INCREMENTAL TEACHER APPOINTMENT AND RE-APPOINTMENT FORM 2014/2015

FORM S/CC

* The areas shaded yellow on this form need not be completed if being re-appointed in the same school as last year. This Form should only be returned to the Department when all necessary criteria have been completed Incomplete forms will be returned to the school 1. SCHOOL DETAILS Roll No School: E-mail: Telephone No: 2. TEACHERS PERSONAL DETAILS Teacher's PPS No. Payroll No. (if known) (Compulsory for salary) Title: Gender: Male Female Surname: First Name(s) Please indicate if you ever changed your name: (e.g. on marriage or by deed poll) Former name _ Date changed Permanent Home Address: * All correspondence to personnel on the Department's Payroll must be to their permanent home address. Date of birth: **Contact Telephone No:** (verified from full birth cert.) (Not required if being re-appointed in the same school) E-mail: Please tick if you would like to receive your correspondence through Irish: (need not be completed if being re-appointed in the same school) (need not be completed if being re-appointed in the same school unless the account details have changed) 2.1. BANK DETAILS FOR LODGEMENT OF SALARY: (Block Capitals) **Bank Name:** Bank Address: Full name in which A/C is held: **Bank Sort Code:** A/C IBAN: A/C BIC/SWIFT:

NB Please ensure your Bank Account is within the Republic of Ireland and will support the Electronic Money Transfer System

| 3. EMPLOYMENT DET | | | Part time | Hours Minute | | |
|---|--------------------------------|-------------------------------------|------------------------------|----------------------------|---|--|
| Permanent: | Wholetime | Permanent: | Part-time | Hours Minute | | |
| CID: | Wholetime | CID: | Part-time | Hours Minutes | | |
| RPT Fixed Term Date of Appointment:(2014 | | ours Minutes | Fixed Ter | m Wholetime | | |
| (Community & Com _l Yes/No or N/A If a Permanent/C | | ols Only) nt, is it within 95% c | of initial teac | her allocation? | | |
| Origin of the post (mus | t be completed | i) | | | | |
| | | | | | cause, projected enrolm acement/Secondment/D | ent/curricular eath/Other(State Reason) |
| Post to which teacher is e.g. Subjects Teache | s being assigner/Principal/Dep | ed: uty Principal/Other, F | Please specify | / | _ | |
| Redeployment Schem | ne | | | | | |
| Please note, permanent 2014/15 school year uni Was this vacancy notif | less the vacan | cy had previously be | been notified oyment Sche | to the Director of | the Redeployment Sch Yes | a temporary basis for the neme. No |
| 4. REGISTRATION DE (1) Is the proposed app of Post Primary teachin | ointee currentl | ly registered with th | he Teaching | | | No |
| (if 'No', Appointn the Teaching Co | | should not be | complete | ed and propo | sed appointee n | nust be referred to |
| (1a) Registration numbe | er: | | | egistration newal date: | | |
| (1b) Category of regis | stration: (| Please tick appropria | ite box) | | | |
| Full Co | nditional | Expiry date Must be comple | eted if conditional | | | |
| | | | | | | |

| 5. QUALIFICATIONS OF (To be completed by prop | | R: | | | |
|--|------------------------------|---|--|--|--|
| (************************************** | , | mpleted if being re-appointed in the same school) | | | |
| (1) Original Certificates/c | • | on/transcripts of results should be presented for inspection to the school authorities. | | | |
| | | your qualification details must be made available to the Department of Education and | | | |
| Skills. | Teaching Council and J | our qualification details must be made available to the Dopartment of Education and | | | |
| If 'Yes', copy of qu | ualification must be attac | Irish Qualification as per Circular 22/00 Yes No hed capacity only for 1 year and post must then be re-advertised | | | |
| | (need not be co | mpleted if being re-appointed in the same school) | | | |
| 6. PREVIOUS TEACHIN | | LETED BY PROPOSED TEACHER | | | |
| O. FILLUIOU FEATILL | | | | | |
| FROM | PERMA TO | NENT/C.I.D. SERVICE SCHOOL NAME AND ADDRESS | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | FIXED-1 | TERM WHOLE-TIME SERVICE | | | |
| FROM | ТО | SCHOOL NAME AND ADDRESS | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | R / ELIGIBLE PART-TIME TEACHING SERVICE | | | |
| FROM | ТО | SCHOOL NAME AND ADDRESS | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| N.B. If you have previous se | rvice you may be entitled to | incremental credit - see 'Information Note for Post Primary Teachers' at the end of this form | | | |
| | | | | | |
| If your previous service v | vas in a V.E.C. school the | en a statement of service from the relevant V.E.C. should be attached | | | |
| Are your transferring fror | n a Vocational Education | n Committee School Yes No | | | |
| If Yes, please enclose a | statement of sick leave a | bsences for the past 4 consecutive years of teaching service and Career Breaks taken | | | |
| Name and address of | employment | | | | |
| immediately prior to t | this appointment: | | | | |
| Date of cessation of emp | loyment: | P45 ENCLOSED Yes/No | | | |
| Are you currently on leave, e.g. career break, from another employment ? | | | | | |
| If 'Yes', please give details of leave type and employer | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| 7. GA | RDA VETTING |
|--------------|---|
| Garda | Vetting (Circular 0063/2010 effective from 1 January 2011) Please note the vetting process may take up to 10 weeks to complete. |
| | Teachers being redeployed are subject to the requirements, including the vetting requirements, of Circular 2010. |
| Section | on A and Section B must be completed |
| (A) Tic | k to indicate which one of the following vetting requirements of Circular 0063/2010 has been met. |
| (i) | The proposed appointee has been garda vetted during the current or previous calendar year. |
| | OR |
| (ii) | The proposed appointee is being re-employed by the school authority without any gap (other than school holidays) immediately prior to the re-employment and the appointee has been previously vetted for the initial employment with the school authority |
| | OR |
| (iii) | Where neither of the requirements at (i) or (ii) have been met, then this appointment can only be made |
| | if the school authority: |
| | For reasons outside of its control has been unable to complete the vetting process in advance of this appointment being made. |
| | The application for vetting must have been submitted at the earliest possible stage prior to the commencement date of the post |
| | The prospective appointee must be informed in the letter of appointment or separately in writing that his/her appointment is subject to the satisfactory outcome of the vetting process |
| | and • The proposed appointee must have confirmed acceptance in writing that his/her appointment is subject to the satisfactory outcome of the vetting process. |
| | Tick yes to confirm that all four of these requirements have been met in respect of this appointment. Otherwise you must tick No. |
| | YES NO |
| | If "NO" the proposed appointee does not meet the terms of Garda Vetting (Circular 0063/2010) and is not eligible to be appointed. |
| | This Appointment Form should <u>not</u> be submitted to the Department. |
| | s the proposed appointee provided to the school authority, in accordance with Circular 0063/2010, a child protection I statutory declaration that has been made during the current or previous calendar year? |
| | YES NO |
| | If the answer to question (B) is "NO" the proposed appointee does not meet the terms of Garda Vetting (Circular 0063/2010) and is not eligible to be appointed. |
| | This Appointment Form should not be submitted to the Department. |
| 8. ME | DICAL FITNESS TO TEACH |
| - | rou received confirmation of fitness to teach in respect of the proposed appointee from the ational Health Service in accordance with Circular 0004/2013 Yes No |
| | |
| | need not be completed if being re-appointed in the same school or redeployed under the Redeployment Scheme) appointment form for this teacher should not be completed until confirmation is received) |

| (need not be completed if being re-appointed in the same school) |
|---|
| 9. Declarations in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 |
| New pension arrangements apply to any person appointed to the public sector for the first time on or after 1 January, 2013. The new arrangements also apply to public sector employees returning to the public service after a break of more than 26 weeks in pensionable public sector employment. |
| The details are outlined in the DES Circular 0007/2013 available on the web education.ie. Declaration Forms S46 and SPS/S51 accompany the Circular. |
| 1. Declaration of membership of Single Pension Scheme |
| Please tick (a) or (b) |
| (a) I am a member of the Single Pension Scheme |
| As (i) I am a new entrant appointed for the first time in the public sector on or after 01st January 2013 or (ii) I have been out of pensionable public sector employment by a public sector organisation for a continuous period of 26 weeks starting on or after 1st January, 2013. |
| or |
| (b) I am not a member of the Single Pension Scheme |
| As I was a public sector employee prior to 01st January 2013 and I have been in pensionable public sector employment without an interruption for a continuous period of 26 weeks on or after 01 January 2013. |
| 2. For completion by members of Single Pension Scheme |
| Please tick (a) or (b) |
| (a) I am simultaneously employed in another Public Service post. I have completed the separate Declaration Form S46 and will return it to Post Primary Payroll Section, Department of Education and Skills. |
| or |
| (b) I am not simultaneously employed in another Public Service post. |
| 3. Are you currently in receipt of pension from the Department of Education and Skills, V.E.C. or any Public Service Body? |
| Please tick (a) or (b) or (c) |
| (a) I am in receipt of a pension. I have completed the separate Declaration Form SPS/51 and will return it to Pension Unit, Department of Education and Skills. |
| or |
| (b) I have an entitlement to a preserved pension from a public service pension scheme. I have completed the separate Declaration Form SPS/S51 and will return it to Pensions Unit, Departmne of Education & Skills. |
| or |
| (c) I am not in receipt of a pension nor do I have an entitlement to a preserved pension from a public service pension scheme. |
| |

(need not be completed if being re-appointed in the same school)

10. MANDATE FORM:

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

FORM OF AUTHORISATION - ILLNESS BENEFIT PAYMENTS

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 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 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 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 Social Protection regulations

I also acknowledge that any payments due to me from the Department of 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 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: | Date: |
|---------|-------|
| PPS No: | |

| (If being re-appointed to the same school, only box 1, 2, 3, 4, 5, 6, 11. DECLARATION BY TEACHER: | 7, 8, 9 & 10 need completing) |
|---|--|
| In the case of each of the following I certify that:- | |
| Tiale | |
| (1) I the undersigned declare that the information recorded in this document is true accurresponsible for the accuracy of the information and that if I wilfully suppress any information | |
| (2) I am currently registered with the Teaching Council and I will continue to renew my remains appointment. I have agreed to have my qualification details made available to D.E.S. | gistration with the Teaching Council for the duration of |
| (3) I have read and signed the contract of employment and agree to abide by the terms. | |
| (4) I have completed the self declaration where appropriate in accordance with paragraph Pension Scheme for Teachers and Special Needs Assistants employed in Primary and Se | |
| Form of undertaking (Circular 63/2010) | |
| (5) I also confirm to the school authority that since the date on which I signed that statuto there is nothing, from a child protection perspective, in relation to my conduct, character adversely affect the position of trust in relation to children or vulnerable adults in which I teaching post in this school. | or personal background of any nature that would |
| (6) I also undertake to inform the above school authority of any changes to the above stat protection perspective, for continued employment with the school authority or for any sul | |
| (7) I acknowledge and understand that any false or misleading confirmation as to my conformine to inform the school authority of relevant changes that may affect my suitability, the breach of my contract of employment and may be grounds for summary dismissal by the | from a child protection perspective, will constitute a |
| (8) I will refund to the Minister for Education and Skills any monies to me which are not pure Department's Overpayment Policy as outlined in Circular 15/2004 in this regard. | roperly payable. I agree to comply with the |
| (9) I understand the conditions and procedures involved in the operation of maternity/ado | ptive pay schemes. |
| (10) I have been provided with a copy of the Information Note for Post Primary Teachers b | oy my emplyer. |
| (11) The Pension Related Deduction (PRD) is governed by the Financial Emergency Measi person to whom the PRD applies as a person who (i) is a public servant, and (ii) is a mem entitled to a benefit under a public service pension scheme, or (iv) receives a payment in scheme. | ber of a public service pension scheme, or (iii) is |
| Please state if this is your main public sector employment | |
| YES NO NO | |
| Please note that all public sector employment must be designated as either main or subsideduction of PRD. Further information regarding PRD can be found on the Department's v | |
| (12) I have signed the mandate form, Form of Authorisation (illness benefit payments) | |
| (13) I confirm that, in accordance with the requirements of Circular 0063/2010, I have proven related statutory declaration which was made in the current or the previous calendar year | |
| (14) I understand that upon receipt of all relevant documentation in the Department it may due to completion of the payroll process and if this document is returned incomplete that | |
| form is received and processed by the Department | |
| (15) I declare that I will seek approval from my employer before engaging in any external must not be such as to interfere with the fulfilling of my duties and responsibilities to the | |
| | |
| Teacher's signature: | Date: |
| Principal's Signature: Note: The proposed appointee and the principal must sign this section in each others presence. | Date: |
| Data Protection | |

The Department of Education and Skills will treat all personal data you provide on this form as confidential and will use it solely for the purpose intended. The information will only be disclosed as permitted by law or for the purposes listed in the Departments registration with the Data Protection Commissioner - REF 10764/A. If the information you have provided is to be used for purposes other than outlined in the Department's registration with the DPC your permission will be sought here.

| 12. DECLARATION BY PRINCIPAL/CHAIRPERSON OF THE BOARD OF MANAGEMENT: |
|---|
| In the case of each of the following I certify that:- |
| Tick: (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. |
| In the case of new appointees to the school, I certify that:- |
| (6) I have checked employment references with at least 2 of the most recent employers and also verified with them the most recent employment history. |
| (7) I have received confirmation of fitness to teach in respect of the proposed appointee from the Occupational Health Service. |
| (8) 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. |
| (9) 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). |
| (10) I verify that the requirements of Garda Vetting Circular 0063/2010 have been met in respect of this proposed appointee. |
| (11) I verify that any permanent vacancies that occurred in my school after the 30th May 2014 had previously been notified to the Director of the Redeployment Scheme. |
| |
| |
| Signed: Date: Principal/Chairperson |



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 2014

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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 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 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 €892.13

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892.13/14 = 63.72
63.72*22 = 1,401.91
1401.91*26.09 = 36,576.00
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€36,576 = Point 7 of the 01^{st} 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: <u>www.education.ie</u>. Select <u>Education</u> <u>Staff</u> on the Home Page. Then select <u>Payroll/Financial</u> 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 Pay 15/04 refers. This circular is available in your school and on the Department's website: 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 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 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 (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, 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 41%.

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 €15,000.00 2.5% on the next €5,000.00 10% on the next €40,000.00 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 parttime 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:

2% on income up to and including €10,036.00 4% for income from €10,036.01 to €16,016.00 and 7% on income above €16,016.00

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 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 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 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. 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. 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. 31st 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 advise 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 Post Primary Teachers Payroll without delay, as it must reach the Department of 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

A new Public Service Sick Leave Scheme, which will affect teachers, is being introduced from 1 September 2014. An Information Note on this Scheme is now available on the Departments website Information Note on Revised Sick Leave Arrangements

Post Primary Teachers Payroll Contact Details

E-mail: 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 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