

Payments to Members of Selection Committees

(This guideline supersedes guideline 32-2023/2024)

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

1. Introduction

In Community & Comprehensive schools, the fee payable to the nominees of trustees, who participate in Community & Comprehensive school teacher selection committees and who are not in Public Sector employment is €130 per day ([Circular 0077/2011](#)).

Please note the rate of €130 per day will apply for the first 60 days of engagement in any one calendar year and thereafter €65 per day.

2. Application of Tax, USC and PRSI

The payment to the individual must be put through the payroll and all the appropriate statutory deductions should be made to the payment. The individual must be registered on ROS immediately as an employee of the school. It is the responsibility of individual schools to administer PAYE, PRSI and USC on the payment and to pay over any monies deducted in respect of same to the Revenue Commissioners. From the 1st January 2019, ASC is payable by public servants on their pensionable pay only. As the fee payable of €130 per day is not pensionable ASC will not apply.

3. Travel and Subsistence

- Members of a selection committee who carry out their work on a voluntary and unpaid basis may be paid travel and subsistence expenses for necessary travel to carry out their duties.

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 states the following: *The reimbursement of expenses for travel and subsistence to individuals who work on a voluntary and unpaid basis for the organization whose functions and aims are both altruistic and non-commercial (for example a Community and Comprehensive school) may be paid tax free provided the expenses of travelling and subsistence:*

- a) Merely puts the unpaid individual in a position to carry out his/her work; and

b) No more than reimburse the individual the expenses actually incurred by him/her and do not exceed what are known as the Civil Service rates for reimbursement of expenses of travelling and subsistence. Click [here](#) to view the current Civil Service rates on the Revenue's website.

- Where members of the selection committee are in receipt of a daily rate payment any reimbursements for travel to/from home to school/place of interview and any subsistence payments should be taxed through the payroll system. Per Revenue guidance journeys between an employee's home and normal place of work (location where duties are carried out) are not business journeys and any reimbursement of motoring expenses (including taxi fares) in respect of the cost of such journeys is taxable. Detailed guidance on the reimbursement of employees' expenses of travel and subsistence can be found [here](#).
- The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to office holders.
 - Any reimbursement of travel or subsistence expenses paid tax free to employees must be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.
 - **Revised advice received from Revenue, effective January 2025:**
Payment of travel and subsistence to board members and other volunteers serving in a voluntary capacity **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. Further information on ERR can be found [here](#).
 - Where payments of travel and subsistence expenses to selection committee members are taxed through the payroll system, this does not need to be reported to Revenue through the Enhanced Reporting Requirements (ERR) system on ROS.

4. Records to be maintained by the school

As regards the reimbursement of expenses based on an acceptable flat rate Travel allowance without the deduction of tax, the school must retain a record of all the following:

- the name and address of the selection committee member
- the date of the journey
- the reason for the journey
- the kilometres involved
- the starting point, destination and finishing point of the journey.

As regards the reimbursement of actual expenses vouched by receipts, the school must retain such receipts, together with details of the travel and subsistence expenses incurred. 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).

Claims for travel and subsistence allowances should be made through the Principal as Secretary of the board of management on a proper claim form. The board of Management should ensure that each claim for expenses is verified by the Principal and by the chairperson where the Principal is the claimant.

Click [here](#) to download the sample claim form which can be used for the recording and claiming of travel and subsistence allowances.

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

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Íocaíochtaí le Comhaltaí Coistí Roghnúcháin

Tá an treoirlíne seo tagtha in ionad threoirlíne 32-2023/2024.

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

1. Réamhrá

I bPobalscoileanna agus Scoileanna Cuimsitheacha is é €130 sa lá an táille is iníoctha le hainmnithe na n-iontaobhaithe nach bhfuil fosaithe san Earnáil Phoiblí a ghlacann páirt i coistí roghnúcháin múinteoirí i bPobalscoileanna agus Scoileanna Cuimsitheacha ([Ciorclán 0077/2011](#)). Tabhair do d'aire go mbeidh feidhm ag an ráta €130 sa lá go ceann na chéad 60 lá fostaithe in aon bhliain féilire agus go mbeidh feidhm ag ráta €65 sa lá ina dhiaidh sin.

2. Feidhmiú na Cánach Ioncaim, an MSU agus an ÁSPC

Caithefear an duine aonair a íoc tríd an gcóras párolla agus ba chóir gach uile asbhaint reachtúil chúí a dhéanamh ar na híocaíochtaí. Caithefidh an duine aonair a bheith cláraithe mar fhostaí de chuid na scoile ar ROS láithreach bonn. Is ar scoileanna aonair atá an fhreagracht as ÍMAT, ÁSPC agus MSU a riar i gcás na n-íocaíochtaí seo agus as aon airgead a asbhaintear ina leith a íoc leis na Coimisinéirí Ioncaim. Ón 1 Eanáir 2019 ar aghaidh, tá RAB le híoc ag seirbhísigh phoiblí ar a gcuid pá inphinsin amháin. Toisc nach luach saothair inphinsin í an táille €130 sa lá áfach, ní bheidh feidhm ag RAB uirthi.

3. Taisteal agus Cothú

- Comhaltaí coiste roghnúcháin a dhéanann a gcuid oibre ar bhonn deonach agus gan phá, féadtar costais taistil agus cothaithe a íoc leo faoi chomhair taisteal atá riachtanach lena gcuid dualgas a chomhlíonadh.

I gCuid 05-01-06 den Treoirleabhar Cánach agus Dleachta, Cánachas i leith Aisíocaíocht Costas Taistil agus Cothaithe le Sealbhóirí Oifige agus le Fostaithe, sonraítear an méid seo a leanas: *Maidir le haisíocaíocht costas taistil agus cothaithe do dhaoine aonair a oibríonn ar bhonn deonach agus gan íocaíocht don eagraíocht a bhfuil a cuid feidhmeanna agus aidhmeanna altrúíoch agus neamhthráchtála (mar shampla Pobalscoil agus Scoil Chuimsitheach), féadtar an aisíocaíocht a dhéanamh saor ó cháin ar an gcoinníoll go gcomhlíonann na costais taistil agus cothaithe an méid seo:*

- c) go gcuireann siad ar chumas an duine aonair gan íoc a chuid oibre a dhéanamh agus sin an méid; agus
 - d) nach n-aisíoctar leis an duine aonair ach na costais a thabhaigh sé go hiarbhríg agus nach sáraíonn siad na rátaí Státseirbhíse maidir le haisíoc costas taistil agus cothaithe. Clliceáil [anseo](#) chun féachaint ar na rátaí reatha Státseirbhíse ar shuíomh idirlín na gCoimisinéirí Ioncaim.
- Sa chás go bhfaigheann comhaltaí den choiste roghnúcháin ráta laethúil, ba cheart cáin a ghearradh tríd an gcóras párolla ar aon aisíocaíochtaí as taisteal chuig/ón mbaile go dtí an scoil/áit agallaimh agus ar aon íocaíochtaí cothaithe. De réir treoir ó na Coimisinéirí Ioncaim, ní turais ghnó iad turais idir áit chónaithe an fhostaí agus áit oibre an fhostaí (an áit a gcomhlíontar na dualgais) agus is aisíocaíochtaí incháinite iad aon aisíocaíochtaí as costais tiomána (táillí tacsáí san áireamh) i dtaca le turais den chineál sin. Féadtar treoir shonraithe maidir le haisíoc costas taistil agus cothaithe le fostaithe a fháil [anseo](#).
 - 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 thuirisciú.
 - Ní mór aon aisíocaíocht as costais taistil nó chothaithe a íoctar saor ó cháin le fostaithe a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.
 - ***Comhairle athbhreithnithe a fuarthas ó na Coimisinéirí Ioncaim, le héifeacht ó Eanáir 2025:***
Ní gá costais taistil agus chothaithe a íoctar le comhaltaí boird ná le hoibrithe deonacha eile atá ag fónamh ar bhonn deonach 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. Tá tuilleadh eolais ar fáil maidir le ERR [anseo](#).
 - Sa chás go ndéantar aisíocaíochtaí as costais taistil nó chothaithe le comhaltaí coiste roghnúcháin tríd an gcóras párolla, ní gá iad sin a thuirisciú do na Coimisinéirí Ioncaim trí chóras na gCeanglas Tuairiscithe Feabhsaithe (ERR) ar ROS.

4. Taifid atá le coinneáil ag an scoil

Maidir le haisíocaíocht costas bunaithe ar liúntas ráta chomhréidh Taistil inghlactha gan asbhaintí cánach, ní mór don scoil taifid a choinneáil ar an méid seo a leanas:

- ainm agus seoladh an chomhalta coiste roghnúcháin;
- dáta an turais;
- an chúis leis an turas;
- na ciliméadair a bhí i gceist;
- pointe tosaigh, ceann scríbe agus pointe deiridh an turais.

Maidir le haisíocaíocht costas iarbhír le hadmháil, ní mór don scoil gach admháil den chineál sin a choinneáil, in éineacht le sonraí na gcostas taistil agus cothaithe a tabhaíodh.

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

Ba chóir éilimh ar liúntais taistil agus cothaithe a dhéanamh tríd an bPríomhoide, mar Rúnaí an bhoird bainistíochta, ar fhoirm cheart éilimh. Ba chóir don bhord bainistíochta a chinntiú go ndéanann an Príomhoide agus an cathaoirleach na costais a dheimhniú sa chás gurb é an Príomhoide an t-éilitheoir.

Cliceáil [anseo](#) le teacht ar an bhfoirm éilimh shamplach, arb í an fhoirm a fhéadtar a úsáid le liúntais taistil agus cothaithe a thaifeadadh agus a éileamh.

5. 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](#).

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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An 3ú Marta 2025