

Rannóg na nÍocaíochtaí Teagasc Baile  
Rannán na Scoileanna- Airgeadas,  
An Roinn Oideachais agus Scileanna  
Cor na Madadh  
Baile Átha Luain  
Co. na hIarmh – N37X659



Home Tuition Payment Section,  
Schools Division – Financial,  
Department of Education and Skills  
Cornamaddy  
Athlone  
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# Payroll Information Note

## For

# Home Tutors

Engaged to provide tuition under the Department of Education and Skills'  
Home Tuition Schemes

Updated: Sept. 2016

## **1. Introduction**

The Department of Education and Skills wishes to advise you of the payment method for home tutors engaged under all of the Department's Home Tuition Schemes. This document briefly sets out information in relation to payment of the home tuition grant under a payroll system of payment and statutory deductions.

## **2. Tutors engaged by The Child and Family Agency (TUSLA)**

Where a tutor is engaged by The Child and Family Agency (TUSLA) the home tuition grant will continue to be paid directly to TUSLA. Tutors will not be paid by the Department.

## **3. Engagement as a home tutor**

It is the parent/legal guardian who engages you as a home tutor. Where a parent/ legal guardian is approved for home tuition the Department will act as payroll agent **only** on behalf of the parent/ legal guardian and will issue their grant to you via the Department's Non-Teaching Staff (NTS) payroll.

## **4. The Payroll Division of the Department**

The Payroll Division of the Department of Education and Skills provides a payroll service for certain categories of teaching and non-teaching staff (NTS) employed by schools and also include grant payments to home tutors engaged by parents/legal guardians under all of the Department's Home Tuition Schemes.

## **5. Grant payment**

Grants are paid to home tutors via the Departments Non-Teaching Staff Payroll (NTS payroll). The payroll method of payment ensure that the statutory deductions of PAYE, PRSI and USC are made at source with the tutor receiving a payment **net** of these deductions. The PAYE, PRSI and USC deducted are sent by the Department to the Revenue Commissioners on your behalf.

This method of payment is on foot of a direction from the Revenue Commissioners that payments under this home tuition scheme are subject to statutory deductions at source.

The Non-Teaching Staff Payroll (NTS payroll) issues payments fortnightly on Thursdays.

## **6. How to Claim the Grant**

To claim the grant you must still complete the Payment Claim Form. This form must be completed and signed by both the parent/ legal guardian and the tutor at the end of each and every month where tuition was provided. The payment claim form should be received in the Department by the 3<sup>rd</sup> working day of the following month. The payment claim form is available on the website of this Department at

[www.education.ie](http://www.education.ie)

## 7. How is the grant paid

Where a payment claim form is received that is fully completed, the claim is processed in date order of receipt and paid via the next available Non-Teaching Staff payroll which operates on a fortnightly basis. The Department will endeavour to ensure that the processing time of correctly completed claims is kept to a minimum with a maximum processing time of 4 working weeks from date of receipt.

The processing for the Non-Teaching Staff payroll closes eight ( 8) working days before a payment issue. This is to ensure that the correct deductions, payments, payslips are issued on time and the funds are placed in the nominated bank account of the tutor on the scheduled payment day.

In order to assist tutors to further understand the payment process the following table details the dates of payment:

<b>Date payment issues ( payroll date )</b>	<b>Date the processing closes ( closure date )</b>	<b>Next payroll date for funds to issue</b>	<b>Following payroll date for Funds to issue</b>
6 <sup>th</sup> October 2016	26 <sup>th</sup> September 2016	6 <sup>th</sup> Oct 2016	20 <sup>th</sup> Oct 2016
20 <sup>th</sup> October 2016	10 <sup>th</sup> October 2016	20 <sup>th</sup> Oct 2016	3 <sup>rd</sup> Nov 2016
3 <sup>RD</sup> November 2016	24 <sup>th</sup> October 2016	3 <sup>rd</sup> Nov 2016	17 <sup>th</sup> Nov 2016
17 <sup>TH</sup> November 2016	7 <sup>th</sup> November 2016	17 <sup>th</sup> Nov 2016	1 <sup>st</sup> Dec 2016
1 <sup>st</sup> December 2016	21 <sup>st</sup> November 2016	1 <sup>st</sup> Dec 2016	15 <sup>th</sup> Dec 2016

Payment claim forms received prior to any closure date will be placed on the next payroll date however if a payment claim form is only received on the closure date, it is possible , depending on the time of year , that the payment will not be placed on the next payroll date but the following payroll date.

## 8. PAYE

You should contact your local Revenue office to obtain a Certificate of Tax Credits and Standard Rate Cut-Off Point for your work as a home tutor. The Revenue Office will require your Personal Public Service Number (PPSN), and the Employers Registration Number for the home tuition work. This number is:

**9599516K**

Your local Revenue office will issue your tax credit certificate to the Department's Non-Teaching Staff (NTS) Payroll through the Revenue on-line system (ROS). The NTS payroll will then arrange to apply the tax credit certificate to your home tuition grant payment as soon as possible after receipt.

If the Department's Non-Teaching Staff (NTS) payroll does not receive a tax credit certificate for you, you will be taxed at emergency rates. The onus is on each home tutor to ensure that the Department receives notification of tax details from the Revenue Commissioners. The Department of Education and Skills cannot alter tax details for any home tutor and must act on tax instruction from the Revenue Commissioners. Any queries regarding tax should be directed to your local tax office or to the Revenue Commissioners website: [www.revenue.ie](http://www.revenue.ie)

Only in the instance where the tax credit certificate details were not applied to your grant payment should tutors make direct contact with the relevant payroll section.

## 9. Universal Social Charge (USC)

The Universal Social Charge (USC) on gross payable income came into effect on 1 January 2011.

Further information is available on USC on the Revenue website at:

<http://www.revenue.ie/en/tax/usc/index.html>

## 10 .Pay Related Social Insurance ( PRSI)

PRSI is administered by the Department of Social Protection. Within the PRSI system the Department of Social Protection has classified home tutors liable for PRSI deductions at class “ S “ .

PRSI is deducted and remitted to the Revenue Commissioners together with income tax and USC deducted under the PAYE system. An information leaflet (SW14) is available from the Department of Social Protection, which outlines the various classes of PRSI contributions. Any queries on PRSI should be directed to the Department of Social Protection. Information leaflets by the Department of Social Protection are available on their website: [www.welfare.ie](http://www.welfare.ie)

**All home tutors are set up on the Non Teaching Staff payroll with a Class S rate of PRSI.**

## 11 Home Tutor who is also employed separately by a school as a teacher/SNA or other staff.

If you are employed by a school as a teacher/ SNA and also engaged separately by a parent/ legal guardian as a home tutor you will continue to be paid your teaching salary as normal on either the primary or post-primary teachers payroll. Payment for the home tuition you provided will be made separately on the Department’s Non-Teaching staff (NTS) payroll. It is important therefore, for tax purposes, that you notify your local Revenue Office that you will also be paid as a home tutor the Department’s NTS payroll.

For home tuition payments you need to inform the Revenue of the new employer number of:

**9599516K** . Where you are employed by a school as an SNA or other non-teaching staff and also engaged separately by a parent/guardian as a home tutor, payment for both your SNA salary and the home tuition you provided will be made on the Department’s NTS payroll.

## 12. Change of Personal Details including bank account details.

For data protection purposes all changes of personal details (address / bank details) must be submitted **in writing** and signed by you. Please quote your Payroll Number (where applicable) and PPSN and advise of the exact change required on the required notification forms which are available on the website of the Department.

For a change of name you must supply a copy of all relevant documents and certificates.

The Department maintains details of **one bank account** only for payment purposes.

If you change your bank details, all payments of salary and home tuition will be paid into the new bank account.

### **13. Overpayments**

In the event of an overpayment of a home tuition grant, the overpayment will be recouped by the Department. If you are or were employed by a school as a teacher/SNA or other and incurred an overpayment of salary while employed **in that capacity** the Department will recoup that overpayment from your home tuition grant payment . Likewise if you incur an overpayment based on your home tuition claim that overpayment will be recouped from your salary as that of a teacher/ SNA/ other employment. Recoupment of the overpayment from your teaching / SNA / other employment salary will be in accordance with Circular Pay 15/04. Overpayments in respect of home tuition are not covered by Circular Pay 15/04.

### **14. Home Tutors employed by Educational Training Boards ( ETB's)**

Home Tutors who are employed by ETB's in any position are not paid by this Department. However, payments for home tuition will be paid via the NTS payroll. You should notify your local Revenue office of this home tuition payment seeking a Certificate of Tax Credits and Standard Rate Cut-Off Point for your work as a home tutor under **9599516K**

### **15. Contact Details**

If you have a question which has not been answered here, please email your query to the address listed and your query will be answered as soon as possible.

#### **If your query relates to a claim:**

**Section:** Home Tuition Payments section, Special Needs and Tuition Grants,

**Email:** [hometuition@education.gov.ie](mailto:hometuition@education.gov.ie)

**Telephone:** (090) 648 3750/3872/3754/3883/3885/3852

#### **If your query relates to the application of tax Credit Certificate issued by Revenue:**

**Section:** Non-Teaching Staff Payroll

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

**Telephone:** (090) 648 4147.