

Training Video for Clerical  
Officer / Accounts  
Secretary

Introduction to School  
Payroll



**FSSU**  
Financial Support  
Services Unit ©



## All Topics

### Payroll

[Guidelines on Payroll](#)

[Circulars on Payroll](#)

[Payments](#)

[Additional Payments](#)

[\(ERR\) Revenue Enhanced Reporting Requirements](#)

[Determining employee and self employed status](#)

[Revision of School Secretaries Salaries](#)

[Public Holidays](#)

## Payroll

[Payroll Procedures and Controls](#)

[Guidelines on Payroll](#)

[Circulars on Payroll](#)

[Payments](#)

[\(ERR\) Revenue Enhanced Reporting Requirements](#)

[Determining employee and self employed status](#)

[Revision of School Secretaries Salaries](#)

[Public Holidays](#)

[Pension](#)

[Revenue Audits](#)

[Cycle / Bike to Work Scheme](#)

[Payroll Information](#)

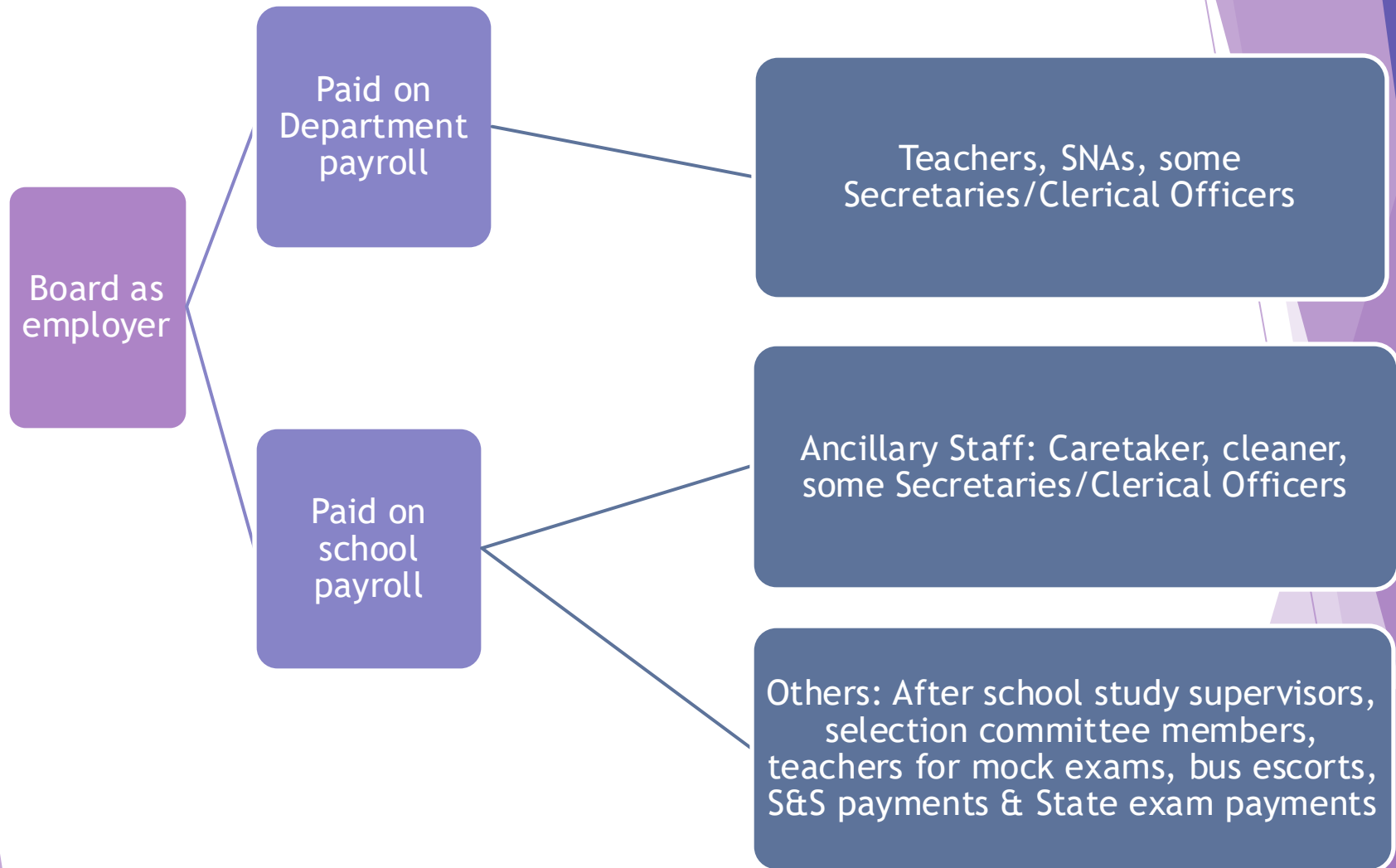
Payroll  
Procedures  
Overview

Rates of Pay  
& PRSI,  
Pension  
deductions,  
Travel &  
subsistence -  
ERR

Leave from  
work

# Payroll Procedures Overview

# Who is on the school payroll?



# Payroll overview



# Statutory Payroll/Employment Records

Employer registration  
number with  
Revenue

Name, Address and  
PPS Number for each  
employee



Dates of  
commencement and,  
where relevant,  
termination of  
employment

# Statutory Payroll/Employment Records

Payroll details - i.e.,  
Gross to Net, Rate per  
hour, Overtime,  
Deductions, etc.

Hours of Work for each  
employee (including  
starting and finishing  
times, meal breaks and  
rest periods)



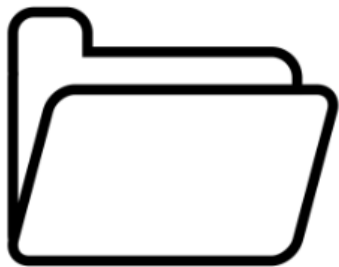
Register of employees  
under 18 years of age



# Statutory Payroll/Employment Records

Holiday and Public  
Holiday entitlements  
received by each  
employee

Employees' Job  
Classifications, Terms of  
Employment, copies of  
payslips



Any documentation  
necessary to  
demonstrate compliance  
with employment rights  
legislation

[https://www.workplacerelations.ie/en/what\\_you\\_should\\_know/employer-obligations/statutory-employment-records/](https://www.workplacerelations.ie/en/what_you_should_know/employer-obligations/statutory-employment-records/)

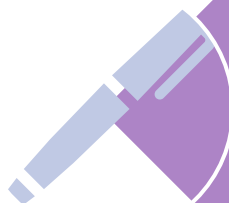
# Payroll overview - basic controls



All payments made by the school must be revenue compliant and subject to all statutory deductions



Wages and salaries paid to all employees should be approved by the Principal



This approval confirms that the wages / salaries are properly due

*Note: The income tax year runs from 1st January to 31st December*

# Payroll overview - the first payroll run

- Before starting to process your first payroll period
  - Print a list of employee and review with the Principal

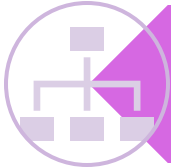
## Review

- Hourly/Weekly/Monthly Rate
- Full/Part/Term time
- Hours of work - timesheets
- Holiday entitlements

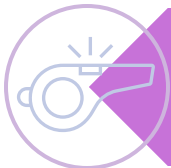
# Payments to be processed on payroll



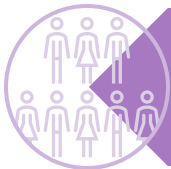
Payments to supervisors of after school study



All payments for supervision & substitution



Most payments to part-time trainers  
/lecturers/TY module providers



All payments to anyone employed in State  
exams roles

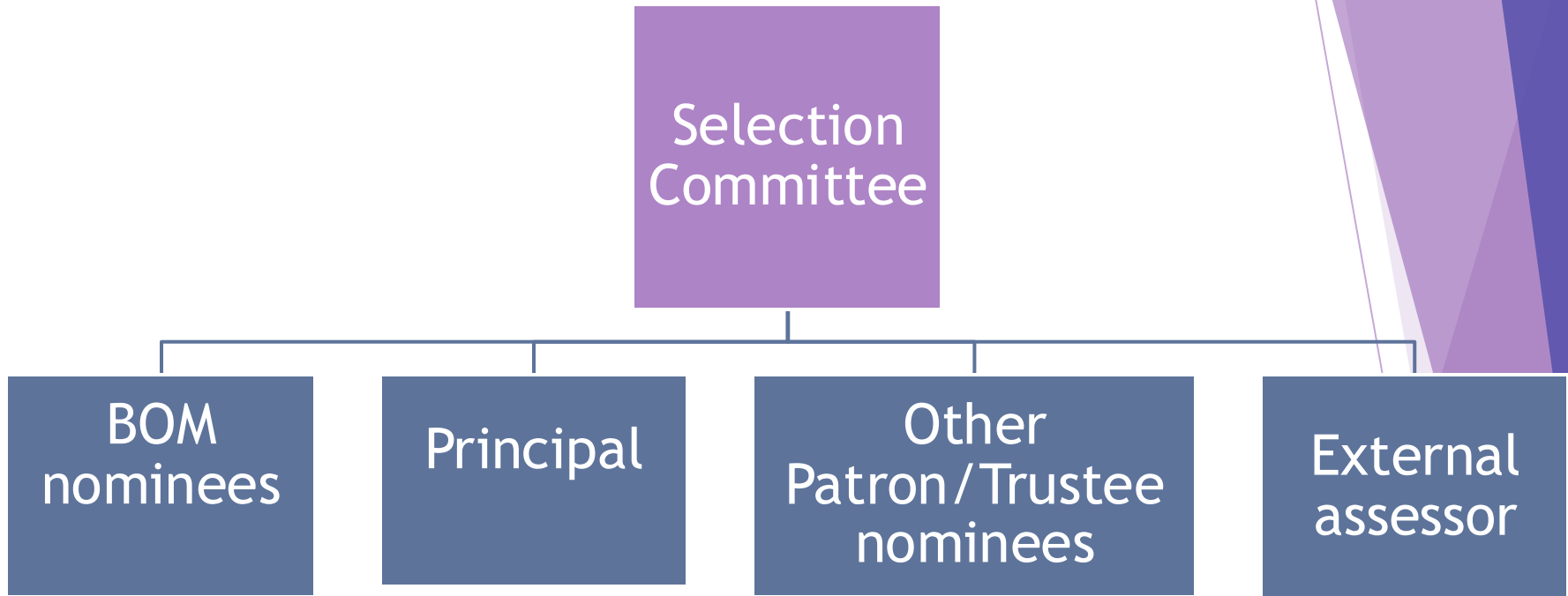


Payments to teachers for mock exams



Selection committee payments

# Payments to members of selection committees



<https://www.fssu.ie/app/uploads/2024/04/32-24-Financial-Guideline-Payments-to-Selection-Committee-Members-CCs-incl.-Irish.pdf>

<https://www.fssu.ie/app/uploads/2024/04/30-24-Financial-Guideline-Payments-to-Selection-Committee-Members-VSS-incl.-Irish.pdf>

[https://www.fssu.ie/app/uploads/2022/09/Financial-Guideline-P20-Payments-to-Independent-Assessors-on-Interview-Panels\\_Updated.pdf](https://www.fssu.ie/app/uploads/2022/09/Financial-Guideline-P20-Payments-to-Independent-Assessors-on-Interview-Panels_Updated.pdf)

# Payments to members of selection committees

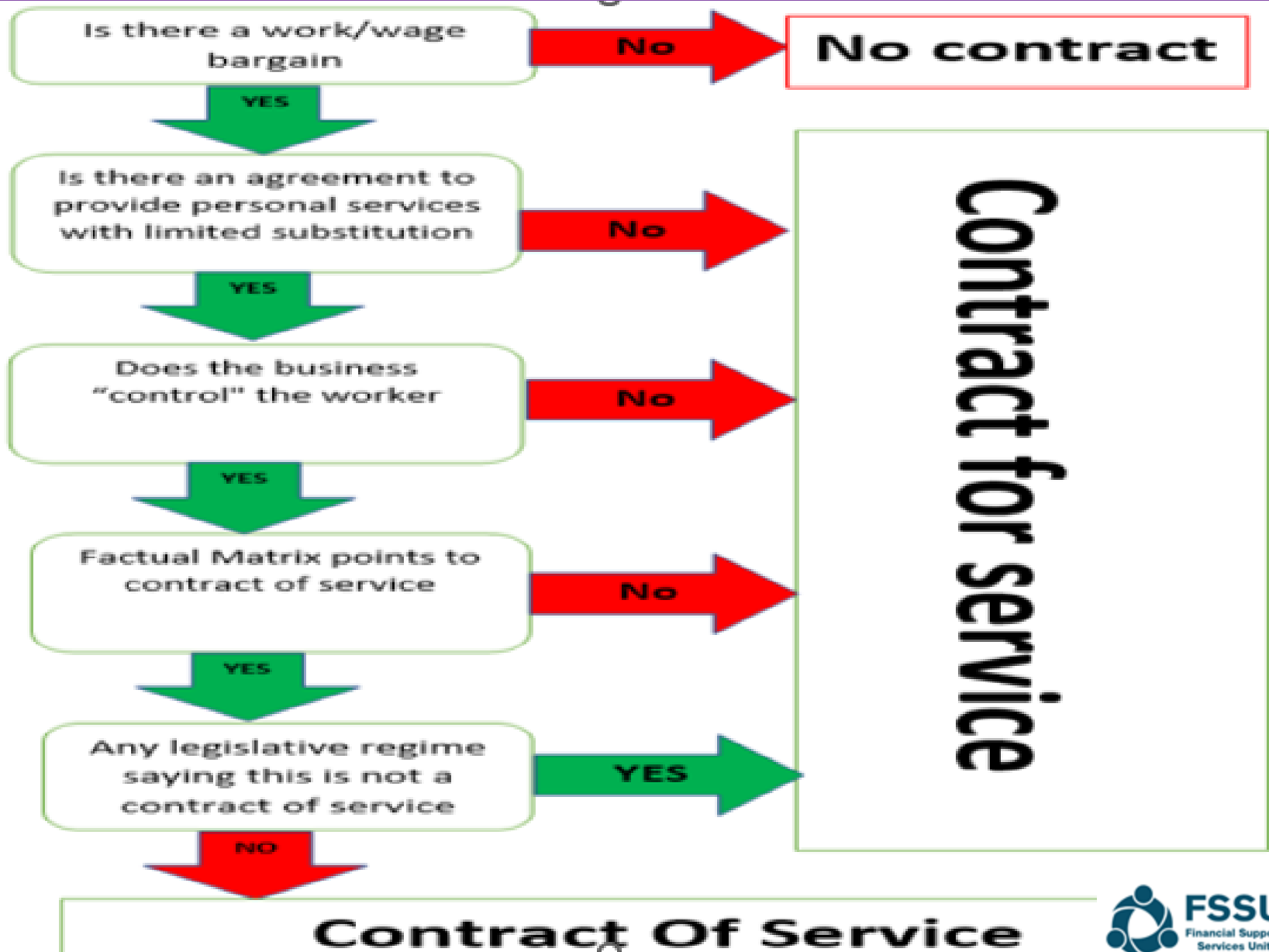
## Individual - Employee

- Payment must go through payroll
- Reimbursement for journeys between an employee's home and the school or interview location is taxable

## Individual is self employed

- Selection committee member must produce a valid invoice showing
  - ✓ Tax registration number
  - ✓ Business name & address
  - ✓ Invoice number
  - ✓ Details of services provided
- Copy of own business insurance
- Tax clearance verification number

# Determining Employment Status



# Determining Employment Status

## Question 1

Is there a  
work/wages  
bargain



No  
contract  
exists





# Determining Employment Status

## Question 2

Is there an agreement to provide a personal service

No

Self employed  
(Contract for Service)

Yes

# Determining Employment Status

## Question 3

Does the employer  
“control” the  
worker



Self employed  
(Contract for Service)



# Determining Employment Status

## Question 4

Factual Matrix  
points to  
contract of  
service



Self employed  
(Contract for Service)



# Determining Employment Status

## Question 5

Is there anything  
in legislation that  
says this is not a  
contract of  
service

Yes

Self employed  
(Contract for Service)

No

Employee  
(Contract of Service)

# Determining Employment Status

Example: Andrew the actor

**Self employed**

1. Work wage bargain?

- Yes

2. Personal service?

- No - Can send a substitute to provide services

3. Control?

- No - Andrew is not directed by the school

# Determining Employment Status

Example: Ronan the psychologist

**Employee**

1. Work wage bargain? Yes

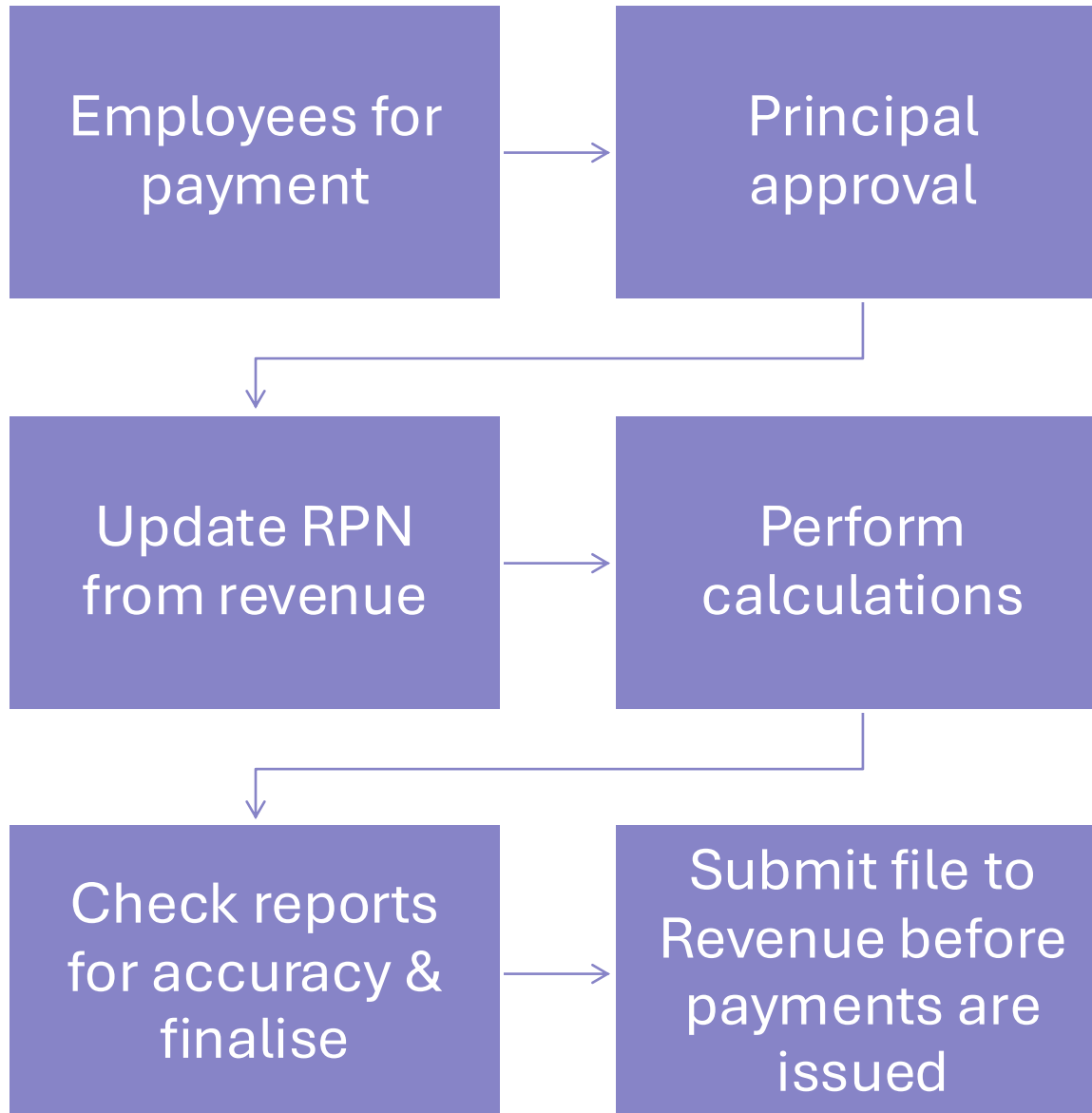
2. Personal service? Yes - Cannot send a substitute to provide services

3. Control? Yes - Ronan is advised on what to include in the sessions.

4. Circumstances of Employment? Yes

5. Legislation context - No adjustment

# Processing Payroll



# Revenue Payroll Returns & Payment Due Dates

The screenshot shows the Revenue.ie website interface. At the top, there is a dark green header with the Revenue.ie logo on the left and a navigation menu with five buttons: 'MY SERVICES' (highlighted in white), 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below the header is a grey bar with the text 'My Frequently Used Services'. Underneath, there is a white box containing the text 'MyEnquiries'. To the right of this box is a green arrow pointing right, containing the URL: <https://www.revenue.ie/en/online-services/support/documents/ros-help/employer-monthly-statement.pdf>. Below this is a teal bar with the text 'Employer Services'. Underneath, there are three columns of service options. The first column is titled 'Revenue Payroll Notifications (RPNs)' and contains the link '[Request RPNs](#)'. The second column is titled 'Payroll' and contains the links '[Submit payroll](#)' and '[View payroll](#)'. The third column is titled 'Returns' and contains the link '[Statement of Account](#)' (which is highlighted with a red rectangular border) and the link '[View Latest Statement/Return](#)'. A large red arrow points from the 'Payroll' column towards the 'Returns' column.

<https://www.revenue.ie/en/online-services/support/documents/ros-help/employer-monthly-statement.pdf>

## Employer Services

Revenue Payroll Notifications (RPNs)

[Request RPNs](#)

Payroll

[Submit payroll](#)

[View payroll](#)

Returns

[Statement of Account](#)

[View Latest Statement/Return](#)



# Revenue Payroll Returns & Payment Due Dates

Remitter Type	Return Filing Frequency	Return Due Date	Payment Frequency	Payment Due Date
Monthly	Monthly	14 days after the end of the month	Monthly	14 days after the end of the month (23 days for ROS users who file and pay online)
Quarterly	Monthly	14 days after the end of the month	Quarterly	14 days after the end of each quarter (23 days for ROS users who file and pay online)
Annual	Monthly	14 days after the end of the month	Annually	14 days after the end of the year (23 days for ROS users who pay and file online)

**DON'T FORGET!**

# Rates of Pay, PRSI classes, Pension deductions and Travel & Subsistence, ERR

# Rates of Pay

Since 1 January 2024, the national minimum wage is €12.70 per hour.

Wage rates vary in Primary, Community & Comprehensive schools and Voluntary Secondary Schools

# PRSI classes

*Class A - Most employees pay Class A PRSI*

*Teachers Class A or Class D - Class D - where they commenced teaching before 6<sup>th</sup> April 1995 or Class A if they commenced teaching after 6<sup>th</sup> April 1995*

*Class J - Employees aged 66 & All payments to personnel engaged in the state exam roles*

# Payroll overview - Pension deductions

Department Sanctioned Staff

Contributory pension scheme

Single Public Service Pension scheme

# Expenses - Travel & Subsistence

Travel &  
Subsistence  
Policy

Travel & Subsistence  
Guidelines - FSSU

Travel &  
Subsistence  
Claim  
Forms



travel & subsistence

Search

Home

Topics

FSSU Guidelines

School Management

External Accountants

FSSU > Search results for 'travel & subsistence'

<https://www.fssu.ie/post-primary/topics/travel-subsistence/>

## Travel and Subsistence

Travel and Subsistence – C&C  
Schools

Travel and Subsistence – Vol. Sec.  
Schools



travel & subsistence

Search

Home

Help

Training

FSSU Guidelines

Boards of Management

External Accountants

FSSU > Search results for 'travel & subsistence'

<https://www.fssu.ie/primary/boards-of-management/guidelines/travel-subsistence/>

# ERR - Enhanced Reporting Requirement

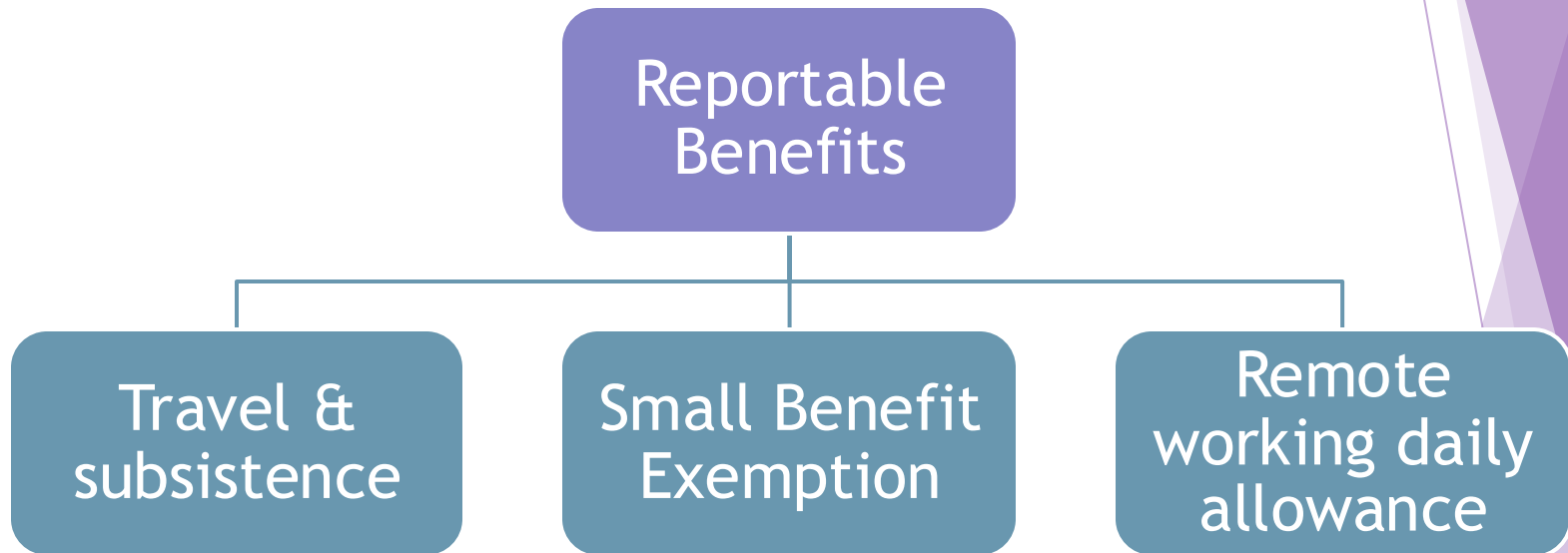
ERR

Mandatory  
Reporting  
for  
employers

Reportable  
Benefits



# ERR - Enhanced Reporting Requirement



# Leave from work

# Statutory Sick Pay (SSP)

Since 1 January 2024 employees have a right to 5 days' sick pay a year. This is called *statutory sick pay* (SSP)

Sick pay is paid by employer at 70% of the employee's normal pay up to a max of €110 a day.

The employee must be working at least 13 weeks with the employer before you can get statutory sick pay.

The employer can have a more generous sick pay scheme, but they cannot give less

# Holiday Pay - Annual Leave QAs

What is the statutory annual leave entitlement?

How to calculate holiday pay for Part-time/Term Time worker?

What about holiday pay & other Leave

# Public Holiday entitlements

Q: Are employees entitled to paid leave on public holidays.

Q: What if the employee is required to work that day

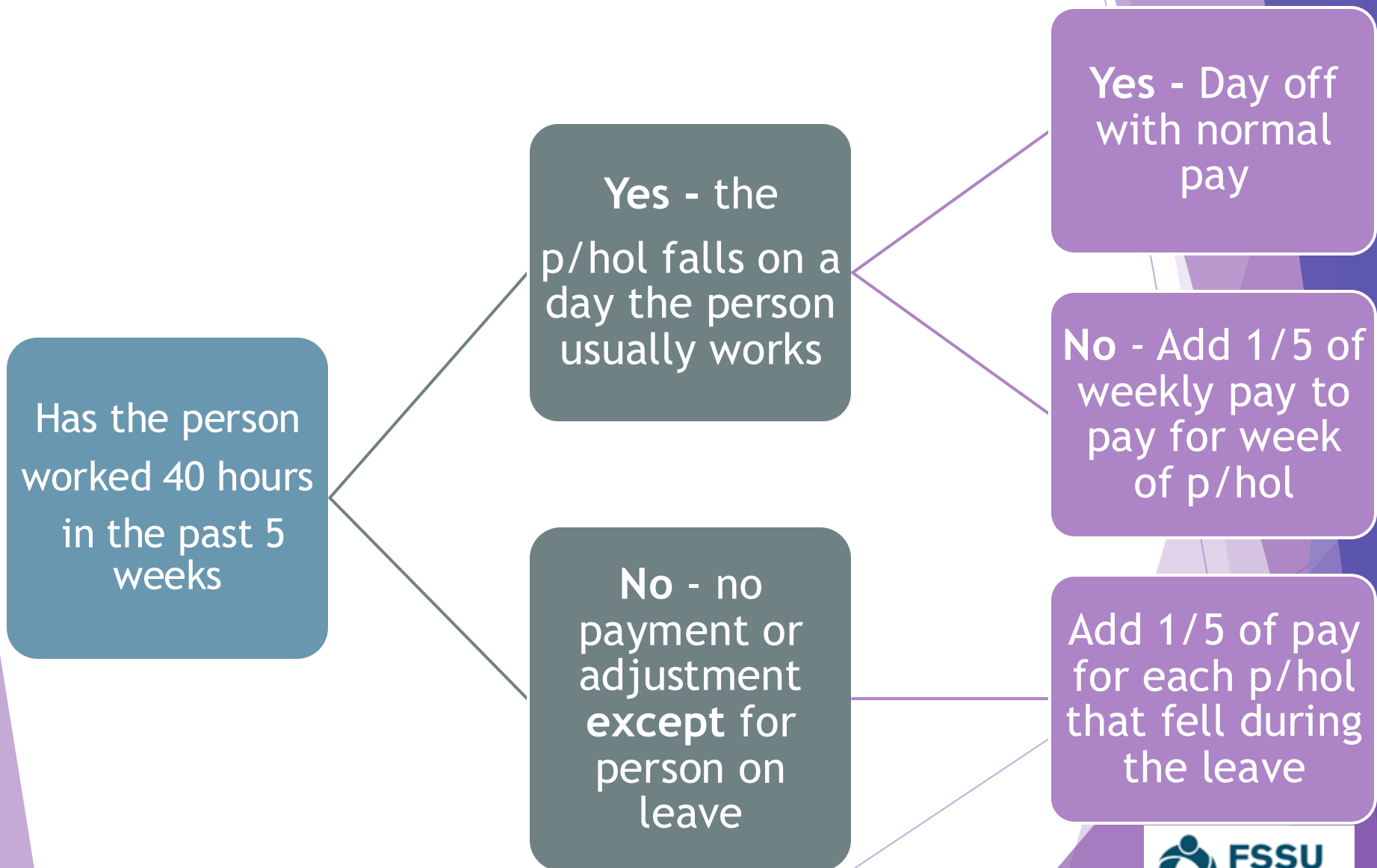
Q: What applies for Good Friday

Q: What happens when a public holiday falls at the weekend

Q: Are part time employees entitled to paid public holidays



# Part-time employees & Public Holidays



# Public Holidays

**First Monday in August**

**Last Monday in October**

**Christmas Day**

**St. Stephens Day**

**New Years Day**

**St. Brigid's Day (First Monday in Feb, unless the 1<sup>st</sup> falls on a Friday)**

**St. Patrick's Day**

**Easter Monday**

**First Monday in May**

**First Monday in June**

# Maternity Leave (ML) & Maternity Benefit (MB)

Maternity Benefit is a payment made to an employee who is on Maternity Leave from work and covered by their PRSI

An employee should apply for MB at least 6 weeks before maternity leave.

You should check the contract of employment to see what applies to the employee.

<https://www.gov.ie/en/service/apply-for-maternity-benefit/>

[Maternity Protection Acts 1994 and 2004](#)



# Where to find further help and guidelines

Further information and help is available on our own website and on the Revenue website

We have provided link to Revenue on the slide here to assist you:

<https://www.revenue.ie/en/home.aspx>



**Primary Team**  
Tel: 01 910 4020  
Email: [primary@fssu.ie](mailto:primary@fssu.ie)

**Post Primary Team**  
Tel: 01 269 0677  
Email: [info@fssu.ie](mailto:info@fssu.ie)

Thank you for taking the time to view this video.

If you have any specific training requests or there are topics, you would like to see covered in our training videos please do not hesitate to contact us.