

March 2009

Changes in Civil Servant Mileage and Subsistence Rates

Effective from 5 March 2009 the civil servant mileage and subsistence rates are as follows:

MILEAGE RATES

The Civil Service kilometric rates for cars, motorcycles and bicycles for individuals who are obliged to use their car, motorcycle or bicycle in the performance of the duties of their employment, are as follows:

Motor cars

Motor cars effective from 5 March 2009			
Official Motor Travel in a calendar year	Engine Capacity: Up to 1,200 cc	Engine Capacity: 1,201 cc to 1,500 cc	Engine Capacity: 1,501 cc and over
Up to 6,437km	39.12 cent	46.25 cent	59.07 cent
6,438km and over	21.22 cent	23.62 cent	28.46 cent

Motor cars effective from 1 July 2008 to 4 March 2009			
Official Motor Travel in a calendar year	Engine Capacity: Up to 1,200 cc	Engine Capacity: 1,201 cc to 1,500 cc	Engine Capacity: 1,501 cc and over
Up to 6,437km	52.16 cent	61.67 cent	78.76 cent
6,438km and over	28.29 cent	31.49 cent	37.94 cent

Motorcycles

Motorcycles effective from 5 March 2009				
Official Motor Travel in a calendar year	Engine Capacity: Up to 150 cc	Engine Capacity: 151 cc to 250 cc	Engine Capacity: 251 cc to 600 cc	601cc and over
Up to 6,437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Motorcycles effective from 1 July 2008 to 4 March 2009				
Official Motor Travel in a calendar year	Engine Capacity: Up to 150 cc	Engine Capacity: 151 cc to 250 cc	Engine Capacity: 251 cc to 600 cc	601cc and over
Up to 6,437km	19.30 cent	26.80 cent	31.62 cent	38.12 cent
6,438km and over	12.49 cent	17.75 cent	20.39 cent	23.46 cent

Bicycles

Kilometric Rates for Bicycles	
Operative Date	Rate per Kilometre
From February 1st 2007	8 cent
Prior to 1st February 2007	4 cent

Rates per Kilometre (1 mile = 1.609 kilometres)

SUBSISTENCE RATES

1. Subsistence rates for absences within the State

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 5 March 2009					
	Overnight Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
Class A	€108.99	€100.48	€54.48	€33.61	€13.71
Class B	€107.69	€92.11	€53.87	€33.61	€13.71

Table of Domestic Subsistence Rates effective from 1 July 2008 to 4 March 2009				
Overnight Allowances			Day Allowances	
Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
€145.32	€133.97	€72.64	€44.81	€18.28
€143.58	€122.81	€71.82	€44.81	€18.28

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.

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.

2. 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:

Civil Service rates	
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.

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 Overnight Rate
Remainder of Assignment	Up to the cost of reasonable accommodation plus 50% of the day rate (10 hours) 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.

This leaflet is intended to describe the subject in general terms. As such, it does not attempt to cover every issue which may arise in relation to the subject. It does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.

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