



**Circular 0015/2015**

**To: The Managerial Authorities of Recognised Primary, Secondary, Community and Comprehensive Schools  
and  
the Chief Executives of Education and Training Boards**

**Revised Payment Mechanism for Casual and Non-Casual Teachers with effect from the Commencement of the 2015/16 School Year - Cessation of “Rolled-up Holiday Pay”**

**Purpose of Circular**

1. The purpose of this Circular is to inform teachers, school management authorities and Education and Training Boards of the changes to the pay arrangements for casual and non-casual teachers with effect from the commencement of the 2015/16 school year, following agreement at the Teachers Conciliation Council.
2. The daily/hourly rates paid to casual and non-casual teachers per/day hour worked have heretofore included an element in respect of annual leave. This practice is known as “rolled-up holiday pay” and derives from a collective agreement on the appropriate rate of pay for part-time teachers reached at the Teachers Conciliation Council in 2003. The effect of this Circular is to cease the practice of paying “rolled-up holiday pay” to casual and non-casual teachers and to introduce a separate payment in respect of holiday pay. This change is being made to bring the method of remunerating such teachers into line with the European Union Working Time Directive, following a decision of the European Commission.
3. It is important to note that the overall remuneration of such teachers is not being changed as a result of this Circular. The pay of a teacher under the new arrangements set out in this Circular in respect of any period of employment will be equal to the pay which the teacher would have received for the corresponding period of employment under the pre-existing arrangements.
4. All daily/hourly casual and non-casual rates payable to teachers and hourly rates payable to part-time teachers for additional supervision/substitution duties set out in previous Circulars are superseded by the terms of this Circular with effect from the commencement of the 2015/16 school year.

**Summary of Changes to Casual and Non-Casual Rates Payable to Teachers**

5. The changes are summarised as follows:
  - (i) At primary level, with effect from the commencement of the 2015/16 school year, 11% will be removed from the current daily and hourly casual and non-casual rates. This represents the teacher’s statutory annual leave entitlement of 4 weeks per year. The teacher will accumulate statutory annual leave to the value of 11% of time worked.

- (ii) At post-primary level, with effect from the commencement of the 2015/16 school year, 12% will be removed from the current hourly casual and non-casual rates. This represents the teacher's statutory annual leave entitlement of 4 weeks per year. The teacher will accumulate statutory annual leave to the value of 12% of time worked.
  - (iii) The Organisation of Working Time Act provides that the times at which annual leave is granted to an employee shall be determined by his or her employer. Therefore, teachers will take their accumulated statutory annual leave entitlement during the school closure periods at Christmas, Easter and summer as follows:
    - During the Christmas school closure period, teachers will take the statutory annual leave which they have accumulated since the commencement of the school year and will be paid for such leave;
    - During the Easter school closure period, teachers will take the statutory annual leave which they have accumulated since the end of the Christmas school closure period and will be paid for such leave;
    - During the summer school closure period, teachers will take the statutory annual leave which they have accumulated since the end of the Easter school closure period and will be paid for such leave.
  - (iv) The base daily/hourly rate includes payment for all teacher working time apart from the teacher's statutory annual leave i.e. for class contact time, non-teaching duties and school closure periods.
  - (v) These revised arrangements will be implemented with effect from the commencement of the 2015/16 school year.
6. The agreed level of statutory annual leave accumulated based on the days worked in a term by a primary teacher is set out at Appendix 1. The agreed level of statutory annual leave accumulated based on the hours worked in a term by a post-primary teacher is set out at Appendix 2.

#### **Application of the New Arrangements to Teachers paid at the Non-Casual Rate**

- 7. The non-casual rate of pay for a primary teacher is the appropriate personal annual salary (i.e. relevant point on the Teachers' Common Basic Scale plus qualification and other allowances, where applicable) divided by 183 per day for each day worked.
- 8. The non-casual rate of pay for a post-primary teacher is the appropriate personal annual salary (i.e. relevant point on the Common Basic Scale plus qualification and other allowances, where applicable) divided by 735 per hour for each hour worked.
- 9. The non-casual rate is payable to teachers in the following circumstances:
  - (a) Where a teacher is employed under a contract which obliges him or her to work in a school for a period in excess of 40 days at primary or 150 hours at post-primary during the school year but less than a full school year (e.g. replacing a teacher on maternity leave), the non-casual rate is payable for each day/hour worked;
  - (b) Where a pro-rata teacher who is employed for the full school year to provide teaching for a specified number of hours each week works additional days/hours above the level set out in his/her contract, the non-casual rate is payable for each such additional day/hour worked;
  - (c) Where a teacher initially employed as a casual substitute exceeds 40 days of employment at primary or 150 hours of employment at post-primary during the school year, the non-casual rate is payable for each day worked in excess of the 40 days at primary or each hour worked in excess of the 150 hours at post-primary.
- 10. With effect from the commencement of the 2015/16 school year, 11% will be removed from the non-casual daily rate payable to a primary teacher. The teacher will accumulate statutory annual

leave to the value of 11% of time worked (as per Appendix 1) and will take and be paid for such leave as set out at Paragraph 5 (iii) above.

11. With effect from the commencement of the 2015/16 school year, 12% will be removed from the non-casual hourly rate payable to a post-primary teacher. The teacher will accumulate statutory annual leave to the value of 12% of time worked (as per Appendix 2) and will take and be paid for such leave as set out at Paragraph 5 (iii) above.

#### **Application of the New Arrangements to Teachers paid the Casual Rate**

12. The revised daily/hourly casual rates and value of statutory annual leave accumulated per day/hour worked to apply with effect from the commencement of the 2015/16 school year for primary teachers are set out at Appendix 3. The teacher will accumulate statutory annual leave as per Appendix 1 and will take and be paid for such leave as set out at Paragraph 5 (iii) above.
13. The revised hourly casual rates and value of statutory annual leave accumulated per hour worked to apply with effect from the commencement of the 2015/16 school year for post-primary teachers are set out at Appendix 4. The teacher will accumulate statutory annual leave as per Appendix 2 and will take and be paid for such leave as set out at Paragraph 5 (iii) above.

#### **Application of the New Arrangements to Part-Time Post-Primary Teachers undertaking additional S&S duties**

14. Under the terms of Circular 0006/2014, where a post-primary teacher has opted out of supervision and substitution duties an amount equivalent to the S&S allowance is allocated to the teacher's school/ETB solely for the provision of S&S duties in accordance with the pre-1 July 2013 arrangements. With effect from the commencement of the 2015/16 school year, where the school uses this allocation to employ a part-time teacher for S&S duties in addition to their compulsory S&S liability under the Haddington Road Agreement, the hourly rate and value of statutory annual leave accumulated per hour worked is set out at Appendix 5. Schools/ETBs are reminded that full-time teachers or teachers who have opted out of S&S duties cannot be paid for S&S duties.

#### **Circulation and Queries**

15. Please ensure that copies of this Circular are provided to all members of the Board of Management/ Education and Training Board and its contents are brought to the attention of all relevant teachers in your employment including those on leave of absence.
16. This Circular can be accessed on the Department's website under <http://www.education.ie> .
17. Examples of how the new arrangements will operate in practice are at Appendix 6.
18. Queries in relation to this Circular should be addressed to:
  - Primary Teachers: [primtch\\_payroll@education.gov.ie](mailto:primtch_payroll@education.gov.ie)
  - Post-Primary Teachers paid by the Department: [ppppayroll@education.gov.ie](mailto:ppppayroll@education.gov.ie)

Teachers employed by Education and Training Boards should direct queries to their employer ETB in the first instance.

Padraig Maloney  
Payroll Division  
20 February 2015

**Appendix 1**

**LEVEL OF STATUTORY ANNUAL LEAVE ACCUMULATED BY  
A PRIMARY TEACHER PER TERM**

<b>Days worked in the Term</b>	<b>Days of Statutory Annual Leave Accumulated</b>
0 to 9	11% of time worked
10 to 18	1
19 to 27	2
28 to 36	3
37 to 45	4
46 to 54	5
55 to 64	6
65 to 73	7
74 to 82	8
83 to 91	9
92 to 100	10
101 to 109	11
110 to 118	12

**Appendix 2**

**LEVEL OF STATUTORY ANNUAL LEAVE ACCUMULATED BY  
A POST-PRIMARY TEACHER PER TERM**

<b>Hours worked in the Term</b>	<b>Days of Statutory Annual Leave Accumulated</b>
0 to 36	12% of time worked
37 to 73	1
74 to 110	2
111 to 146	3
147 to 183	4
184 to 220	5
221 to 257	6
258 to 293	7
294 to 330	8
331 to 367	9
368 to 404	10
405 to 441	11
442 to 477	12

**Appendix 3**

**REVISED DAILY/HOURLY CASUAL RATES TO APPLY WITH EFFECT FROM THE COMMENCEMENT OF THE 2015/16 SCHOOL YEAR FOR PRIMARY TEACHERS**

**(i) Rates for Pre-1 January 2011 Entrants to Primary Teaching with effect from commencement of 2015/16 school year:**

<b>Category (Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 2015/16</b>
Daily casual qualified	195.33	173.84	21.49
Daily unqualified	127.91	113.84	14.07
Hourly qualified	36.96	32.89	4.07
Hourly unqualified on Payroll	28.97	25.78	3.19
Hourly unqualified Substitute	25.58	22.77	2.81

**(ii) Rates for Primary Teachers who entered teaching between 1 January 2011 and 31 January 2012 with effect from commencement of 2015/16 school year:**

<b>Category (Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 2015/16</b>
Daily casual qualified	172.50	153.53	18.98
Daily unqualified	127.91	113.84	14.07
Hourly qualified	34.50	30.71	3.80
Hourly unqualified on Payroll	29.90	26.61	3.29
Hourly unqualified Substitute	25.58	22.77	2.81

**(iii) Rates for Primary Teachers who entered teaching on or after 1 February 2012 with effect from commencement of 2015/16 school year:**

<b>Category (Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 2015/16</b>
Daily casual qualified	171.03	152.22	18.81
Daily unqualified	115.12	102.46	12.66
Hourly qualified	34.21	30.45	3.76
Hourly unqualified on Payroll	26.91	23.95	2.96
Hourly unqualified Substitute	23.02	20.49	2.53

**Appendix 4**

**REVISED HOURLY CASUAL RATES TO APPLY WITH EFFECT FROM THE COMMENCEMENT OF THE 2015/16 SCHOOL YEAR FOR POST-PRIMARY TEACHERS**

**(i) Rates for Pre-1 January 2011 Entrants to Post-Primary Teaching with effect from commencement of 2015/16 school year:**

<b>Category (Post-Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked from 2015/16</b>
Hourly casual qualified	46.85	41.23	5.62
Hourly unqualified	40.85	35.95	4.90

**(ii) Rates for Post-Primary Teachers who entered teaching between 1 January 2011 and 31 January 2012 with effect from commencement of 2015/16 school year:**

<b>Category (Post-Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked from 2015/16</b>
Hourly casual qualified	41.65	36.65	5.00
Hourly unqualified	36.76	32.35	4.41

**(iii) Rates for Post-Primary Teachers who entered teaching on or after 1 February 2012 with effect from commencement of 2015/16 school year:**

<b>Category (Post-Primary)</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked from 2015/16</b>
Hourly casual qualified	40.17	35.35	4.82
Hourly unqualified	36.76	32.35	4.41



**Appendix 5**

**REVISED HOURLY RATES FOR PART-TIME POST-PRIMARY TEACHERS EMPLOYED TO PERFORM S&S DUTIES IN ADDITION TO THEIR COMPULSORY S&S LIABILITY WITH EFFECT FROM COMMENCEMENT OF 2015/16 SCHOOL YEAR:**

<b>Status of Part-Time Teacher</b>	<b>Current Rate</b>	<b>New Ongoing Rate from 2015/16</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked from 2015/16</b>
Pre-1 January 2011 Entrant to Teaching	47.82	42.08	5.74
Entered teaching between 1 January 2011 and 31 January 2012	43.04	37.88	5.16
Entered teaching on or after 1 February 2012	32.49	28.59	3.90

## Appendix 6

### Example 1

Mary is a qualified primary teacher and is employed by a primary school on 31 August 2015 as a non-casual substitute to cover the absence of another teacher on maternity leave. She is employed on a full-time basis. Mary does not have any previous service in an Oireachtas-funded teaching post, so she is a post-1 February 2012 entrant. Mary's employment terminates on 26 April 2016 due to the return of the absent teacher from maternity leave.

#### Pre-existing Pay Arrangements:

Mary is employed for a total of 140 tuition days in the 2015/16 school year. Under the previous pay arrangements, Mary would be paid her personal rate of €167.77 per day (i.e. €30,702/ 183). Her total pay in respect of her employment with the school in 2015/16 would therefore be €23,488 (i.e. €167.77 x 140 days).

#### New Pay Arrangements:

Under the new arrangements, 11% is removed from the daily rate and Mary accumulates statutory annual leave to the value of 11% of days worked. Her base daily rate is therefore €149.32 and she accumulates €18.45 of statutory annual leave per day worked.

#### TERM 1 – START OF SCHOOL YEAR TO CHRISTMAS HOLIDAYS:

In this period, between the commencement of her employment on 31 August 2015 and the Christmas holidays, Mary is employed for 77 tuition days. Her pay for this period is €11,498 (i.e. €149.32 x 77 days). In addition, she accumulates statutory annual leave to the value of €1,421 (i.e. €18.45 x 77 days). Mary accumulates 8 days statutory annual leave during the period, which she takes during the Christmas holidays and is paid for.

#### TERM 2 – END OF CHRISTMAS HOLIDAYS TO EASTER HOLIDAYS:

In this period, Mary is employed for 46 tuition days. Her pay for this period is €6,869 (i.e. €149.32 x 46 days). In addition, she accumulates statutory annual leave, to the value of €849 (i.e. €18.45 x 46 days). Mary accumulates 5 days statutory annual leave during the period, which she takes during the Easter holidays and is paid for.

#### TERM 3 – END OF EASTER HOLIDAYS TO SUMMER HOLIDAYS:

In the period from the Easter holidays to the termination of her employment, Mary is employed for 17 tuition days. Her pay for this period is €2,538 (i.e. €149.32 x 17 days). In addition, she accumulates statutory annual leave to the value of €314 (i.e. €18.45 x 17 days). As Mary's employment terminates before the next closure period, she is paid €314 in lieu of her untaken statutory annual leave at the next closure period at the summer holidays.

In total, Mary is employed for a total of 140 tuition days in the 2015/16 school year. Her total pay in respect of her employment with the school in 2015/16 is €23,488.

The following table illustrates Mary's pay over the different terms and holiday periods:

<b>Period</b>	<b>Tuition Days Worked in Period</b>	<b>Pay under Pre-existing Arrangements</b>	<b>Pay under New Arrangements with effect from 2015/16</b>	<b>Days of Statutory Annual Leave Accumulated in the Period</b>
TERM 1: 31 August to Christmas holidays	77	12,918	11,498	8
Christmas holidays		0	1,421	
TERM 2: Christmas holidays to Easter holidays	46	7,718	6,869	5
Easter holidays		0	849	
TERM 3: Easter holidays to end of employment	17	2,852	2,538	1
Statutory AL accumulated at termination of employment – paid at summer holidays		0	314	
<b>Total Pay for the School Year</b>		<b>23,488</b>	<b>23,488</b>	

## Example 2

Paul is a qualified post-primary teacher and is employed by an Education and Training Board school on 14 October 2015 to cover the absence of another teacher on sick leave. He is employed for 14 hours per week. Paul's employment terminates on 6 February 2016 due to the return of the absent teacher from sick leave.

### Pre-existing Pay Arrangements:

In total, Paul is employed for 190 hours in the school year. He is employed as a casual substitute until he exceeds 150 hours of employment in the school year. As a casual substitute, he is paid €46.85 per hour.

Once Paul exceeds 150 hours of employment, he is regarded as a non-casual substitute and goes onto his personal rate of pay for the remaining 40 hours. His annual personal salary is €42,847 (consisting of Point 7 of the pre-2011 entrant scale and an honours degree allowance). This gives a personal hourly rate of €58.30 (i.e. €42,847/735).

For his employment in the 2015/16 year, Paul is paid a total of €7,028 at the casual rate (i.e. €46.85 x 150 hours) and €2,332 at the personal rate (i.e. €58.30 x 40 hours). Paul's total salary for the year is therefore €9,360

### New Pay Arrangements:

Under the new arrangements, 12% is removed from the hourly rate and Paul accumulates statutory annual leave to the value of 12% of hours worked.

For the period for which he is employed as a casual substitute, Paul's base hourly rate is therefore €41.23 and he accumulates €5.62 of statutory annual leave per hour worked.

Once Paul exceeds 150 hours of employment, he is regarded as a non-casual substitute and goes onto his personal rate of pay for the remaining 40 hours. His personal hourly rate is €51.30 (i.e. €42,847/735 – 12%) and he accumulates statutory annual leave of €7 per hour worked at the personal rate.

#### TERM 1 – START OF SCHOOL YEAR TO CHRISTMAS HOLIDAYS:

In the period from the commencement of employment on 15 October to the Christmas holidays, Paul is employed for 126 tuition hours. His pay for this period at the casual rate is €5,195 (i.e. €41.23 x 126 hours). In addition, he accumulates statutory annual leave to the value of €708 (i.e. €5.62 x 126 hours). Paul accumulates 3 days statutory annual leave during the period, which he takes during the Christmas holidays and is paid for.

#### TERM 2 – END OF CHRISTMAS HOLIDAYS TO EASTER HOLIDAYS:

In the period from the Christmas holidays to the termination of his employment on 6 February, Paul is employed for 64 tuition hours in total. The first 24 tuition hours are paid at the casual rate. His pay for this period at the casual rate is €990 (i.e. €41.23 x 24 hours). In addition, he accumulates statutory annual leave to the value of €135 (i.e. €5.62 x 24 hours).

Paul then exceeds 150 hours of employment in the school year so goes onto his personal rate of pay for the remaining 40 hours of employment. His pay for this period at the non-casual rate is €2,052 (i.e. €51.30 x 40 hours). In addition, he accumulates statutory annual leave to the value of €280 (i.e. €7 x 40 hours).

His total salary for the period from the Christmas holidays to the termination of his employment on 6 February is therefore €3,042. In addition, he accumulates statutory annual leave to a total value of €415. As Paul's employment terminates before the next closure period, he is paid €415 in lieu of his untaken statutory annual leave at the next closure period at the Easter holidays.

Paul is employed for a total of 190 tuition hours in the 2015/16 school year. His total pay in respect of his employment with the ETB in 2015/16 is €9,360.

The following table illustrates Paul's pay over the different terms and holiday periods:

<b>Period</b>	<b>Tuition Hours in Period</b>	<b>Pay under Pre-existing Arrangements</b>	<b>Pay under New Arrangements with effect from 2015/16</b>	<b>Days of Statutory Annual Leave Accumulated in the Period</b>
<b>TERM 1:</b> Commencement of employment to Christmas holidays	126	5,903	5,195	3
Christmas holidays		0	708	
<b>TERM 2:</b> Christmas holidays to termination of employment	74	3,456	3,042	2
Statutory annual leave accumulated at termination of employment – paid at Easter holidays		0	415	
<b>Total Pay for the School Year</b>		<b>9,360</b>	<b>9,360</b>	