

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 0036/2009

To the Management Authorities and Principal Teachers of Primary Schools.

New Arrangements for the Payment of Part Time Learning Support/Resource, Resource and Language Support Teachers from 1 September 2009.

1. Introduction

The Minister for Education & Science wishes to inform Boards of Management and school staff of the new arrangements for the payment of Part Time Learning Support/Resource, Resource and Language Support teachers from 1 September 2009.

2. Payroll for Part Time Teachers in Primary Schools

At present Permanent, Fixed Term and Substitute teachers employed in Primary Schools are paid on a payroll operated by the Department whilst Part Time 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 Part Time Learning Support/Resource, Resource and Language Support teachers, it is necessary to integrate the part time teachers on to the payroll operated by the Department from 1 September 2009. The Employer Registered Number for the single payroll is 4000099H.

The current grant system for the payment of Part Time Learning Support/Resource, Resource and Language Support teachers in Primary Schools will cease on 31 August 2009.

3. Employment of Qualified Teachers

Boards of Management are obliged to recruit and employ fully qualified primary teachers for any vacancy in the school, including part-time posts regardless of the duration of the vacancy. There are no circumstances under which a Board of Management can engage a person who is not qualified as a primary school teacher and commit to retaining that person.

In the event that no suitable qualified teacher applies for a post the Board must outline to the Department the efforts made to secure a qualified teacher and the circumstances that necessitated the appointment of a person who is not qualified as a primary school teacher pending the appointment of a qualified primary school teacher.

The procedures for the appointment of teachers as outlined in Appendix D of the Constitution of Boards & Rules of Procedures for Boards of Management of National Schools, November, 2007 must be adhered to at all times.

Where an unqualified teacher is currently employed in a part-time post the Board must endeavour to obtain a qualified teacher. In that context the Board will be required to outline the efforts that have been made to secure a qualified teacher.

4. Vetting of teachers

Boards of Management are reminded of their obligations in relation to vetting procedures for the employment of new teachers. Please note that "new teachers" are defined as those who are newly qualified or are re-entering the service after a period of three years or more. A Board of Management is obliged to request from the prospective employee the Vetting Letter from the Teaching Council outlining the outcome of the vetting process before a decision to appoint is taken or before the offer of a formal appointment is made.

5. New Forms for Payment

Regular Part Time and Fixed Term Part Time Learning Support/Resource, Resource and Language Support teachers will be paid through the Department payroll from 1 September 2009.

The relevant appointment form PTT1 must be completed and submitted to the Part Time Teachers Payroll Section of the Department for the payment of the Part Time Learning Support/Resource, Resource and Language Support teachers on an ongoing basis at renewal of contract. Application forms (PTT1) are available to download from the Departments' website at www.education.ie.

If the hours allocated to a part time teacher changes, form PTT1 Amend should be submitted to the Part Time Teachers Payroll Section of the Department to ensure the part time teacher receives the appropriate salary. It is important that this form is sent to the Department in a timely manner so as to avoid the risk of overpayment/underpayment to individual part time teachers employed in the posts of learning support/resource, resource or language support.

The On Line Claim System (OLCS) is currently being developed and it is expected that from January 2010 casual part time hours sanctioned by the Department for the posts of Learning Support/Resource, Resource or Language Support may be claimed by the payment of part time teachers through the OLCS system.

6. Dates of Payment

As outlined in Para. 2, Part Time Learning Support/Resource, Resource and Language Support teachers will be paid on a fortnightly basis on the same day as Permanent, Fixed Term and Substitute teachers in Primary schools.

The first payroll issue in which the Part Time Learning Support/Resource, Resource and Language Support teachers will be paid is 17th September 2009. To ensure that Part Time Learning Support/Resource, Resource and Language Support teachers receive salary on this date, it is imperative that all appointments are notified to the Department, by the submission of notification of appointment form PTT1, as soon as possible but no later than 30 June 2009. If documentation is not received on or before this date and/or an allocation of part time hours has not been sanctioned by Primary Allocations Section, payment of salary to the teacher (s) may be delayed.

7. Collection of Teacher Data

Schools were requested some time ago to ensure that Part Time Teachers submitted personal details of PPSN, name, address, bank account, qualifications.

Any teacher who has not already registered, or had their qualifications assessed by, the Teaching Council must be advised to do so as soon as possible. Qualified rates of payment cannot be made unless qualifications have been verified by the Teaching Council.

Schools were also requested to ensure that Part Time Learning Support/Resource, Resource and Language Support Teachers submitted a record of service history of all service given from 20/12/01 as a part time learning support/resource and part time resource teacher and part time language support teacher by the submission of forms SHF1 and SHF2 respectively. This is necessary in order to establish a service history for each part-time teacher and to calculate any arrears that may be due to the part-time teacher. Any outstanding forms SHF1 or SHF2 should be submitted to the Part Time Teachers Payroll immediately.

The onus is on individual teachers to ensure that the Department receives notification of tax details from the Revenue Commissioners. The Department of Education & Science cannot alter tax details for any teacher and must act on instruction from the Revenue Commissioners.

The Part Time Learning Support/Resource, Resource or Language Support Teacher will need to contact their local Revenue office, quoting their PPSN, Payroll No. and Employer No. (4000099H), to obtain a Certificate of

Tax Credits and Standard Rate Cut-Off Point effective from 1 September 2009. On that instruction, Revenue will issue a Certificate of Tax Credits to the teacher. Revenue will also forward a copy electronically to the Payroll Division of the Department of Education and Science.

If the part time teacher has earnings from employment (other than with Employer No. 4000099H) within this tax year, they should obtain a P45 for that employment. Parts 2 and 3 of that P45 should be forwarded to the Part Time Teachers Payroll. Part 4 should be retained for their own records.

8. Payment by Paypath

All payments to Part Time Learning Support/Resource, Resource and Language Support teachers will be paid directly to their personal bank account by paypath through the payroll. Boards of Management should ensure that all details regarding paypath are completed on the initial appointment form by the 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.

9. Superannuation Deductions

Superannuation deductions will commence for Part Time Learning Support/Resource, Resource and Language Support teachers on the 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 10/04. 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, Part Time Learning Support/Resource, Resource and Language Support 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.

10. 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 fresh medical evidence submitted for review by the Occupational Health Service prior to resumption, that the teacher has made a full recovery and the Occupational Health Service deems the teacher fit to resume full 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:

- From the first day where a teacher returns to wholetime service under a Permanent, Temporary or Non-casual contract which is likely to be of a year's duration.
- After 90 days wholetime service in a Permanent, Temporary or Non-casual contract in a calendar year.

Abatement may lead to the payment of a reduced pension:

- Where the teacher returns to part-time service of more than 12.5 hours per week under a Regular Part-time or Non-casual contract, or
- in respect of any period where a teacher, employed under a Casual contract, has given service in excess of 450 hours in the academic year and is employed for more than 12.5 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 450 hours service in the academic year.

11. 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.

12. Hours of Teaching

A Part Time Learning Support/Resource, Resource and Language Support teacher may be paid for a maximum of twenty five 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 five hours per week. Job-sharing teachers may not engage in part-time teaching. A teacher on career break is prohibited from engaging in part-time teaching and can only be employed in a casual capacity on an exceptional basis.

Additional Information/Enquiries:-

Any enquiries in relation to the introduction of this part time payroll should be made to Part-time Teacher Payroll Section, Department of Education and Science, Athlone, Co Westmeath.

Telephone enquiries: 090 6483935
090 6484184

Email: primarypt@education.gov.ie

School management authorities are requested to bring the contents of this Circular to the attention of staff employed in a part time capacity in the posts of learning support/resource, resource or language support.

Appointment form PTT1 and form PTT1 Amend may be downloaded from the Departments' website at www.education.ie

P. Maloney,
Principal Officer

June 2009