended 31st December 2025

As part of the year end payroll requirements, it is advised that schools remit ASC due to the DEY for the calendar year 2025. Computerised payroll systems will produce a report from the 'Year End' report options called the ASC35. This will list the employees who had ASC deducted from them and the amount deducted.

The Department's Finance Unit operates a special bank account for the collection of the ASC.

The details of the special bank account are as follows:

Account Name:	**SuperAnnContribution**
Account No.:	**70001228**
Sort Code:	**95-15-99**
IBAN:	**IE89 DABA 9515 9970 0012 28**
BIC No.:	**DABAIE2D**

When transferring the ASC, it is essential that the school **uses a reference including the school roll number** so that the lodgement is easily identifiable to the Department. Schools are requested to ensure that the reference used enables the Department to identify where the payment has come from and what period it covers. The permitted reference sequence cannot exceed 18 characters in total.

The recommendation to schools is to use the school's unique roll number followed by the period covered, for example: **65431QJan-Dec25** where 65431Q is the school's roll number and Jan-Dec25 is the period for which the ASC is being paid. Remember, only 18 characters are allowed in this reference.

Before transferring the ASC to the Department, an email should be sent to cashier@education.gov.ie advising DEY cashier staff of the expected arrival of the payment and giving details of the school including school roll number when sending the money.

This email should specify:

- the school's name
- the school's roll number used in the lodgement reference
- lodgement type (ASC)
- the period covered by the payment

- a contact name and number
- the lodgement reference
- lodgement date and
- the amount of money transferred

See Appendix 1 for detailed procedures.

In line with Government Directives and for security reasons the collection of receipts via electronic banking remains the preferred choice of the Department of Education and Youth.

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

Financial Support Services Unit
Tel: 01-269 0677
info@fssu.ie

19th January 2026

Appendix 1

Procedures for Transferring Additional Superannuation Contribution (ASC) to the Department of Education and Youth.

Step 1: Creating the email for the Department

a) Determine the amount of ASC to be paid

- Print the ASC report listing the employees' names, PPS numbers and the amount of ASC deducted from the payroll system for the year.
- File the reports in a file labelled "ASC Returns".
- The reports should be reviewed and signed by the Principal.

b) Email the Department of Education and Youth

- Before transferring the ASC, complete the sample email form below for the year and email it to the Department of Education and Youth using this email address cashier@education.gov.ie
- In the subject box type the following: Lodgement Form Additional Superannuation Contribution (ASC)
- Please have the email approved by the Principal before sending it to the Department.

School Name:	
School Roll Number:	
Lodgement Type (ASC):	
Year the ASC refers to:	
Contact Person:	
Contact Phone Number:	
Lodgement Reference: **(e.g., 60015I Jan-Dec 2025)**	
Lodgement Date:	
Lodgement Amount:	€

Step 2: Transferring the Money to the Department for ASC

ASC payments can be made in two ways, either using electronic banking or by writing to your bank directly. See below for more information.

a) Transferring using electronic banking

- Set up the details of the Department's bank account on the electronic banking.
- Enter the details for the payment together with your reference details on the system.
- Get the electronic bank approvers to approve the payment.
- Print a copy of the payment for your bank file and file a copy also on the ASC return file.

OR

b) Credit transfer document available at your Bank.

Ranníocaíocht Aoisliúntais Bhreise (RAB)

Tá an treoirlíne seo tagtha in ionad Threoirlíne Airgeadais 21-2024/2025.
(Níl aon athrú tagtha ar chur chun feidhme na treoirlíne.)

Réamhrá

Ní íocann **seirbhísigh phoiblí** RAB ach ar a gcuid **pá inphinsin** amháin. Tá an ranníocaíocht sin sa bhreis ar an ranníocaíocht aoisliúntais reatha a dhéanann seirbhísigh phoiblí faoi láthair agus ní bhaineann sé ach le **luach saothair inphinsin amháin**. Mar shampla, bhainfeadh an Ranníocaíocht Aoisliúntais Bhreise (RAB) le múinteoir a íoctar go príobháideach atá páirteach i scéim pinsin earnála poiblí na Roinne Oideachais agus Óige agus atá ag déanamh ranníocaíochtaí isteach sa scéim sin ina c(h)áil phríobháideach.

Faoi na socruithe pinsin sin, beidh **díolúine ó RAB** ag baint le hioncam neamh-inphinsin amhail maoirseacht agus ionadaíocht, íocaíochtaí coistí roghnóireachta, luach saothair Scrúduithe Stáit arna íoc ag an scoil, íocaíochtaí le múinteoirí as uaireanta an chloig arna n-íoc go príobháideach, ragobair neamh-uainchláir, srl.

1. **Rátaí Ranníocaíochta Aoisliúntais Breise, Tairseacha agus Rátaí Díolúine**

Seirbhísigh Phoiblí ar Baill iad de Scéimeanna Pinsin roimh 2013 a bhfuil Téarmaí Fabhraithe Caighdeánacha ag baint leo	
Banda	**Ráta**
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	10%
Iarmhéid (breis is €60,000)	10.5%

Gach Seirbhíseach Poiblí ar Ball é nó í den Scéim Pinsean Seirbhíse Poiblí Aonair	
Banda	**Ráta**
Suas le €34,500	Díolmhaithe
An chéad €25,500 eile (€34,500 go dtí €60,000)	3.33%
Iarmhéid (breis is €60,000)	3.5%

Moltar go ríomhfaí an asbhaint ag an ráta imeallach (10.5% nó 3.5%, mar shampla) sa chás nach é seo príomhfhostaíocht seirbhíse poiblí an duine agus nach bhfuil foirm ASC10 comhlánaithe.

2. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2025 maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a aistriú chuig an Roinn Oideachais agus Óige

Moltar do scoileanna an tsuim RAB atá dlite don Roinn don bhliain féilire 2025 a íoc mar chuid de riachtanais phárolla dheireadh na bliana. Cuirfidh córais párolla ríomhairithe tuairisc darb ainm ASC35 i dtoll a chéile faoi na roghanna tuairiscithe 'Deireadh na Bliana'. Sa tuairisc sin, beidh liosta de na fostaithe ar fad ar baineadh RAB díobh agus an tsuim a asbhaineadh.

Oibríonn Aonad Airgeadais na Roinne cuntas bainc speisialta chun RAB a bhailiú.

Is iad seo a leanas sonraí an chuntais bainc speisialta sin:

Ainm an Chuntais:	**SuperAnnContribution**
Uimhir an Chuntais:	**70001228**
Cód Sórtála:	**95-15-99**
IBAN:	**IE89 DABA 9515 9970 0012 28**
Uimhir BIC:	**DABAIE2D**

Nuair a dhéantar RAB a aistriú, tá sé an-tábhachtach go deo go n-úsáidfidh an scoil **tagairt, lena n-áirítear uimhir rolla na scoile,** ionas go mbeidh an Roinn in ann an lóisteáil a aithint go réidh. Iarrtar ar scoileanna a chinntiú go n-úsáidfidh siad tagairt a chuirfidh ar chumas na Roinne a aithint cén scoil a sheol an íocaíocht isteach agus cén tréimhse lena mbaineann sí. Ní cheadaítear níos mó ná 18 gcarachtar a bheith ina leithéid de thagairt.

Moltar do scoileanna uimhir rolla na scoile a úsáid, agus an tréimhse lena mbaineann an íocaíocht a lua ina dhiaidh, mar shampla: **65431QJan-Dec25**, i gcás gurb é 65431Q uimhir rolla na scoile agus Jan-Dec25 an tréimhse a bhfuil RAB á íoc ina leith i mBéarla. Ná déan dearmad nach ceadmhach níos mó ná 18 gcarachtar a bheith sa tagairt seo.

Sula n-aistrítear RAB chuig an Roinn, ba chóir r-phost a chur chuig cashier@education.gov.ie lena chur in iúl d'airgeadóirí na Roinne gur cheart dóibh a bheith ag súil leis an íocaíocht, agus ba chóir sonraí na scoile a lua, lena n-áirítear uimhir rolla na scoile, agus an t-aistriú airgid á dhéanamh.

Ba cheart na sonraí seo a leanas a lua sa ríomhphost:

- ainm na scoile
- uimhir rolla na scoile (mar an gcéanna leis an uimhir a úsáideadh sa tagairt lóisteála)

- lóisteála)
- cineál lóisteála (RAB)
- an tréimhse a mbaineann an íocaíocht léi
- ainm agus uimhir theagmhála
- tagairt na lóisteála
- dáta na lóisteála, agus
- an méid airgid a aistríodh

Féach Aguisín 1 chun nósanna imeachta mionsonraithe a fháil.

De réir treoracha ón Rialtas agus ar chúiseanna slándála, is fearr leis an Roinn Oideachais agus Óige íocaíochtaí a fháil tríd an ríomhbhaincéireacht go fóill.

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Guthán: 01-269 0677
info@fssu.ie

An 19ú Eanáir 2026

Aguisín 1

Nósanna Imeachta maidir leis an Ranníocaíocht Aoisliúntais Bhreise (RAB) a Aistriú chuig an Roinn Oideachais agus Óige.

Céim 1: Cuir an r-phost don Roinn i dtoll a chéile

b) Oibrigh amach an tsuim RAB atá le híoc

- Priontáil an tuairisc RAB, ina liostaítear ainmneacha agus uimhreacha PSP na bhfostaithe, agus an méid RAB a rinneadh a asbhaint den Chóras Párolla don bhliain.
- Comhdaigh na tuairiscí i gcomhad darb ainm "Tuairisceáin RAB".
- Ba cheart don Phríomhoide súil a chaitheamh ar na tuairiscí agus a lámh a chur leo.

c) Cuir ríomhphost chuig an Roinn Oideachais agus Óige

- Sula n-aistríonn tú an tsuim RAB, comhlánaigh an fhoirm ríomhphoist shamplach thíos don bhliain agus cuir chuig an Roinn Oideachais agus Óige é ag an seoladh r-phoist seo: cashier@education.gov.ie
- Bíodh an méid seo a leanas san ábhar: Foirm Lóisteála maidir le Ranníocaíochtaí Aoisliúntais Breise (RAB)
- Iarr ar an bPríomhoide an ríomhphost a fhaomhadh sula gcuirfear chuig an Roinn é.

Ainm na Scoile:	
Uimhir Rolla na Scoile:	
Cineál Lóisteála (RAB):	
An bhliain a dtagraíonn an RAB di:	
Teagmhálaí:	
Uimhir Ghutháin an Teagmhálaí:	
Tagairt na Lóisteála: **(m.sh. 60015I Jan-Dec 2025)**	
Dáta na Lóisteála:	
Méid na Lóisteála:	€

Céim 2: An tAirgead a bhaineann le RAB a Aistriú chuig an Roinn

Is féidir íocaíochtaí RAB a dhéanamh ar dhá bhealach, is é sin, tríd an ríomhbhaincéireacht nó trí scríobh go díreach chuig do bhanc. Féach thíos le tuilleadh eolais a fháil.

a) Aistriú tríd an ríomhbhaincéireacht

- Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.
- Cuir isteach na sonraí le haghaidh na híocaíochta, chomh maith leis an Tagairt.
- Iarr ar na ceadaitheoirí ríomhbhaincéireachta an íocaíocht a cheadú.
- Priontáil cóip den íocaíocht le haghaidh do thaifid bainc, agus déan cóip a chomhdú freisin sa chomhad tuairisceáin RAB.

NÓ

b) Doiciméad aistrithe creidmheasa, atá ar fáil i do bhanc.