



A N R O I N N | D E P A R T M E N T O F
O I D E A C H A I S | E D U C A T I O N
A G U S S C I L E A N N A | A N D S K I L L S

Payroll Information Note

For

Primary Teachers

***PLEASE DETACH THIS NOTE AND PROVIDE IT TO THE TEACHER
DO NOT RETURN THIS NOTE WITH THE APPOINTMENT FORM***

Updated May 2016

Introduction	3
Employment	3
EU Citizenship.....	3
Qualifications and Registration.....	3
Salary.....	3
Incremental Credit.....	4
Underpayment / Overpayment of Salary.....	4
Primary Teachers Superannuation Scheme.....	4
Maternity / Adoptive Benefit.....	4
PAYE	5
Universal Social Charge (USC)	5
Pension Related Deduction (PRD).....	6
PRSI Calculation.....	6
Form P60 Annual Certificate and Statement of Earnings.....	7
Change of Personal Details	7
Sick Leave.....	7
Primary Teacher Payroll Contact Details	7

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 www.education.ie 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 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 **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.

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: 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 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.

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: www.education.ie.

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 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 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 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 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 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 new employment, you need to complete 'Form 12A – Application for a Certificate of tax Credits and Standard rate cut-Off Point' and send it to your local Revenue Office, quoting your Personal Public Service Number (PPSN), Payroll No. and Employers Registered Number which is **4000099H** to get your Certificate of Tax Credits and Standard Rate Cut-Off Point. On instruction from you, your local tax office will issue your tax credit certificate to you. The tax office will also forward a copy electronically to the 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 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 (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. 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

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:

- 1% on income up to and including €12,012.00
- 3% on income from €12,012.01 to €18,668.00
- 5.5% on income from €18,668.01 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
<http://www.revenue.ie/en/tax/usc/index.html>

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:

Amount of Remuneration	Rate of Deduction
Up to €26,083	Exempt
Greater than €26,083 but not over €60,000	10%
Greater than €60,000	10.5%

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, post-primary, NTS 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. 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 the postal address below.

PRSI Calculation

PRSI is a form of social insurance, which is administered by the Department of 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 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 Social Protection, which outlines the various classes of PRSI contributions. Any queries on benefits payable should be directed to the Department of Social Protection. Information leaflets on benefits payable by the Department of Social Protection are available on their website: www.welfare.ie

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 Social Protection and forwarded to the 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. 31st December). A Form P60 will issue to you 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.

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. 31st December).

You should retain your Form P60 or Statement of Earnings carefully.

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

Teachers must submit, to the school managerial authority, a Medical Certificate for absences in excess of 2 days. 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 (MC1). The sick leave should be keyed to the On Line Claims System (OLCS) by the school and the Illness/Injury First Certificate Form (MC1) 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 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>

A new Public Service Sick Leave Scheme, which applies to teachers, was introduced from 1 September 2014. The details are set out in Circular 0053/2015 and is available on the Department's website www.education.ie.

Primary Teacher Payroll Contact Details

Telephone: (090) 6484043 (if your school roll number is between 00359V and 18267Q or (090) 6484044 (if your school roll number is 18268S or higher)
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: prmtch_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 Social Protection