

Employees' Subsistence Expenses

Absences within the State

The schedule of rates based on the current Civil Service subsistence rates for absences within the State is set out hereunder:

Rates effective from 5 March 2009

	Night Rate			Day Rate	
	Normal Rate	Reduced Rate	Detention Rate	10 Hours or more	5 hours but less than 10
Class A	€ 108.99	€ 100.48	€ 54.48	€ 33.61	€ 13.71
Class B	€ 107.69	€ 92.11	€ 53.87	€ 33.61	€ 13.71

Notes on Schedule:

There are detailed rules and conditions governing the payment of subsistence allowances in the Civil Service. The following notes are indicative of some of the relevant provisions

(i) Class of Allowances

The rate of allowance depends on the grade of officer. The approximate grade levels, and present minimum annual salaries, are broadly as follows:

Class A:

Assistant Principals, higher grades and equivalents. All grades with the same salary scales as Engineer Grade 11 (Civil).

Full PRSI -€69,659: Modified PRSI - €66,179

Class B:

Higher Executive and Executive Officers, Administrative Officer, Staff Officer, whose pay is above the maximum of the Clerical Officer, Clerical Officers on and above the CO standard scale maximum, and equivalents.

Full PRSI - €37,536: Modified PRSI - €35,660

(ii) Overnight Allowance

Overnight Allowance (over 24 hours absence)

An overnight allowance covers a period of up to 24 hours from the time of departure, as well as any further period not exceeding 5 hours, which is necessarily spent overnight away from the normal place of work.

Where an absence exceeds 24 hours, a day allowance at the appropriate rate may be paid only if the last period of 24 hours is exceeded by 5 or more hours.

Normal Rate

This is payable for absences up to 14 nights.

Reduced Rate

This is payable for each of the next 14 nights.

Detention rates

This is payable for each of the next 28 nights.

Employees' Subsistence Expenses - *continued*

Absences Over 56 Nights

Employers should make application to the appropriate Revenue office with a view to agreeing the rate to be applied.

The period of subsistence at any one location is limited to six months. Any departure from this position e.g. for continuation of the subsistence period for a short duration, is considered on the circumstances of the individual case.

Continuous Absence

Certain absences from a particular temporary location would not be regarded as breaking the continuity of stay for the purpose of reducing the subsistence allowance. These absences would include absences of not more than two nights due to a return on official business to the employee's normal place of work, plus any nights of a weekend or public holidays or return visits home or annual leave. These absences would not, of course, qualify for subsistence allowance.

Teamworkers

Where employees are working as team members and it is necessary for junior team members to stay in the same accommodation as senior team members who qualify for a higher rate of subsistence, such higher rate may also apply to the junior team members.

(iii) Day Allowances:

- 5 to 10 hours absence
- over 10 hours absence

A day allowance applies to continuous absence of 5 hours or more, provided the absence is not at a place within 5 kilometres of the employee's home or normal place of work. There are two categories of day allowance, namely, 5 to 10 hours absence and over 10 hours absence.

Current Civil Service Subsistence Rates for absences outside the State

Details of quantum of Civil Service subsistence rates for certain foreign countries are available from any Regional Revenue Office.

The Civil Service schedule of rates may be applied in the following manner in respect of temporary (up to six months) absence:

Period of Assignment Abroad	% of Subsistence Rate for relevant location
First month	100%
Second and Third month	75%
Fourth, Fifth and Sixth month	50%

The rates may be used only in respect of the reimbursement of allowable subsistence expenses where the employee is working abroad on a foreign assignment. "Working abroad" on foreign assignment means that the employee is actually performing the duties of the employment abroad for a temporary period. Where actual vouched expenses exceed the flat rate allowances such vouched expenses may be used instead of flat rate allowances.

Employees' Subsistence Expenses - *continued*

Long term Absences

For long term absences (where assignment period is greater than six months), reimbursement of allowable subsistence expenses may be made in the following manner:

Allowable Subsistence Expenses

Period of Assignment Abroad	Allowable Subsistence
First month of assignment (to facilitate the employee obtaining self catering accommodation)	Up to the Over Night Rate
Remainder of Assignment	Up to the cost of reasonable accommodation, plus 50% of the day rate (i.e. 10 hour rate) for the location.

Any departure from the above is only considered having regard to the particular circumstances of the individual case. The position as outlined is, of course, only relevant to the extent to which the employee remains within the charge to Irish Tax.