

Rannán Párolla

An Roinn Oideachais agus Eolaíochta
Cor na Madadh
Átha Luain
Co. na hÍarmhí

**Payroll Division**

Department of Education and
Science
Cornamaddy
Athlone
Co Westmeath

Circular Pay 28/04

Department of Education and Science

To: Boards of Management, Principal Teachers of Primary Schools

New Arrangements for the Payment of Substitute Teachers from the 1st January 2005.

1. Introduction

The Minister for Education & Science wishes to advise Boards of Management and teachers of the arrangements that will apply in relation to the payment of substitute teachers from the 1st January 2005.

2. Single Payroll for all Teachers in Primary Schools:

Two separate payrolls currently operate for the payment of primary teachers. Permanent and temporary teachers are paid on one payroll whilst substitute teachers are paid on a second payroll. To implement the terms of the Protection of Employees (Part-time Work) Act, 2001, as they apply to substitute teachers, it is necessary to introduce a single payroll from the 1st January, 2005. The Employer Number for the single payroll will be 4000099H.

Permanent, temporary and substitute teachers will be paid on a fortnightly basis on the same day.

3. Rates of Pay

As has been agreed between the parties to the Conciliation and Arbitration Scheme for Teachers, a qualified substitute teacher will be paid at a fixed daily rate of €172.26 (effective from 1st December 2004), which is inclusive of holiday pay, until s/he has worked for a period in excess of 40 days in a school during the academic year.

In the event that such a qualified substitute teacher works for more than 40 days in the academic year, each additional day worked over and above 40 days will be paid at a personal daily rate. The personal daily rate is determined by the incremental point of the common basic scale and appropriate qualification allowance. Other allowances such as, long service allowance, gaeltacht allowance, and teaching through Irish allowance may be payable in individual circumstances. The personal daily rate will be calculated by dividing the appropriate annual salary by 183.

A non-casual contract is considered to be a contract of more than 40 days. Maternity or adoptive leave contracts are the only types of non-casual contract available to primary substitute teachers. Qualified substitute teachers who are employed in and complete a non-casual contract will be eligible to be paid the personal daily rate of pay from the first day of the non-casual contract.

In such cases, the substitute will be paid the fixed daily rate (casual rate) for up to 40 days and the personal daily rate will be paid in arrears when the forty day threshold is passed.

Unqualified substitute teachers will be paid a fixed daily rate of €112.19 from the 1st December, 2004 which is inclusive of holiday pay.

4. The introduction of the single payroll necessitates a number of changes

(a) Incremental Credit for Substitute Teachers:

At present incremental credit is only awarded to trained substitute teachers on appointment to a permanent post and the level awarded is limited to two years. This will remain to be the case in respect of substitute service given prior to the 20th December, 2001. However, with effect from the 20th December, 2001, one increment will be awarded for each 183 days service given by qualified substitute teachers. Arrangements are being put in place to calculate and pay any arrears of incremental credit due.

It should be noted that, where a substitute serves less than 40 days annually, salary will not be paid at the personal daily rate (incremental point) - *please see Paragraph 3 : Rates of Pay.*

(b) Payment by Paypath:

All substitute teachers will be paid by paypath with effect from the 1st January, 2005. Boards of Management should ensure that all details regarding paypath are completed on the initial claim form by the substitute teacher to ensure that delays in payment are avoided.

Paypath details need only be submitted once and should only be re-submitted if there is a change in bank account details.

(c) Date of submission of Claims to the Department:

In the new payroll the latest date that a claim for the payment of a substitute teacher can be input by the Department will be ten days in advance of the date the substitute receives the payment. For Example, if a substitute teacher is to be paid on Thursday, 24th February 2005 the closing date (i.e. latest date for input of claims for that payment by the Department) is Monday, 14th of February, 2005. Similar arrangements apply for temporary and permanent teachers.

The first salary issue in January 2005 will be Thursday, 13th January 2005. The closing date will be Tuesday, 4th January.

To facilitate Christmas holidays, the last substitute salary issue in December 2004 is on Tuesday 21st December. **Please note that the closing date for that salary issue is Friday, 17th December.**

Claim forms for the payment of substitute teachers which are received by Friday, 17th December will be paid on Tuesday, 21st December. Claim forms received after that date and up to the 4th January, 2005 will be paid on Thursday, 13th January 2005.

(d) Superannuation Deductions for Substitute Teachers:

Superannuation deductions will commence for substitute teachers on the 1st January, 2005. The only group from whom deductions will not be made are teachers who have retired on compulsory age grounds and are not new entrants as explained in Circular 10/04. In this context, it should be noted that teachers over 65 who undertake substitute work after 31st March 2004 will have superannuation deductions made if a break of more than 26 weeks occurs between periods of employment.

Superannuation deductions will be made from each salary payment. In general, substitute teachers will pay superannuation deductions as follows :

- 1.5% Spouses and Childrens Pension (pre-tax deduction from gross salary)
- 1.5% Superannuation (pre-tax deduction from gross salary)
- 3.5% Superannuation (pre-tax deduction from gross salary less twice the rate of Dept. of Social and Family Affairs Old Age Pension)

(e) Teachers on Career Break

A teacher on a career break should not normally undertake any substitute teaching. In exceptional circumstances, however, a teacher on career break may be employed in a substitute capacity. It should be noted that teachers on career break will be paid at the casual rate only.

(f) Retired Teachers

The implications for pension in payment to retired teachers who undertake substitute work will be clarified in a further Circular which will issue from Pensions Unit in the near future.

This Circular should be brought to the attention of all substitute teachers, retained for future reference in the school, and given to all new substitute teachers employed by the school.

It may also be accessed on the Department of Education & Science website at www.education.ie under Education Personnel \ Payroll Division

Please note that queries regarding the Circular may be directed to the Primary Substitute Section at 090-6484146.

P. Maloney,
Principal Officer.
November, 2004.