

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

(This guideline supersedes Financial Guideline 29-2023/2024)

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

1. Introduction

Travel and subsistence allowances may be paid to members of the board of management, Principal, Deputy Principal, teaching and non-teaching staff, selection committee members and volunteers for necessary travel required to carry out school business.

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, the school Principal 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 must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS, further information on ERR can be found [here](#).

2. Travel and Subsistence Expenses Policy

To download a sample policy template, please click [here](#). The policy should cover the following points:

- The board of management should decide on the types and categories of school business for which expenses may be paid. It is also the duty of the Principal and the board of management to ensure that only essential travel is undertaken, thereby keeping such expenditure to a minimum.

- The current Civil Service travel rates are the maximum rates which may be paid without incurring a tax liability. Click [here](#) to find the Civil Service mileage. 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.
- 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](#).

3. Members of the board of management

- Members of a board of management shall not receive any financial remuneration for his or her services as a member of the board (AOM 6B). 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. Where a board member incurs significant costs to travel to board meetings, payment of such expenses should be agreed between the Trustee/Patron and 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’.***

- Travel and subsistence paid to a board of management member and reporting requirements under Enhance Reporting Requirements (ERR).

Revised advice received from Revenue, effective January 2025: Payment of travel and subsistence to board members and other volunteers **does not need** to be reported to Revenue.

Please refer to our [Guideline 22 -2024/2025 Revenue Enhanced Reporting Requirements \(ERR\)](#) for more information on this.

4. Principal and School Personnel

- Travelling and subsistence allowances are payable only in respect of necessary absence from school. 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.

5. 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 or board member, to the chairperson of the board.
- Vouched meal costs should only be reimbursed where the employee is absent from home or school for 5 hours and more than 8 km away from the school or home.

6. Reference and Further Information

This guideline is based on Revenue's [Tax and Duty Manual Tax Part 05-01-06-Treatment of the reimbursement of expenses of travel and subsistence to office holders and employees](#). Further information on Revenue's Enhanced Reporting Requirements (ERR) can be found [here](#).

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

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Costais Taistil agus Chothaithe le haghaidh Comhaltaí Boird Bainistíochta, Príomhoidí Scoile agus Pearsanra eile Scoile

(Tá an treoirline seo tagtha in ionad Threoirline Airgeadais 29-2023/2024)

**Nuashonraíodh an treoirline chun Ceanglais Tuairiscithe Feabhsaithe (ERR) na
gCoimisinéirí Ioncaim a chur san áireamh.**

1. Réamhrá

Féadtar liúntais taistil agus chothaithe a íoc le comhaltaí den bhord bainistíochta, an Príomhoide, an Leas-Phríomhoide, baill foirne teagaisc agus neamhtheagaisc, comhaltaí coistí roghnúcháin agus oibrithe deonacha faoi chomhair taisteal riachtanach a dhéantar chun gnó na scoile a chur i gcrích.

Chun ceanglais na gCoimisinéirí Ioncaim agus dea-chleachtas maidir le rialachas agus bainistiú airgeadais a chomhlíonadh, ba chóir don bhord bainistíochta beartas a chomhaontú agus a fhorpheas gach bliain maidir le costais taistil agus chothaithe a íoc le comhaltaí an bhoird bainistíochta, le Príomhoide na scoile 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 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. Costais Taistil agus Chothaithe

Chun teimpléad beartais samplach a íoslódáil, cliceáil [anseo](#). Ba chóir don bheartas na pointí a leanas a chuimsiú:

- Ba chóir don bhord bainistíochta cinneadh a dhéanamh i leith na gcineálacha agus na gcatagóirí gnó scoile a bhféadtar costais a íoc lena n-aghaidh. Tá sé de dualgas ar an bPríomhoide agus ar an mbord bainistíochta a chinntiú nach ndéantar ach taisteal atá riachtanach, agus dá réir sin, caiteachas den chineál sin a choinneáil chomh híseal agus is féidir.

- Is éard atá sna rátaí reatha taistil Státseirbhíse ná na rátaí uasta is ceadmhach a íoc gan dliteanas cánach a thabhtú. Clliceáil [anseo](#) le haghaidh mhíleáiste na Státseirbhíse. 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 Costais Taistil agus Chothaithe ar pháipéar ceanteideal na scoile, clliceáil [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 foinsé.
- Beidh ar an bPríomhoide, comhaltaí an Bhoird agus fostaithe an Bhoird a bhfuil orthu a charr/a carr a úsáid ar ghnó oifigiúil, beidh orthu údarú a fháil chun déanamh amhlaidh. Ní mór do gach duine a fhaigheann an t-údarú sin gealltanais 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](#).

3. Comhaltaí an bhoird bainistíochta

- Ní bhfaighidh comhaltaí boird bainistíochta aon luach saothair airgeadais as a gcuid seirbhísí mar chomhaltaí boird (AOM 6B). 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. Sa chás go dtabhaíonn comhalta boird costais shuntasacha taistil chuig cruinnithe boird, ba chóir go ndéanfaí comhaontú idir an tIonannas/Pátrún agus an bord maidir le costais den chineál sin a íoc.
- 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 (oibríthe deonacha gan íocaíocht a oibríonn le haghaidh carthanas, comhlachtaí spóirt srl), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo –

- o go gcuireann sé an duine aonair sa suíomh go bhfuil siad in ann a gcuid oibre a dhéanamh agus sa suíomh sin amháin; agus*
- o 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 gcarthanas, 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 siad faoin gcur síos ar 'obair a dhéantar ar bhonn deonach agus neamhíochta'.***

- Taisteal agus cothabháil a íoctar le comhalta boird bainistíochta agus na ceanglais tuairiscithe faoi na Ceanglais Tuairiscithe Fheabhsaithe (ERR).

Comhairle athbhreithnithe a fuarthas ó na Coimisinéirí Ioncaim, le héifeacht ó Eanáir 2025: Ní gá costais taistil agus cothaithe a íoctar le comhaltaí boird ná le hoibríthe deonacha eile a thuirisciú do na Coimisinéirí Ioncaim.

Féach [Treoirlíne 22 - 2024/2025 Ceanglais Tuairiscithe Fheabhsaithe na gCoimisinéirí Ioncaim \(ERR\)](#) le tuilleadh eolais a fháil ar an gceist seo.

4. Príomhoidí agus Pearsanra Scoile

- Níl liúntais taistil agus cothaithe iníochta ach amháin i ndáil le neamhláithreach riachtanach ón scoil. 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 cothaithe 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 incháinite 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.

5. Costais Chothaithe

- Molann an FSSU nár 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 nó comhalta boird, faoi bhráid chathaoirleach an bhoird.
- Níor cheart costais bhéile le hadmháil a aisíoc ach amháin i gcás go bhfuil an fostaí as láthair ón mbaile nó ón scoil ar feadh 5 uair an chloig agus é nó í níos mó ná 8 km ar shiúl ón scoil nó ón mbaile.

6. Tagairtí agus Eolas Breise

Tá an treoirlíne seo bunaithe ar Chuid [05-01-06 de Threoirleabhar Cánach agus Dleachta na gCoimisinéirí Ioncaim, Cánachas i leith Aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe](#).

Tá tuilleadh eolais faoi Cheanglais Tuairiscithe Feabhsaithe (ERR) na gCoimisinéirí Ioncaim ar fáil [anseo](#).

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 28 Feabhra 2025