



FAQ's regarding Payments & Allowances while undertaking Off-the-Job training (Phases 2; 4 or 6):

Question 1: When will I be paid my first off-the-job payment?

Answer: You will work a back week and will be paid on a fortnightly basis. Payment is made every second Friday in-line with the 2021 Payments Calendar below.

Apprentice Payment Date (FRI)	Provisional deadlines over Bank Holidays for 2021 (to be confirmed)
08 Jan 2021	
22 Jan 2021	
05 Feb 2021	
19 Feb 2021	
05 Mar 2021	
19 Mar 2021	17/3 (Wed) - see below
02 Apr 2021	
16 Apr 2021	
30 Apr 2021	
14 May 2021	
28 May 2021	
11 Jun 2021	7/6 (Mon) - see below
25 Jun 2021	
09 Jul 2021	
23 Jul 2021	
06 Aug 2021	2/8 (Mon) - see below
20 Aug 2021	
03 Sep 2021	
17 Sep 2021	
01 Oct 2021	
15 Oct 2021	
29 Oct 2021	25/10 (Mon) - see below
12 Nov 2021	
26 Nov 2021	
10 Dec 2021	TBC
24 Dec 2021	TBC

Question 2: How do I access my Payslips during Off-the-Job training?

Answer: You need a CoreHR Coreportal account to access your Payslips. CoreHR is the system that administers Off-the-Job payments to you. You will be able to view your payslip online on the payroll portal. You will receive an email from donotreply@corehr.com providing the link to create an account once your registration process is complete. A user manual to create your Coreportal account will be provided to you on your first day of training.

Question 3: What occurs in relation to my first off-the-job payment?

Answer:

- Once you are registered, SOLAS will update their registration system with your off the job training details.
- This information is then given to the payroll team so that you can be set up for payment.
- Revenue are then notified that you have started off the job training under the Department of Education Revenue Employer number.
- Once Revenue have processed this information, you will be able to see the Department of Education as one of your employers in your Revenue **myAccount**.
- It is the responsibility of each apprentice to register for MYACCOUNT and allocate credits/rate bands to the Dept of Education employment if they wish to avoid their salary being subject to Emergency Tax.
- You can then allocate tax credits and/or Tax Rate Bands to this (Department of Education) employment to avoid being subject to Emergency Tax on an ongoing basis while undertaking Off-the-Job training.
- The Revenue Video linked to in Q4 will help guide you through how to do this.

Question 4: How do I divide my Tax Credits and/or Rate Bands between multiple employments?

Answer: You can make any required changes to your Tax Credits and/or Rate Bands between multiple employments through Revenue **myAccount**. The process is as follows:-

- Firstly, click [here](#) to access Revenue video which provides guidance on registering/logging into **myAccount** and dividing tax credits and/or rate bands between multiple employments
- Click [here](#) to access Revenue **myAccount** and follow through with the process as outlined in the video provided by Revenue

Question 5: When can I make my required changes to my Tax Credits and/or Rate Bands so that they are reflected in my next payment?

Answer: It is essential that you wait until the Department of Education Employment appears on your Revenue **myAccount** on page titled 'divide tax credits'. The process for doing this is demonstrated in the Revenue video, which is provided [here](#) and comes after 1 minute 23 seconds into the video. The Department of Education Employment ID will only appear on this screen once the process outlined in Question 3 has been completed.

The cut off time for making amendments to Tax Credits is Monday @1pm for a payment date on Friday that week. This means that any amendments you make to your Tax Credits after Monday @1pm will not be reflected in your salary on that Friday but will instead be included in the following payroll.

Question 6: How can I ensure that I do not remain on emergency tax during Off-the-Job training?

Answer: In line with the information provided above, it is the responsibility of each Apprentice to ensure that the necessary changes to Tax Credits and/or Rate Bands have been made to ensure that payments are not subject to Emergency Tax on an ongoing basis.

It is also important for every Apprentice to note that it is the responsibility of each Apprentice to re-allocate their Tax Credits and Rate Bands back to their main sponsoring employer once they have completed their Off-the-Job training to ensure that they are not subject to emergency tax when they resume work with their main employer. This is also done via **myAccount** on the Revenue system using the same method as outlined above.

Question 7: I can see that I have been taken off Emergency Tax but who do I contact if I have a query on the basis of tax that I have now been placed on e.g. Week 1, cumulative basis?

Answer: You should contact the Revenue Helpline 01-7383636 to discuss this matter. The basis of tax is determined by Revenue on a case-by-case basis.

Question 8: What is the position in relation to my training payments and allowances being subject to statutory deductions?

Answer: All Off-the-Job Training payments are subject to statutory deductions (Income Tax; PRSI and Universal Social Charge (USC)). All Off-the-Job training allowances are not subject to statutory deductions e.g. you do not have to pay tax on accommodation or travel allowances etc.

Question 9: What do you mean by a Tax Credit?

Answer: Tax is calculated as a percentage of your income. Your Tax Credits are deducted from this to give the amount of tax that you have to pay. A Tax Credit will reduce your tax by the amount of the credit. For more information about Tax Credits see [Revenue.ie](https://www.revenue.ie). If you choose not to allocate any Tax Credits to the Dept of Education employment, you will pay full tax on all income from the Department of Education.

Question 10: What do you mean by a Standard Rate Band?

Answer: A tax rate band is the amount of income, which will be taxed at a particular percentage (tax rate).

- The current tax rates are 20% and 40%. A portion of your income will be taxed at 20% and the remainder will be taxed at 40%.
- Your income up to a certain limit is taxed at the 'standard rate' of Income Tax, which is currently 20%. This is known as the Standard Rate Band.
- Any income above your Standard Rate Band is taxed at the higher rate of Income Tax, which is currently 40%.
- If you choose not to allocate any Standard Rate band to the Department of Education employment, you will be taxed at 40%.

Question 11: I set up my Revenue online account previously but I cannot remember the password?

Answer: You can request a new password at the sign-in screen on Revenue **myAccount** <https://www.ros.ie/myaccount-web/home.html>.

Question 12: Why do my Off-the-Job payments need to be registered as a separate employment – I am with same Employer?

Answer: When you are in Off-the-Job training phases of your Apprenticeship, your allowances are paid through a payroll system managed by the Department of Education on behalf of the Education and Training Boards (ETBs). As your payment is coming from a different source, it needs to be registered as a separate employment for taxation purposes only.

Question 13: Am I now employed by the ETB/Department of Education?

Answer: No – you are still employed by your main sponsoring Employer. The Apprenticeship Code of Practice for Employers and Apprentices still applies. The Department of Education / ETB is listed as a second Employer with Revenue so that off the job training payments can be paid through the central payroll system.

Question 14: I am on one of the new Apprenticeships and do not receive Off-the-Job training payments or allowances – does this apply to me?

Answer: No, this applies to apprentices on pre-2016 Craft Apprenticeships only.

Question 15: Can my employer refuse to take me back after my Phase 2/4/6?

Answer: You remain as an employee of your original employer. There is no change to the conditions on the Apprenticeship Code of Practice for Employers and Apprentices. The Department of Education is listed on your Revenue record for the purposes of providing Off-the-Job training payments only.

Question 16: Will my annual leave change?

Answer: No – there is no change to your annual leave entitlements. The Apprenticeship Code of Practice for Employers and Apprentices continues to apply. Your statutory holiday

entitlements continue to accrue during off-the-job training but must be taken during the on-the-job phases at times agreed with your employer.

Question 17: I am concerned that I will not be able to afford to go to my off-the-job training?

Answer: If you have concerns about the cost of attending training, you should speak with your apprenticeship advisor in the ETB where you are registered. You are registered in the County where your Employer is based. For contact details click [here](#).

Question 18: What are Gross Wage Norms?

Answer: Off the job payments are being aligned to gross wages paid by industry in each sector. The weekly gross wage norms for different industries are listed below.

Engineering

Effective: 1 July 2016

Year	Gross wage norm
Phase 2	€202.71
Phase 4	€304.29
Phase 6	€451.26
4th Year	€545.70

Mechanical Engineering Building Services Contracting Sector

Note: Mechanical Engineering Building Services Contracting Sector rates - Effective: 06 March 2018

This rate applies to all Pipefitters. It also applies to Plumbers whose companies are designated under Construction

Year	Gross wage norm
Phase 2	€295.19
Phase 4	€443.24
Phase 6	€664.85
4th Year	€797.82

Construction*Construction rates advised by C.I.F. – Effective: 01 October 2019*

Year	Gross wage norm
Phase 2	€252.47
Phase 4	€379.08
Phase 6	€568.62
4th Year	€682.34

Motor*Motor rates advised by S.I.M.I. - Effective: 01 May 2008*

Year	Gross Wage Norm
Phase 2	€195.25
Phase 4	€293.17
Phase 6	€439.75
4th Year	€527.70

Printing and Paper*Three-year cycle*

Year	Gross wage norm
Year 1	€323.63
Year 2	€345.21
Year 3	€388.36

Four-year cycle

Year	Gross wage norm
Phase 2	€143.68
Phase 4	€215.75
Phase 6	€323.61
4th Year	€388.36

Note: Printing rates advised by IMPA. - Effective: 1 November 2007

Electrical industry (Trade 46)*Electrician rates advised by Connect Trade Union - Effective: 01 September 2019*

Year	Gross wage norm
Phase 2	€274.95
Phase 4	€412.23
Phase 6	€595.53
4th Year	€733.20