

MAINSTREAM 2ND LEVEL TEACHERS WHO WISH TO TAKE PAID STUDY LEAVE FOR APPROVED COURSES.

NOTE: The Substitution Arrangement incurs no cost to the Committee.

Benefits to Teachers on Paid Study Leave

☞ For purposes of reckoning superannuation the teacher's service is not broken.

ARRANGEMENTS WHERE APPROVED:

- ☞ The Principal must decide on how many part-time substitutes are needed and how the hours will be divided among these part time teachers.
- ☞ The Principal submits a report to HR regarding arrangement of part-time substitute hours.
- ☞ HR cost out the total substitution cost including the employer's PRSI cost. This is what is charged against the teacher's Net salary.
- ☞ HR will also submit a letter to the Revenue advising of the teacher's paid study leave arrangement and cost of substitution. This may result in tax relief in the form of extra credits during the year of study.
- ☞ If a teacher holds a POR post, payment of the allowance ceases for the year and the post is advertised on fixed term/purpose basis.

Example of the Sequence of Steps that must be taken:

1. Teacher submits application for paid study leave to CEO/Principal/BOM.
2. Application is approved.
3. Principal arranges substitution and advise HR of details.
4. Assuming, as in the example, below 3 substitutes are employed, Principal advise HR of names, weekly contract hours, start and finish dates.
5. HR on basis of information submitted by Principal will estimate overall cost of substitution; in estimating the cost the following is factored in:
 - ☞ substitute teachers hourly rate of pay
 - personal rate or qualified rate
 - ☞ employer's PRSI cost at 10.75%

Example of Cost Neutral Arrangement

	€
Teacher's Gross Pay	64000
Less Tax/PRSI etc.	<u>28800</u>
Teachers Annual Net pay	<u>35200</u>

Assuming 3 substitutes are employed, and their rates of pay is
€50 per hour = 22 hrs x 50 weekly cost.

22 x 50	1100
33.4 wks x €1100	36740
Plus employer PRSI @ 10.75%	<u>3949.55</u>
Total cost of Substitution:	<u>40689.55</u>

In the above scenario, cost of substitution is higher than net pay.
Consequently, teacher must continue to pay substitution costs into
the following academic year where such arises i.e. costs higher than net pay.
Therefore, in the example above, €5,489 must be recouped from teacher's
net pay until cleared.