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Payroll Information Note

For

Special Needs Assistants

(SNA)

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

Updated May 2016

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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 Special Needs Assistant. 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 SNAs are set out in circular letters governing sick leave, absences, maternity and adoptive leave, and other schemes available to SNAs. These circulars are published on the Department's website 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 and information on the SNA redundancy scheme are also available on the website www.education.ie under the tabs for Education Staff.

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 9599516K.

The National Council for Special Education allocate hours to schools for Special Needs Assistants. As the care needs in schools change, SNA positions may become redundant. The Department operates a redundancy scheme for SNA posts that have been made redundant. In addition, from the 2013/2014 school year, supplementary assignment arrangements for SNAs will operate.

The Department also operates a compensation for loss of hours scheme for SNAs who have their hours reduced.

EU Citizenship

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

Qualifications

The minimum required standard of education for appointment to the post of Special Needs Assistant is:

1. A FETAC level 3 major qualification on the National Framework of Qualifications, OR
2. A minimum of three grade Ds in the Junior Certificate, OR
3. Equivalent.

If a proposed appointee does not have the minimum educational qualifications required for appointment, 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 pay amount by 26.09 to calculate the annual gross amount – this should be compared to the most recent salary scale circular to ensure that you are in receipt of the correct rate of salary. Salary scales 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.

A Special Needs Assistant's basic salary is based on a fifteen point incremental scale.

Incremental Credit

Incremental credit may be awarded to SNAs for relevant experience for the purposes of progression on the incremental salary scale. Circular Letter 139/2006 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 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 Pay 84/2015 refers. This circular is available in your school and on the Department's website: www.education.ie.

Special Needs Assistants Superannuation Scheme

Membership of the Special Needs Assistants Superannuation Scheme is compulsory. Circular Letter PEN 2/04 refers. The circular can be viewed on the Department of Education and Skills Website:

Special Needs Assistants appointed prior to 1/1/2013 pay pension contributions as follows:

- 3.5% Superannuation (pre-tax deduction from gross salary less twice the Dept. of Social Protection (DSP) Old Age Contributory Pension Rate)
- 1.5% Superannuation (pre-tax deduction from gross salary)
- 1.5% Spouses and Children's Pension (pre-tax deduction from gross salary less twice the Dept. of Social Protection (DSFA) Old Age Contributory Pension Rate)

The Public Service Pensions (Single Scheme and Other Provisions) Bill 2011 applies to new entrants to the public sector whose appointment date was on or later than 1 January 2013. In the case of the majority of public servants (including Special Needs Assistants and staff in the education sector), the new scheme will provide a pension and retirement lump sum based

on career average pensionable remuneration and the retirement age will increase to 66 (rising to 67 and 68 in line with state pension age changes).

Each new entrant must complete declaration forms outlining details of any public service pension that they receive or details of simultaneous employment in another public sector post.

Comprehensive details regarding the single Pension Scheme are available on the Department's website and on the Department of Public Expenditure and Reform website at www.per.gov.ie/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. It is also a method of collecting Pay-Related Social Insurance (PRSI) and Universal Social Contribution (USC).

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 9599516K**, 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 NTS 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 NTS 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 Special Needs Assistant 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 Special Needs Assistant 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 next €6,656.00
5.5% on next €51,376.00 and
8% on the balance

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:

From 01/09/2016
0% on the first €28,750.00
10% on the next €31,250.00 and
10.5% on the remainder.

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 [Staff/Information/Payroll-Financial-Information/Pension-Related-Deduction-PRD-.html](#)

Completed forms should be submitted to:
Non-Teaching Staff Payroll
Department of Education and Skills
Cornamaddy
Athlone
Co. Westmeath

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

All Special Needs Assistants are set up on the payroll with a Class A rate of PRSI (or Class J Rate, if over 66) and their fortnightly contribution is deducted accordingly.

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 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.

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).

The P60 and Statement of Earnings are extremely important documents for all employees. You should retain your Form P60 and Statement of Earning 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 the exact change required. For a change of name, please submit a copy of the relevant certificate. The notification should be addressed to the Non-Teaching Staff Payroll, Payroll Division, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath.

Brief Absences for Special Needs Assistants

In addition to their statutory entitlements, Special Needs Assistants may take leave only in accordance with the SNA Brief Absence Circular 32/2010, which is available on the Department's website.

Sick Leave

Special Needs Assistants 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 (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 Non-Teaching Staff (NTS) Payroll 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 SNA's, was introduced from 1st September 2014. The details are set out in Circular 0054/2015 and is available on the Departments website www.education.gov.ie

Non-Teaching Staff Payroll Contact Details

E-mail: ntspayroll@education.gov.ie
Telephone: (090) 6484136 or if calling from Dublin (01) 8896400 Ext. 4136
In writing: Non-Teaching Staff Payroll, Payroll Division, Department of Education and Skills, Cornamaddy, Athlone, Co. Westmeath

Use Full Websites

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