

Expense Payments to Volunteers

Introduction

We have received a number of queries on the payments of expenses to volunteers e.g. game referees, parents etc. and Revenue have issued the following guidance:

Expenses

You may pay expenses for travel and subsistence to individuals who work for your organisation on a voluntary and unpaid basis. These expenses are tax-free provided:

- the organisation's functions and aims are both altruistic and non-commercial (for example, registered charities or sports bodies)
- the expenses are needed only to allow the unpaid person to carry out his or her work
- the expenses paid are only to reimburse the person for expenses they actually incur.

The payments must not be higher than Civil Service rates for repayment of travel and subsistence expenses.

If a person receives any other type of payment (e.g. wage, bonus or round sum payment) from work for a school, they cannot also receive travel and subsistence expenses tax-free for those activities, where carried out at the school.

Records to be kept

- The name and address of the recipient,
- The date of the journey,
- The reason for the journey,
- The kilometres travelled,
- The starting point, destination and finishing point of the journey
- The basis for the reimbursement of travel and subsistence expenses [e.g. An overnight stay away from an individual's normal place of work].

Any payments that do not meet the above criteria are fully taxable and should be processed through payroll.

Expenses for Employees

Travel and subsistence expenses should be paid to employees of the school in the normal way.

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

Tel: 01-269 0677

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5th December 2019

Íocaíocht Costas le hOibrithe Deonacha

Réamhrá

Tá roinnt mhaith ceisteanna faighte againn faoi íocaíocht costas le hoibrithe deonacha, m.sh. réiteoirí cluiche, tuismitheoirí srl., agus tá na Coimisinéirí loncaim tar éis an treoir seo a leanas a eisiúint:

Costais

Is féidir leat costais a íoc i dtaca le taisteal agus cothú le daoine a oibríonn i d'eagraíocht ar bhonn deonach gan phá. Tá na costais sin saor ó cháin ar na coinníollacha seo a leanas:

- tá feidhmeanna agus aidhmeanna altrúíocha agus neamhthráchtála araon ag an eagraíocht (mar shampla, carthanais chláráithe nó comhlachtaí spóirt)
- níl na costais ag teastáil ach amháin chun ligean don duine gan phá a c(h)uid oibre a dhéanamh
- ní íoctar na costais ach amháin chun an duine a aisíoc as costais iarbhír atá tabhaithe aige nó aici.

Ní cóir go mbeadh na híocaíochtaí níos airde ná rátaí na Státseirbhíse i gcás aisíoc costas taistil agus cothaithe.

Más amhlaidh a fhaigheann duine aon chineál íocaíochta eile (m.sh. tuarastal, bónas nó íocaíocht slánsuime) as obair a rinne sé do scoil, ní féidir leis costais taistil agus cothaithe a fháil saor ó cháin i ndáil leis na gníomhaíochtaí sin freisin sa chás go ndearnadh ag an scoil iad.

Taifid atá le coinneáil

- Ainm agus seoladh an fhaighteora,
- Dáta an turais,
- Cúis leis an turas,
- Ciliméadair taistil a rinneadh,
- Pointe tosaigh, ceann scríbe agus pointe deiridh an turais
- An bonn le haisíocaíocht na gcostas taistil agus cothaithe [m.sh. fanacht thar oíche in áit nach gnáth-áit oibre an duine í].

Aon íocaíochtaí nach gcomhlíonann na critéir thuas, is inchánach go hiomlán iad agus ba chóir iad a phróiseáil tríd an bpárolla.

Costais d'Fhostaithe

Ba chóir costais taistil agus chothaithe a íoc le fostaithe na scoile ar an ngnáth-bhealach.

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

Guthán: 01 269 0677

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An 5 Nollaig 2019