

**Reference No:** Circular 6/2006;      **Date:** 27/04/2006

**6/2006:- Agreement on incremental credit for previous service for entry levels at Tax Officer and Higher Tax Officer grades represented by Irish Municipal Public and Civil Trade Union (IMPACT)** Our ref:  
E109/68/06

27<sup>th</sup> April 2006

**Circular 06/2006: Agreement on incremental credit for previous service for entry levels at Tax Officer and Higher Tax Officer grades represented by Irish Municipal Public and Civil Trade Union (IMPACT).**

A Dhuine Uasail,

1. I am directed by the Minister for Finance to say that he has agreed to provide for the granting of incremental credit for previous service to officers at the entry level grades of Tax Officer and Higher Tax Officer represented by Irish Municipal Public and Civil Trade Union (IMPACT).

I am accordingly to convey sanction for the implementation of the provisions detailed below.

## **2. Details of the agreement:**

### **[a] Experience**

(i) The agreement is in respect of persons who entered the Civil Service at the grades of Tax Officer or Higher Tax Officer and who have previously been employed in the public service in Ireland (within the meaning of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 (Appendix 1)) or an equivalent body in the EU Member States<sup>1</sup> in a relevant grade<sup>2</sup>. Although the following bodies are excluded under Schedule 1 of the 2004 Act (Appendix 2) for the purposes of this agreement they should be counted as Public Service bodies: An Post, Telecom Eireann, Coillte Teo, Irish Aviation Authority and also Ordnance Survey Ireland.

(ii) Credit will be given for previous service in a higher grade as follows: a former civil servant who returned to the Civil Service as a Tax Officer will get credit for previous service as a Higher Tax Officer and if applicable Staff Officer and Executive Officer or equivalent grades<sup>3</sup>. A former civil

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<sup>1</sup> Employment in the public service in EFTA countries and the EU Commission will be considered as relevant in this regard.

<sup>2</sup> Relevant grade – In the case of Tax Officer (e.g. TO, CO, SO, EO, HTO or equivalent grades), for Higher Tax Officer (e.g. HTO, EO, HEO, Inspector of Taxes or equivalent grades).

<sup>3</sup> Equivalent grades – Departments should check with previous employer (in Ireland or EU Member States) whether previous service is relevant. Department of Finance to make final decision on new cases.

servant who re-entered as a Higher Tax Officer will get credit for previous experience as Inspector of Taxes and if applicable HEO or equivalent grade.

(iii) Previous service in a lower grade will not count e.g. a current employee at Higher Tax Officer level will not get credit for previous service as a Tax Officer and if applicable Clerical Officer, Staff Officer, or equivalent grades..

(iv) Experience in the Public Service in Ireland or in the EU Member States will have to be relevant to the work of the grade.

(v) Incremental credit will be granted on the following basis:

- One increment per year for the first five qualifying years;
- Six increments for an employee with previous qualifying service of six to less than ten years;
- Seven increments for an employee with ten or more years qualifying service.

(vi) Where the number of incremental credits due, exceed the number required to reach the maximum point on the scale, each remaining incremental credit due will account for one year being deducted from the 3 year mark-time period between going from the maximum point on the scale to LSI 1 and from LSI 1 to LSI 2.

(vii) An officer's incremental date may be adjusted to take account of part of a year's service where officers have less than 6 years qualifying service. For example, an officer with qualifying service of two years and three months would be given two increments on appointment. This officer would receive their next annual increment after nine months satisfactory service when the combination of qualifying and actual service would reach one year. This does not affect probation or contract year regulations.

(viii) **Qualifying service** is **actual service** less three years in the case of Tax Officers and actual service less four years in the case of Higher Tax Officers to take account of points that have been eliminated from the incremental scales.

(ix) Officers who received a marriage gratuity are eligible to apply for incremental credit for previous year's service.

(x) Credit will not be given for service which has already been taken into account for the purpose of setting starting pay.

## **[b] Verification**

(i) Persons claiming credit for previous service must give comprehensive and accurate information to their employing Department/ Office in support of their claim. Credit for previous service will not be awarded until the employing Department/ Office has satisfactorily completed such measures as it considers appropriate to authenticate the claim.

(ii) Departments should endeavour to complete enquiries in three months.

**[c] Applications**

(i) Applications for incremental credit will be considered only from serving staff recruited in the grades of Tax Officer or Higher Tax Officer and who have had previous experience prior to their recruitment in the grade.

(ii) The Agreement is effective from 1 October 2002.

(iii) Staff with prior qualifying service promoted between 1 May 2000 and 30 September 2002 inclusive may have their **notional** starting pay on promotion recalculated to take account of credit on the basis set out in 2 (a)(v). Actual pay should only be revised with effect from 1 October 2002.

**[d] Temporary service**

For the purpose of incremental progression, temporary officers in the Tax Officer and Higher Tax Officer grades should be treated in the same way as permanent officers.

**[e] Overtime**

Payment in respect of overtime rendered on or subsequent to 1 October 2002 by officers of grades to which this Circular applies should be calculated by reference to pay as increased from 1 October 2002.

**(f) Seniority**

The agreement will not affect existing seniority arrangements. Local arrangements in relation to seniority will continue to apply.

**(g) Queries**

Personal enquiries from individual officers should be referred to the officer's own Personnel Section.

Any queries from Personnel Sections regarding the contents of this Circular should be referred in writing to Careers and Appointments Section, Department of Finance, 73-79 Lower Mount Street, Dublin 2, or emailed to [careersandappointments@finance.gov.ie](mailto:careersandappointments@finance.gov.ie).

Mise le meas,

John O'Connell  
Assistant Secretary

## APPENDIX 1

### Extract from Section 1 of the Public Service Superannuation (Miscellaneous Provisions) Act 2004

“public service body” means-

- (a) the Civil Service,
- (b) the Garda Síochána,
- (c) the Permanent Defence Force,
- (d) a local authority for the purposes of the Local Government Act 2001,
- (e) a health board,
- (f) a vocational education committee established under section 7 of the Vocational Education Act 1930,
- (g) a body, other than a body set out in Schedule 1-
  - (i) established by or under any enactment (other than the Companies Acts 1963 to 2003), or
  - (ii) established under the Companies Acts 1963 to 2003 in pursuance of powers conferred by or under another enactment, and financed wholly or partly by means of moneys provided, or loans made or guaranteed, by a Minister of the Government,
- (h) any body, other than a body set out in *Schedule 1*, wholly or partly funded out of moneys provided by the Oireachtas or from the Central Fund or the growing produce of that Fund and in respect of which a public service pension scheme exists or applies or may be made,
- (i) any subsidiary of a body to which *paragraph (d), (e) or (g)* relates and in respect of which a public service pension scheme exists or applies or may be made.

APPENDIX 2

[No. 7]

*Public Service Superannuation  
(Miscellaneous Provisions) Act  
2004*

[2004.]

*Section 1.*

SCHEDULE 1

BODIES TO WHICH THE DEFINITION OF “PUBLIC SERVICE BODY” DOES  
NOT APPLY

1. A body which has an occupational pension scheme or arrangement that is made or may be made under the agreement between the Government of Ireland and the Government of Ireland and the Government of the United Kingdom of Great Britain and Northern Ireland establishing Implementation Bodies done at Dublin 8 March 1999.
2. Aer Lingus Group p.l.c.
3. Aer Rianta c.p.t.
4. Arramara Teoranta.
5. Bord Gáis Éireann.
6. Bord na gCon.
7. Bord na Móna.
8. Córas Iompair Éireann.
9. Coillte Teoranta.
10. Electricity Supply Board.
11. A Harbour authority within the meaning of the Harbours Act 1946 or company to which section 7 of the Harbours Act 1996 relates.
12. Horse Racing Ireland.
13. Irish National Stud Company Limited.
14. Irish Aviation Authority.
15. An Post.
16. An Post National Lottery Company.
17. Radio Telefís Éireann.
18. Railway Procurement Agency.

19. Voluntary Health Insurance Board.

20. A subsidiary of any body to which this Schedule relates, including a subsidiary of any subsidiary.