

Training Video for Clerical  
Officer/Accounts  
Secretary

Introduction to School  
Payroll



### 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

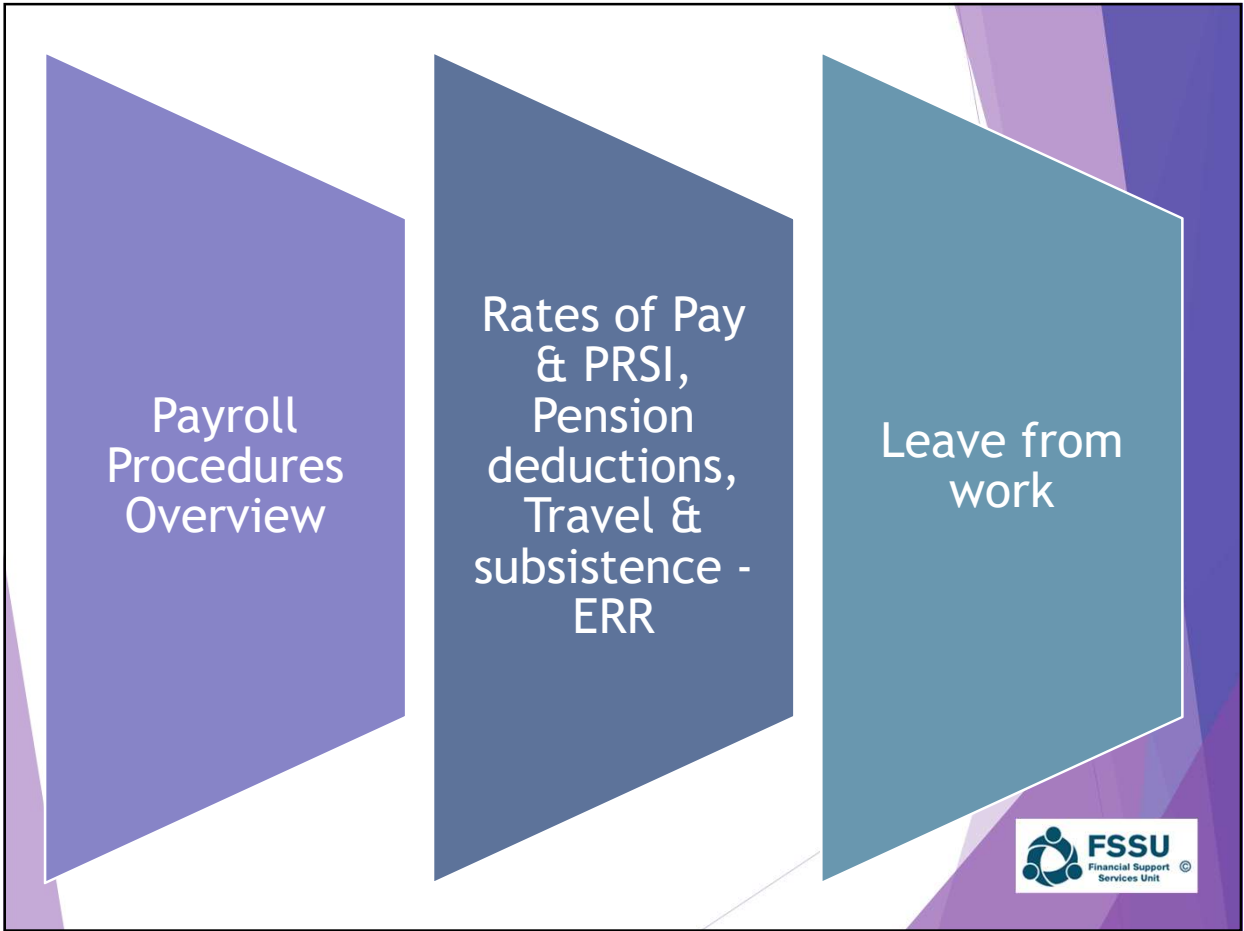
Public Holidays

Pension

Revenue Audits

Cycle / Bike to Work Scheme

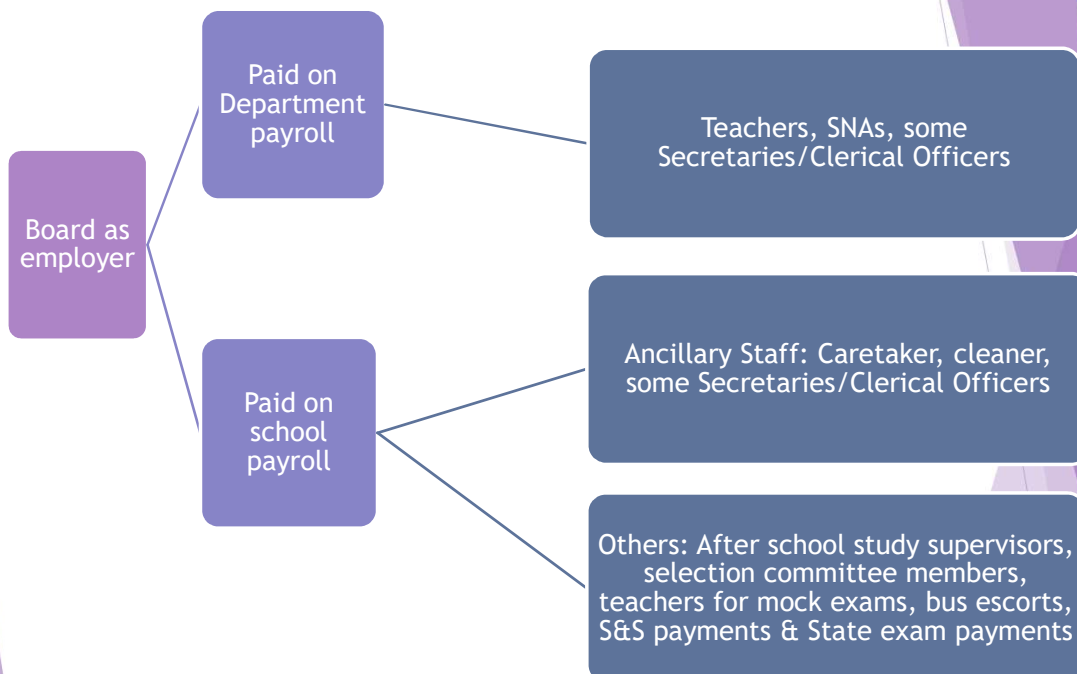
Payroll Information



# Payroll Procedures Overview



## 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



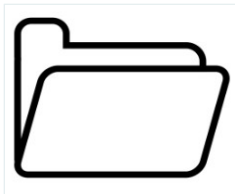
Dates of  
commencement and,  
where relevant,  
termination of  
employment



## 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)



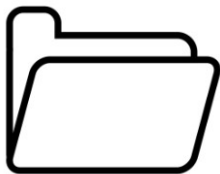
Register of employees  
under 18 years of age



## 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



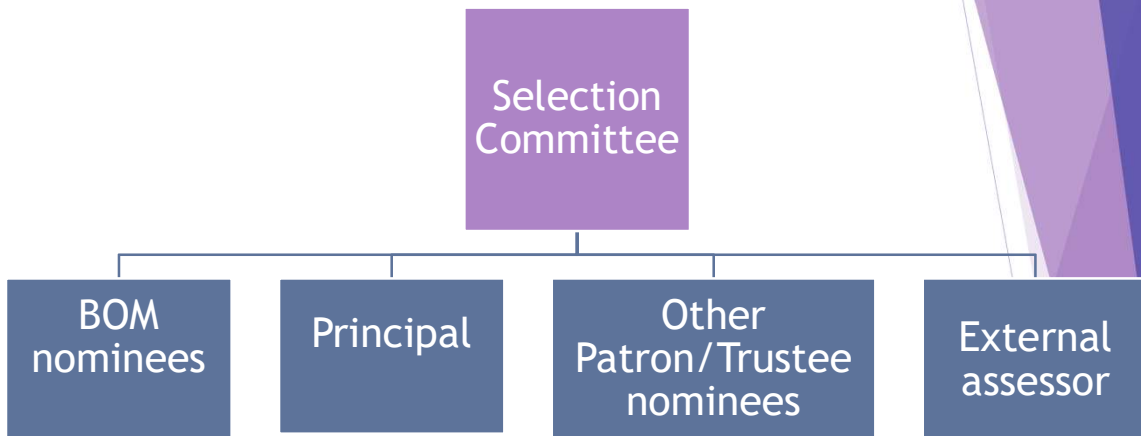
Payments to teachers for mock exams



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

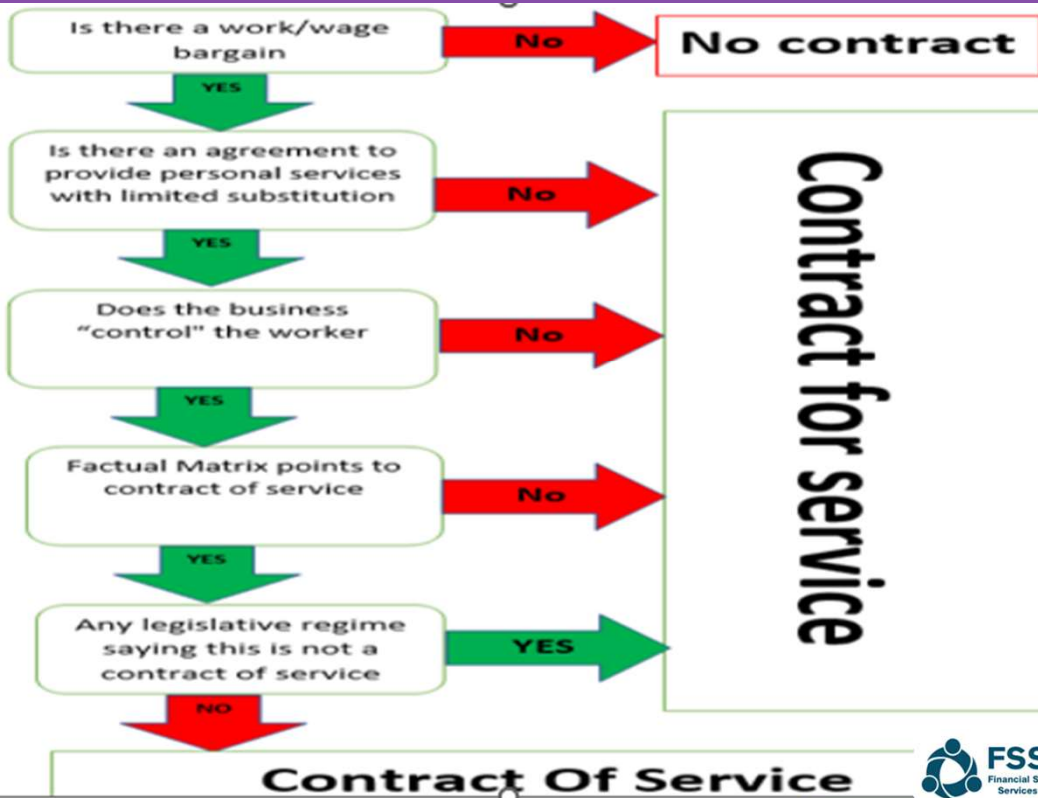
- Payment must go through payroll
- Reimbursement for journeys between an employee's home and the school or interview location is taxable

### 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

Is there an agreement to provide a personal service

Yes

Question 2

No

Self employed  
(Contract for Service)

## Determining Employment Status

### Question 3

Does the employer  
"control" the  
worker

No

Self employed  
(Contract for Service)

Yes



## Determining Employment Status

Question 4

Factual Matrix  
points to  
contract of  
service

No

Self employed  
(Contract for Service)

Yes



## 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

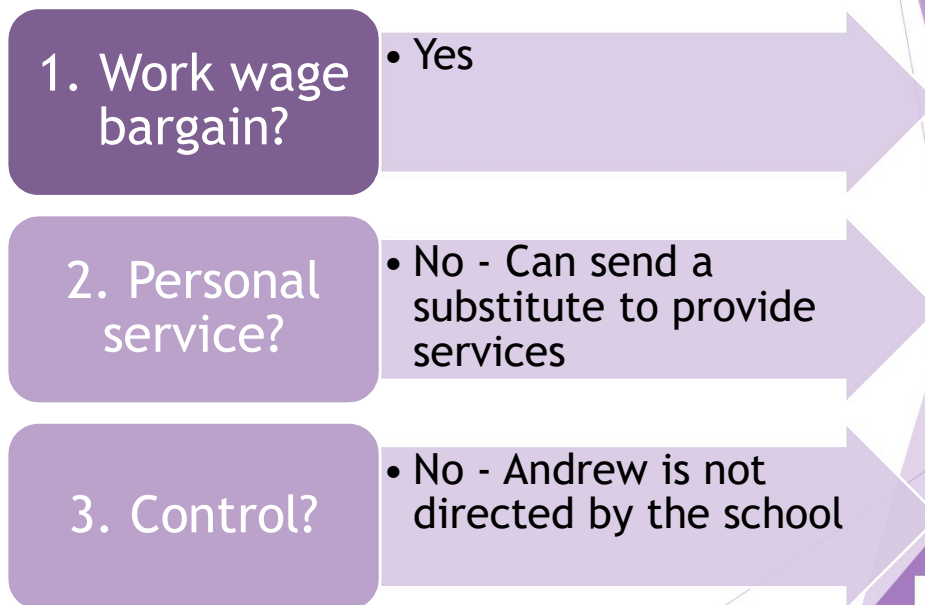
Employee  
(Contract of Service)



## Determining Employment Status

Example: Andrew the actor

**Self employed**



## Determining Employment Status

Example: Ronan the psychologist

**Employee**

1. Work wage bargain? Yes

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

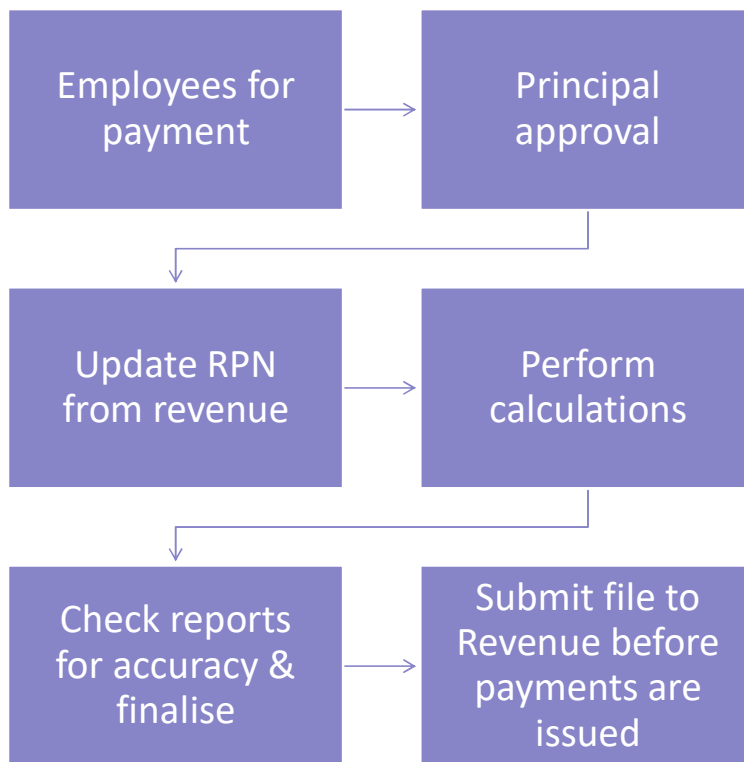
3. Control? Yes - Ronan is advised on what to include in the sessions.

4. Circumstances of Employment? Yes

5. Legislation context - No adjustment



## Processing Payroll



## Revenue Payroll Returns & Payment Due Dates

The screenshot displays the Revenue.ie website interface. At the top, there is a navigation bar with the following menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, a section titled 'My Frequently Used Services' is visible. A search bar labeled 'MyEnquiries' is present. A green callout box contains the URL: <https://www.revenue.ie/en/online-services/support/documents/ros-help/employer-monthly-statement.pdf>. The main content area is titled 'Employer Services' and is divided into three columns: 'Revenue Payroll Notifications (RPNs)', 'Payroll', and 'Returns'. The 'Returns' column contains a link for 'Statement of Account' which is highlighted with a red box, and a link for 'View Latest Statement/Return'. A large red arrow points from the 'Payroll' column towards the 'Statement of Account' link.



## 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 NMW is €12.70 per hour.

NMW is set to increase to €13.50 from 1st January 2025

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 J

- *Class A - where they commenced teaching after 6<sup>th</sup> April 1995*
- *Class J - where they commenced teaching before 6<sup>th</sup> April 1995*

### Class J0/J1

- *Subsidiary Employment for Teachers who commenced teaching before 6<sup>th</sup> April 1995*
- *Employees aged 66*
- *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  
Claim  
Forms

[Travel & Subsistence  
Guidelines - FSSU](#)



The screenshot shows the FSSU website interface for the POST-PRIMARY section. The header includes the FSSU logo, the text 'Financial Support Services Unit', and a 'POST-PRIMARY' tab. Navigation links include 'About Us', 'Circulars', 'Search A-Z', and 'Publications'. A search bar contains the text 'travel & subsistence' and a 'Search' button. A teal navigation bar lists 'Home', 'Topics', 'FSSU Guidelines', 'School Management', and 'External Accountants'. Below the navigation, the text reads 'FSSU > Search results for 'travel & subsistence''. A search result is highlighted with a teal arrow pointing to the URL: <https://www.fssu.ie/post-primary/topics/travel-subsistence/>. Below the URL, the title 'Travel and Subsistence' is displayed, followed by two search results: 'Travel and Subsistence – C&C Schools' and 'Travel and Subsistence – Vol. Sec. Schools'.

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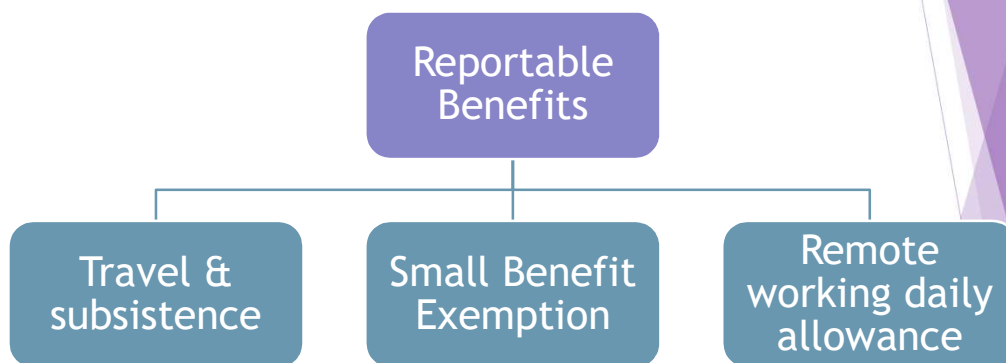
The screenshot shows the FSSU website interface for the PRIMARY section. The header includes the FSSU logo, the text 'Financial Support Services Unit', and a 'PRIMARY' tab. Navigation links include 'Gaeilge' and 'About Us'. A search bar contains the text 'travel & subsistence' and a 'Search' button. A teal navigation bar lists 'Home', 'Help', 'Training', 'FSSU Guidelines', 'Boards of Management', and 'External Accountants'. Below the navigation, the text reads 'FSSU > Search results for 'travel & subsistence''. A search result is highlighted with a purple arrow pointing to the URL: <https://www.fssu.ie/primary/boards-of-management/guidelines/travel-subsistence/>. The FSSU logo and text 'Financial Support Services Unit' are visible in the bottom right corner.

## ERR - Enhanced Reporting Requirement





## 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

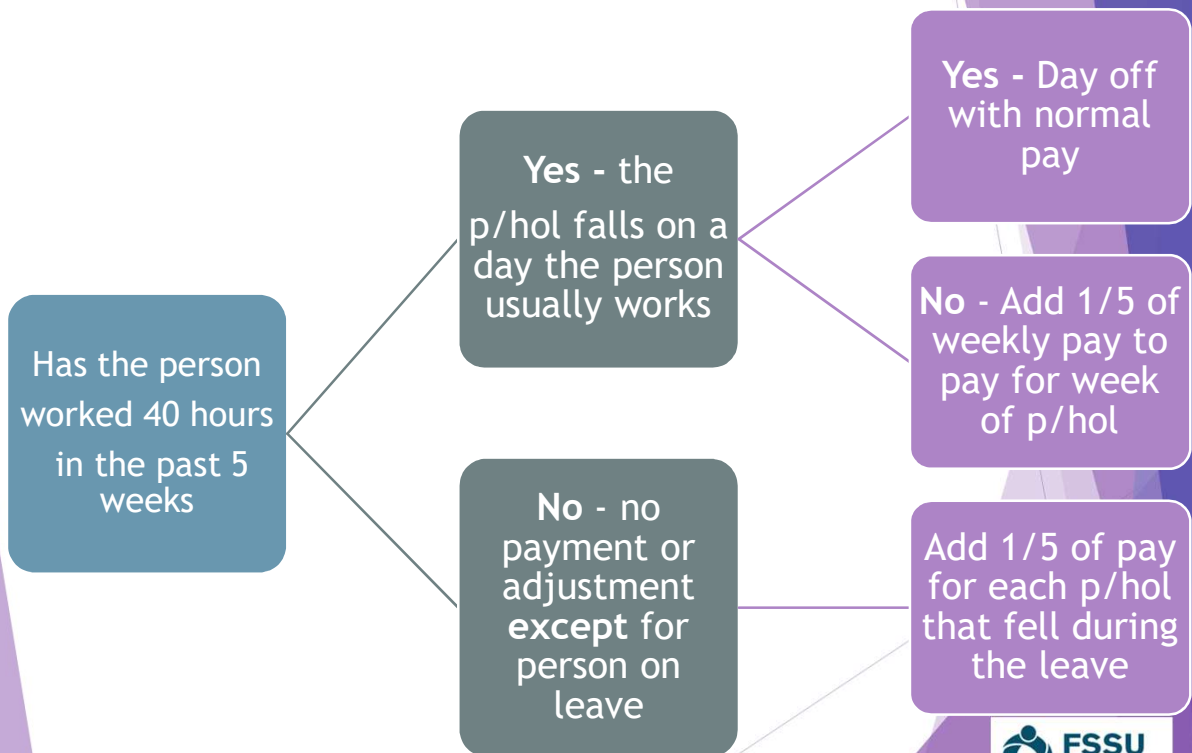
Q: What applies for Good Friday

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.

