

Rannóg na nÍocaíochtaí Teagasc Baile
Rannán na Scoileanna- Airgeadas,
An Roinn Oideachais agus Scileanna
Cor na Madadh
Baile Átha Luain
Co. na hIarmh – N37X659



Home Tuition Payment Section,
Schools Division – Financial,
Department of Education and Skills
Cornamaddy
Athlone
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Payroll Information Note

For

Home Tutors

Engaged to provide tuition under the Department of Education and Skills' Home Tuition Grant Schemes

Updated: Sept. 2017

1. Introduction

The Department of Education and Skills wishes to advise you of the payment process and procedures for the home tuition grant schemes operated by this Department.

2. Tutors engaged by The Child and Family Agency (TUSLA)

Where a tutor is engaged by The Child and Family Agency (TUSLA) the home tuition grant is paid directly by this Department to TUSLA. Tutors engaged by TUSLA will not be paid by the Department. Tutors should contact TUSLA to establish how their payment will be issued to them for tuition provided.

3. Engagement as a home tutor

It is the parent/legal guardian who engages you as a home tutor. Where a parent/ legal guardian has received approval for home tuition, the Department acts as payroll agent **only** on behalf of the parent/ legal guardian.

4. Payment Method

The Home Tuition grant will be issued to you via the Department's Non-Teaching Staff (NTS) payroll. The payment will issue by Electronic Funds Transfer and will be lodged directly to your bank account.

5. Deductions that will be made from the Grant Payment.

Statutory deduction such as PAYE, PRSI and USC are made at source and you will receive a payment **net** of these deductions. The PAYE, PRSI and USC deducted will be forwarded by the Department to the Revenue Commissioners on your behalf. This method of payment is on foot of a direction from the Revenue Commissioners that payments under this home tuition grant scheme are subject to statutory deductions at source.

6. How to Claim the Grant

To claim the grant you must complete the Payment Claim Form. This form must be completed and signed by both the parent/ legal guardian and you as the tutor at the end of each and every month where tuition was provided. The payment claim form is available on the website of this Department at www.education.ie

7. When is the grant paid?

The processing for the Non-Teaching Staff payroll closes eight working days before a payment issues. This is to ensure that the correct deductions are applied and that payments and payslips are issued on time and that funds are placed in the nominated bank account of the tutor on the scheduled payment day. In order to assist tutors to further understand the payment process the following table provides some examples of payment and processing dates:

Date payment issues	Payroll processing closure date	Next payroll date for funds to issue	Next available payroll date for Funds to issue
19.10.2017	6.10.2017	19.10.2017	2.11.2017

2.11.2017	20.10.2017	2.11.2017	16.11.2017
16.11.2017	3.11.2017	16.11.2017	30.11.2017
30.11.2017	17.11.2017	30.11.2017	14.12.2017
14.12.2017	1.12.2017	14.12.2017	28.12.2017

Where a payment claim form is received that is fully completed, the claim is processed in date order of receipt and paid via the next available Non-Teaching Staff payroll which operates on a fortnightly basis as outlined above. The Department will endeavour to ensure that the processing time of correctly completed claims is kept to a minimum with a maximum processing time of 4 working weeks from date of receipt.

8. PAYE

If you are engaged as a tutor on the Home Tuition Grant Scheme operated by this Department who:

- a) is currently not in receipt of payment via a payroll operated by this Department, or
- b) is employed by an Education and Training Board in any position,

you should contact your local Revenue Office to obtain a Certificate of Tax Credits and Standard Rate Cut-Off Point for your work under the Home Tuition Grant Scheme. The Revenue Office will require your Personal Public Service Number (PPSN), and the Employer (for Payroll purposes) Registration Number for the Home Tuition work.

This Employer Registration number is **9599516K**.

Your local Revenue office will issue your tax credit certificate to the Department's Non-Teaching Staff (NTS) Payroll through the Revenue on-line system (ROS). The NTS payroll will then arrange to apply the tax credit certificate to your home tuition grant payment as soon as possible after receipt. If the Department's Non-Teaching Staff (NTS) payroll does not receive a tax credit certificate for you, you will be taxed at emergency rates and it will be your responsibility to apply for a tax refund from your local Revenue Office.

If you are engaged as a tutor on the Home Tuition Grant Scheme and are also being paid as a teacher, Special Needs Assistant (SNA), Retired Teacher or Retired SNA on a payroll operated by this Department, it is a matter for you to decide if you wish to contact your Revenue Office to amend your existing tax credits to take account of this additional payment.

The onus is on each home tutor to ensure that the Department receives notification of tax details from the Revenue Commissioners. The Department of Education and Skills cannot alter tax details for any home tutor 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. Only in the instance where the tax credit certificate details were not applied to your grant payment should tutors make direct contact with the relevant payroll section.

9. Universal Social Charge (USC)

The Universal Social Charge (USC) on gross payable income came into effect on 1 January 2011. Further information is available on USC on the Revenue website at:

<http://www.revenue.ie/en/tax/usc/index.html>

10. Pay Related Social Insurance (PRSI)

PRSI is administered by the Department of Employment Affairs and Social Protection. **Within the PRSI system the Department of Employment Affairs and Social Protection has classified home tutors liable for PRSI deductions at class “S”.**

PRSI is deducted and remitted to the Revenue Commissioners together with income tax and USC deducted under the PAYE system. Any queries on PRSI should be directed to the Department of Employment Affairs and Social Protection. Information leaflets are available on their website: www.welfare.ie

11. Home Tutor who is also employed separately by a school as a teacher/SNA or other non-teaching staff and paid on a payroll operated by the Department of Education and Skills.

If you are employed by a school as a teacher and paid on a payroll operated by this Department, and also engaged separately by a parent/ legal guardian as a home tutor you will continue to be paid your teaching salary as normal on either the primary or post-primary teachers' payroll. Payment for the home tuition you provided will be made separately on the Department's Non-Teaching staff (NTS) payroll. It is important therefore, for tax purposes, that you notify your local Revenue Office that you will also be paid as a home tutor the Department's NTS payroll.

Where you are employed by a school as an SNA or other non-teaching staff and paid on a payroll operated by this Department, and also engaged separately by a parent/guardian as a home tutor, payment for both your SNA salary and the home tuition you provided will be made on the Department's NTS payroll.

12. Change of Personal Details including bank account details.

The Department maintains details of **one bank account** only for payment purposes. For data protection purposes all changes of personal details (address / bank details) must be submitted **in writing** and signed by

you. Please quote your PPSN and advise of the exact change required. For a change of name you must supply a copy of all relevant documents and certificates. If you change your bank details, all payments of salary and home tuition will be paid into the new bank account.

All relevant notification forms which are available on the Department's website at

<http://www.education.ie/en/Parents/Services/Home-Tuition/Payments.html>

13. Overpayments

In the event of an overpayment of a home tuition grant, the overpayment will be recouped by the Department. If you are also being paid as a teacher, SNA or other on a payroll operated by this Department, the home tuition overpayment will be deducted from that salary. Home tuition overpayments are not covered by Circular Pay 15/04.

Likewise, if you are or were previously paid as a teacher, SNA or other on a payroll operated by this Department and incurred an overpayment of salary while employed **in that capacity** the Department will recoup that overpayment from your home tuition grant payment in accordance with Circular Pay 15/04.

Where a tutor is overpaid and is not due any further payments, you will be obliged to refund the overpayment on request. If and where necessary the Department will recover the overpayment by legal means.

14. Contact Details

If you have a question which has not been answered here, please email your query to the relevant address provided below and your query will be answered as soon as possible.

If your query relates to a claim for payment in respect of Home Tuition:

Section: Home Tuition Payments section, Special Needs and Tuition Grants,

Email: htpayments@education.gov.ie

Telephone: 090 648- 3883 / 3885 / 3895 / 3878 / 4273 / 3852

If your query relates to the application of Tax Credit Certificate issued by Revenue:

Section: Non-Teaching Staff Payroll **E-mail:** hometuitionpayroll@education.gov.ie

Telephone: 090 6484147.