



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Financial Information for Examinations Contract Staff, 2019

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1. Rates of Fees

The rates of fees payable to staff engaged in examinations contract work have been increased by 2% for the 2019 examinations. This is in line with the Public Service Stability Agreement 2018 – 2020 which governs the rates of contract staff remuneration paid by the State Examinations Commission (SEC).

The Pension Related Deduction (PRD) has been abolished and has been replaced by an Additional Superannuation Contribution (ASC) payable by public servants on their pensionable pay. This does not apply to remuneration for examinations contract work and contract staff previously liable for PRD will not be liable to ASC and will have their payments made free of this deduction.

The SEC will make statutory deductions from payments as appropriate.

2. Travel and Subsistence

Travelling expenses and subsistence allowances paid to examinations contract staff will be in accordance with the regulations which apply to the public service. The public service regulations changed in October 2018 with regards to domestic overnight rate and April 2017 with regards public service car travel rates and qualifying distances. These amendments are effective for examinations contract staff for the 2019 examinations. The following is a summary of these regulations and is not intended to be exhaustive. Staff appointed to contract positions with SEC will be provided with further information during their appointment. All valid and approved expenses paid to contract staff engaged on the 2019 examinations will be in accordance with published public service rates and will not be subject to any deductions.

Calculation of Qualifying Distances

In line with public service regulations, travelling expenses and subsistence allowances are calculated by reference to the following;

- **Home:** your normal place of residence.
- **Headquarters:** your normal place of teaching duty, i.e. the school in which you are currently teaching
- **Assigned location(s):** the venue(s) to which you are assigned for the conduct of your examinations duties (conference/meeting venue, school venue(s), marking venue, etc.).

Payments of travel expenses and calculation of entitlement to subsistence allowances are calculated by reference to the **lesser** of the distance between home and the assigned location(s) and headquarters and the assigned location(s). In the case of non-serving teachers all calculations will be made by reference to the home address.

Subsistence Allowances

Night allowance(s), which covers a period of 24 hours, may be payable during the examination period. An overnight allowance may be payable in respect of a necessary absence on official business that is **more than 100 km** from an officer's home or headquarters (whichever is the closest).

If claiming a night allowance during your appointment, the cost of travel between the assigned location and your temporary accommodation is **not recoupable**.

The overnight allowance has been increased to €47.00 per night.

Day allowances are payable for necessary absences (not extending overnight) of five hours or more, either separately or following the expiration of a 24 hour period covered by a night allowance.

A day allowance may be payable for an absence on official business that is more than 8 km from an officer's home or headquarters (whichever is the closest). No subsistence is payable to assigned locations which are within 8km of home/headquarters. The applicable day allowance rates are follows:

Long day allowance – 10 hours or more - €33.61

Short day allowance – 5 to 10 hours - €14.01

Any decisions with regard to the payment of allowances and travel expenses are underpinned by the fact that 'all travel and subsistence be calculated in the most efficient manner' in compliance with Department of Finance regulations. A combination of start and finish times of examination or examining sessions/conferences, calculation of journey times and distances available electronically and any other relevant information on the Form of Account determine the subsistence and travel expenses payable.

Final decisions in relation to the payment of claims in respect of Travel and Subsistence expenses incurred are made by the SEC in the context of the rules and regulations as laid down by the Department of Finance. In some cases this may result in variances between the amount claimed and the amount ultimately paid.

Travel to Conferences

Where the start time of your conference and the distance to be travelled to the venue (100 km or more) makes it unreasonable to expect you to travel on the morning of the conference, a night allowance will be payable in respect of the night before the conference.

If you are attending a conference over two consecutive days, a night allowance for the night between the two days may be payable if the venue is more than 100 km from your home or headquarters (whichever is lesser). **You cannot claim for the cost of travel between the conference venue and your temporary accommodation.**

Travel Expenses

Only standard class rail fare will be allowed. Receipts must be furnished in respect of public transport expenses incurred noting that only standard class rail fare will be allowed.

In exceptional cases where public transport is not available car travel rates may be paid.

In line with the revised Public Service regulations the motor travel rates effective for the 2019 examinations are as follows:-

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Please note: The application of bands will be applied in sequence of receipt of complete form of account to the Finance Section.

Queries on payments can be made by email to financial@examinations.ie.

Aggregation of Mileage

In line with Circular 05/2017, aggregation of mileage may occur where contract staff can claim from more than one public service body, if travel expenses have been incurred arising from work undertaken by you on behalf of another public service body. The aggregate kilometres travelled in a **calendar year** may mean that a higher rate may apply to your claim being paid by the SEC. If you have incurred such travel expenses you are required to complete the claim form and the declaration which can be downloaded from our website on www.examinations.ie under 'Information for Contract Staff'. The completed form must be returned to the 'Financial Section' of the SEC.

3. PAYE Modernisation

(i) Tax Credits

Due to the introduction of real-time reporting of payments made to contract staff by the Revenue Commissioners (PAYE Modernisation) from 1 January 2019, the SEC must apply the **Standard Rate Cut-Off Point** and **Tax credits** instructed by the Revenue Commission at the time payment issues. The SEC will request the most up to date details for each employee at time of payment from Revenue. The SEC is obligated to calculate PAYE and USC deductions in line with the Revenue Commissioners instructions.

If you wish to assign tax credits to the SEC you must log-in to MyAccount on Revenue Online Services (ROS), input the SEC's Employer's Registered No. 0051305K and make the required adjustments. This should be completed before submitting your claim to the SEC for payment to allow sufficient time for your record to be updated.

If this is the first time for you to be employed by the SEC, you must register this employment through "[myAccount](#)"(jobs & pensions tab) on the Revenue website using our employer registration number 0051305K. Once you have successfully registered as being employed by the SEC, a Revenue Payroll Notification (RPN) will be available to the Finance Section in the SEC. The RPN will show your total tax credits, tax rate band and USC rate band which will ensure that the SEC can make the correct tax deductions from your payment. Failure to register your employment with the SEC on the Revenue website then you will be taxed on an emergency basis.

(ii) Advances

The SEC must now apply all statutory deductions i.e. PAYE, USC and PRSI, to advance payments issued to contract staff. This change is effective for all appointments relating to 2019 examinations paid from 2019.

(iii) Statement of Earnings

Please note that the SEC will only be providing Statement of Earnings for 2018 and prior years. Details relating to 2019 will be accessible on MyAccount on Revenue Online Services (ROS) website from Quarter two 2019. This is in line with the introduction of real-time reporting (PAYE Modernisation).

4. Universal Social Charge (USC)

There is a change to the USC structure for the 2019 tax year (see table below); you are reminded that the rates applied are determined by the Revenue Commissioners and communicated directly by Revenue to the SEC. All queries regarding USC must be directed through the Revenue Commissioners.

The Standard Rates of USC

The standard rates of USC are:			
2018	Rate	2019	Rate
On the first €12,012	0.5%	On the first €12,012	0.5%
On the next €7,360	2.0%	On the next €7,862	2.0%
On the next €50,672	4.75%	On the next €50,170	4.5%
On the balance	8%	On the balance	8%

Further information regarding the USC is available from the Revenue Commissioners.

5. Single Public Service Pension Scheme

The new 'Single Public Service Scheme' is effective from 1st January 2013 as provided for by the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Act made a number of changes to existing public service pension schemes, including the extension of pension abatement so that a retiree's public service pension is liable to abatement on re-entering public service employment, even where the new employment is in a different area of the public service.

The areas covered by the Scheme include the civil service, education sector, health sector, local authorities, Garda Síochána, Defence Forces, regulatory sector and non-commercial State bodies, the President, Members of the Houses of the Oireachtas and the Judiciary.

Section 51 and 52 of the Act sets out the duty of persons to make declarations when taking up or re-entering employment in the public service, and also sets out the regulations in relation to pension abatement. Copies of the relevant sections have been posted on the Commissions website www.examinations.ie under 'Information for Contract Staff'. You are advised to visit the website and familiarise yourself with these provisions. If you have an entitlement to any of the pension benefits as specified you are required to complete the declarations provided which can be downloaded from our website. The completed form must be returned in the envelope with your form of account to the 'Financial Section' of the SEC. The SEC will forward the declaration to the relevant authority. All queries regarding this scheme should be addressed to the Department that issues the pension.

6. Public Service Pension Related Deduction (PRD)/Additional Superannuation Contribution (ASC)

We wish to advise you that with effect from 1st January 2019 the deduction known as Pension Related Deduction (PRD) will change to Additional Superannuation Contribution (ASC). **ASC will not be applicable to contract staff payments paid from 01/01/2019.**

Pension Related Deduction (PRD)

Pension Related Deductions was applicable to all income earned during the period 2009-2018. In 2019 the PRD was replaced by Additional Superannuation Contribution.

Refund of PRD for a prior year

An individual may be entitled to a refund of PRD for a prior year 2009-2018 under Section 6 of the legislation where no public service pension entitlement existed at all or if the individual did not exceed the relevant threshold in a given year. Refunds of PRD must be claimed from your main employer.

If I am entitled to a refund of PRD, how do I claim?

Please write to the SEC including a completed SEC_PRD10 Refund form (available to download from www.examination.ie under Information for Contract Staff to PRD Refunds, Finance Section, State Examinations Commission, Cornamaddy, Athlone, Co. Westmeath. ***Please note that all valid PRD refunds will be paid in December of each year. It is important that all claims and necessary supporting documentation for PRD refunds are received by the SEC by October in order for payment to be made in December.***

7. P.R.S.I.

The SEC applies the PRSI classes as instructed by the Department of Employment Affairs and Social Protection. Please note the instruction with regard to Superintendents of the Examinations is to apply Class J in all circumstances. For all other appointments the following will determine the type of PRSI class applied;

- the type of work being carried out (Examining/Supervision etc.)
- the assigned location (Schools, Department Offices, Home, other)
- the present age of the payee, present employment status, previous class paid – information supplied by the payee in the PRSI questionnaire on the Form of Account.

8. General

8(a) Forms of Account will be returned and payment will be delayed where sufficient details are not supplied e.g. Signature, Times, dates and distances where subsistence and travel is being claimed, Receipts, PRSI Class and any other requirements as outlined above.

8(b) Advances for the current year will not issue if there are outstanding claims for previous years against your record.

8(c) On receipt of an appointment letter if you are a **new** appointee or if you wish to **change** the Bank Account details held by the SEC (then or at any stage within your contract period) please download and complete the bank account details form, which is located in the 'Information for Contract Section' on the SEC website: www.examinations.ie, and post immediately to the Finance Section, State Examinations Commission, Cornamaddy, Athlone, Co Westmeath.

8(d) Particulars of postage and telephone should be given on the form of account. Claims for postage must be accompanied by a receipt. Any claim made for toll charges should be accompanied by a receipt or statement showing date, time and cost of passage. **NO PAYMENT WILL BE MADE WHERE RECEIPTS ARE NOT SUPPLIED.**

8(e) Other items purchased or claims for non-standard journeys must be accompanied by written approval from the relevant Examination and Assessment Manager. Items purchased must also be accompanied by a receipt. **NO PAYMENT WILL BE MADE WHERE RECEIPTS AND WRITTEN APPROVAL ARE NOT SUPPLIED.**

8(f) Incomplete forms of account will be returned to you and a delay in your payment will occur.

8(g) The SEC reserves the right to recoup any overpayment made.

Please direct any questions that you have on the content of this notice to the e-mail address or phone numbers that follow.

Yvonne Shanley
Assistant Principal Officer
May 2019

Telephone 090-6442803 / 2805 /2880/ 2877 / 2802 / 2847 / 2806
Email: financial@examinations.ie



Coimisiún na Scrúduithe Stáit

Faisnéis Airgeadais d'Fhoireann na Scrúduithe atá ar Conradh, 2019

1. Rátaí na dTáillí
2. Rátaí Taistil agus Cothabhála
3. Nuachóiriú ÍMAT
4. An Muirear Sóisialta Uilíoch (MSU)
5. Scéim Pinsin Aonair na Seirbhíse Poiblí
6. Asbhaint le haghaidh Pinsean na Seirbhíse Poiblí /Ranníocaíocht Aoisliúntais Bhreise
7. Á.S.P.C
8. Ginearálta

1. Rátaí na dTáillí

Méadaíodh rátaí na dtáillí atá infoctha le foireann na scrúduithe atá ag tabhairt faoi obair chonartha faoi 2% do scrúduithe na bliana 2019. Tá sé seo i gcomhréir le Comhaontú Cobhsaíochta na Seirbhíse Poiblí 2018 – 2020 a rialaíonn rátaí luach saothair na foirne ar conradh a íocann Coimisiún na Scrúduithe Stáit (CSS).

Tá deireadh curtha leis an Asbhaint a bhaineann le Pinsean agus ina háit tá Ranníocaíocht Aoisliúntais Bhreise atá le híoc ag fostaithe sa tseirbhís phoiblí ar a bpá inphinsin. Ní bhaineann sé seo le luach saothair d'obair chonartha na scrúduithe agus ní bheidh foireann ar conradh a bhí faoi dhliteanas Asbhainte a bhaineann le Pinsean faoi dhliteanas Ranníocaíochta Aoisliúntais Breise agus déanfar a gcuid íocaíochtaí saor ón asbhaint seo.

Déanfaidh an CSS asbhaintí reachtúla ó íocaíochtaí de réir mar is cuí.

2. Taisteal agus Cothabháil

Maidir leis na costais taistil agus leis na liúntais chothabhála a íoctar le foireann na scrúduithe atá ar conradh, déanfar iad a íoc de réir na rialachán atá i bhfeidhm i dtaca leis an tseirbhís phoiblí. I mí Dheireadh Fómhair 2018 tháinig athrú ar rialachán na seirbhíse poiblí maidir leis an ráta baile thar oíche, le ráta taistil gluaisteáin na seirbhíse poiblí agus leis na hachair cháilitheacha. Tiocfaidh na leasuithe seo i bhfeidhm d'fhoireann na scrúduithe atá ar conradh do scrúduithe na bliana 2019. Tugtar achoimre sa mhéid seo a leanas ar na rialachán sin ach níltear a rá gur cur síos cuimsitheach orthu é. Tabharfar breis eolais do bhaill foirne a cheaptar chun poist ar conradh le linn a gceapacháin. Is de réir rátaí foilsithe na seirbhíse poiblí a bheidh íocaíochtaí i leith gach costais bhailí agus cheadaithe a íocfar le foireann ar conradh a fhostaítear do scrúduithe na bliana 2019 agus ní bheidh siad faoi réir aon asbhaintí.

Na hAchair Cháilitheacha a Ríomh

Déantar na costais taistil agus liúntais chothabhála a ríomh de réir na nithe seo a leanas mar atá siad leagtha síos i rialachán na seirbhíse poiblí:

- **Baile:** do ghnátháit chónaithe
- **Ceanncheathrú:** do ghnátháit oibre mar mhúinteoir, i.e. an scoil ina bhfuil tú ag múineadh faoi láthair

- **An áit ina gceaptar thú:** an áit nó na háiteanna a leagtar amach duit le haghaidh chomhlíonadh do dhualgais scrúdúcháin (ionad comhdhála/ cruinnithe, iona(i)d scoile, ionad scrúduithe, ionad marcála, etc.).

Is de réir fhad an turais idir an baile agus an t-ionad nó na hionaid ina gceaptar duine nó de réir fhad an turais idir an cheanncheathrú agus an t-ionad nó na hionaid ina gceaptar duine, cibé acu is **giorra**, a dhéantar na costais taistil agus na liúntais chothabhála a íocfar a ríomh. I gcás múinteoirí nach bhfuil ag obair, is de réir sheoladh an bhaile a dhéanfar iad a áireamh.

Liúntais Chothabhála

Féadfaidh **liúnta(i)s oíche**, a chlúdaíonn tréimhse 24 uair an chloig, a bheith iníoctha le linn na tréimhse scrúdúcháin. Féadfaidh liúntas thar oíche a bheith iníoctha i leith neamhláithreachta riachtanach ar ghnó oifigiúil atá ar siúl achar **níos faide ná 100 km** ó bhaile nó ó cheanncheathrú an oifigigh (cibé acu i gaire).

Má táthar chun éileamh a dhéanamh i leith liúntas thar oíche le linn ceapacháin, **ní féidir cúitimh** a fháil i leith an chostais taistil idir an áit ina gceaptar tú agus an lóistín sealadach ina bhfuil tú.

Táthar tar éis an liúntas thar oíche a mhéadú go dtí €147.00 in aghaidh na hoíche.

Bíonn **liúntais lae** iníoctha i leith tréimhsí neamhláithreachta riachtanaí (nach síneann thar oíche) cúig lá nó níos faide, go leithleach nó tar éis dul in éag do thréimhse 24 uair an chloig atá clúdaithe ag liúntas thar oíche

Féadfaidh liúntas lae a bheith iníoctha i leith neamhláithreachta ar ghnó oifigiúil a bhíonn ar siúl achar is faide ná 8 km ó bhaile nó ó cheanncheathrú an oifigigh (cibé acu is gaire). Ní bheidh aon chothabháil iníoctha i leith áiteanna ina gceaptar oifigigh atá achar níos faide ná 8km ón mbaile/ón gceanncheathrú. Is mar a leanas do rátaí na liúntas lae is infheidhme:

Liúntas lae fhada - 10 n-uair an chloig nó níos mó - €33.61

Liúntas lae ghairid - 5 uaire - 10 n-uair - €14.01

Bunaítear gach cinneadh maidir le liúntais agus costais taistil a íoc ar an mbonn go ndéanfar ‘gach íocaíocht taistil agus chothabhála a ríomh ar an tslí is éifeachtaí is féidir’ agus de réir rialacháin na Roinne Airgeadais. Úsáidtear teaghlaim nithe, mar atá, am tosaigh agus am críochnaithe an scrúdaithe nó na seisiún scrúdúcháin/na gcomhdhálacha, modhanna ríofa tréimhsí taistil agus achar atá ar fáil go lectreonach agus aon eolas ábhartha eile ar an bhfoirm chuntais, chun na costais chothabhála agus taistil is iníoctha a chinneadh.

Maidir le gach cinneadh críochnaitheach i ndáil le héilimh i leith costais Taistil agus Chotheabhála a íoc, déanann CSS gach cinneadh den sórt sin i gcomhthéacs na rialacha agus na rialachán mar atá leagtha síos ag an Roinn Airgeadais. I gcásanna áirithe, is féidir go mbeidh difríochtaí ann idir na méideanna a éilítear agus na méideanna a íoctar ar deireadh thiar.

Ag taisteal go dtí comhdhálacha

Más rud é mar gheall ar am tosaithe do chomhdhála agus an t-achar atá le taisteal chuig an ionad (100km nó níos mó) nach bhfuil sé réasúnach go mbeifear ag súil go dtaistealódh tú maidin na comhdhála, beidh liúntas oíche iníoctha i leith na hoíche roimh an gcomhdháil.

Má bhíonn ort freastal ar chomhdháil a mhaireann dhá lá as a chéile, is féidir go mbeidh liúntas oíche iníoctha don oíche idir an dá lá más rud é gur faide ná 100km an t-achar idir ionad na comhdhála agus do bhaile nó do cheanncheathrú (cibé acu is gaire). **Ina leithéid de**

chás, ní féidir leat éileamh a dhéanamh ar an gcostas taistil idir ionad na comhdhála agus do lóistín sealadach.

Costais Taistil

Ní cheadaítear ach an ghnáth-tháille chaighdeánach traenach. Ní foláir admhálacha a chur ar fáil i leith costas iompair poiblí a thabhaítear, ag nótaíl nach gceadaítear ach an ghnáth-tháille chaighdeánach traenach.

I gcásanna eisceachtúla nuair nach bhfuil fáil ar chóras iompair phoiblí féadfar rátaí taistil gluaisteáin a íoc.

Ar aon dul le rialacháin athbhreithnithe na Seirbhíse Poiblí is mar a leanas do na rátaí taistil mótaí a bheidh i bhfeidhm do scrúduithe na bliana 2019:-

Bandaí Faid	Inneall le Toilleadh suas go dtí 1200cc	Inneall le Toilleadh ó 1201cc suas go dtí 1500cc	Inneall le Toilleadh 1501cc agus os a chionn	
Banda 1	0 – 1,500 km	37.95 cent	39.86 cent	44.79 cent
Banda 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Banda 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Banda 4	25,001 km agus níos faide	21.36 cent	22.23 cent	25.85 cent

Tabhair do d'aire, le do thoil: Déanfar na bandaí a chur i bhfeidhm ar gach foirm chuntais a fhaightear de réir mar a thagann na foirmeacha cuntais isteach chuig an Rannóg Airgeadais.

Is chuig financial@examinations.ie is cóir fiosrúcháin faoi íocaíochtaí a sheoladh.

Comhiomlánú Míleáiste

I gcomhréir le Ciorclán 05/2017, féadfaidh comhiomlánú míleáiste tarlú áit ar féidir le foireann atá ar conradh éileamh a dhéanamh ó níos mó ná comhlacht seirbhíse poiblí, más rud é gur tabhaíodh costais taistil ag eascairt as obair a rinne tú thar ceann comhlacht seirbhíse poiblí eile. Mar thoradh ar na ciliméadair chomhiomlána a thaistealaítear sa **bhliain féilire** b'fhéidir go mbeidh ráta níos airde i bhfeidhm le haghaidh d'éilimh atá á íoc ag an CSS. Má bhíonn a leithéid de chostais taistil tabhaithe agat caithfidh tú an fhoirm éilimh agus an dearbhú a chomhlánú ar féidir a íoslódáil ónár suíomh gréasáin ag www.examinations.ie faoi 'Eolas d'Fhoireann ar Conradh'. Ní mór an fhoirm chomhlánaithe a chur ar ais chuig an 'Rannóg Airgeadais' den CSS.

3. Nuachóiriú ÍMAT

(i) Creidmheasanna cánach

Mar gheall ar thuairisciú fíor-ama d'íocaíochtaí a dhéantar le foireann ar conradh a thug na Coimisinéirí Ioncaim isteach (Nuachóiriú ÍMAT) ón 1 Eanáir 2019, ní mór don CSS **Scothphointe an Ráta Chaighdeánaigh** agus **Creidmheasanna Cánach** a chur i bhfeidhm atá treoraithe ag na Coimisinéirí Ioncaim ag na heisiúintí uair na híocaíochta. Lorgóidh an CSS na sonraí is mó suas chun dáta do gach fostaí ag uair na híocaíochta ó na Coimisinéirí Ioncaim. Tá dualgas ar an CSS asbhaintí ÍMAT agus MSU a ríomh i gcomhréir le treoracha na gCoimisinéirí Ioncaim.

Más mian leat creidmheasanna cánach a thabhairt don CSS ní mór duit logáil isteach go dtí MyAccount (MoChuntas) ar Sheirbhísí na gCoimisinéirí Ioncaim ar Líne (ROS), Uimhir Chláraithe Fostóra an CSS 0051305K a chur isteach agus na coigeartuithe riachtanacha a dhéanamh. Ba chóir é seo a chur i gcrích sula gcuireann tú d'éileamh isteach go dtí an CSS le haghaidh íocaíochta chun dóthain ama a thabhairt le go ndéanfar do thaifead a nuashonrú.

Más é seo an chéad uair duit bheith fostaithe ag an CSS, ní mór duit an fhostaíocht seo a chlárú trí [“myAccount”](#) (táb post & pinsean) ar shuíomh gréasáin na gCoimisinéirí Ioncaim agus úsáid a bhaint as ár n-uimhir chláraithe fostóra 0051305K. A luaithe agus a éiríonn leat clárú mar dhuine atá fostaithe ag an CSS, beidh Fógra Párolla de chuid na gCoimisinéirí Ioncaim (RPN) ar fáil sa Rannóg Airgeadais sa CSS. Ar an RPN taispeánfar iomlán de do chreidmheasanna cánach, banda ráta cánach agus banda ráta MSU a chinnteoidh gur féidir leis an CSS na hasbhaintí cánach cearta a dhéanamh de d'íocaíocht. Mura gcláraíonn tú d'fhostaíocht leis an CSS ar shuíomh gréasáin na gCoimisinéirí Ioncaim ansin gearrfar cáin ort ar bhonn éigeandála.

(ii) Réamhíocaíochtaí

Ní mór don CSS na hasbhaintí reachtúla uile i.e ÍMAT, MSU agus ÁSPC, a chur i bhfeidhm ar na réamhíocaíochtaí a eisítear chuig foireann ar conradh. Tá an t-athrú seo i bhfeidhm do gach ceapachán a bhaineann le scrúduithe 2019 a íoctar ó 2019.

(iii) Ráiteas Tuilleamh

Tabhair faoi deara nach mbeidh an CSS ag cur Ráiteas Tuilleamh ar fáil ach amháin do 2018 agus do bhlianta roimhe sin. Ní bheidh sonraí a bhaineann le 2019 ar fáil ach amháin ar MoChuntas (MyAccount) ar shuíomh gréasáin Sheirbhísí Ar Líne de chuid na gCoimisinéirí Ioncaim (ROS) ó Ráithe a dó in 2019. Tá sé seo i gcomhréir leis an tús le tuairisciú fíor-ama (Athchóiriú ÍMAT).

4. An Muirear Sóisialta Uilíoch (MSU)

Tá athrú ar struchtúr an MSU don bhliain chánach 2019 (féach an tábla thíos); meabhraítear duit gurb iad na Coimisinéirí Ioncaim a shocraíonn na rátaí a chuirtear i bhfeidhm agus cuireann na Coimisinéirí Ioncaim iad in iúl go díreach don CSS. Ní mór aon fhiosruithe a bhaineann leis an MSU a chur ar aghaidh go díreach chuig na Coimisinéirí Ioncaim.

Na Rátaí Caighdeánacha MSU

Is iad seo a leanas na rátaí caighdeánacha MSU:			
2018	An Ráta	2019	An Ráta
An chéad €12,012	0.5%	An chéad €12,012	0.5%
An chéad €7,360 eile	2.0%	An chéad €7,862 eile	2.0%
An chéad €50,672 eile	4.75%	An chéad €50,170 eile	4.5%
An fuílleach	8%	An fuílleach	8%

Tá tuilleadh eolais maidir leis an MSU ar fáil ó na Coimisinéirí Ioncaim.

5. Scéim Pinsin Aonair na Seirbhíse Poiblí

Tá ‘Scéim Aonair na Seirbhíse Poiblí’ i bhfeidhm ó 1 Eanáir 2013 mar a fhoráiltear in Acht Pinsean na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Rinne an tAcht roinnt athruithe ar scéimeanna pinsin na seirbhíse poiblí a bhí ann roimhe sin agus ina measc bhí síneadh ar laghdú an phinsin sa tslí go bhfuil laghdú dlite ar phinsean na seirbhíse poiblí ag duine atá ar

scor má fhaigheann an duine sin fostaíocht sa tseirbhís phoiblí arís, fiú nuair atá an fhostaíocht nua i réimse dhifriúil den tseirbhís phoiblí.

Is iad na réimsí atá clúdaithe ag an Scéim ná an státseirbhís, earnáil an oideachais, earnáil na sláinte, na húdaráis áitiúla, an Garda Síochána, na Fórsaí Cosanta, earnáil na rialála agus comhlachtaí Stáit neamhthráchtála, an tUachtarán, Teachtaí i dTithe an Oireachtais agus na Breithiúna.

In alt 51 agus 52 den Acht leagtar amach an dualgas atá ar dhaoine dearbhuithe a dhéanamh nuair a ghlacann siad le fostaíocht, nó nuair a théann siad ar ais ag obair, sa tseirbhís phoiblí agus leagtar amach freisin na rialacháin a bhaineann le laghdú pinsin. Tá cóipeanna de na hailt ábhartha le fáil ar shuíomh gréasáin an Choimisiúin www.examinations.ie sa rannóg 'Eolas don Fhoireann ar Conradh'. Moltar duit cuairt a thabhairt ar an suíomh gréasáin agus dul i dtaithí ar na forálacha seo. Má tá tú i dteideal ceann ar bith de na sochair phinsin a shonraítear, caithfidh tú na dearbhuithe atá ann a chomhlánú (is féidir a chóipeáil anuas ón suíomh gréasáin) Ní mór an fhoirm chomhlánaithe a chur ar ais sa chlúdach in éineacht leis an bhfoirm chuntais chuig Rannóg an Airgeadais de CSS. Cuirfidh CSS an dearbhú ar aghaidh go dtí an t-údarás ábhartha. Ba chóir gach ceist faoin scéim seo a sheoladh chuig an Roinn a eisíonn an pinsean.

6. Asbhaint a Bhaineann le Pinsean na Seirbhíse Poiblí/Ranníocaíocht Aoisliúntais Bhreise

Is mian linn a chur in iúl duit, le héifeacht ón 1 Eanáir 2019, athróidh an asbhaint a dtugtar Asbhaint a Bhaineann le Pinsean go dtí an Ranníocaíocht Aoisliúntais Bhreise. **Ní bheidh an Ranníocaíocht Aoisliúntais Bhreise i bhfeidhm d'íocaíochtaí na foirne ar conradh ó 01/01/2019.**

Asbhaint a Bhaineann le Pinsean

Bhí Asbhaintí a Bhaineann le Pinsean i bhfeidhm do gach ioncam a tuilleadh le linn na tréimhse 2009-2018. In 2019 tháinig an Asbhaint a Bhaineann le Pinsean in áit Rannaíocaíochta Aoisliúntais Breise.

Aisíocaíocht Asbhaint a Bhaineann le Pinsean do bhliain roimhe

B'fhéidir go mbeadh duine i dteideal aisíocaíochta d'Asbhaint a Bhaineann le Pinsean do bhliain roimhe 2009-2018 faoi Alt 6 den reachtaíocht áit nach raibh teidlíocht pinsin na seirbhíse poiblí ann ar chor ar bith nó murar imigh an duine thar an tairseach iomchuí i mbliain tugtha. Ní mór aisíocaíochtaí d'Asbhaint a Bhaineann le Pinsean a éileamh ó do phríomhfhostóir.

Má táim i dteideal aisíocaíochta d'Asbhaint a Bhaineann le Pinsean, conas a dhéanaim éileamh?

Scríobh chuig an CSS agus bíodh foirm Aisíocaíochta SEC_PRD10 chomhlánaithe san áireamh agat (ar fáil le híoslódáil ó www.examinations.ie faoi Eolas d'Fhoireann ar Conradh nó Aisíocaíochtaí d'Asbhaint a Bhaineann le Pinsean, Rannóg Airgeadais, Coimisiún na Scrúduithe Stáit, Corr na Madadh, Baile Átha Luain, Co. na hIarmhí. ***Tabhair faoi deara go n-íocfar na haisíocaíochtaí d'Asbhaint a Bhaineann le Pinsean atá bailí i mí na Nollag de gach bliain. Tá sé tábhachtach go bhfaigheann an CSS na héilimh agus doiciméid tacaíochta riachtanacha d'aisíocaíochtaí d'Asbhaint a Bhaineann le Pinsean faoi mhí Dheireadh Fómhair ionas gur féidir an íocaíocht a dhéanamh i mí na Nollag.***

7. Á.S.P.C.

Cuireann an CSS aicmí ÁSPC i bhfeidhm mar ata teoraithe ag an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí. Tabhair faoi deara gurb é an treoir maidir le Feitheoirí de na Scrúduithe ná Aicme J a chur i bhfeidhm i ngach cás. Do na ceapacháin eile is mar gheall ar na cúinsí seo a leanas a dhéanfar an cinneadh faoin aicme ÁSPC a chuirfear i bhfeidhm:

- an cineál oibre atá á déanamh (Obair Scrúdaitheora/Feitheora etc.)
- an áit ina gceaptar duine (Scoileanna, Oifigí na Roinne, An Baile, eile)
- aois an íocaí faoi láthair, stádas fostaíochta reatha, an aicme a íocadh roimhe seo – soláthraíonn an t-íocaí an t-eolas seo sa cheistiúchán ÁSPC ar an bhFoirm Chuntais.

8. Ginearálta

8(a) Cuirfear Foirmeacha Cuntais ar ais agus beidh moill ar an íocaíocht nuair nach gcuirtear dóthain sonraí ar fáil, e.g. síniú, amanna, dátaí agus fad na dturas nuair is liúntais chothabhála agus taistil atá á n-éileamh, admhálacha, an aicme ÁSPC agus riachtanas ar bith eile a luaitear thuas.

8(b) Ní eiseofar réamhíocaíocht don bhliain reatha má tá éilimh gan íoc in aghaidh do chuntais i mblianta eile roimhe seo.

8(c) Nuair a fhaigheann tú litir cheapacháin más ceapachán nua é agat nó más mian leat na sonraí i dtaobh do bhainc atá ag CSS a athrú (an uair sin nó am ar bith le linn thréimhse do cheapacháin), cóipeáil anuas foirm na sonraí bainc, le do thoil, agus comhlánaigh í. Tá sí ar fáil sa rannóg 'Eolas don Fhoireann ar Conradh' de shuíomh gréasáin CSS, www.examinations.ie, agus cuir sa phost láithreach í chuig Rannóg an Airgeadais, Coimisiún na Scrúduithe Stáit, Corr na Madadh, Baile Átha Luain, Co. na hIarmhí.

8(d) Ba chóir sonraí postais agus sonraí na nglaoanna gutháin a scríobh ar an bhfoirm chuntais. Ní mór admháil a bheith ag gabháil le gach éileamh ar aisíoc i leith postais. Má éilítear táillí dola, ba chóir admháil nó ráiteas a chur leo ina dtaispeántar dáta, am agus costas an turais. **NÍ ÍOCFAR AON AIRGEAD NUAIR NACH gCUIRTEAR ADMHÁIL AR FÁIL.**

8(e) Má dhéantar éileamh ar aisíocaíochta as nithe eile a cheannaítear nó as turais neamhchaighdeánacha, ní mór faomhadh scríofa ón mBainisteoir Scrúduithe agus Measúnaithe ábhartha a sholáthar in éineacht leis an éileamh. Ní mór admháil a bheith ag gabháil le gach éileamh ar aisíocaíochtaí as nithe a cheannaítear. **NÍ ÍOCFAR AON AIRGEAD NUAIR NACH gCUIRTEAR ADMHÁIL AGUS FAOMHADH SCRÍOFA AR FÁIL.**

8(f) Seolfar ar ais chugat aon fhoirm chuntais nach bhfuil comhlánaithe go hiomlán agus beidh moill ar an íocaíocht leat dá thoradh.

8(g) Forchoimeádan CSS de cheart aige féin aon ró-íocaíocht a dhéantar a fháil ar ais.

Má tá ceist ar bith agat faoina bhfuil san fhógra seo, cuir teachtaireacht ríomhphoist chuig an seoladh thíos nó glaoigh ar cheann de na huimhreacha thíos.

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