Travel and Subsistence Expenses for Members of the Board of Management and other School Personnel

This guideline supersedes Financial Guideline P05 – 2022/2023

This guideline has been updated to take account of Revenue's Enhanced Reporting Requirements (ERR)

1. Introduction

Travel and subsistence allowances may be paid for necessary travel required to carry out school business.

- The board of management should decide on the types and categories of school business for which expenses may be paid.

In order to comply with Revenue requirements and best practice in governance and financial management, the board of management should annually agree and approve a policy on the payment of travel and subsistence expenses for members of the board of management and other school personnel.

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to office holders. Therefore any reimbursement of travel or subsistence expenses paid to employees or board of management members must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS, further information on ERR can be found here.

2. Members of the board of management

- Members of boards of management shall not receive any financial remuneration for his or her services as a member of the board. Travel to and from board of management meetings is not an allowable travel expense.
- The board of management should determine the types and categories of school business for which expenses may be paid for members of the board.
- Per guidance from the Revenue Commissioners "Part 05-01-06 of the Tax and Duty

Manual, Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees":

Notwithstanding anything contained in tax law or in this Manual, the reimbursement of expenses of travelling and subsistence to individuals who work on a voluntary and unpaid basis for organisations whose functions and aims are both altruistic and non-commercial (for example, voluntary unpaid workers working for charities, sports bodies, etc.) may be paid tax-free, provided the expenses of travelling and subsistence –

- *merely put the unpaid individual in a position to carry out his/her work; and*
- *no more than reimburse the individual the expenses actually incurred by him/her and do not exceed the Civil Service rates for reimbursement of expenses of travelling and subsistence.*

*Note – Individuals involved in charities, sports bodies, etc. who, in addition to a reimbursement of actual expenses of travel and subsistence**, receive, either directly or indirectly, remuneration of any description (for example, weekly or monthly salary, an honorarium, and/or a 'bonus', etc.) do NOT fall within the description of 'carrying out work on a voluntary and unpaid basis'**.*

- Board of management members are office holders and therefore any reimbursement of travel and subsistence must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS. Only reimbursements paid to the board member need to be reported under ERR. Travel and subsistence expenses paid by the school on behalf of the board member do not need to be reported.

3. Principal and School Personnel

- Travelling and subsistence allowances are payable only in respect of necessary absence from school and on approval in advance by the board as part of the boards policy. Payment of such expenses is approved by the board. All travelling duties should be planned to reduce the total amount of travel to the minimum consistent with efficiency.
- The Principal/School Personnel must be temporarily away from his/her normal place of work in the performance of the duties of his/her office or employment.
- The travel expenses must be necessarily incurred in the performance of the duties of the office or employment; and
- Arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

- Where more than one person is travelling to the same area, arrangements should where feasible, be made to avoid the unnecessary duplication of the use of more than one car.

- Where a person proceeds on an official journey direct from home or returns home directly, the travelling allowance payable will be calculated by reference to the distance from home or school, whichever is the lesser.

- Travel expenses cannot be paid in respect of any portion of a journey which covers all or part of a person's usual route between home and school. If an employee receives expense payments in respect of travelling to and from work, such expense payments are taxable and subject to PAYE deductions.

- The Principal or other school personnel, both those paid by the board of management and those paid by the Department of Education are employees of the board of management. Therefore, any reimbursement of travel and subsistence made to them must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS, regardless of whether they are paid by the school or not. Only reimbursements paid to the employee need to be reported under ERR. Travel and subsistence expenses paid by the school on behalf of the employee do not need to be reported.

4. Subsistence Expenses

The FSSU recommends that subsistence payments should only be made on the basis of vouched expenditure on meals and necessary accommodation on submission of receipts to the Principal or, in the case of a Principal, to the chairperson of the board.

5. Travel and Subsistence Expense Claim Form

The Travel and Subsistence expense claim form can be found here.

6. Travel and Subsistence Expense Policy

Each school should implement a travel and subsistence expense policy. To download a sample policy template please click here. The policy should cover the following points:

- The Civil Service travel rates are the maximum rates which may be paid without incurring a tax liability **(Appendix 1).** The board of management is free to set travel rates at any rate equal to or below these levels.

- The **calendar year** is used for the purpose of calculating kilometric travel rates.

- It is not appropriate for members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff to claim un-vouched or round sum expenses.

All subsistence payments should only be made on the basis of vouched expenditure on meals and necessary accommodation on submission of receipts to the Principal or, in the case of a Principal, to the chairperson of the board.

- Travel and subsistence claims should be submitted as soon as possible and in any event within one month of the relevant journey. All claims should be submitted on a Travel & Subsistence Expenses Claim Form on school headed paper, click here for a sample form.

- Each claim for expenses should be verified and approved by the Principal. Where the Principal is the claimant, the chairperson of the board of management verifies and approves the claim.

- All documentation in relation to travel and subsistence claims should be retained for a period of seven years (i.e. six years after the tax year to which the records refer).

- The cumulative mileage/kilometres for the year to date must be included on the claim form. This includes all mileage/kilometres claims from any source.

- The Principal, members of the board and employees of the board who are required to use his/her car for official business will require authorisation to do so. Each person so authorised must sign an undertaking as per Circular 0017/2016. The declaration form is provided in Appendix 1 of the Sample Travel and Subsistence Expenses Policy.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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8th May 2024

Appendix 1

Civil Service Travel Rates effective 1st September 2022

Motor Travel Rates per Kilometre				
Bands	**Distance**	**Engine Capacity up to 1200cc**	**Engine Capacity 1201cc to 1500cc**	**Engine Capacity 1501cc and over**
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

The Electric Vehicle (EV) rate is set at the same rate as that applying to vehicles in the middle category of 1,201 to 1,500cc.

Hybrid vehicles will continue to be recouped at the equivalent Internal Combustion Engine (ICE) rates and should not be claimed in the EV category.

Reduced Motor Travel Rates per Kilometre		
Engine Capacity up to 1200cc	**Engine Capacity 1201cc to 1500cc**	**Engine Capacity 1501cc and over**
21.23 cent	23.80 cent	25.96 cent

Reduced mileage rates are payable for journeys associated with an individual’s job but not solely related to the performance of those duties.

Examples include:

- attendance at confirmed promotion competitions
- attendance at approved courses of education
- attendance at courses or conferences

Costais Taistil agus Chothaithe do Chomhaltaí Boird Bainistíochta agus Pearsanra Eile Scoile

Tá an treoirlíne seo tagtha in ionad Threoirlíne Airgeadais P05 – 2022/2023

Nuashonraíodh an treoirlíne seo chun Ceanglais Tuairiscithe Feabhsaithe (ERR) na gCoimisinéirí Ioncaim a chur san áireamh

1. Réamhrá

Féadtar liúntais taistil agus chothaithe a íoc i leith taisteal riachtanach a dhéantar chun gnó na scoile a chur i gcrích.

- Ba cheart don bhord bainistíochta cinneadh a dhéanamh i leith na gcineálacha agus na gcatagóirí gnó scoile a bhféadtar costais a íoc ina leith.

Chun ceanglais na gCoimisinéirí Ioncaim agus dea-chleachtas maidir le rialachas agus bainistiú airgeadais a chomhlíonadh, ba cheart don bhord bainistíochta beartas a chomhaontú agus a fhormheas gach bliain maidir le costais taistil agus chothaithe a íoc le comhaltaí an bhoird bainistíochta agus le pearsanra eile scoile.

Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar do shealbhóirí oifige a thuairisciú. Dá bhrí sin, ní mór aon aisíocaíocht as costais taistil nó chothaithe a íoctar le fostaithe nó le comhaltaí boird bainistíochta a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS. Is féidir tuilleadh faisnéise ar ERR a fháil anseo.

2.Comhaltaí an bhoird bainistíochta

- Ní bhfaighidh comhaltaí an bhoird bainistíochta aon luach saothair airgeadais as a chuid/cuid seirbhísí mar chomhalta boird. Ní costas taistil incheadaithe é taisteal chuig agus ar ais ó chruinnithe an bhoird bainistíochta.

- Ba chóir don bhord bainistíochta cinneadh a dhéanamh i leith na gcineálacha agus na gcatagóirí gnó scoile a bhféadtar costais a íoc le comhaltaí boird lena n-aghaidh.

- I gcomhréir le treoraíocht ó na Coimisinéirí Ioncaim, “Cuid 05-01-06 den Treoirleabhar

Cánach agus Dleachta, Cánachas i leith aisíocaíocht costas taistil agus cothaithe le sealbhóirí oifige agus le fostaithe”:

D’ainneoin aon rud sa dlí cánach nó sa Treoirleabhar seo, maidir le haisíocaíocht costas taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht d’eagraíochtaí a bhfuil a gcuid feidhmeanna agus aidhmeanna altrúíoch agus neamhthráchtála araon (oibrithe deonacha gan íocaíocht a oibríonn do charthanais, comhlachtaí spóirt, srl.), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go bhfuil na costais taistil agus chothaithe ag teacht leis na coinníollacha seo a leanas –

- *go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus*
- *nach n-aisíoctar an duine aonair ach amháin na costais a thabhaigh siad go hiarbhír agus nach sáraíonn siad na rátaí Státseirbhíse le haghaidh aisíocaíocht costas taistil agus cothaithe.*

Tabhair do d’aire – Daoine aonair atá páirteach i gcarthanais, comhlachtaí spóirt, srl., agus a fhaigheann, in éineacht le haisíocaíocht costas iarbhír taistil agus cothaithe, ***bíodh sé go díreach nó go hindíreach, luach saothair de chineál ar bith (mar shampla tuarastal seachtainiúil nó míosúil, airgead oinigh, agus/nó ‘bónas’, srl.), NÍ THAGANN siadsan faoin gcur síos ar ‘obair a dhéantar ar bhonn deonach agus neamhíoctha’.***

- Is sealbhóirí oifige iad comhaltaí an bhoird bainistíochta agus, mar sin, ní mór aon aisíocaíocht as costais taistil agus chothaithe a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS. Ní gá ach aisíocaíochtaí a dhéantar leis an gcomhalta boird a thuairisciú faoi ERR. Ní gá costais taistil agus chothaithe a íocann an scoil thar ceann an chomhalta boird a thuairisciú.

3. Príomhoide agus Pearsanra Scoile

- Níl liúntais taistil agus chothaithe iníoctha ach amháin i leith neamhláithreacht riachtanach ón scoil agus ar chuntar go gceadaíonn an bord roimh ré iad mar chuid de bheartas an bhoird. Is é an bord a cheadaíonn costais den chineál sin a íoc. Ba chóir gach dualgas taistil a phleanáil d’fhonn an méid iomlán taistil a laghdú feadh an mhéid atá comhsheasmhach leis an éifeachtúlacht.
- Ní mór go mbeadh an Príomhoide/Pearsanra Scoile ar shiúl go sealadach óna g(h)nátháit oibre i bhfeidhmiú dhualgais a (h)oifige nó a f(h)ostaíochta;
- Ní mór go mbeadh na costais taistil tabhaithe le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta; agus
- Ag eascairt ó shuíomh a bhfuil glactha leis le fada agus atá faoi thaca ag an gcásdlí

cánach, ní mór go mbainfeadh na costais chothaithe le taisteal a tabhaíodh le gá i bhfeidhmiú dhualgais a n-oifige nó a bhfostaíochta.

- Sa chás go bhfuil breis agus duine amháin ag taisteal go dtí an ceantar céanna, ba chóir socruithe a dhéanamh, nuair is féidir, le go seachnaítear dúbailt nach gá ó thaobh breis agus carr amháin a úsáid.

- Sa chás go leanann duine ar aghaidh ar thuras oifigiúil ón mbaile nó go dtéann siad ar ais abhaile go díreach, ríomhfar an liúntas taistil iníoctha de bhun tagairt don achar ón mbaile nó ón scoil, cibé acu is lú.

- Ní fhéadtar costais taistil a íoc i ndáil le haon sciar de thuras a chlúdaíonn an gnáthbhealach ar fad ag duine idir an baile ag an scoil, nó cuid den ghnáthbhealach sin. Má fhaigheann fostaí íocaíochtaí costais i ndáil le taisteal go dtí an obair agus ar ais ón obair, tá íocaíochtaí costais den chineál sin incháinithe agus faoi réir asbhaintí ÍMAT.

- Is fostaithe de chuid an bhoird bainistíochta iad an príomhoide agus pearsanra eile na scoile, is cuma cé acu a íocann an bord bainistíochta nó an Roinn Oideachais iad. Mar sin, ní mór aon aisíocaíocht as costais taistil agus chothaithe a dhéantar leo a thuairisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS, is cuma cé acu a íocann an scoil iad nó nach n-íocann. Ní gá ach aisíocaíochtaí a dhéantar leis an bhfostaí a thuairisciú faoi ERR. Ní gá costais taistil agus chothaithe a íocann an scoil thar ceann an fhostaí a thuairisciú.

4. Costais Chothaithe

Molann an FSSU nár cheart aon íocaíochtaí cothaithe a dhéanamh ach amháin i leith caiteachas ar bhéilí agus lóistín riachtanach tar éis admhálacha a chur faoi bhráid an Phríomhoide, nó i gcás an Phríomhoide, faoi bhráid chathaoirleach an bhoird.

5. Foirm Éilimh maidir le Costais Taistil agus Chothaithe

Is féidir teacht ar an bhFoirm Éilimh maidir le Costais Taistil agus Chothaithe anseo.

6. An Beartas maidir le Costais Taistil agus Chothaithe

Ba cheart do gach scoil beartas maidir le costais taistil agus chothaithe a chur i bhfeidhm. Chun teimpléad beartais samplach a íoslódáil, cliceáil anseo. Ba chóir don bheartas na pointí a leanas a chuimsiú:

- Is éard atá sna rátaí taistil Státseirbhíse ná na rátaí uasta a fhéadtar a íoc gan dliteanas cánach a thabhú **(Aguisín 1)**. Tá an tsaoirse ag an mbord bainistíochta rátaí taistil a shocrú ag ráta ar bith atá cothrom leis an leibhéal seo, nó faoina bhun.

- Ba cheart **an bhliain féilire** a úsáid chun críocha rátaí taistil ciliméadair a ríomh.

- Níl sé cuí do chomhaltaí an bhoird bainistíochta, an Príomhoide, an Leas-Phríomhoide, ná baill foirne teagaisc agus neamhtheagaisc costais gan admháil ná costais slánsuime a éileamh. Níor chóir aon íocaíochtaí cothaithe a dhéanamh ach amháin ar bhonn an chaiteachais dheimhnithe ar bhéilí agus lóistín riachtanach tar éis admhálacha a chur faoi bhráid an Phríomhoide, nó i gcás Príomhoide, faoi bhráid chathaoirleach an bhoird.

- Ba chóir éilimh taistil agus chothaithe a dhéanamh chomh luath agus is féidir agus taobh istigh d'aon mhí amháin ón turas cuí. Ba cheart gach éileamh a chur isteach ar Fhoirm Éilimh Costas Taistil agus Cothaithe ar pháipéar ceannteideal na scoile, cliceáil anseo chun foirm shamplach a fháil.

- Ba chóir gach éileamh ar chostais a bheith fhíoraithe agus ceadaithe ag an bPríomhoide. Sa chás gurb é an Príomhoide an t-éilitheoir, is é cathaoirleach an bhoird bainistíochta a dhéanann an t-éileamh a fhíorú agus a cheadú.

- Ba chóir gach cáipéis a bhaineann le héilimh taistil agus chothaithe a choinneáil go ceann tréimhse seacht mbliana (is é sin 6 bliana tar éis na bliana cánach lena mbaineann na taifid).

- Ba chóir an míleáiste/líon ciliméadar carnach don bhliain go dáta a shonrú ar an bhfoirm éilimh. Folaíonn sé seo gach éileamh míleáiste/ciliméadar ó gach foinse.

- I gcás go mbeidh ar an bPríomhoide, ar chomhalta den bhord nó ar fhostaí de chuid an bhoird a charr/a carr féin a úsáid ar ghnó oifigiúil, caithfidh sé/sí údarú a fháil chun déanamh amhlaidh. Ní mór do gach duine a fhaigheann an t-údarú sin gealltanas a shíniú, i gcomhréir le Ciorclán 0017/2016. Tá an fhoirm dhearbhaithe le fáil in Aguisín 1 den Bheartas Samplach maidir le Costais Taistil agus Chothaithe.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

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An 8 Bealtaine 2024

Aguisín 1

Rátaí Taistil Státseirbhíse le héifeacht ón 1 Meán Fómhair 2022

Rátaí Mótarthaistil in aghaidh an Chiliméadair				
Bandaí	**Fad**	**Acmhainn Innill suas le 1200cc**	**Acmhainn Innill 1201cc go 1500cc**	**Acmhainn Innill 1501cc agus os a chionn**
Banda 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Banda 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Banda 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Banda 4	25,001 km agus níos mó	20.56 cent	23.85 cent	25.87 cent

Tá an ráta le haghaidh **Feithiclí Leictreacha (EVanna)** socraithe ag an ráta céanna leis an ráta a bhaineann le feithiclí sa chatagóir láir, i.e. 1,201cc go 1,500cc.
Feithiclí hibrideacha: leanfar d'fheidhm a bheith ag na rátaí céanna a bhaineann le feithiclí Innill Dócháin Inmheánaigh (ICE) agus níor cheart éileamh a dhéanamh sa chatagóir a bhaineann le feithiclí leictreacha (EVanna).

Rátaí Laghdaithe Mótarthaistil in aghaidh an Chiliméadair		
Acmhainn Innill suas le 1200cc	**Acmhainn Innill 1201cc go 1500cc**	**Acmhainn Innill 1501cc agus os a chionn**
21.23 cent	23.80 cent	25.96 cent

Tá rátaí laghdaithe míleáiste iníoctha do thurais a bhaineann le post an duine nach mbaineann go heisiach le feidhmiú na ndualgas sin.

Mar shampla:

- freastal ar chomórtais dheimhnithe ardaithe céime
- freastal ar chúrsaí oideachais ceadaithe
- freastal ar chúrsaí nó comhdhálacha