



## Appointment Form 2018/19

This form should be completed for teachers who were **not** working in an RPT, TWT or CID contract in this school in the 2017/18 school year.

Do **not** return this form to Post-Primary Payroll unless all necessary criteria have been completed.

### Teacher Details

Male  Female

PPS Number \_\_\_\_\_

Address \_\_\_\_\_

First Name \_\_\_\_\_

Surname \_\_\_\_\_

Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_

Tick if you would like to receive your correspondence through Irish.

Phone No. \_\_\_\_\_

e-mail \_\_\_\_\_

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

**If you are not registered you cannot complete this form.**

Teaching Council Registration No.: \_\_\_\_\_

### School Details

Roll Number \_\_\_\_\_

School Name \_\_\_\_\_

e-mail \_\_\_\_\_

Phone No. \_\_\_\_\_

### Employment Details

Contract Type	✓	Hours
Permanent		
Contract of Indefinite Duration		
Regular Part Time		
Fixed Term Wholetime		

Date of Appointment: \_\_\_\_\_

Origin of the Post: \_\_\_\_\_

**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 **cannot** be paid for any period where they are not registered for Post-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.

### Bank Details

Bank Name \_\_\_\_\_

Bank Address \_\_\_\_\_

Name on Account \_\_\_\_\_

IBAN 

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BIC 

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

Post-Primary Payroll Division,  
Department of Education and Skills,  
Cornamaddy,  
Athlone,  
Co. Westmeath

**Payment on the first issue of the 2018/19 school year can only be guaranteed if this form is received by Post-Primary Payroll Division by Friday 6<sup>th</sup> of July 2018**

## Previous Employment Details

If you worked for another employer **this year**, you should include a P45 from that employer with this form.

Tick if you have included a P45 with this form.

This is important as a P45 allows us to receive your tax certificate details from Revenue. If we do not receive your tax details in a timely manner you will be taxed on an Emergency Tax basis until we receive tax details for you. 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 **0081300S**.

## 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 Post Primary Teachers’, which you should receive from your principal with this form.

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

If your previous service was in an ETB (formerly known as VECs), you should attach a ‘Statement of Service’ with this form prior to submission to Post-Primary Payroll. This is available on request from the ETB with whom you worked. Ensure that a statement of sick leave absences for the past 4 consecutive years and any career breaks is also enclosed.

Tick if you have included a Statement of Service with this form.

This is important as it provides us with the details of your service. If we do not receive this information your progression along the salary scale will not be transferred to this Department. This may result in your pay being less than the amount to which you are entitled until we receive this information.

## Public Service Pension Declarations

The details of pension arrangements from the 1<sup>st</sup> of January 2013 are set out in circular 7/2013.

If this is your first appointment to the public sector, or if you have taken a break of 26 weeks or more from pensionable public sector employment then you **are** a member of the Single Public Service Pension Scheme. If you have been employed in the public sector prior to 1<sup>st</sup> of January 2013 without an interruption of 26 weeks or more then you **are not** a member of the Single Public Sector Pension Scheme.

Tick to declare that you **are** a member of the Single Public Service Pension Scheme.

If you are a member of the Single Public Service Pension Scheme and you are also simultaneously employed in another Public Service post, you must complete the separate Declaration Form S46 and return it with this form.

Tick to declare that you are simultaneously employed elsewhere in the Public Service and have attached the relevant declaration.

Are you currently in receipt of pension from any Public Service body, including this Department or an ETB? If so, you must complete the separate Declaration Form SPS/51 and return it to Pension Unit, Department of Education and Skills.

I am in receipt of a pension and have completed and will return Declaration Form SPS/51.

I have an entitlement to a preserved pension from a public service pension scheme and have completed and will return Declaration Form SPS/51.

I am not in receipt of a pension, nor do I have an entitlement to a preserved pension from a public service pension scheme.

## Civil Status

11 options that describe a person's relationship in law with another, please tick

- Single
- Married
- Civil Partner
- Divorced
- Co-habitant
- Judicially Separated
- Separated
- Former Civil Partner
- Widowed
- Surviving Civil Partner
- 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.

# Garda Vetting

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

## 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 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 **not** 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

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

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 second-level 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 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 Education and Skill's bank account
- (c) that I authorise the Department 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

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 Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.

\_\_\_\_\_  
Signed (Teacher)

\_\_\_\_\_  
PPS No.

\_\_\_\_\_  
Date

### Teacher's Checklist and Declaration

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

1. I the undersigned declare that the information recorded in this document is true accurate and complete
2. 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.
3. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. I understand the conditions and procedures involved in the operation of maternity/adoptive pay schemes.
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 have been provided with a copy of the Information Note for Post Primary Teachers by my employer.
12. The Pension Related Deduction (PRD) is governed by the Financial Emergency Measures in the Public Interest Act 2009. The Act defines a person to whom the PRD applies as a person who (i) is a public servant, and (ii) is a member of a public service pension scheme, or (iii) is entitled to a benefit under a public service pension scheme, or (iv) receives a payment in lieu of membership of a public service pension scheme.  
**Please state if this is your main public sector employment:**  
 Yes       No  
Please note that all public sector employment must be designated as either main or subsidiary employment to ensure that there is no under deduction of PRD. Further information regarding PRD can be found on the Department's website at [www.education.ie](http://www.education.ie)
13. I have signed the mandate form, Form of Authorisation (illness benefit payments)
14. I confirm that, in accordance with the requirements of 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.
15. 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.
16. I understand that upon receipt of all relevant documentation in the Department it may take 6 weeks 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
17. 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:

1. All relevant sections of this document have been completed and the details therein are true and accurate.
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 to be paid to the appointee.
4. I have safely retained within the school the documents specified in Appendix A of circular letter 17/2008 and these will be available for review.
5. I have verified with the proposed appointee that they are currently registered with the Teaching Council.
6. In respect of new one year fixed-term contracts being offered for the 2018/19 school year, or a new CID contract, I certify that the terms of Circular 0024/2015 have been complied with.
7. I have checked employment references with at least 2 of the most recent employers and also verified with them the most recent employment history.
8. I have received confirmation of fitness to teach in respect of the proposed appointee from the Occupational Health Service.
9. 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.
10. I verify that the proposed appointee has qualifications suited to the purpose of the post for which s/he is proposed (Refer to Circular 31/2011, 25/2013 & 52/2013).
11. I verify that the requirements of the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 and 2016 and Garda Vetting Circular 0031/2016 have been met in respect of this proposed appointee.
12. I verify that any permanent vacancies that occurred in my school after the 31st May 2018 had previously been notified to the Director of the Redeployment Scheme.

\_\_\_\_\_  
Principal/Chairperson

\_\_\_\_\_  
Date

### 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.gov.ie](http://www.education.gov.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.



An Roinn Oideachais  
agus Scileanna  
Department of  
Education and Skills

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# Payroll Information Note

## For

## Post Primary Teachers

***\*\*PLEASE DETACH THIS NOTE AND PROVIDE IT TO THE  
TEACHER\*\****

***\*\*DO NOT RETURN THIS NOTE WITH THE APPOINTMENT FORM\*\****

Updated May 2018

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## **Introduction**

The Department of Education and Skills wishes to draw your attention to some details relevant to your position as a Post Primary 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 Post Primary Teachers are set out in circular letters governing sick leave, absences, maternity and adoptive leave, and other schemes available to teachers. These circulars are published on the Department's website [www.education.ie](http://www.education.ie) and you are advised to familiarise yourself with the details of these circulars.

Application forms for schemes, information relating to salary scales are also available on the website [www.education.ie](http://www.education.ie) 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 0081300S.

## **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.

## **The Payroll Division of the Department**

The Payroll Division of the Department of Education and Skills provides a payroll service for certain categories of teaching and non-teaching staff (NTS) employed in schools.

## **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. Salary is calculated two weeks in advance of every Pay day therefore any amendments notified to the Payroll Section may not be reflected in your next pay issue.

In order to determine the point of scale that you are being paid, divide your gross pay by your number of contracted hours per week. Then multiply this by 22 (i.e., the maximum hours a post primary teacher can be contracted to teach per week). After this multiply that number by 26.09 to calculate the gross annual salary at that point of scale for a whole time equivalent.

For example a teacher who is contracted for 14 hours per week receives a Basic Pay of €872.59



$$\begin{aligned} 872.59/14 &= 62.33 \\ 62.33*22 &= 1,371.21 \\ 1,371.21*26.09 &= 35,775.00 \end{aligned}$$

€35,775.00 = Point 7 of the 01<sup>st</sup> January 2011 appointee pay scale.

This should be compared to the most recent salary scale circular relevant to your appointee status to ensure that you are in receipt of the correct rate of salary. Please note there are 3 different types of appointee therefore you should ensure you refer to the correct salary scale that applies to your Appointee status.

Salary scales are available on the Department's website: [www.education.ie](http://www.education.ie). Select Education Staff on the Home Page. Then select Payroll/Financial from the list of options on the right side of the page.

## **Incremental Credit**

Incremental credit may be awarded to Post Primary Teachers for relevant experience for the purposes of progression on the incremental salary scale. Circular 0029/2010 and Circular Letter 29/2007 sets out details on how the Incremental Credit Scheme operates and the application procedures to be followed.

If you are transferring from an ETB please ensure you provide a Statement of Service from your ETB, this is to ensure you will be paid at the correct point of scale and to ensure you remain in the same pension scheme on the Post Primary Payroll. You will also need to provide a P45 and PRD45 from the ETB when you have received your final payment from them.

## **Underpayment / Overpayment of Salary**

It is very important to ensure that the correct point of the salary scale is 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 Letter 0084/2015 refers. This circular is available in your school and on the Department's website: [www.education.ie](http://www.education.ie).

## **Post Primary Teachers Superannuation Scheme**

All public sector employees are obliged to contribute to the Pension Schemes.

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

## **Qualifications**

The proposed appointee must be qualified for the post **and** must be registered with the Teaching Council. If the proposed appointee is not qualified for the post or is not registered with the Teaching Council, the person is not eligible for salary and an appointment form should not be submitted to the Department.

## **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 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. It is also a method of collecting Pay-Related Social Insurance (PRSI) and Universal Social Contribution (USC).

When you commence new employment it is your responsibility to ensure your employer has the correct Tax Credit Certificate for you. Please ensure you contact your local Revenue Office to arrange this. You will need your PPS number and Post Primary Payroll Employer Registration Number which is 0081300S. On instruction from you, your local tax office will issue your tax credit certificate to you and will forward a copy electronically to the Post Primary Teachers Payroll of the Department of Education and Skills. If you have earnings from other employment within this tax year you should have received a Form P45 from your previous

employer. Parts 2 and 3 of the Form P45 should be forwarded to the Post Primary Teachers Payroll. Part 4 should be retained for your records.

**If this Department does not receive a tax credit certificate 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 credit certificate and avoid having too much tax deducted. Once this Department receives your cumulative tax credit certificate, any excess tax deducted, within the current tax year (1<sup>st</sup> January-31<sup>st</sup> 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. You are reminded that you should examine your Tax Credit Certificate when you receive it to ensure that it is correct in relation to your circumstances – any queries on your Tax Credit Certificate 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](http://www.revenue.ie)

Tax is calculated on gross earnings less pre-tax deductions (e.g. pension, cycle to work, travel pass). 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%.

## **Pension Related Deduction (PRD)**

Pension Related Deduction (PRD) was introduced as part of the Financial Emergency Measures in the Public Interest Act 2009. All teaching and non-teaching staff are liable for PRD. It is calculated on a sliding scale as follows:

0% on the first €28,750

10% on earnings greater than €28,750 but not over €60,000

10.5% on earnings greater than €60,000

Further information on PRD and a Frequently Asked Questions (FAQ) document is available on the Department of Public Expenditure and Reform website <http://www.per.gov.ie/>

Where a person has more than one public sector employer, or where a person is doing part-time or substitute work in more than one education sector (ETB, Primary, NTS, the State Examinations Commission or higher education), a DES\_PRD10 form must be submitted to each payroll provider to ensure correct deductions are made in respect of PRD.

Form DES\_PRD10 is a declaration of an individual's status with regard to any public service pension scheme. It is also a declaration of an individual's main and subsidiary employers where an individual has more than one public service employment. The onus is on the individual Teacher to ensure that you provide this document where necessary, failure to do so may result in either an underpayment or overpayment of PRD.

For further information on completing this form, please see Information Note Form DES\_PRD10 on the Department's website <http://www.education.ie/en/Education-Staff/Information/Payroll-Financial-Information/Pension-Related-Deduction-PRD-.html>

Completed forms should be submitted to:  
Post Primary Teachers Payroll Section  
Department of Education and Skills  
Cornamaddy  
Athlone  
Co. Westmeath

## **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 €19,372.00  
4.75% on income from €19,372.01 to €70,044.00  
8% on income above €70,044.00

USC rates and deductions are advised to your employer by Revenue through your Tax Credit Certificate, any queries regarding USC should be directed to Revenue.

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

## **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: [www.welfare.ie](http://www.welfare.ie)

Your PRSI class will be on your payslip. 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 Post Primary Teachers Payroll. On receipt of this notification your PRSI Class will be amended.

## **Form P60 Annual Certificate and Statement of Earnings**

A Form P60 will be issued to you annually provided you were employed on the last day of the tax year (i.e. 31<sup>st</sup> December). A Form P60 will issue to you in February in respect of the previous tax year. The P60 will provide you with details of your earnings for the tax year in question together with PAYE, PRSI, USC, Illness Benefit (where relevant) and the Local Property Tax (where relevant) deducted. The P60 is an extremely important document for all employees. You should retain your Form P60 carefully.

A Statement of Earnings will also issue, at the same time as the P60s, to personnel who were employed in the previous tax year, but who were not employed on the last day of the tax year (i.e. 31<sup>st</sup> December).

**Please note for Data Protection Purposes payroll staff are not permitted to discuss your salary details with a third party. Should you have any queries regarding your salary or your payslip you must contact payroll directly.**

## **Change of Personal Details**

For data protection purposes all changes of personal details must be submitted in writing and signed by the individual teacher. Amendments to personal details cannot be accepted by fax or email as an original signature is required to satisfy data protection guidelines. 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 Post Primary Teachers Payroll, Payroll Division, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath.

## **Sick Leave**

Teachers must submit, to the school managerial authority, a Medical Certificate for absences in excess of 2 days. The sick leave absences should be keyed to the On Line Claim 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 (MC1). The sick leave absences should be keyed to the On Line Claim System (OLCS) by the school and the Illness/Injury First Certificate Form (MC1) should be forwarded to the Illness Benefit Unit, Department of Education & 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. Subsequent certificates, for example MC2's, can be forwarded directly to Department of Social Protection. 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>

## Registration Requirement

Teachers employed in recognised schools must be registered with the Teaching Council in order to be paid from Oireachtas funds. Please refer to circular 0052/2013 for further information. Please note that the Teaching Council registration process which includes vetting and may take up to 12 weeks during the peak period of July and August. Additional police clearance requirements may also be applicable. Therefore principals are asked to advise returning teachers to commence the Teaching Council registration process once they have notified the school of their intention to resume work and of the implications of non-registration under Section 30.

## Garda Vetting

Please familiarise yourself with the new Garda Vetting Circular Letter 0031/2016 effective from 29<sup>th</sup> April, 2016. The Teaching Council carries out vetting on behalf of teachers and employers. Timelines for vetting can vary and if required for the position teachers are advised to apply once they have notified the school of their intention to resume work.

## Post Primary Teachers Payroll Contact Details

E-mail: [pppayroll@education.gov.ie](mailto:pppayroll@education.gov.ie)  
Telephone: (090) 6484161 or if calling from Dublin (01) 8896400 Ext. 4161  
In writing: Post Primary Teachers Payroll, Payroll Division, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath. **Please quote your school roll number on the outside of the envelope.**

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