



# Payroll Information Note

For

Special Needs  
Assistants

(SNA)

***\*\*PLEASE DETACH THIS NOTE AND PROVIDE IT TO THE SNA\*\****  
***\*\*DO NOT RETURN THIS NOTE WITH THE APPOINTMENT FORM\*\****

Updated June 2022

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## INTRODUCTION

The Department of Education wishes to draw your attention to some details relevant to your position as a Special Needs Assistant (SNA). This document briefly sets out information in relation to salary and deductions. Further details on Payroll services and information are available on the Department's web page at the following link: <https://www.gov.ie/en/service/05159-payroll-and-financial-services/>

Your contract of employment is with the managerial authority of the school in which you are employed. The terms and conditions for SNAs are set out in circular letters governing sick leave, absences, maternity and adoptive leave, and other schemes available to SNAs. These circulars are published on the Department's website <https://www.gov.ie/en/organisation/department-of-education> and you are advised to familiarise yourself with the details of these circulars.

Application forms for schemes, information relating to salary scales and information on the SNA redundancy scheme are also available on the website <https://www.gov.ie/en/organisation/department-of-education> under "Services for schools and school staff". Relevant websites for other Departments are listed at the end of this Information Note.

## EMPLOYMENT

Your contract of employment is with the managerial authority of the school in which you are employed. **For Payroll purposes only**, your employer's registered number is **9599516K**.

The National Council for Special Education allocate hours to schools for Special Needs Assistants. As the care needs in schools change, SNA positions may become redundant. The Department operates a redundancy scheme for SNA posts that have been made redundant. In addition, from the 2013/2014 school year, supplementary assignment arrangements for SNAs will operate. The Department also operates a compensation for loss of hours scheme for SNAs who have their hours reduced. Details are available on <https://www.gov.ie/en/organisation/department-of-education> Circular number 0058/2006

## EU CITIZENSHIP

If an SNA is a non-EU citizen, a copy of their work permit must be retained in the school. If there is no work permit, the SNA is not eligible for salary and an appointment form should not be submitted to the Department.

## QUALIFICATIONS

The minimum required standard of education for appointment to the post of Special Needs Assistant is:

1. A FETAC level 3 major qualification on the National Framework of Qualifications,  
OR

2. A minimum of three grade Ds in the Junior Certificate,  
OR
3. Equivalent.

If a proposed appointee does not have the minimum educational qualifications required for appointment, the person is not eligible for salary and an appointment form should not be submitted to the Department.

## **SALARY**

Salary is paid fortnightly on Thursdays. It covers a 14 day period up to and including the Monday prior to the date of salary issue. In order to determine the point of scale that you are paid, you should multiply the gross basic pay amount by 26.09 to calculate the annual gross amount – this should be compared to the most recent salary scale circular to ensure that you are in receipt of the correct rate of salary. Salary scales are available on the Department’s website: <https://www.gov.ie/en/organisation/departments-of-education> Select “Services for schools and school staff” – Option 12. Payroll services for teaching, non-teaching and retired staff on Department of Education payrolls.

## **SPECIAL NEEDS ASSISTANTS SUPERANNUATION SCHEME**

Information on the Special Needs Assistant Superannuation Scheme is available on the Department’s website at <https://www.gov.ie/en/organisation/departments-of-education> Select “Services for schools and school staff” – Option 16. Retirement and pensions.

Comprehensive details regarding the Single Pension Scheme are available on the Department’s website and on the Department of Public Expenditure and Reform website at [www.per.gov.ie/pensions](http://www.per.gov.ie/pensions)

## **MATERNITY / ADOPTIVE BENEFIT**

Depending on your PRSI contribution record, you may be entitled to payment from the Department of Social Protection in respect of absences under the Maternity / Adoptive Leave Schemes. Salary payment from the Department of Education during absence on maternity / adoptive leave is subject to the following conditions:

- (a) That you make the necessary claims for maternity / adoptive benefit to the Department of Social Protection within the required time limits and comply with whatever requirements are laid down by that Department as a condition of claiming benefit, and
- (b) That the Department of Education will deduct any benefit due to you in respect of such absences directly from your salary.

Any payments due to you from the Department of Social Protection in respect of such absences may be recovered by deduction from your salary in the event that you fail to comply with the foregoing conditions. In order to ensure compliance with the above and with the maternity / adoptive leave regulations, the Department of Education may be required to make direct contact with the Department of Social Protection to establish what payments are made to you, when they were made and the amount and duration of such payments. The information obtained from the Department of Social Protection will be used only for the foregoing purposes and will not be disclosed to any unauthorised person.

## PAYE

The term PAYE means Pay As You Earn. The PAYE system is a method of tax deduction under which the payroll provider calculates any tax due and deducts it each time a payment of salary is made.

If you do not have a *Personal Public Service Number (PPSN)* (usually in instances where this is your first employment in Ireland), you should contact the Department of Social Protection (DSP).

If you have a PPS number but have no previous employment in Ireland (i.e. your first employment in Ireland) you are advised to register for Revenue's online service myAccount on [Revenue.ie](https://www.revenue.ie) quoting your PPS number.

When your employment commences Payroll section will request a *Revenue Processing Notification (RPN)* from Revenue on your behalf. Upon retrieval, the information on the RPN will be used to calculate the tax deduction on your salary in this employment.

Note, there is no need to register your employment with Revenue as payroll will do this as part of the RPN request.

**If this Department cannot retrieve an RPN for you, you will be taxed at emergency rates. Emergency tax may result in excessive tax deductions.**

**It is in your interest to ensure that you allocate appropriate credits and cut off point to your employment in order to avoid having too much tax deducted. If you have any queries in relation to how your tax credits have been allocated or if you wish to make changes you can do so through Revenue's online service myAccount on [Revenue.ie](https://www.revenue.ie).**

**If this Department receives your cumulative RPN, any excess tax deducted, within the current tax year (1st January-31st December), will be repaid to you through the payroll provided you remain on pay.**

You are reminded that you should examine your RPN on myAccount to ensure that it is correct in relation to your circumstances. The Department of Education cannot alter tax details for any SNA and must act on tax instruction from the Revenue Commissioners.

Tax is calculated on gross earnings less pre-tax deductions (e.g. pension). Tax is paid at the standard rate (20%) up to your standard rate cut-off point (SRCOP). Earnings above your standard rate cut-off point are taxed at 40% Your tax credits are then deducted from this figure.

## UNIVERSAL SOCIAL CHARGE (USC)

The Universal Social Charge (USC) came into effect on 1 January 2011. It is payable on gross income before pension contributions and the standard rates of USC are as follows:

0.5% on income up to and including €12,012.00  
2.0% on income from €12,012.01 to €21,295.00  
4.5% on income from € 21,295.00 to €70,044.00 and  
8% on income from €70,044.01 and over.

Further information is available on PAYE and USC on the Revenue website [www.revenue.ie/en/tax/usc/index.html](https://www.revenue.ie/en/tax/usc/index.html)

## **ADDITIONAL SUPERANNUATION CONTRIBUTION (ASC)**

From 1 January 2019, the 'Pension Related Deduction' (PRD) was replaced by a permanent pension contribution, the 'Additional Superannuation Contribution' (ASC). In general, what a public servant pays in ASC is lower than what they would have paid in PRD.

Unlike PRD, ASC only applies to a public servant who is a member of a public service pension scheme and is chargeable on pensionable income. This means that, unlike PRD, income such as non-pensionable allowances and non-pensionable overtime is not generally subject to ASC.

ASC is charged at different rates depending on income levels, pension scheme and pension terms, and with exemptions for income below certain levels. There was temporary exemption levels in place for 2019, with a permanent set of exemption levels to apply from 2020 onwards.

Further information is available at the following:

<https://circulars.gov.ie/pdf/circular/per/2018/21.pdf>

## **PRSI CALCULATION**

PRSI is a form of social insurance, which is administered by the Department of Social Protection. PRSI is payable by both employees and employers and the rate of PRSI payable by both parties varies according to how employees are classified within the PRSI system and how much they earn.

PRSI is deducted by employers from employees' salaries and is remitted to the Collector General together with income tax and USC deducted under the PAYE system. However, the administration of PRSI is handled by the Department of Social Protection, not the Inspector of Taxes. PRSI or social insurance contributions paid by employees entitle the employee to various social insurance benefits.

An information leaflet (**SW14**) is available from the Department of Social Protection, which outlines the various classes of PRSI contributions. Any queries on benefits payable should be directed to the Department of Social Protection. Information leaflets on benefits payable by the Department of Social Protection are available on their website: <https://www.gov.ie/en/organisation/departments/departments-of-social-protection/>

All Special Needs Assistants are set up on the payroll with a Class A rate of PRSI (or Class J Rate, if over 66) and their fortnightly contribution is deducted accordingly. Your PRSI class will be on your pay slip. When you get your pay slip, please verify that your PRSI Class is correct. If it is incorrect, written notification of your correct PRSI Class should be obtained from the Department of Social Protection and forwarded to the NTS Payroll. On receipt of this notification your PRSI Class will be amended.

## **INCREMENTAL CREDIT**

Incremental credit may be awarded to SNAs for relevant experience for the purposes of progression on the incremental salary scale. Circular Letter 139/2006 sets out details on how the Incremental Credit Scheme operates and the application procedures to be followed.

## **SERVICE IN ANOTHER EU MEMBER STATE**

Circular letter 49/2016 sets out details of arrangements for the recognition of previous service in an analogous position in the public service of another EU Member State.

Serving SNAs who are classified as post-1 January 2011 entrants and who have previous SNA service in an analogous post in the public service of another EU Member State may now apply to have such previous periods of service assessed to determine the appropriate salary scale payable.

This is done by completing the application form attached to the circular 49/2016 available at <https://www.gov.ie/en/circulars/?organisation=department-of-education>

## **UNDERPAYMENT/OVERPAYMENT OF SALARY**

It is very important to ensure that the correct point of the salary scale is applied to you. In the event of an underpayment of salary, the Department will reimburse you at the correct rate and pay any arrears that may have accrued. In the event of an overpayment of salary, the overpayment will be recouped by the Department. Circular 0084/2015 refers. This circular is available in your school and on the Department's website: <https://www.gov.ie/en/circulars/?organisation=department-of-education>

## **CHANGE OF PERSONAL DETAILS**

For data protection purposes **all changes of personal details must be submitted in writing and signed.**

All changes to bank details must be signed and submitted via the Change of Bank Account Details form which is available on <https://www.gov.ie/en/form/48283-change-of-bank-details/>

Please quote your PPSN and the exact change required. For a change of name, please submit a copy of the relevant certificate. The notification should be addressed to the postal address at the end of this document.

## **BRIEF ABSENCES FOR SPECIAL NEEDS ASSISTANTS**

In addition to their statutory entitlements, Special Needs Assistants may take leave only in accordance with the SNA Brief Absence Circular 32/2010, which is available on the Department's website at <https://www.gov.ie/en/circulars/?organisation=department-of-education>

## SICK LEAVE

Public Service Sick Leave Scheme, which applies to SNA's, Circular 0060/2019 is available on the Department's website at <https://www.gov.ie/en/circular/sick-leave-scheme-for-special-needs-assistants-employed-in-recognised-primary-post-primary-schools/>

Special Needs Assistants must submit to the school managerial authority a Medical Certificate for absences in line with the requirements of the above circular.

Where the absence is in excess of 3 days an Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work) must be obtained from your GP or from the Department of Social Protection. The completed Illness/Injury First Certificate Form (IB1/Certificate of Incapacity for Work) should be forwarded directly to the Department of Social Protection within 7 days of the start of the illness. **Please ensure to select the “Pay Me” option on the form and enclose your own payment details.** Staff are no longer required to send their claims to the Department of Education for processing. The Department of Education will recoup the Illness/Injury Benefit directly from your salary based on the dates of absence as keyed by your school on the On Line Claims System (OLCS). The payment issued to you directly from the Department of Social Protection compensates you for this deduction.

Further information on the procedures for claiming Illness/Injury Benefit are available on the Department's website:

<https://www.gov.ie/en/collection/efad5-payroll-services/>

## NON-TEACHING STAFF PAYROLL CONTACT DETAILS

E-mail: [ntspayroll@education.gov.ie](mailto:ntspayroll@education.gov.ie)

In writing: Non-Teaching Staff Payroll, Payroll Division, Department of Education, Cornamaddy, Athlone, Co. Westmeath, N37 X659

### Useful Websites:

Department of Education	<a href="http://www.gov.ie/en/organisation/departments-of-education">www.gov.ie/en/organisation/departments-of-education</a>
Department of Expenditure and Public Reform	<a href="http://www.per.gov.ie/pensions">www.per.gov.ie/pensions</a>
Revenue Commissioners	<a href="http://www.revenue.ie">www.revenue.ie</a>
Department of Social Protection	<a href="http://www.gov.ie/en/organisation/departments-of-social-protection">www.gov.ie/en/organisation/departments-of-social-protection</a>