



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Financial Information for Examinations Contract Staff, 2018

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1. Rate of Fees

Other than in subjects which have a revised assessment arrangements as a result of curriculum change, there is no change to the rates of fees payable to staff engaged in contract work with the State Examinations Commission (SEC); the rates remain at the 2010 level. The rate of fees payable may be adjusted from time to time in line with Government pay policy.

Statutory deductions from payments will be made as appropriate by the State Examinations Commission.

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 April 2017 with regards to domestic overnight rate, public service car travel rates and qualifying distances. These amendments are effective for examinations contract staff for the 2018 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 2018 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 €133.73 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

In general, conferences are arranged to start at a time that means that there is no need to travel the night before. It is generally considered reasonable for you to travel on the morning of the conference, particularly where the use of your car is sanctioned. Therefore, a night allowance is not generally payable for the night before the start of the conference.

In exceptional circumstances a night allowance will be payable in respect of the night before the conference, where the start time and the distance to be travelled to the venue (100 km or more) make it unreasonable to expect you to travel on the morning of the conference. Notwithstanding this, you should make every effort to travel to the venue on the morning of 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). **In such a case, 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 2018 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.

3. PAYE

Following the introduction of a full tax credit system from 6th April 2001 the SEC generally applies the higher tax rate (40%) with a nil tax credit. **However, should you consider that you are entitled to a more favourable income tax arrangement you should contact your local Revenue office, where your income tax affairs are normally dealt with, with a view to obtaining a Certificate of Tax Credits and Standard Rate Cut-Off Point for the SEC.** You will be required to quote your PPS Number, the SEC's Employer's Registered No. 0051305K and your estimated income from all sources for the relevant tax year. Please note that tax credits should be updated against the SEC employer number every tax year.

Following the end of the tax year the SEC will provide you with a Statement of Earnings to enable you to reconcile your tax affairs. In general, it is understood that tax refunds will only be calculable by the Office of the Inspector of Taxes after the close of the relevant tax year. Please contact your local Revenue office or consult the Revenue website www.revenue.ie for further information. It is the responsibility of individuals to reconcile their own tax affairs.

4. Universal Social Charge (USC)

There is a change to the USC structure for the 2018 tax year (see table below); you are reminded that if reduced rates are to apply they are determined by the Revenue Commissioners and communicated directly by Revenue to the SEC. **Where no communication is received the Commission is obliged to apply 8% to all earnings.** Please see paragraph 3 above for more information in relation to Tax Certificates. All queries regarding USC must be directed through the Revenue Commissioners.

The Standard Rates of USC

The standard rates of USC are:			
2017	Rate	2018	Rate
On the first €12,012	0.5%	On the first €12,012	0.5%
On the next €6,760	2.5%	On the next €7,360	2.0%
On the next €51,272	5.0%	On the next €50,672	4.75%
On the balance	8%	On the balance	8%

Further information regarding the USC is available in ‘Universal Social Charge: Frequently Asked Questions’ published by the Revenue Commissioners and available on www.examinations.ie, under the Information for Contract Staff section.

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)

We wish to advise you that the application of the PRD to earnings in respect of contract work with the SEC continue to apply in 2018. This is in line with the general application of PRD in the public service.

The rates of PRD, which are unchanged since 1 January 2017, are as follows:

Table 1 PRD

€0- €28,750	00.00%
€28,750 - €60,000	10.00%
€60,000+	10.50%

The following Questions and Answers serve to demonstrate how this deduction will apply and operate.

6(a) Will the public service pension related deduction (PRD) apply to contract work with the SEC such as examining and superintending?

In general yes, although there are some exceptions. The PRD is governed by the *Financial Emergency Measures in the Public Interest Act 2009*. The Act defines a person to whom the PRD applies as a person who

- i. is a public servant, **and**,
- ii. is a member of a public service pension scheme, or,
- iii. is entitled to a benefit under a public service pension scheme, or,
- iv. Receives a payment in lieu of membership of a public service pension scheme.

The SEC expects that the majority of contract staff, as serving teachers, will be liable to the application of the PRD.

6(b) I believe that I am exempt from the application of PRD as I do not meet the criteria set out above. How do I claim an exemption from PRD?

If you believe that you are exempt from PRD, by reference to the criteria at i. to iv. In Section 6(a) above then you will have the opportunity to claim an exemption from PRD from the SEC. See Section 6(j) below.

6(c) I am a retired person who does contract work for the SEC. Is all of my income (pay and pension) subject to the PRD?

No. Your pension is specifically exempt from the PRD. If you are liable to the PRD by reference to the criteria at i. to iv. In Section 6(a) above then the PRD will apply to your earnings from the SEC.

6(d) What income is subject to the PRD?

All taxable income is subject to the PRD. Travel expenses, subsistence allowances and other miscellaneous expenses are not taxable income and so are not subject to the deduction.

6(e) What rate of PRD will apply?

- If your main employment is a public service employment then **all of your earnings** from the SEC, which for the purposes of the PRD is classed as a subsidiary employment, **will have the PRD applied at the top rate of 10.5%**.
- If you are not in full time employment, liable to PRD (by reference to the criteria at Section 6(a) above) and your only other public service employment is your contract work with the SEC then you will be required to designate your SEC employment as your main employment for the purposes of PRD. PRD will then be applied to your SEC earnings by reference to the thresholds set out in Table 1 above. If you are in this category you will be required to complete a form SEC_PRD10 to declare your status and to designate the SEC as your main employer for the purposes of PRD. See Section 6(j) below for further details.
- If you are not in full time employment, liable to PRD (by reference to the criteria at Section 6(a) above) and have multiple public service employments then you will be required to designate whether the SEC is your main employment or subsidiary employment for the purposes of PRD. The PRD rate will then be applied as appropriate to your category of employment i.e. main or subsidiary. If you are in this category you will be required to complete a form SEC_PRD10 to declare your status and to designate the SEC as your main or subsidiary employer as appropriate. See Section 6(j) below for further details.
- If you are exempt from PRD (by reference to the criteria set out in Section 6(a) above) then no PRD will be deducted from any of your SEC earnings. If you are in

this category you will be required to complete a form SEC_PRD10 to claim your exemption. See Section 6(j) below for further details.

- If you do not advise us otherwise, we will apply PRD to all of your earnings from the SEC at the top rate of 10.5%.

6(f) Do I get tax relief?

Yes. PRD is deducted from gross pay before income tax is applied. Tax will be calculated on the balance after the PRD has been deducted. In effect this means that the amount deducted in respect of the PRD is exempt for tax purposes.

6(g) How will I know how much PRD has been deducted?

The pay-slips and Statements of Earnings issued by the SEC will show the PRD as a separate item.

6(h) Can I get a refund if I overpay PRD?

Yes. Refunds of PRD must be claimed from your main employer.

1. **For contract staff who also have a main public service employer or for contract staff who are in receipt of a public service pension, have other public service employment and have designated the SEC as a subsidiary employment for the purposes of PRD.**

If at the end of the tax year you believe that you have overpaid PRD, by reference to your combined taxable income from all public service sources and the rates of PRD set out in Table 1 above, you can claim a refund from your main public service employer. The SEC will furnish you with the necessary documentation, either a Statement of Earnings or other documentation as required, to enable you to claim a refund.

2. **For contract staff who are in receipt of a public service pension and have designated the SEC as their main employment for the purposes of PRD.**

PRD will be deducted by reference to your total taxable earnings from the SEC and the thresholds set out Table 1 above. In the unlikely event that PRD is over-deducted you can request a refund from the SEC after the year end (year in which the deduction has been made) with supporting documentation (P60) from any other employment.

6(i) I am entitled to a refund of PRD, how do I claim?

Please write to the SEC including a completed SEC_PRD10 Refund form (See Section 6(j) below for further details) if not previously submitted, 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.*

6(j) I am required to complete a form SEC_PRD10 to claim an exemption or to declare my status for the purposes of PRD and/or a SEC_PRD10(R) to claim a PRD refund. Where can I get these forms?

You can download form SEC_PRD10 and form SEC_PRD10(R) from the Information for Contract Staff section of www.examinations.ie. You can also obtain a copy by phoning us on 090-644 2805 or by e-mailing financial@examinations.ie. The completed forms should be returned to the PRD Queries, Finance Section, State Examinations Commission, Cornamaddy, Athlone, Co. Westmeath. The declaration on the SEC_PRD10 is legally binding. The SEC reserves the right to confirm the information submitted on the form SEC_PRD10.

7. P.R.S.I.

The SEC applies the PRSI classes as instructed by the Department of Social Protection. 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.

Please note the instruction with regard to Examination Supervision is to apply Class J in all circumstances.

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.

Majella Smyth
Assistant Principal Officer
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Telephone 090-6442803 / 2805 /2880/ 2877 / 2802 / 2847 / 2806
Email: financial@examinations.ie