

CPSMA Guidance in regard to payments to Independent Assessors August 2017

The following guidance is issued by CPSMA in regard to payments to assessors by Boards of Management of Schools.

Any Independent Assessor is to be paid two separate amounts:

1. Daily Fee
2. Travel & Subsistence

1. Any Independent Assessor is to be paid as a self employed individual.

The individual will sign and complete **Daily Fee Invoice Form** for services provided, which will furnish the following details to the Board of Management:

- o Invoice Date
- o Full Name and address of the person who supplied the services
- o PPS number of the person who supplied the services
- o Full Name and address of the School to whom the services were supplied (School should print this on the form)
- o Description of the service supplied
- o Daily Fee Rate, which should not exceed €127 but may be less.

2. Travel & Subsistence is to be paid in line with the rates shown below

The individual will sign and complete **Travel & Subsistence Form** for services provided which will furnish the following details to the Board of Management:

- o Full Name and address of the person who supplied the services
- o Full Name and address of the School to whom the services were supplied (School should print this on the form)
- o Kilometres travelled to and from the School/Venue
- o Subsistence claim
- o Miscellaneous claim
- o Total claim.

Expenses Rates: From Income Tax, Statement of Practice SP – IT / 2 / 07 (revised April 2017) Maximum Rates set out by the TES, Department of Education & Skills

The following schedule of rates has been agreed under the Scheme of Conciliation and Arbitration for the Civil Service.

Table of Domestic Subsistence Rates effective from 1 April 2017				
Overnight Allowances			Day Allowances	
Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours

Effective from 1st April 2017

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	37.95 cent	39.86 cent	44.79 cent
Band 2	1,501 – 5,500 km	70.00 cent	73.21 cent	83.53 cent
Band 3	5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
Band 4	25,001 km and over	21.36 cent	22.23 cent	25.85 cent

DAILY FEE INVOICE FOR CONTRACT FOR SERVICE IN PRIMARY SCHOOLS

Name of School: _____

Invoice No: _____

Independent Assessor Name: _____

PPS No: _____

Address: _____

Date	No of Days	Daily Fee Rate	Total Fee
Professional Fee for the following service _____			
TOTAL FEE			

I certify that:

- a) I apply for a total payment of € _____ for work as an Independent Contractor at the above named School.
- b) I acknowledge that this Daily Fee is earned as an Independent Contractor and all tax liabilities are my own responsibilities.
- c) No invoice in respect of the same service has or will be made elsewhere.
- d) The maximum amount to be charged is €127 per day.

Total Claim: _____

Signature of Claimant: _____

Date: _____

TRAVEL & SUBSISTENCE EXP FOR USE IN PRIMARY

Name of School: _____

Expense Claim No: _____

Independent Assessor Name: _____

FOR OFFICE USE ONLY
Date received: _____
Approved for payment: _____
Payment reference: _____
Date Paid: _____

PPS No: _____

Address: _____

From: (Place, Time)	To: (Place, Time)	Return distance (KM)	Rate per KM	Total Value	Subsistence Claimed	Misc. Claimed	Total Claimed
TOTAL VALUE OF CLAIM							

I certify that:

- a) The subsistence and other allowances that I claim are correct and in accordance with regulations in accordance with circular 07/2009.
- b) The subsistence and other allowances that I claim are not subject to tax.
- c) The expenses were actually and necessarily incurred by me in relation to duties outlined to me.
- d) No claim in respect of the same period has or will be made elsewhere.

Total Claim: _____

Signature of Claimant: _____

Date: _____

FOR OFFICE USE ONLY
Date received: _____
Approved for payment: _____
Payment reference: _____
Date Paid: _____