



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 NOT RETURN THIS NOTE WITH THE APPOINTMENT FORM***

Updated May 2020

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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 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. All queries on registration should be directed to The Teaching Council. www.teachingcouncil.ie

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.

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: 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 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.

If you have a PPSN you are strongly advised to register for Revenue's online service myAccount on www.revenue.ie quoting your Personal Public Service Number (PPSN) and Payroll No.. If you do not have a *Personal Public Service Number (PPSN)* (usually in instances where this is your first employment in Ireland), you should contact the Department of Employment Affairs and Social Protection (DEASP).

When you have a PPSN number, Payroll section will request a *Revenue Processing Notification (RPN)* from Revenue on your behalf. Upon retrieval, the information on the RPN will be used to calculate the tax deduction on your salary in this employment.

If this Department cannot retrieve 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 ensure that you allocate appropriate credits and cut off point to your employment in order to avoid having too much tax deducted. This can be done by registering for Revenue's online service myAccount on www.revenue.ie quoting your Personal Public Service Number (PPSN) and Payroll No.

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.

You are reminded that you should examine your RPN on myAccount to ensure that it is correct in relation to your circumstances. The Department of Education and Skills cannot alter tax details for any Teacher and must act on tax instruction from the Revenue Commissioners.

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 €20,484.00
- 4.75% on income from €20,484.01 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>

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: <https://www.gov.ie/en/publication/c552ee-asc/>

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

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

Teachers must submit, to the school managerial authority, a Medical Certificate for absences in excess of 2 days. Where the absence is in excess of 6 days, the Medical Certificate must be accompanied by an Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work). The sick leave absences should be keyed to the On Line Claim System (OLCS) by the school. The Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work) should be forwarded directly to the Department of Employment Affairs and Social Protection (DEASP) within 7 days of the start of the illness **and must include your payment details**. Staff are no longer required to send their claims to the Department of Education and Skills for processing.

Further information on the procedures for claiming Illness/Injury Benefit are available on the Department's website <https://www.education.ie/en/Education-Staff/Services/Breaks-Leave/Sick-Leave>

[A new Public Service Sick Leave Scheme, which applies to teachers, was introduced from 1 September 2014. The details are set out in the Terms and Conditions Web Book available on the Department's website \[www.education.ie\]\(https://www.education.ie\).](https://www.education.ie/en/Education-Staff/Services/Breaks-Leave/Sick-Leave)

Primary Teacher Payroll Contact Details

E-mail: printch_payroll@education.gov.ie

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.**

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