



**Coimisiún na Scrúduithe Stáit**  
State Examinations Commission

## **Financial Information for Examinations Contract Staff – 2024**

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### **1. Rates of Fees**

The rates of fees payable to staff engaged in examinations contract work have been increased by 3.53% cumulatively for the 2024 examinations. This is in line with the extension to the current public service pay agreement “Building Momentum” which governs the rates of contract staff remuneration paid by the State Examinations Commission (SEC). Public sector pay increases are applied retrospectively to contract staff rates, given the nature of these contractual arrangements.

The SEC will make statutory deductions from payments as appropriate.

### **2. Bank Account Details**

On receipt of an appointment letter if you are a **new** appointee or if you wish to **change** the Bank Account details held by the SEC (then or at any stage within your contract period) please download and complete the bank account details form, which is located in the ‘Information for Contract Staff’ on the SEC website, available [here](#), and post immediately to the Finance Section, State Examinations Commission, Cornamaddy, Athlone, Co Westmeath, N37 TP65.

### **3. Travel and Subsistence**

Travelling expenses and subsistence allowances paid to examinations contract staff will be in accordance with the regulations which apply to the public service.

The following is a summary of these regulations and is not intended to be exhaustive. Staff appointed to contract positions with SEC will be provided with further information during their appointment. All valid and approved expenses paid to contract staff engaged in the 2024 examinations will be in accordance with published public service rates and will not be subject to any deductions.

## Calculation of Qualifying Distances

In line with public service regulations, travelling expenses and subsistence allowances are calculated by reference to the following;

- **Home:** your normal place of residence.
- **Headquarters:** your normal place of teaching duty, i.e. the school in which you are currently teaching
- **Assigned location(s):** the venue(s) to which you are assigned for the conduct of your examination's duties (conference/meeting venue, school venue, marking venue, etc.).

Payment of travel expenses and entitlement to subsistence allowances are calculated by reference to the **lesser** of the distance between home and the assigned location(s) and headquarters and the assigned location(s). **In the case of non-serving teachers all calculations will be made by reference to the home address.**

An overnight allowance may be paid if you must spend a night away at a location more than 100 kilometres from an officer's home or headquarters, whichever is the closest.

## Subsistence Allowances

- The night allowance covers a period of 24 hours and may be payable during the examination period.
- As it can be difficult to find accommodation in Dublin within the standard overnight rate, you may claim a vouched accommodation (VA) rate for necessary overnight trips in Dublin in accordance with Department of Public Expenditure and Reform Circular 06/2017. In such cases, a Vouched Accommodation Rate is the vouched cost of the accommodation up to the limit of the standard overnight rate of €195.00 **plus** €42.99
- Accommodation costs while claiming the VA rate must always be vouched.
- Where an individual sources accommodation that exceeds the cost of the standard overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense.

## Travel expenses

- If claiming a night allowance during your appointment, **the cost of travel between the assigned location and your temporary accommodation is not recoupable.**

Expenses for subsistence costs can be paid to you if you are working away from your base.

## Day rates

A day subsistence allowance can only be paid for an absence (not extending overnights) that:

- is at least 8 kilometres away from your home or headquarters (whichever is the closest)
- the length of time you will be away is at least 5 hours

There are 2 types of day rate:

- Long day allowance – 10 hours or more – €42.99
- Short day allowance – 5 to 10 hours – €17.92

### **Overnight rates**

Overnight allowance is €195 per night.

Any decisions with regard to the payment of allowances and travel expenses are underpinned by the fact that **'all travel and subsistence be calculated in the most efficient manner'** in compliance with Department of Finance regulations. A combination of start and finish times of examination or examining sessions/conferences, calculation of journey times and distances available electronically and any other relevant information on the Form of Account determine the subsistence and travel expenses payable.

Final decisions in relation to the payment of claims in respect of Travel and Subsistence expenses incurred are made by the SEC in the context of the rules and regulations as laid down by the Department of Finance. In some cases, this may result in variances between the amount claimed and the amount ultimately paid.

### **Travel Expenses**

- Where Conferences are being delivered digitally in 2024, claiming travel expenses for Conferences is not applicable.
- For all other travel purposes, only standard class rail fare will be allowed. Receipts must be furnished in respect of public transport expenses incurred.
- Where public transport is not possible or due to the nature of the work car travel is necessary, car travel rates may be paid.
- In line with the Public Service regulations the motor travel rates effective for the 2024 examinations are as follows:

## Motor Travel Rates per kilometre

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

**Please note:** The Electric Vehicle (EV) rate is being set at the same rate as that applying to vehicles in the middle category of 1,201 to 1,500.

**Please note:** The application of bands will be applied in sequence of receipt of complete form of account to the Finance Section.

Queries on payments can be made by email to [financial@examinations.ie](mailto:financial@examinations.ie).

### Toll Charges

Any claim made for toll charges should be accompanied by a receipt or statement showing date, time and cost of passage. **NO PAYMENT WILL BE MADE WHERE RECEIPTS ARE NOT SUPPLIED.**

### Non-Standard Journeys

Claims for non-standard journeys must be accompanied by written approval from the relevant Examination and Assessment Manager

### Aggregation of Mileage

If an individual works for more than one public body and they have been paid the incorrect rate when the cumulative kilometres travelled are taken into account at the end of the calendar year, a claim for the difference can be submitted to the main employer. If the SEC is the main employer you must complete the claim form and the declaration which can be downloaded from our website [www.examinations.ie](http://www.examinations.ie) under 'Information for Contract Staff'. The completed form must be accompanied with a written report of the number of kilometres and the rate paid by all other public service employer(s) in the year for which the claim is being made. The SEC will process these claims at the end of the calendar year. If you require a report stating the number of kilometres and the rate(s) paid by the SEC this is available on request from [financial@examinations.ie](mailto:financial@examinations.ie).

In addition to reporting details of PAYE, USC and PRSI to the Revenue Commission, the Finance Act 2022 requires employers to report details of travel and subsistence payments made to employees from 01 January 2024. As before, travel and subsistence expenses are not liable for tax.

## 4. PAYE Modernisation

### Tax Credits

Due to the introduction of real-time reporting of payments made to contract staff by the Revenue Commissioners (PAYE Modernisation) from 1 January 2019, the SEC must apply the **Standard Rate Cut-Off Point** and **Tax credits** are instructed by the Revenue Commission at the time payment issues. The SEC will request the most up to date details for each employee at time of payment from Revenue. The SEC is obligated to calculate PAYE and USC deductions in line with the Revenue Commissioners instructions.

### Advances

The SEC must now apply all statutory deductions, i.e. PAYE, USC and PRSI, to advance payments if issued to contract staff.

### Statement of Earnings

Please note that the SEC will only be providing Statement of Earnings for 2018 and prior years. Details relating to 2024 will be accessible on MyAccount on Revenue Online Services (ROS) website. This is in line with the introduction of real-time reporting (PAYE Modernisation).

## 5. Universal Social Charge (USC)

There is a change to the USC structure for the 2024 tax year (see table below); you are reminded that the rates applied are determined by the Revenue Commissioners and communicated directly by Revenue to the SEC. All queries regarding USC must be directed through the Revenue Commissioners.

### The Standard Rates of USC

The Standard Rates and bands of USC in 2024 are	
€0 - €12,012	0.5%
€12,013- €25,760	2%
€25,761-€70,044	4%
€70,045 +	8%

Further information regarding the USC is available from the Revenue Commissioners.

## 6. Single Public Service Pension Scheme

The 'Single Public Service Scheme' is effective from 1<sup>st</sup> January 2013 as provided for by the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Act made a number of changes to existing public service pension schemes, including the extension of pension abatement so that a retiree's public service pension is liable to abatement on re-entering public service employment, even where the new employment is in a different area of the public service.

The areas covered by the Scheme include the civil service, education sector, health sector, local authorities, Garda Síochána, Defence Forces, regulatory sector and non-commercial State bodies, the President, Members of the Houses of the Oireachtas and the Judiciary.

Section 51 and 52 of the Act sets out the duty of persons to make declarations when taking up or re-entering employment in the public service, and also sets out the regulations in relation to pension abatement. Copies of the relevant sections have been posted on the Commissions website [here](#) under 'Information for Contract Staff'. You are advised to visit the website and familiarise yourself with these provisions. If you have an entitlement to any of the pension benefits as specified you are required to complete the declarations provided which can

be downloaded from our website. The completed form must be returned in the envelope with your form of account to the 'Financial Section' of the SEC. The SEC will forward the declaration to the relevant authority. All queries regarding this scheme should be addressed to the Department that issues the pension.

## 7. P.R.S.I.

The SEC applies the PRSI classes as instructed by the Department of Social Protection. Please note the instruction with regard to Superintendents of the Examinations is to apply Class J in all circumstances. For all other appointments the following will determine the type of PRSI class applied;

- the type of work being carried out (Examining/Supervision etc.)
- the assigned location (Schools, Department Offices, Home, other)
- the present age of the payee, present employment status, previous class paid – information supplied by the payee in the PRSI questionnaire on the Form of Account.

## 8. Forms of Account

- **You should complete a Form of Account on completion of your work and post it directly to Financial Section, State Examinations Commission, in the pre-paid envelope provided.**
- The practice of Examiners sending their form of account to their Adviser and the Advisor form of account to Chief Advising Examiner has been discontinued.
- Receipt of your Form of Account will be acknowledged by email.
- Incomplete forms of account will be returned to you and delay in your payment will occur, where sufficient details are not supplied e.g. Signature, Times, dates and distances where subsistence and travel is being claimed, Receipts, PRSI Class and any other requirements outlined in the Form of Account.
- All contract staff must submit their claim within the financial year of appointment and in any event, claims **will not be paid** when made outside 5 years from the date of employment.

## 9. Payment of Fees

- An agreement with the teacher unions commits the SEC to making every effort to process payments to Contract Staff within 30 days of receipt of a properly completed form of account.
- Every effort is made to process all claims for payment from contract staff as efficiently as possible and in so doing to undertake all necessary checks to ensure that payments are made in accordance with all relevant policies and protocols. Advance payments are also made to contract staff and the amount is then deducted from the claim of account.
- Per Annual Report 2022, circa.13,500 contract staff are employed to undertake roles as Superintendent, Oral, Practical, Written Examiners and roles in the development of examination papers. Funding is also provided to schools for examinations administration and locally appointed personnel. Contract staff and schools are paid based on the submission of forms of account (claim forms), the bulk of which are submitted to the SEC over a short time period from July to September.

- Generally, contract staff claims are processed by appointment type in the first instance (e.g. Oral Examiners, Practical Examiners, Superintendent, Written Examiners etc) and by the date on which the form of account is received.

## **10. Miscellaneous**

- Particulars of postage and telephone should be given on the form of account. Claims for postage must be accompanied by a receipt.
- Other items purchased must be accompanied by written approval from the relevant Examination and Assessment Manager. Items purchased must also be accompanied by a receipt. **NO PAYMENT WILL BE MADE WHERE RECEIPTS AND WRITTEN APPROVAL ARE NOT SUPPLIED.**
- The SEC reserves the right to recoup any overpayment made.

Please direct any questions that you have on the content of this notice to [financial@examinations.ie](mailto:financial@examinations.ie)

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**17 January 2024**