Co. Westmeath, N37 X659



Primary Teachers Appointment and Re-Appointment Form 2019/2020

Incomplete forms will be returned to the Sch	I. Tick if you would like to receive your
Teacher Details	correspondence through Irish
PPS Number	School Details Roll Number
Payroll No.	School Name
First Name	e-mail
Surname	Phone No
Gender	Contract Type 🗸 Hour
Correspondence Address	Permanent
	Contract of Indefinite Duration
	Fixed Term Wholetime
	Fixed Term Part-Time
All correspondence to personnel paid on the Department's payroll must address (not school address) Date of birth / / Civil Status (see appendix A) Phone No. e-mail Bank Details (not to be completed unless the ac Bank Name Bank Address Name on Account	(e.g. Principal, Mainstream, SET, Specialist Subject) Date of Appointment: End Date of Fixed Term Appointment*: End Date of Fixed Term appointment*: (*in case of Fixed Term appointment – please complete end-date if kr Origin of the Post: Name of Teacher(s) being replaced:
IBAN	
BIC	
NB: Please ensure your Bank Account is within t Once fully completed, this document should be retur	
Please include the Roll No. on the outside of	6
Primary Teachers Payroll Section, Department of Education and Skills, Cornamaddy, Athlone,	Payment on the first issue of the 2019/20 school year can only be guaranteed if this form is received by Primary Payroll Division by <u>Friday</u> <u>12th of July 2019</u>

Details of Teaching Council Registration

□ Tick to certify that you are currently registered with the Teaching Council for the purpose of <u>Primary</u> teaching, in accordance with circulars 31/2011, 25/2013 & 52/2013.

Teaching Council Registration No.:

If you are not registered you cannot be appointed and should not complete this Form

Note: It is the teacher's responsibility to ensure Teaching Council registration is in order, renewed in time and kept up-to date. A teacher <u>cannot</u> be paid for any period where they are not registered for Primary teaching, or where they have allowed their registration to lapse. It is the school's responsibility to verify that the proposed appointee is currently registered with the Teaching Council.

Previous Employment Details

Keeping your tax information up to date with Revenue is your responsibility. If you need to make contact with them regarding this employment they may ask for our Employer Reg. No., which is **4000099H**.

Previous Teaching Service

If you have previous teaching service, please detail it using the below table. Previous service may entitle you to incremental credit – see 'Information Note for Primary Teachers', which you should receive from your principal with this form.

Date From	Date To	Contract Type/Status	School Name and Address

Garda Vetting

Statutory vetting obligations under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 and Circular 31/2016 effective from 29 April 2016.

This section must be completed.

Note: Teachers being redeployed are subject to the requirements of both the National Vetting Bureau (Children and Vulnerable Persons) Act 2012 to 2016 and circular 31/2016

□ Tick to indicate that the school authority has complied with its statutory vetting obligations under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 **and** with the requirements of Circular 0031/2016 in respect of this proposed appointment.

If this requirement has not been met the proposed appointee is not eligible to be appointed. The appointment form should <u>not</u> be submitted. The school authority should also be aware that it is a criminal offence not to comply with a vetting obligation under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016.

Medical Fitness to Teach

L Tick to indicate that you have received confirmation of fitness to teach in respect of the proposed appointee from the Occupational Health Service in accordance with the Occupational Health Service Standard Operating Procedures Manual.

Form of Authorisation – Illness Benefit Payments

(NOT to be completed if being Re-Appointment in a Permanent/CID/Temporary capacity the same school as last year)

The mandate below should be completed by teachers who are liable for PRSI Class A. Payment of salary during periods of absence is dependent on compliance with PRSI regulations.

I have read and understand the conditions and procedures involved in the operation of illness benefit pay schemes applicable to Primary teachers. I am aware that depending on my PRSI contribution record I may be entitled to payment from the Department of Employment Affairs and Social Protection in respect of absences under these schemes. I acknowledge that payment from the Department of Education and Skills during absence on illness leave will be subject to the following conditions:

- (a) that I make the necessary claims for social insurance benefit to the Department of Employment Affairs and Social Protection within the required time limits and will, to the best of my ability, comply with whatever requirements are laid down by that Department of Employment Affairs and Social Protection as a condition of claiming benefit.
- (b) that I authorise the Department of Employment Affairs and Social Protection to pay any benefit due to me directly to the Department of Education and Skill's bank account.
- (c) that I authorise the Department of Education and Skills to apply amended conditions in relation to the payment of illness benefit that may be introduced to comply with Revenue and Department of Employment Affairs and Social Protection regulations.
- (d) that I agree to any amendments to the payment of the Illness Benefit scheme that may be introduced by the Department of Education and Skills in the future.

I also acknowledge that any payments due to me from the Department of Employment Affairs and Social Protection in respect of such absences under the current arrangements for payment may be recovered by deduction from my salary in the event that I fail to comply with the foregoing conditions.

Accordingly, I accept that in order to ensure compliance with the above undertaking and the illness leave regulations, the Department of Education and Skills may be required to make direct contact with the Department of Employment Affairs and Social Protection to establish what payments were made to me, when they were made and the amount and duration of such payments. I hereby authorise the Department of Education and Skills to make such enquiries. I understand that any information obtained from the Department of Employment Affairs and Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.

Signed (Teacher)

PPS No.

Date

Declaration under the Single Scheme Act

(<u>Must</u> be completed by persons taking up an appointment in the public service) Please use attached <u>Guidance Note</u> to assist in the completion of this Declaration

Any queries regarding this Declaration should be directed to Pension Unit at pensions@education.gov.ie

Warning: If we do not receive this form completed in full & accurately there will be a delay commencing you into a pension scheme and therefore you may have to pay pension deduction arrears

Section 51 (Duty to make declarations, etc.) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 requires that: Any person who

(a) takes up employment in a public service body, and

(b) either—

(i) has an entitlement to any preserved pension or any preserved lump sum or any other retirement benefit, or (ii) has received or is in receipt of retirement benefits,

under a pre-existing public service pension scheme of which he or she was or is a member, shall provide a declaration to that effect to the relevant authority.

1. CAREER HISTORY (Required ONLY for Public Sector employments in <u>Ireland</u> which may include employment outside of the teaching/education sector E.g. HSE, ETB, Civil Service etc. (Your Primary Teaching Service is not required)

You must include a verified copy of the service history for any service outlined in the table below		
EmployerDates of Employment(From - To)Pensionable (Y		

2. I hereby declare that I am I am not (tick as appropriate) currently in receipt of any remuneration (pay) from any other public service body.

REMUNERATION/PAY (Please complete if ticked "I am" above)

Description	
Annual gross pay	
Paying authority	
% of Full time position	

3. I hereby declare that:

Date:

a) I have received	I have not received	or I am in receipt	of retirement benefits (tick as
		appropriate) OR	

b)	I have I do not have (tick as appropriate) an entitlement to any of the pension benefits specified
	above

PENSION BENEFIT CURRENTLY IN PAYMENT (Please complete if ticked "I have/I am" above)

Description (Retirement, Ill Health, Early Retirement,)	
Paying authority	

(a) PENSION BENEFIT FUTURE ENTITLEMENTS (Please complete if ticked "I have" above)

Description	
Paying authority	
Signed:	 For Office Use only: Single Scheme Member Y/N: Sent to Pension Unit:
Name (Block Capitals):	 Recorded by:
Date of Birth: PPS Number:	
Pavroll Number:	

Guidance Note for completing the Declaration under the Single Scheme Act

If you are a teacher taking up a post in the Public Sector (E.g. HSE, Civil Service, ETB etc) for the FIRST time, you will not already have an entitlement to a pension therefore you should complete this declaration as follows:

1.	Career History	Not Applicable
2.	Remuneration/Pay	This should be ticked as "I am not" employed in any other Public Sector Post and not in receipt of salary prior to this appointment.
3.	Pension Benefit	You should tick "I have not received" at (a) and "I do not have" at (b) No other information is required in the boxes below.

The form should be signed, dated and PPSN included

If you are a teacher taking up a post in the Public Sector having worked in a teaching post previously and/or in the wider Public Sector, you may have an entitlement to a pension as a result of that employment therefore you should complete this declaration as follows:

1. Career History	You should include service completed in Ireland either/both in teaching posts and the wider Public Sector.
2. Remuneration/Pay	This should only be ticked as "I am" if you are currently employed in another Public Sector Post otherwise tick "I am not"
3. Pension Benefit	You should tick "I received" at (a) if you have previously paid a pension contribution in any teaching post/Public Sector Body and claimed a pension benefit on foot of these contributions.
	You should tick "I have not received" at (a) if you have previously paid a pension contribution in any teaching post/Public Sector Body to the current date and may be due a pension at a date in the future on foot of these contributions.
	You should tick "I am in receipt" at (a) if you are currently receiving a pension benefit having paid a pension contribution from any teaching post/Public Sector Body.
	You should tick "I have" at (b) if you have ever paid a pension pension contribution in any teaching post/Public Sector Body and have an entitlement to claim a benefit in the future.
	You should tick "I do not have" at (b) if you have ever paid a pension contribution in any teaching post/Public Sector Body but do not have an entitlement to claim a benefit in the future (e.g. obtained a refund of contributions).

Teacher's Checklist and Declaration

In the case of each of the following I certify that:

- I the undersigned declare that the information recorded in this document is true accurate and complete. I understand that I am responsible for the accuracy of the information and that if I wilfully supress any information I risk the loss of appointment.
- I am currently registered with the Teaching Council and I will continue to renew my registration with the Teaching Council for the duration of my appointment. I have agreed to have my qualification details made available to D.E.S.
- I understand that Section 30 of the Teaching Council Act 2001 makes it a requirement for me to maintain my registration with the Teaching Council in order to be paid a salary by the D.E.S. in accordance with Circular 0052/2013.
- 4. I have read, signed and received my contract of employment and agree to abide by the terms of said contract.
- I have completed the self-declaration where appropriate in accordance with paragraph 4 of circular 07/2013 titled The Single Public Service Pension Scheme for Teachers and Special Needs Assistants employed in Primary and Secondary Community/Comprehensive Schools.
- I confirm that, in accordance with the requirements of Garda Vetting Circular 0031/2016, I have provided the school authority with a child protection related statutory declaration which was made in the current or the previous calendar year.
- 7. I confirm to the school authority that since the date on which I signed that statutory declaration, to the best of my knowledge and belief there is nothing, from a child protection perspective, in relation to my conduct, character or personal background of any nature that would adversely affect the position of trust in relation to children or vulnerable persons in which I would be placed by virtue of my appointment to a teaching post in this school.
- 8. I acknowledge and understand that any false or misleading confirmation as to my conduct, character or personal background or any failure of mine to inform the school authority of relevant changes that may affect my suitability, from a child protection perspective, will constitute a breach of my contract of employment and may be grounds for summary dismissal by the school authority.
- 9. I am aware that I am not now, or in the future, required to disclose to a school authority details of any convictions regarded as spent under the Criminal Justice (Spent Convictions and Certain Disclosures) Act 2016 but that, in accordance with Section 10 of that Act, this does not however apply in the case of any conviction in respect of offences specified in Part 1 or 2 of Schedule 1 of that Act or those specified in Schedule 3 of the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016.
- 10. I also undertake to inform the above school authority of any changes to the above stated position that may affect my suitability, from a child protection perspective, for continued employment with the school authority or for any Subsequent employment with the school authority.
- 11. I will refund to the Minister for Education and Skills any monies to me which are not properly payable. I agree to comply with the Department's Overpayment Policy as outlined in Circular 84/2015 in this regard.
- I understand the conditions and procedures involved in the operation of maternity/adoptive pay schemes. Please see Terms & Conditions Web Book.
- 13. I have read the Information Note for Primary Teachers.
- 14. I have signed the mandate form, Form of Authorisation (illness benefit payments)
- 15. I understand that upon receipt of all relevant documentation in the Department it may take <u>8 weeks</u> before payment is made to me. This is due to completion of the payroll process and if this document is returned incomplete that I will not be paid salary until after a fully completed form is received and processed by the Department
- 16. I declare that I will seek approval from my employer before engaging in any external work and that any external work engaged in by me must not be such as to interfere with the fulfilling of my duties and responsibilities to the school.

Teacher

Principal (note: the proposed appointee and the principal must sign this section in each other's presence)

Date

Principal/Chairperson's Checklist and Declaration

In the case of each of the following I certify that:

 All relevant sections of this document have been completed and the details therein are true and accurate.

5

- 2. A written contract of employment has been signed by both parties, this contract is held in this school and a copy has been given to the teacher.
- 3. I accept that it is the responsibility of the school authority to ensure that this form is correctly completed in order for salary and allowances, where applicable, to be paid to the appointee.
- 4. I have verified with the proposed appointee that they are currently registered with the Teaching Council.
- In respect of new one year fixed-term contracts being offered for the 2019/20 school year, or a new CID contract, I certify that the terms of Circular 0023/2015 have been complied with.
- I have checked employment references with at least 2 of the most recent employers and also verified with them the most recent employment history.
- 7. I have received confirmation of fitness to teach in respect of the proposed appointee from the Occupational Health Service.
- 8. I have examined the original Certificate/Confirmation of Registration, Transcript of Results (for each year of study) and
- Parchments/Certificates of the qualifications held by this teacher.
 I verify that the proposed appointee has qualifications suited to the number of the part and meet the arithmic for which of the is around the second seco
- purpose of the post and meets the criteria for which s/he is proposed (Refer to Circular 31/2011, 25/2013 & 52/2013).
 10. I verify that the requirements of the National Vetting Bureau (Children
- 10. I verify that the requirements of the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 and Garda Vetting Circular 0031/2016 have been met in respect of this proposed appointee.
- I confirm that this appointment is in accordance with the terms of Circular 0019/2019 Staffing Arrangements in Primary Schools for the 2019/2020 school year.
- 12. The teaching vacancy became known to me on: _____
- 13. Is Teacher taken from Panel: Yes/No _____
- 14. If Yes please state Panel:
- 15. This vacancy was notified to the relevant panel operator (e.g. diocesan secretary) or the Department where no panel applies on:
- 16. If the vacancy is not filled by a permanent or CID holding teacher from a redeployment panel, please state the reason why:

School Manager/Chairperson: ____

Date: ______ In the case of the appointment of a Principal Teacher please ensure that the form is signed by the teacher and countersigned by the Chairperson.

Data Protection Privacy Statement

The **main purpose** for which the Department requires the personal data provided by you is the payment of wages. It is also necessary for the payment of pension at retirement. The personal data provided may be exchanged with your school in respect of your appointment as required by your contract; the Teaching Council, where appropriate, in respect of the status of your registration, the Revenue Commissioners, the Department of Employment Affairs and Social Protection., the Department of Public Expenditure and Reform as required by law; and any other bodies whom you have instructed to arrange for voluntary deductions to be made from your wages. The privacy notice outlining further information in relation to this form can be found at www.education.ie

Full details of the Department's data protection policy setting out how we will use your personal data or that of your child's data as well as information regarding your rights as a data subject are available at https://www.education.ie/en/The-Department/Data-Protection/. Details of this policy and privacy notice are also available in hard copy from the address below upon request.

Once fully completed, this document should be returned to the following address:

Please include the Roll No. on the outside of the envelope

Primary Teachers Payroll Section, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath, N37 X659

Contact details: (090) 6484043/4044

primtch_payroll@education.gov.ie

Payment on the first issue of the 2019/20 school year can only be guaranteed if this form is received by Primary Payroll Division by <u>Friday</u> <u>12th of July 2019</u>

Civil Status

11 options that describe a person's relationship in law with another: 1. Single 2. Married Civil Partner 3. 4. Divorced Co-habitant 5. 6. Judicially Separated 7. Separated 8. Former Civil Partner Widowed 9. 10. Surviving Civil Partner 11. Unknown

If Civil Status is not known "Unknown" is selected until status is determined.

Definition of Civil Status (As recognised under Irish national law):

Option	Definition
Single	An individual who has never been married or in a civil partnership.
Married	An individual or two persons of any gender who have registered a marriage with the State.
Civil Partner	An individual who is either of two persons of the same gender who are parties to a civil partnership registration recognised by the State that has not been dissolved or the subject of a decree of nullity.
Divorced	An individual who was previously married and a decree of divorce has been granted by the relevant court under Family Law (Divorce) Act 1996 or is so recognised under Irish law.
Co-habitant	A cohabitant is one of 2 adults (whether of the same or the opposite gender) who live together as a couple in an intimate and committed relationship and who are not related to each other within the prohibited degrees of relationship or married to each other or civil partners of each other.
Judicially Separated	An individual who has been granted a decree of judicial separation under the Family Law Act 1995 or is so recognised under Irish Law.
Separated	An individual who has separated by agreement without having obtained a decree of judicial separation under the Family Law Act 1995.
Former Civil Partner	An individual that was in a registered civil partnership that has been dissolved (other than through the registration of the marriage of a couple previously in a registered civil partnership).
Widowed	An individual that was married and has been predeceased by their spouse and who has not subsequently remarried.
Surviving Civil Partner	An individual that was civil partnered and has been predeceased by their spouse and who has not subsequently entered another civil partnership or married.
Unknown	This field is used when the current civil status of a member is not known and cannot be readily established. This field is only used until the civil status is determined.



An Roinn Oideachais agus Scileanna Department of Education and Skills

Payroll Information Note For Primary Teachers

PLEASE DETACH THIS NOTE AND PROVIDE IT TO THE TEACHER DO <u>NOT</u> RETURN THIS NOTE WITH THE APPOINTMENT FORM

Updated May 2019

Contents

Introduction 1
Employment1
EU Citizenship1
Qualifications and Registration1
Salary1
Incremental Credit
Service in another EU Member State
Underpayment / Overpayment of Salary 2
Primary Teachers Superannuation Scheme
Maternity / Adoptive Benefit
PAYE
Universal Social Charge (USC)
Additional Superannuation Contribution (ASC)
PRSI Calculation
Change of Personal Details
Sick Leave
Primary Teacher Payroll Contact Details

Introduction

The Department of Education and Skills wishes to draw your attention to some details relevant to your position as a Primary School Teacher. This document briefly sets out information in relation to salary and deductions. Further details on Payroll services and information are available on the Department's web page at the following link: http://www.education.ie/en/Education-Staff/Services/Payroll-Financial/

Your contract of employment is with the managerial authority of the school in which you are employed. The terms and conditions for Primary Teachers are set out in circular letters governing sick leave, absences, maternity and adoptive leave, and other schemes available to teachers. Further information is available from circulars published on the Department's website <u>www.education.ie</u> and/or the Terms and Conditions Section of the Department. Please familiarise yourself with the details of these circulars.

Application forms for schemes and information relating to salary scales are also available on the website <u>www.education.ie</u> under the tabs for Education Staff.

Relevant websites for other Departments are listed at the end of this information note.

Employment

Your contract of employment is with the managerial authority of the school in which you are employed. For Payroll purposes **only** your employer's registered number is **4000099H**.

EU Citizenship

If a teacher is a non-EU citizen, a copy of their work permit must be retained in the school. If there is no work permit, the teacher is not eligible for salary and an appointment form should not be submitted to the Department.

Qualifications and Registration

The proposed appointee must be qualified for the post and registered with the Teaching Council. If the proposed appointee is not qualified for the post and registered with the Teaching Council, the person is not eligible for salary and an appointment form should not be submitted to the Department. All queries on registration should be directed to The Teaching Council. <u>www.teachingcouncil.ie</u>

Salary

Salary is paid fortnightly on Thursdays. It covers a 14 day period up to and including the Monday prior to the date of salary issue.

In order to determine the point of scale that you are paid, you should multiply the gross basic pay amount by 26.09 to calculate the annual gross amount. Similarly, if you are in receipt of a qualification/Post of Responsibility/other allowance, you should multiply the gross amount by 26.09 to calculate the annual gross amount. Salary scales and allowances are available on the Department's website: <u>www.education.ie</u>. Select <u>Education Staff</u> on the Home Page. Then select <u>Payroll/Financial</u> from the list of options on the right side of the page.

Incremental Credit

Incremental credit may be awarded to Primary School Teachers for relevant experience for the purposes of progression on the incremental salary scale. Circular Letter 10/01 sets out details on how the Incremental Credit Scheme operates and the application procedures to be followed.

Service in another EU Member State

Post-1 January 2011 and Post-1 February 2012 new entrants to teaching may be entitled to be paid on a different salary scale. Circular Letter 0027/2016 sets out details on how this scheme operates and the application procedures to be followed.

Underpayment / Overpayment of Salary

It is very important to ensure that the correct point of the salary scale and allowances (where relevant) are applied to you.

In the event of an underpayment of salary, the Department will reimburse you at the correct rate and pay any arrears that may have accrued. In the event of an overpayment of salary, the overpayment will be recouped by the Department. Circular Pay 0084/2015 refers. This circular is available in your school and on the Department's website: <u>www.education.ie</u>.

Primary Teachers Superannuation Scheme.

Information on the Primary Teachers Superannuation Scheme is available on the Department's website at http://www.education.ie/en/Education-Staff/Services/Retirement-Pensions/

Maternity / Adoptive Benefit

Depending on your PRSI contribution record, you may be entitled to payment from the Department of Employment Affairs and Social Protection in respect of absences under the Maternity / Adoptive Leave Schemes. Salary payment from the Department of Education and Skills during absence on maternity / adoptive leave is subject to the following conditions:

- (a) That you make the necessary claims for maternity / adoptive benefit to the Department of Employment Affairs and Social Protection within the required time limits and comply with whatever requirements are laid down by that Department as a condition of claiming benefit, and
- (b) That the Department of Education and Skills will deduct any benefit due to you in respect of such absences directly from your salary.

Any payments due to you from the Department of Employment Affairs and Social Protection in respect of such absences may be recovered by deduction from your salary in the event that you fail to comply with the foregoing conditions. In order to ensure compliance with the above and with the maternity / adoptive leave regulations, the Department of Education and Skills may be required to make direct contact with the Department of Employment Affairs and Social Protection to establish what payments are made to you, when they were made and the amount and duration of such payments. The information obtained from the Department of Employment Affairs and Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.

PAYE

The term PAYE means Pay As You Earn. The PAYE system is a method of tax deduction under which the payroll provider calculates any tax due and deducts it each time a payment of salary is made.

When you commence employment, you need to first register for Revenue's online service myAccount on www.revenue.ie. quoting your Personal Public Service Number (PPSN), Payroll No. and Employers Registered Number which is **4000099H** to get your Revenue Payroll Notification (RPN) which is a Certificate of Tax Credits and Standard Rate Cut-Off Point. On instruction from you, your local tax office will issue your RPN. The tax office will also forward a copy electronically to the Primary Teachers Payroll of the Department of Education and Skills.

If this Department does not receive an RPN for you, you will be taxed at emergency rates. Emergency tax may result in excessive tax deductions. It is in your interest to obtain your RPN in order to avoid having too much tax deducted. Once this Department receives your cumulative RPN, any excess tax deducted, within the current tax year (1st January-31st December), will be repaid to you through the payroll provided you remain on pay.

The onus is on the individual Teacher to ensure that the Department receives notification of tax details from the Revenue Commissioners for this and subsequent tax years. You are reminded that you should examine your RPN when you receive it to ensure that it is correct in relation to your circumstances – any queries on your RPN should be referred to the Revenue Commissioners. The Department of Education and Skills cannot alter tax details for any Teacher and must act on tax instruction from the Revenue Commissioners. Any queries regarding tax should be directed to your local tax office or to the Revenue Commissioners website: www.revenue.ie

Tax is calculated on gross earnings less pre-tax deductions (e.g. pension). Tax is paid at the standard rate (20%) up to your standard rate cut-off point (SRCOP). Earnings above your standard rate cut-off point are taxed at 40%.

Universal Social Charge (USC)

The Universal Social Charge (USC) came into effect on 1 January 2011. It is payable on gross income before pension contributions and the standard rates of USC are as follows:

0.5% on income up to and including €12,012.00
2% on income from €12,012.01 to €19,874.00
4.75% on income from €19,874.01 to €70,044.00
8% on income from €70,044.01 and over.

Further information is available on PAYE and USC on the Revenue website <u>http://www.revenue.ie/en/tax/usc/index.html</u>

Additional Superannuation Contribution ASC

From 1 January 2019, the 'Pension Related Deduction' (PRD) was replaced by a permanent pension contribution, the 'Additional Superannuation Contribution' (ASC). In general, what a public servant pays in ASC is lower than what they would have paid in PRD.

Unlike PRD, ASC only applies to a public servant who is a member of a public service pension scheme and is chargeable on pensionable income. This means that, unlike PRD, income such as non-pensionable allowances and non-pensionable overtime is not generally subject to ASC.

ASC is charged at different rates depending on income levels, pension scheme and pension terms, and with exemptions for income below certain levels. There are temporary exemption levels in place for 2019, with a permanent set of exemption levels to apply from 2020 onwards.

Further information is available at the following: <u>https://www.gov.ie/ga/policy-information/a97614-public-service-pensions/?fl=en%23additional-superannuation-contribution-asc</u>

PRSI Calculation

PRSI is a form of social insurance, which is administered by the Department of Employment Affairs and Social Protection. PRSI is payable by both employees and employers and the rate of PRSI payable by both parties varies according to how employees are classified within the PRSI system and how much they earn.

PRSI is deducted by employers from employees' salaries and is remitted to the Collector General together with income tax and USC deducted under the PAYE system. However, the administration of PRSI is handled by the Department of Employment Affairs and Social Protection, not the Inspector of Taxes. PRSI or social insurance contributions paid by employees entitle the employee to various social insurance benefits.

An information leaflet (**SW14**) is available from the Department of Employment Affairs and Social Protection, which outlines the various classes of PRSI contributions. Any queries on benefits payable should be directed to the Department of Employment Affairs and Social Protection. Information leaflets on benefits payable by the Department of Employment Affairs and Social Protection are available on their website: <u>www.welfare.ie</u>

Your PRSI class will be on your pay slip. When you get your payslip, please verify that your PRSI Class is correct. If it is incorrect written notification of your correct PRSI Class should be obtained from the Department of Employment Affairs and Social Protection and forwarded to the Primary Teachers Payroll. On receipt of this notification your PRSI Class will be amended.

Change of Personal Details

For data protection purposes all changes of personal details must be **submitted in writing and signed**. Please quote your Payroll Number / PPSN and advice of the exact change required. For a change of name, please submit a copy of the relevant certificate. The notification should be addressed to the postal address below.

Sick Leave

Eligible teachers may take a maximum of 3 consecutive school days sick leave without providing a medical certificate. The sick leave should be keyed to the On Line Claims System (OLCS) by the school.

For teachers paying PRSI class A, where the absence is in excess of 6 days, the Medical Certificate must be accompanied by an Illness/Injury First Certificate Form (IB1). The sick leave should be keyed to the On Line Claims System (OLCS) by the school and the Illness/Injury First Certificate Form (IB1) should be forwarded to the Illness Benefit Unit, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath without delay, as it must reach the Department of Employment Affairs and Social Protection within 7 days of the start of the illness. Failure to comply with these requirements may result in loss of salary.

Further information on the procedures for claiming Illness/Injury Benefit are available on the Department's website http://www.education.ie/en/Education-Staff/Services/Payroll-Financial/Payroll-Services-and-Information.html

<u>A new Public Service Sick Leave Scheme, which applies to teachers, was introduced from 1 September 2014. The</u> <u>details are set out in the Terms and Conditions Web Book available on the Department's website www.education.ie.</u>

Primary Teacher Payroll Contact Details

Telephone: (090) 6484043 (090) 6484044

In Writing Primary Teachers Payroll, Payroll Division, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath, N37 X659. Please quote school roll number on the outside of the envelope. E-mail: primtch payroll@education.gov.ie

www.education.ie Department of Education and Skills www.per.gov.ie/pensions Department of Expenditure and Public Reform www.revenue.ie Revenue Commissioners www.welfare.ie Department of Employment Affairs and Social Protection