



Coimisiún na hÉireann um Chearta
an Duine agus Comhionannas
Irish Human Rights and Equality Commission

DAC Expenses and Stipend Policy

August 2023

16 – 22 Green Street, Dublin 7, D07 CR20

T (01) 858 9601 | F (01) 858 9609 | E info@ihrec.ie | www.ihrec.ie

Overview

Expenses

You are likely to incur expenses in the course of carrying out your work as a member of the Commission's Disability Advisory Committee. For example, the cost of getting to and from meetings or availing of a Personal Assistant. The Commission will reimburse you for these costs.

This note sets out the three main types of expenses that the Commission will reimburse you for - travel, subsistence, and reasonable accommodations – and how you can claim back these expenses. Please ensure that you retain all receipts and submit these with your expenses claim.

Expenses claims must be made via the PSSC portal (Payroll Self Service Centre) on the NSSO system (Ireland's National Shared Services Office).¹ Each Committee member will be set up on the NSSO system and will receive details on how to set up their accounts to access the PSSC portal (Payroll Self Service Centre).

It is the responsibility of DAC members to make expenses claims through the PSSC system. If required committee members can get assistance from a trusted person to log into their account to administer a claim on their behalf.

The PSSC customer service are also available to assist with queries on how to use the portal. They can be contacted at:

- Tel: 0818 107 100
- Email: customerservicecontrol@nssso.gov.ie

In addition, there is a proxy user option available to committee members who require additional assistance making expenses claims or who encounter accessibility issues with the PSSC system. Please contact the DAC Secretariat directly on this if required.

¹ The NSSO is the provider for Human Resources, payroll administration and finance services for Government Departments and Public Service.

Please note, all expenses claimed are subject to civil service rules and regulations and must be claimed in accordance with IHREC's finance procedures.

Stipend

The stipend will be paid in recognition of the significant value that members' expertise brings to the work of the Commission, as well as the considerable time commitment required of members in carrying out their work on the committee.

The stipend is an annual rate of €1200 (€200 per day, paid quarterly)

IHREC staff will process the administration of the stipend and liaise with the [NSSO](#) (Ireland's National Shared Services Office) who make the stipend payment to each Committee member. The stipend is paid in compliance with the requirements on public bodies.²

Expenses: Travel and Subsistence

Travel

You should always seek to travel by the shortest practicable routes and by the cheapest suitable mode of transport. It is for committee members to decide what, in their circumstance, is the most suitable mode of transport. The Commission is happy to facilitate, within reason, whatever works best for you.

Public transport: The Commission will reimburse you for the cost of using public transport. Please keep all tickets and receipts connected to your journey and provide these to the Committee secretariat when claiming your expenses.

² The One Person One Salary principle applies i.e. the stipend should not be payable to members already in receipt of a public sector salary. The stipend fee is also subject to taxation – please see the Revenue Commissioner's Guidance "Income Tax – Statement of Practice SP-IT/04" for guidance. Any queries regarding taxation matters should be addressed directly to the Office of the Revenue Commissioners. The stipend is aligned to the [Code of Practice for the Governance of State Bodies](#) (including the [Code of Practice for the Governance of State Bodies: Remuneration and Superannuation](#) guidance and the [Fees payable to Chairpersons and Members of State Boards](#) framework), as appropriate.

Taxis: The Commission will reimburse you for the cost of travelling by taxi when it is reasonable to do so. For example, travelling by taxi from a train or bus station to a committee meeting. Taxis can be booked through Commission staff where possible - if this is an option you wish to avail of please notify Commission staff prior to the meeting date. Where this is not feasible, you can pay for a taxi yourself, keep the receipt and claim back the cost as an expense.

Car travel: The Commission will reimburse you for the cost of travel by car where it is reasonable to do so. You will be reimbursed per kilometer travelled according to the appropriate motor mileage rate. There are different mileage rates for different car engine sizes – see Appendix 1.

Example

You travel by train to Dublin to attend a committee meeting. You get a Luas from the train station to the city centre and make your way to the meeting venue. Returning home by train is not available so a family member comes to collect you from Dublin. They pick you up from a park and ride in Dublin. You take a taxi from the meeting venue to the park and ride to meet them. In this case:

- The Commission will reimburse you for the cost of the train and Luas to the meeting.
- The Commission will pay for your taxi from the meeting venue to the park and ride.
- The Commission will reimburse you for the cost of your car travel from the park and ride to your home, according to the appropriate motor mileage rate.

Subsistence

Civil Service circulars provide for a subsistence allowance to help cover the cost of working away from home – essentially meals and accommodation where required.³ There is a day allowance and a night allowance.

³ [Circular 23/2021: Domestic Subsistence Allowances](#) sets out the framework for travel and subsistence expenses in the civil service. Information about the [current civil service travel and subsistence rates](#) is on [revenue.ie](#).

Day allowance

The day allowance covers assignments 8 kilometres or more outside of your home or normal place of work. There is no subsistence allowance for an assignment less than 5 hours long.

For an assignment of between 5 and 10 hours, the subsistence rate is €16.29.⁴

For an assignment of 10 hours or more, the subsistence rate is €39.08.⁵ (

If a meal is provided to you then €16.29 will be deducted from the rate for each meal provided.

Example

You leave home at 9.00am to attend a committee meeting and arrive home at 19.00pm the same day. Lunch was provided at the meeting.

In this case:

- You have spent 10 hours in total on this assignment and are therefore entitled to the 10 hour subsistence day rate of €39.08.
- As lunch was provided at the meeting, €16.29 is deducted from the rate.
- Your subsistence payment will therefore be €22.79.

Overnight allowance

The overnight allowance covers an overnight assignment that is at least 100km from your home and your normal place of work. In exceptional circumstances and where IHREC is satisfied that a requirement exists, an overnight allowance may be paid within the above distance. The rate for an overnight stay is €167.00 and consists of the costs of accommodation plus three meals.

⁴ This rate took effect on 1st December 2021 – the previous rate of €15.41 applies to assignments before that date.

⁵ This rate took effect on 1st December 2021– the previous rate of €36.97 applies to assignments before that date.

Example

You pay to stay in a hotel overnight to attend an event related to committee business the following day. You have dinner in the hotel on the night you are staying and take a taxi from the hotel to the event the following day.

In this case:

- You can claim the overnight subsistence rate of €167.00.
- You cannot claim the cost of the meal in the hotel as an expense, as the purpose of the overnight subsistence payment is to cover costs such as this.
- You can claim the cost of the taxi as an expense, provided there was no cheaper suitable means of transport to use instead.

However, where accommodation is provided by the Commission (or other event organiser here relevant) at no cost to the DAC member or a PA, this rate will be reduced accordingly.

Example

You are staying in a hotel the night before a DAC meeting. You leave home at 1pm the day before the meeting to travel to the hotel. You arrive at the hotel and have dinner, which you pay for yourself. The Commission has paid for the hotel stay, which includes breakfast in the morning. You attend the Commission event the following day from 11am – 4pm and arrive home at 7pm that same evening.

You are entitled to:

- Day 1 = 1 x 10 hour subsistence rate plus 1 x overnight allowance less breakfast provided.
- Day 2 = 1 x 10 hour subsistence rate less lunch provided.

Example

You leave home at 9am to attend a committee meeting from 12.00-16.00 and stay in Dublin overnight to attend the DAC meeting the following day. You stay with a friend or family member and then attend the DAC meeting from 9am – 2pm. You arrive home at 5pm. You are provided with lunch on both days but no other meals are provided to you.

You are entitled to ...

- Day 1 = 1 x overnight allowance less lunch provided.
- Day 2 = 1 x 10 hour subsistence rate less lunch provided.

Please note, you can only claim both a day and overnight allowance if you work five hours or more the next day.

Stipend

At its Plenary on 19 October 2021, the Commission agreed that members of its second Disability Advisory Committee will receive a stipend. The second Disability Advisory Committee was appointed at the Commission's Plenary on 15 September 2022 and the stipend is in effect from the 1 October 2022 (the month in which its first meeting took place).⁶

The stipend will be paid in recognition of the significant value that members' expertise brings to the work of the Commission, as well as the considerable time commitment required of members in carrying out their work on the committee.

The stipend is an annual rate of €1200 (€200 per day, paid quarterly)

IHREC staff will process the administration of the stipend and liaise with the [NSSO](#) (Ireland's National Shared Services Office) who make the stipend payment to each Committee member.

The stipend is paid in compliance with the requirements on public bodies.⁷

⁶ DAC members are entitled to claim pro rata €400 for the period October – December 2022.

⁷ The One Person One Salary principle applies i.e. the stipend should not be payable to members already in receipt of a public sector salary. The stipend fee is also subject to taxation – please see the Revenue Commissioner's Guidance "Income Tax – Statement of Practice SP-IT/04" for guidance. Any queries regarding taxation matters should be addressed directly to the Office of the Revenue Commissioners. The stipend is aligned to the [Code of Practice for the Governance of State Bodies](#) (including the [Code of Practice for the Governance of State Bodies: Remuneration and Superannuation](#) guidance and the [Fees payable to Chairpersons and Members of State Boards](#) framework), as appropriate.

Please note, it is the responsibility of each Committee member to source information and advice as required around the impact of the stipend on their income and their eligibility for any disability support services and/or social protection payments.⁸

In addition, the stipend payments will be taxed and are subject to deductions (i.e. tax, PRSI and the Universal Social Charge as appropriate). Any questions related to tax must be queried with Revenue directly. See Revenue's [Statement of Practice](#).

Reasonable accommodations

The Commission will reimburse you for the cost of reasonable accommodations you may need to carry out your work as a committee member. The process for claiming reimbursement of the cost of reasonable accommodations is as follows.

- Inform the committee secretariat of the reasonable accommodation that you would like the Commission to provide.
- If the Commission can provide the reasonable accommodation for you directly, the committee secretariat will arrange this and the Commission will process any costs that arise. Please inform the secretariat of anything to consider when arranging the reasonable accommodation.
- If the secretariat indicates that you will need to arrange the reasonable accommodation yourself, please make the arrangements and cover any costs that arise.
 - Keep all invoices and receipts related to any payments that you make.
 - Enter the details of the expense under 'Miscellaneous' when making an expenses claim via the PSSC system.

⁸ Please find further information from [Citizens Information](#), [Revenue](#) and [Social Protection](#).

Personal Assistant hours

The Commission can reimburse the reasonable and appropriate cost of Personal Assistant services to a maximum cost of €300 per meeting. If you need your P.A. with you on an overnight assignment, the Commission will cover additional expenses such as accommodation and meals for your P.A. In the event that a DAC member does not have documents to evidence use of the PA service or to invoice for it, for example if the PA is family member,⁹ DAC members may use IHREC template documents to process their expenses claim. DAC members and PAs remain responsible for ensuring that they are compliant with any relevant State funding requirements.

Example

You wish to have a Personal Assistant facilitate your participation in a committee meeting. In this case, you should:

- Arrange and pay for the P.A. service yourself.
- Keep all documentation related to the booking, such as invoices and receipts.
- Enter the details of the expense under 'Miscellaneous' when making a claim via the PSSC System.

⁹ Regarding rates of reimbursement for PA support provided by a family member, it is for members and the person providing their PA support to decide on the charge per hour of PA support. One member was advised by the Independent Living Movement Ireland that €13 per hour is an appropriate rate for PA support as of December 2019.

Appendix 1 – Civil Service mileage rates

Motor travel rates (from 1 September 2022)

Distance band	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Up to 1,500 km (Band 1)	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500 km (Band 2)	72.64 cent	79.18 cent	90.63 cent
5,501 - 25,000 km (Band 3)	31.78 cent	31.79 cent	39.22 cent
25,001 km and over (Band 4)	20.56 cent	23.85 cent	25.87 cent