

Rannán Párolla,
An Roinn Oideachais agus Eolaíochta,
Cor na Madadh,
Baile Átha Luain,
Co. na hIarmhí.



Payroll Division,
Department of Education and Science,
Cornamaddy,
Athlone,
Co. Westmeath.

Circular Pay 27/05

To the Management Authorities, Principal Teachers and Casual / Non Casual Teaching Staff of Secondary, Community and Comprehensive Schools.

New Arrangements for the Payment of Casual and Non Casual Teachers from the 1st January 2006.

1. Introduction

The Minister for Education & Science wishes to inform Boards of Management and school staff of the new arrangements for the payment of Casual and Non Casual teachers from the 1st January, 2006.

2. Single Payroll for all Teachers in Secondary and Community / Comprehensive Schools

At present Permanent, Temporary and Regular Part-Time teachers employed in Secondary and Community/ Comprehensive schools are paid on a payroll operated by the Department whilst Casual and Non Casual teachers are paid by Boards of Management. To implement the terms of the Protection of Employees (Part-time Work) Act, 2001, as they apply to Casual and Non Casual teachers, it is necessary to introduce a single payroll to be operated by the Department from the 1st January, 2006.

The current system for the payment of Casual and Non Casual teachers in Voluntary Secondary Schools whereby T3 forms are submitted to the Payroll Division of the Department and schools are recouped the monies will cease on the 31st December, 2005.

All outstanding T3 claims for the payment of Casual and Non Casual teachers employed in Voluntary Secondary schools during the period 1st September, 2005 and the 31st December, 2005 must be submitted to the Payroll Division of the Department by the 15th January, 2006 to ensure payment.

Community and Comprehensive schools will submit claims to the Department for individual casual and non casual teachers who serve in C & C schools after 1st January 2006.

The current grant system for the payment of Casual and Non Casual teachers employed in Community and Comprehensive schools will also cease with effect from 31st December, 2005.

3. New Forms for Payment

The Casual and Non Casual teachers in Voluntary Secondary and Community/ Comprehensive schools will be paid through the new payroll from January, 2006.

The relevant forms (copies of forms included) must be completed and submitted to the Payroll Division of the Department for the payment of the Casual and Non Casual teachers on an ongoing basis. Application forms (CNOC A CNOC B) are also available to download from the Departments' website at www.education.ie.

4. Dates of Payment

As outlined in Para. 2, Casual and Non Casual teachers will be paid on a fortnightly basis on the same day as other teachers in Voluntary Secondary and Community/Comprehensive schools.

For payroll purposes, claims for Casual / Non Casual teachers must be submitted well in advance of the payroll date. For example, if a teacher is to be paid on Thursday, 2nd February, 2006 the closing date (i.e. latest date for input of claims for that payment in the Department) is Friday 20th January, 2006. Similar arrangements currently apply for regular part-time and fulltime teachers. A list of payroll closing dates for 2006 is attached as Appendix A.

Accordingly, the first payroll issue in which the Casual/ Non Casual teachers will be paid is the 2nd February, 2006. Boards of Management should ensure that claims are submitted as early as possible to enable the Department input the claims on time for payment.

5. Rates of Pay

As has been agreed between the parties to the Conciliation and Arbitration Scheme for Teachers, a qualified Casual teacher will be paid at a fixed hourly rate of €43.84 (effective from 1st December 2005), which is inclusive of holiday pay, until s/he has worked for a period in excess of 150 hours in Voluntary Secondary and Community / Comprehensive schools during the academic year.

In the event that such a qualified Casual teacher works for more than 150 hours in the academic year, each additional hour worked over and above 150 hours will be paid at the qualified Non Casual rate of €46.45 (effective from 1st December 2005). Qualified teachers who are employed in and complete a Non-Casual contract will be eligible to be paid the hourly rate for qualified Non Casual teachers of €46.45 from the first day of the Non-Casual contract. Contracts as replacements for teachers absent from teaching duties on Maternity leave, Adoptive Leave or Carers Leave are examples of Non-Casual contracts.

It should be noted that negotiations are currently taking place with regard to the criteria for the award of incremental credit for service in a Non Casual capacity. It is proposed to introduce a personal rate of pay for eligible Non Casual teachers when the criteria are agreed and appropriate computer systems for the payment of the personal rate developed. A detailed Circular Letter will be issued when these discussions have been concluded.

Unqualified Casual teachers will be paid a fixed hourly rate of €38.01 from the 1st December, 2005 which is inclusive of holiday pay.

6. Collection of Teacher Data

Schools were requested some time ago to ensure that Casual and Non Casual teachers submitted personal details of PPSN, name, address, bank account, qualifications, and in the case of C&C schools, details of teaching service.

Any teacher who has not already registered as a Voluntary Secondary teacher, or who has not had qualifications checked in the Department has been advised to do so as soon as possible. Qualified rates of payment cannot be made unless qualifications have been verified by the Department.

7. Payment by Paypath

All payments to Casual and Non Casual teachers will be paid directly to their personal bank account by paypath on the new payroll. Boards of Management should ensure that all details regarding paypath are completed on the initial claim form by the Casual and Non Casual 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.

8. Superannuation Deductions

Superannuation deductions will commence for Casual and Non Casual teachers on the new payroll. 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 09/04. In this context, it should be noted that teachers over 65 who undertake Casual or Non Casual 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% of gross salary towards Spouses and Children's Pensions (pre-tax deduction from gross salary)
- 1.5% of gross salary towards Retirement Gratuity (pre-tax deduction from gross salary)
- 3.5% of co-ordinated salary towards Retirement Pension (pre-tax deduction from gross salary less twice the maximum personal rate of Dept. of Social and Family Affairs Old Age Contributory Pension)

Note that a teacher who opted not to become a member of the Spouses' and Children's Pension Scheme when that Scheme was introduced in 1969, male teachers, or 1981 (female teachers) and who, following retirement or resignation, returns to teaching employment on or after 1 September 2005, will become a member of the (Revised) Spouses' and Children's Pension Scheme and will be liable to pay ongoing contributions towards that Scheme at the rate of 2% of gross salary (rather than the standard rate of 1.5% of gross salary – see above). Circular PEN 14/05 issued in May 2005 refers.

9. Retired Teachers

Retired teachers should, before again undertaking employment as a teacher, take into account the impact such employment would have on pension. The eligibility of a teacher who has retired on pension to return to work and the impact of such a return on the continued payment of pension is determined by the category of pension in payment, the nature of the work being undertaken and the remuneration associated with that work.

A teacher who has retired with a pension awarded on grounds of disability may not return to teaching unless the Department is satisfied, on the basis of the medical evidence provided, that the teacher is no longer incapable of carrying out teaching duties. In the event of the Department being so satisfied, payment of pension would cease.

A teacher who has retired with a pension awarded under Strand 1 or Strand 2 of the Early Retirement Scheme for Teachers undertakes, in accepting the pension, not to return to teaching. Such a teacher may not be employed in any teaching capacity.

A teacher who has retired under Strand 3 may return to teaching if he or she so wishes and may, without affecting the teacher's right to the resumption of the early retirement pension, undertake casual or intermittent teaching. For the purposes of the Early Retirement Scheme, a period of employment which extends over more than 3 months cannot be regarded as casual and periods of employment which in aggregate extend over more than 50% of the school year cannot be regarded as casual or intermittent. (Note that the definition of "casual" for purposes of Strand 3 of the Early Retirement Scheme is not the same as the definition of "casual" for purposes of a Casual or Non-casual teaching contract.)

Generally, where the nature of the pension does not debar a return to teaching, such a return may cause the pension to be abated. Abatement is a standard feature of public service pension schemes and is the mechanism used to ensure that the combined earnings (pension plus pay) do not exceed the up-rated pay on which the pension is based. Abatement will lead to the suspension of the pension where a teacher returns to wholetime service under a Permanent, Temporary or Non-casual contract and may lead to the payment of a reduced pension where the teacher returns to part-time service of more than 11 hours per week under a Regular Part-time or Non-casual contract. Abatement may also lead to the payment of a reduced pension in respect of any period where a teacher, employed under a Casual contract, has given service in excess of 150 hours in the academic year and is employed for more than 11 hours per week. Abatement would not arise in respect of any period where the teacher is employed under a Casual contract and has given not more than 150 hours service in the academic year.

10. Teachers from whom Recognition has been withdrawn

School authorities are reminded that they should verify, in the case of any applicant for any teaching employment, that recognition as a teacher has not been withdrawn. A teacher from whom recognition has been withdrawn may not subsequently be employed in any teaching capacity.

11. Absences for which Substitution is payable

11.A Certified Sick Leave

A casual teacher may be employed to replace a Permanent, Temporary or R.P.T. teacher absent on certified sick leave if medical certification is provided. Sick leave absences are subject to the terms of the sick leave scheme. Where a teacher paying Class A rate PRSI is absent on sick leave for more than three consecutive days a medical certificate is required for the total period of the absence. This is necessary to conform to Department of Social and Family Affairs regulations.

Medical certificates must state the name of the teacher, as it is known on the Department's record i.e. the name that is on the teacher's payslip. A medical certificate can only cover a maximum period of one month.

11.B Uncertified Sick leave

The Board of Management can employ a casual teacher from the first day of absence on uncertified sick leave subject to the terms as outlined in Para. 11.A.

11.C Maternity Leave

A non casual teacher can be employed by the Board of Management to cover paid maternity leave up to 18 consecutive weeks, leave in lieu up to 30 consecutive days and unpaid maternity leave up to eight weeks for a permanent, temporary or regular part time teacher on a pro rata basis or until the end of the contract of employment.

11.D Adoptive Leave

A non casual teacher can be employed by the Board of Management to cover paid adoptive leave up to 16 consecutive weeks, leave in lieu up to 22 consecutive days and unpaid adoptive leave up to six weeks.

11.E Brief Absences

The position regarding substitute cover for brief absences shall be outlined in a Circular which will issue in the near future.

12. Hours of Teaching

A casual / non casual teacher may be paid for substitution work for a maximum of twenty two hours per week. Full time teachers cannot be paid for casual or non casual work. A regular part time teacher may be paid for additional casual hours subject to a combined maximum of twenty two hours per week. Job-sharing teachers may not engage in casual or non casual teaching. A teacher on career break is prohibited from engaging in non casual teaching and can only be employed in a casual capacity on an exceptional basis.

P. Maloney,
Principal Officer.
December 2005

View Forms

[Post Primary Substitute Claim Form A](#)
[Post Primary Substitute Claim Form B](#)

POST PRIMARY PAYROLL CLOSING DATES – 2006		
PAYMENT DATE	PAYROLL PERIOD	CLOSING DATE
05/01/06	2006/02	14/12/05
19/01/06	2006/04	06/01/06
02/02/06	2006/06	20/01/06
16/02/06	2006/08	03/02/06
02/03/06	2006/10	17/02/06
16/03/06	2006/12	03/03/06
30/03/06	2006/14	16/03/06
13/04/06	2006/16	31/03/06
27/04/06	2006/18	13/04/06
11/05/06	2006/20	28/04/06
25/05/06	2006/22	12/05/06
08/06/06	2006/24	26/05/06
22/06/06	2006/26	09/06/06
06/07/06	2006/28	23/06/06
20/07/06	2006/30	07/07/06
03/08/06	2006/32	21/07/06
17/08/06	2006/34	04/08/06
31/08/06	2006/36	18/08/06
14/09/06	2006/38	01/09/06
28/09/06	2006/40	15/09/06
12/10/06	2006/42	29/09/06
26/10/06	2006/44	13/10/06
09/11/06	2006/46	27/10/06
23/11/06	2006/48	10/11/06
07/12/06	2006/50	24/11/06
21/12/06	2006/52	08/12/06

Please note the following:-

- If a bank holiday coincides with a closing date, the closing date is subject to change.
- Forms which have not been fully and accurately completed will be returned to the School.
- All substitute claim forms must be received on or before the closing date.
- Substitute claim forms must not claim payment beyond the date of declaration.