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**HR Pay SOP No: 2023/001**

**Previous SOP: N/A**

**TETB HR PAYROLL STANDARD OPERATING PROCEDURE:**

**ONCE-OFF PAYMENTS**

**INTRODUCTION:**

This Standard Operating Procedure outlines TETB’s payroll process to facilitate once-off payments to individuals (e.g. guest speakers facilitators, lecturers, trainers etc.) who provide talks, lectures, workshops, training etc. in a school/centre under the remit of Tipperary Education and Training Board (TETB).

Payments to such individuals must be processed through the payroll system and taxed accordingly.

***Reference:*** [*Part 05-01-11 - Taxation of Part-Time Lecturers - Teachers - Trainers (revenue.ie)*](https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-11.pdf)

**PROCESS:**

1. School/centre wishes to organise e.g. a *Music Workshop for Transition Years.*
2. School/centre contacts the individual, referred to as a Trainer in this process.
3. School/centre must inform the Trainer that payment will be processed via the payroll system and taxed accordingly **prior** to booking the training.
4. School/centre must provide the Trainer with a copy of the **TETB Starter Form *(Appendix 1)****.*
5. A TETB Supplier Form will not be accepted as the payroll and creditor payment systems are distinct from each other.
6. The Trainer must submit a fully completed **TETB Starter Form** and a **request for payment/invoice** to the School/Centre. The request for payment should state the gross amount. The amount paid to the Trainer will be net of statutory deductions.
7. School/centre approves the request for payment/invoice (i.e. must be signed by Principal and include the relevant Expense Code)
8. School/centre submits the completed Starter Form and approved request for payment/invoice to the TETB HR/Payroll section.
9. TETB HR/Payroll section sets up the Trainer as a ‘*non-employee*’ on the Core Portal (HR/payroll system).
10. Payment will be processed and paid to the Trainer as soon as possible, in line with TETB/ESBS payroll calendar.
11. The Trainer will receive a notification from ESBS to register for the Core Portal. By registering for the Core Portal, the Trainer will have access to a payslip.
12. Any taxation related queries by the Trainer should be directed to Revenue.

**EXCEPTIONS TO THE ABOVE PROCESS:**

The **only exception** to the above process is where the individual concerned has a company and the company is registered with the Companies Registration Office in Ireland (CRO). In this instance, the company can be paid through the Creditors payment system. Schools/centres should contact the Finance Department, based in the TETB Administrative Office in Nenagh for further information.

If the individual is registered as an ‘*individual with the CRO*’ payment must still go through payroll.

If a school/centre is unsure regarding the eligibility to be paid via Creditors, they should contact the Finance Department for guidance **prior to the training taking place**. This will prevent any misclassification which could lead to a delay in the processing of payments to the individual for work which they have already performed.

**TETB HR/PAYROLL BACKGROUND INFORMATION:**

TETB’s payroll provider is Education Shared Business Services (ESBS). ESBS is a business unit in the Department of Education. TETB/ESBS use a payroll system called Core HR. TETB and ESBS share relevant data in accordance with a Data Processing Agreement.

TETB’s HR/Payroll section is based in the TETB Administrative Office, Clonmel. This section is responsible for ensuring that all payments are processed in adherence with TETB/ESBS payroll procedures.

***To contact TETB HR Payroll***:

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| **Email:** | payrollqueries@tipperaryetb.ie  |
| **Telephone:** | 052 612 1067 |
| **Address:** | Tipperary ETB Administrative Sub Office, Western Road, Clonmel, Co. Tipperary. E91 CH3 |

**USEFUL LINKS:**

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| **Core Portal**  | <https://my.corehr.com/pls/coreportal_esbsetbp/cp_por_public_main_page.display_login_page>  |
| **Revenue** | <https://www.revenue.ie/en/Home.aspx>  |
| **Companies Registration Office (CRO)** | <https://www.cro.ie/en-ie/>  |



*Appendix 1*

**TETB STARTER FORM - ONCE-OFF PAYMENTS**

* **The information below is required to set you up on the Core HR payroll system and process your request for payment/invoice.**
* **Personal data is processed in adherence with TETB’s Data Protection Policy.**
* **Incomplete forms will be returned to you resulting in a delay in payment.**

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| **SECTION A – PAYEE DETAILS:** |
| **Name:** |  | **Contact No:** |  |
| **Postal Address:** |  |
| **Email Address:** |  |
| **Date of Birth:** |  | **PPS No:** |  |
| **Start Date:** *i.e Date(s) of Training*  |  | **Name of School/ Centre:** |  |

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| **Section B - PAYEE Bank Account Details:** |
| **Bank Account Number:** |  |  |  |  |  |  |  |  |
| **Bank Sort Code:** |  |  | - |  |  | - |  |  |
| **BIC:** |  |
| **IBAN:** |  |
| **Name on Account:** |  |
| **Bank Name:** |  |
| **Branch Address:** |  |
| *I hereby authorise Tipperary Education Training Board to pay monies directly into this account.*  |
| **Signature:** |  | **Date:** |  |

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| ***Section c - OFFICE USE ONLY*** |
| **DATE SET UP ON CORE HR:** |  | **EMPLOYEE REFERENCE:** |  |
| **COST CENTRE:** |  | **expense code:** |  |
| **ENTERED BY:** |  | **CHECKED BY:** |  |
| **BATCH ID:** |  |  |  |

[***TETB Privacy Notice & Data Protection Policy***](https://tipperary.etb.ie/about-us/data-protection/)

***TETB’s Employer Registered Number: 3189720WH***