

Lycée Français d'Irlande

Employee Discounts Policy

The purposes of this policy are:

- To define what discounts are available and to which employees
- To document how such discounts are calculated
- To advise employees of the potential for a benefit in kind to arise
- To eliminate the risk of error or fraud in the application of employee discounts

1. Relevant Employees

- The discounts offered under this policy are available to all LFI employees (other than partners of AEFÉ employees) who are employed under a contract of indefinite duration (CID) on the 1st September of the relevant school year
- AEFÉ employees or employees of any entities other than the Lycée Français d'Irlande may not avail of the discounts offered under this policy
- LFI employees who are also the partners of AEFÉ employees may not avail of the discounts offered under this policy
- For the avoidance of doubt: AEFÉ employees who are temporarily employed by LFI whilst awaiting formal transfer to an AEFÉ contract of employment may not avail of the discounts offered under this policy

2. Available Discounts

- A 50% discount on basic school fees for pupils who are children of relevant employees

Basic school fees exclude any additional fees that may be in place from time to time, such as enrolment fees, OIB supplement, Lunch Supervision charge, charges for class materials, class projects, extra-curricular activities, after-school care etc. and any other such additional charges that might be levied in the future.

- An employee discount cannot be combined with any other that may be available from time to time, such as sibling discounts. In the event that two or more discounts are available, the one with the greater monetary value will be applied.
- No employee discount is available for after-school care (garderie)

3. Calculation of Discounts

- Discounts will be calculated according to the following formula:

$$\text{Relevant fee} \times 50\% \text{ discount} \times \frac{\text{weeks employed 1}^{\text{st}} \text{ Sep} - 31^{\text{st}} \text{ Aug}}{52} \times \frac{\text{CID timetabled hours/week}}{\text{Standard full-time hours/week}}$$

- Weeks employed is as noted in the contract of indefinite duration for the year corresponding to the relevant fee
- CID timetabled hours/week is as noted in the contract of indefinite duration. Overtime and/or temporary amendments are excluded
- Standard full-time hours/week are defined as follows:
 - Employees paid on Primary school class teachers scale: 27.83 hours/week
 - Employees paid on Primary school language teachers scale: 27 hours/week
 - Employees paid on Secondary school teachers scale 22 hours/week
 - Employees paid on Assistant teachers scale: 27.83 hours/week
 - Employees paid on Assistant librarian scale: 27 hours/week
 - All other employees – 37.5 hours/week
- Any employee whose CID timetabled hours/week is 70% or greater of the relevant standard full-time hours/week shall be deemed to be full-time for the purposes of this policy
- In the event that an employee ceases to be employed by LFI before 31st August in the relevant year, or before the date noted on the contract of indefinite duration if different, then it will be necessary to recalculate the value of any discount accorded. The employee will be liable to pay any resulting shortfall in school fees. This amount may be deducted from any salary payments due.

4. Taxation: Benefits in Kind

- All employees are advised that under certain circumstances it is possible that school fees discounts will result in a benefit in kind (BIK) arising. Such circumstances are variable, and may change from class to class and from year to year. The administration will make every effort to advise employees at the earliest opportunity should a BIK arise.
- When a benefit in kind arises, its value is treated as notional pay and is liable for all standard payroll taxes. In such cases, both employee and employer will have to pay PAYE, PRSI and USC, as applicable, on the value of the benefit
- Employees in receipt of an employee discount should therefore be aware that they might become liable for additional payroll taxes as a result, and that this liability could occur at any time

5. Review and Audit

- The LFI Board of Management will review the provisions of the Employee Discounts Policy on an annual basis
- The LFI Board of Management will audit the application of the Employee Discounts Policy on a periodic basis