



Circular Letter 0033/2024

**To: The Managerial Authorities of Recognised Primary, Secondary,
Community and Comprehensive Schools
and
the Chief Executives of Education and Training Boards**

**Revision of Teacher Salaries under
Public Service Agreement 2024-2026**

Application of pay adjustments due on 1 January 2024

1. The Minister for Education wishes to inform managerial authorities and teachers of revised rates of salary and allowances for teachers as provided for in the “Public Service Agreement 2024-2026”.
2. This circular sets out the increases to pay due on 1 January 2024 as provided for under the Agreement.

Salary increases to be implemented under Public Service Agreement 2024-2026

3. Under Public Service Agreement 2024-2026, a 2.25% (or €1,125 whichever is greater) pay adjustment was agreed and will be implemented with effect from 1 January 2024.
4. In accordance with Section 3.1 of the Public Service Agreement 2024-2026, whole-time annual basic scale salaries will be increased by 2.25% (or €1,125 whichever is greater) with effect from 1 January 2024.
5. The revised pay scales due from 1 January 2024 for primary teachers are set out at Appendix 1 (a) and (b). The revised pay scales due from 1 January 2024 for post-primary teachers are set out at Appendix 1 (c) and (d).
6. The revisions to casual daily/hourly part-time rates due on 1 January 2024 are set out at Appendix 3.
7. All salary scales and daily/hourly casual and non-casual rates payable to teachers set out in previous Circulars are superseded by the terms of this Circular with effect from 1 January 2024.
8. Overpayments will be dealt with in accordance with the relevant Department Circulars.

Allowances

9. The Agreement also provides for increases to allowances in the nature of pay of 2.25% from 1 January 2024. Allowances which are calculated as a specific percentage or specified portion of basic pay should be calculated by reference to the revised rates of pay with in effect from 1 January 2024.
10. The revisions to Qualification Allowances for teachers who entered teaching between 1 January 2011 and 31 January 2012 are set out in Appendix 2 (a) with effect from 1 January 2024.
11. The revisions to Qualification allowances for teachers who entered teaching prior to 1 January 2011 are set out at Appendix 2 (b) with effect from 1 January 2024.
12. Increases to Other Allowances are set out at Appendix 4 with effect from 1 January 2024.
13. It should be noted that certain allowances for new beneficiaries were abolished with effect from 1 February 2012 and their appearance in the attached pay scales does not confer an entitlement to the allowance where the staff member was not already entitled to the allowance. Please read in association with [Circular 0008/2013 Public Service-Wide Review of Allowances and Premium Payments](#) on current allowance entitlements.

Pensions increases

14. The principle of pay parity in pension increases for pre-existing schemes¹ has been agreed up to the 30 June 2026, in line with the Public Service Agreement 2024-2026. Increases should be passed on to pensions in line with that policy.
15. Single Public Service Pension Scheme ('Single Scheme') pensions are updated in-line with the Consumer Price Index (CPI). Therefore pensions in payment in respect of former public servants who served in grades to which this circular applies, will not be adjusted with reference to the revisions of basic pay set out in Section 3.

Pension revisions for pre-existing public service pension schemes

16. The pensions of those who are members of a pre-existing public service pension scheme (Non-Single Scheme) which are in payment from 1 January 2024 in respect of former Public Servants who served in grades to which this circular applies, will be adjusted as appropriate in the normal way, by reference to the revisions of basic pay set out in this Circular. Departments/Offices which, under delegated authority, grant pensions and lump sums may, subject to any necessary prior consultation with this Department, revise pension payments strictly in accordance with this circular.

¹ Pre-existing Public Service Pension schemes, as defined in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

17. The lump sums of the officers in the grades to which this Circular applies who retired on or after 1 January 2024 should also be revised by reference to the revisions of basic pay set out in this circular as appropriate. Deductions from lump sums in respect of non-periodic contributions (such as under Spouses and Children's Pension Schemes) should also be adjusted in these cases. The lump sum of officers in the grades to which this circular applies who retired before 1 January 2024 should not be adjusted.
18. Pensions for officers who retired after 1 January 2024 which were evaluated for the Pension Benefit Cap² under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, will need to be re-evaluated in the context of the increases outlined in this circular.
19. Pensions for officers who are currently re-employed in the public service and whose pensions were evaluated for Pension Abatement³ under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, will need to be re-evaluated in the context of the increases outlined in this circular. A pensioner, not previously subject to abatement, may now be subject to abatement as a result of the increases.

Pension revisions for the Single Public Service Pension Scheme

20. For Single Scheme pensioners who were working as public servants (in grades to which this circular applies) on 1 January 2024 and subsequently retired in the period from 1 January 2024 until such date as this pay adjustment takes effect, their referable amounts accrued and contribution deductions owed will be re-calculated. Lump sum and pensions paid will then be adjusted, as appropriate.

This aforementioned calculation should also be undertaken by Relevant Authorities for the following classes:

- Cost-Neutral Early Retirement (CNER)
- Ill-Health Retirement (including Short Service Gratuity)
- Pension Adjustment Orders (PAOs)
- Death-in-Service (Spouse / Partner / Eligible Child)
- Death Gratuity
- Any other relevant cases

Final Retirement Benefit Statements and Leaver Statements for Single Scheme members in the grades to which this circular applies, who were working as public servants on the dates of the revision of basic pay and who subsequently retired or left their respective Relevant Authority may also have to be adjusted, as appropriate.

Please note that, as previously stated, the lump sum and pensions of officers in the grades to which this circular applies who retired before 1 January 2024 should not be adjusted.

² Circular 13/2020 Guidance on the application of the Pensions Benefit Cap under section 52 (6) and (7) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

³ Circular 24/2022 Guidance on the application of Abatement of Public Service Occupational Pensions.

Circulation and queries

21. Please ensure that copies of this Circular are provided to all members of the Board of Management/Education and Training Board and its contents are brought to the attention of all teachers in your employment including those on leave of absence
22. This Circular can be accessed on the Department's website under <https://www.gov.ie/en/circulars/>
23. Enquiries regarding this Circular should be e-mailed to:
 - Primary: primtch_payroll@education.gov.ie
 - Post-primary: ppppayroll@education.gov.ie
 - ETB Post-Primary Teachers: relevant HR Department

Mark Bohan
Principal Officer
External Staff Relations

Sinéad Keenaghan
Principal Officer
Payroll Division

11 April 2024

APPENDIX 1: INCREMENTAL SALARY SCALES FOR PRIMARY AND POST PRIMARY TEACHERS EFFECTIVE FROM 1 JANUARY 2024

1. Primary Teachers Salary Scales

(a) Revised incremental salary scale for Primary teachers who entered teaching before 1 January 2011, to apply with effect from 1 January 2024⁴.

Revised scale from 1 January 2024 for primary teachers who entered teaching before 1 January 2011	
	Effective from 01/01/2024
Point	€
1	€40,512
2	€41,355
3	€42,544
4	€43,737
5	€45,586
6	€46,784
7	€47,981
8	€50,996
9	€52,543
10	€54,422
11	€56,305
12	€58,213
13	€59,810
14	€61,926
15	€61,926
16	€61,926
17	€64,481
18	€64,841
19	€64,841
20	€64,841
21	€68,695
22	€68,695
23	€68,695
24	€68,695
25	€72,950

⁴ Qualification allowances continue to be paid to this cohort of teachers as appropriate.

(b) Revised incremental salary scale for Primary teachers who entered teaching on or after 1 January 2011, to apply with effect from 1 January 2024⁵.

Revised scale from 1 January 2024 for primary teachers appointed on or after 1 January 2011	
	Effective from 01/01/2024
Point	€
1	€42,510
2	€44,131
3	€45,981
4	€46,826
5	€48,015
6	€49,451
7	€51,063
8	€52,735
9	€54,150
10	€56,701
11	€58,295
12	€60,200
13	€62,094
14	€64,007
15	€65,605
16	€67,717
17	€67,717
18	€67,717
19	€70,633
20	€70,633
21	€70,633
22	€70,633
23	€74,487
24	€74,487
25	€74,487
26	€74,487
27	€78,742

⁵ Additional qualification allowances may be payable to those who entered teaching between 1 January 2011 and 31 January 2012 as set out in paragraphs 8-9 and Appendix 1 (c) of this Circular. As heretofore, qualification allowances are not payable to all new beneficiaries from 1 February 2012.

2. Post-Primary Teachers Salary Scales

(c) Revised incremental salary scale for Post-Primary teachers who entered teaching before 1 January 2011, to apply with effect from 1 January 2024⁶.

Revised scale from 1 January 2024 for post-primary teachers who entered teaching before 1 January 2011	
	Effective from 01/01/2024
Point	€
1	€40,512
2	€41,355
3	€42,544
4	€43,737
5	€45,586
6	€46,784
7	€47,981
8	€50,996
9	€52,543
10	€54,421
11	€56,305
12	€58,213
13	€59,810
14	€61,926
15	€61,926
16	€61,926
17	€64,841
18	€64,841
19	€64,841
20	€64,841
21	€68,695
22	€68,695
23	€68,695
24	€68,695
25	€72,950

⁶ Qualification allowances continue to be paid to this cohort of teachers as appropriate.

(d) Revised incremental salary scale for Post-Primary teachers who entered teaching on or after 1 January 2011, to apply with effect from 1 January 2024⁷.

Revised scale from 1 January 2024 for post-primary teachers appointed on or after 1 January 2011	
	Effective from 01/01/2024
Point	€
1	€43,890
2	€45,510
3	€47,360
4	€48,205
5	€49,394
6	€50,830
7	€52,483
8	€54,176
9	€55,597
10	€58,148
11	€59,740
12	€61,647
13	€63,542
14	€65,453
15	€67,050
16	€69,165
17	€69,165
18	€69,165
19	€72,080
20	€72,080
21	€72,080
22	€72,080
23	€75,932
24	€75,932
25	€75,932
26	€75,932
27	€80,191

⁷ Note: This pay scale has been adjusted to incorporate the equivalent of the value of the Professional Master of Education (PME)/H.Dip Allowance into each point on the scale as provided for in [Circular 0059/2022](#). As heretofore, no further qualification allowances are payable to all new beneficiaries from 1 February 2012

APPENDIX 2: QUALIFICATION ALLOWANCE RATES EFFECTIVE FROM 1 January 2024

(a) Qualification Allowances⁸ with effect from 1 January 2024 for teachers who entered teaching between 1 January 2011 and 31 January 2012

ACADEMIC QUALIFICATIONS	Rate for 1 January 2011 – 31 January 2012 Entrants Only
	Effective from 01/01/2024
(a) Masters' Degree (1st or 2nd Hons)	€677
(b) Doctors Degree	€1,430

(b) Qualification Allowances for teachers who entered teaching prior 1 January 2011⁹

ACADEMIC QUALIFICATIONS	Rate for pre-2011 Entrants only
	Effective from 01/01/2024
(a) (i) H. Dip. in Ed. (Pass)	€691
(ii) Higher Froebel Cert.	€691
(b) (i) H. Dip. in Ed. (1st or 2nd Hons)	€1,447
(ii) Ard Teastas Gaeilge	€1,447
(c) Primary Degree (Pass)	€2,156
(d) Masters Degree by thesis or exam (Pass)	€5,759
(e) Primary Degree (1st or 2nd Hons)	€5,759
(f) Masters Degree (1st or 2nd Hons)	€6,435
(g) Doctors Degree	€7,189

⁸ Qualification allowances are not payable to all new beneficiaries from 1 February 2012.

⁹ Only one of the allowances at (a) or (b) may be held together with one of the allowances (c) to (g). Qualification allowances are not payable to all new beneficiaries from 1 February 2012.

**APPENDIX 3: DAILY/HOURLY CASUAL SUBSTITUTION RATES EFFECTIVE
FROM 1 January 2024**

(a) PRIMARY: Revised daily/hourly rates with effect from 1 January 2024 for part-time and substitute primary teachers who entered teaching prior to 1 January 2011

Category	Ongoing Rate From 01/01/2024	Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/01/2024
Daily casual qualified	€218.67	€27.03
Daily unqualified	€152.70	€18.87
Hourly qualified	€43.73	€5.41
Hourly unqualified on Payroll	€35.88	€4.44
Hourly unqualified Substitute	€30.54	€3.77

(b) PRIMARY: Revised daily/hourly rates with effect from 1 January 2024 for part-time and substitute primary teachers who entered teaching on or after 1 January 2011

Category	Ongoing Rate From 01/01/2024	Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/01/2024
Daily casual qualified	€212.51	€26.27
Daily unqualified	€152.70	€18.87
Hourly qualified	€42.51	€5.25
Hourly unqualified on Payroll	€35.88	€4.44
Hourly unqualified Substitute	€30.54	€3.77

(c) PRIMARY: Unqualified Annual Rate revised rate with effect from 1 January 2024 for primary teachers.

Category	Pre-2011 Entrant Effective Rate from 01/01/2024	2011 Entrant Effective Rate from 01/01/2024
Primary Unqualified Annual Rate	€36,690	€36,690

(d) POST-PRIMARY: Revised casual hourly part-time rates with effect from 1 January 2024 for post-primary teachers who entered teaching prior to 1 January 2011

Category	Ongoing Rate From 01/01/2024	Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/01/2024
Hourly casual qualified	€51.61	€7.04
Hourly unqualified	€45.38	€6.19

(e) POST-PRIMARY: Revised casual hourly part-time rates from 1 January 2024 for post-primary teachers who entered teaching on or after 1 January 2011

Category	Ongoing Rate From 01/01/2024	Value of Statutory Annual Leave Accumulated per Day/Hour Worked from 01/01/2024
Hourly casual qualified	€46.19	€6.30
Hourly unqualified	€40.84	€5.57

APPENDIX 4: OTHER TEACHING ALLOWANCES EFFECTIVE FROM 1 January 2024

(i) Other Allowances

	Effective Rate From 01/01/2024
1. Teaching through Irish	€1,853
2. Gaeltacht Grant payable to teachers in the Gaeltacht other than those in receipt of an allowance equal to 10% of scale salary	€3,586
3. Island Allowance	€2,156
4. Diploma for Special Education	€2,853
5. Special allowance payable to teachers in Comprehensive Schools (Appointed before 1.1.1987)	€2,894
6. Children's Allowances	€113
7. Allowance for Teachers with 35 years' service	€2,720
8. Secretary Board of Management Allowance (payable on a personal basis to Principals of Comprehensive schools who held the allowance prior to the implementation of Agreed Report 3/06)	€3,279
9. Allowance for Principals who act as Secretary to Board of Management (Agreed Report 3/06) School Enrolment:	
<101	€614
101-300	€920
301-500	€1,228
501-700	€1,536
700+	€1,842
10. Rule 87 (Higher Froebel Cert.)	€1,679

(ii) Secondment Allowances

	Effective Rate From 01/01/2024
Category 1 - Directors of Education Centres	€31,842
Category 2	€19,699
Category 3	€15,392
Category 4	€11,860

(iii) Posts of Responsibility

(a) Principal Teacher Allowance (Post Primary)

Category	Effective Rate From 01/01/2024
I	€10,901
II	€12,215
III	€14,328
IV	€16,813
V	€19,558
VI	€22,344
VII	€25,039
VIII	€27,765
IX	€29,770
X	€31,842
XI	€34,862
XII	€36,904
XIII	€40,852
XIV	€42,184
XV	€45,754
XVI	€47,741
XVII	€49,723

(b) Deputy Principal Teacher Allowance (Post Primary)

Category	Effective Rate From 01/01/2024
I	€4,413
II	€5,774
III	€7,634
IV	€9,569
V	€11,442
VI	€13,399
VII	€15,280
VIII	€17,129
IX	€18,586
X	€20,006
XI	€22,206
XII	€23,568
XIII	€26,513
XIV	€27,090
XV	€29,597
XVI	€30,737
XVII	€31,866

(c) Principal Teacher Allowance (Primary)

Category	Effective Rate From 01/01/2024
I	€14,328
II	€14,328
III	€16,813
IV	€19,558
V	€22,344
VI	€25,039
VII	€27,765
VIII	€29,770
IX	€31,842
X	€34,862
XI	€36,904
XII	€40,852
XIII	€42,184
XIV	€45,754

(d) Deputy Principal Teacher Allowance (Primary)

Category	Effective Rate From 01/01/2024
I	€7,634
II	€7,634
III	€9,569
IV	€11,442
V	€13,399
VI	€15,280
VII	€17,129
VIII	€18,586
IX	€20,006
X	€22,206
XI	€23,568
XII	€26,513
XIII	€27,090
XIV	€29,597

¹⁰(e) Principal Teacher Points Rating

	Effective Rate From 01/01/2024
Under 150	€7,798
150 - 299	€7,882
300 - 449	€9,543
450 - 599	€11,197
600 - 749	€13,134
750 - 899	€15,280
900 - 1099	€17,459
1100 - 1299	€19,560
1300 - 1499	€21,688
1500 - 1699	€23,259
1700 - 1949	€24,876
1950 - 2199	€26,501
2200 - 2449	€28,084
2450 and over	€29,625

(f) Deputy Principal Teacher Points Rating

	Effective Rate From 01/01/2024
Under 150	€0
150 - 299	€3,447
300 - 449	€4,506
450 - 599	€5,964
600 - 749	€7,471
750 - 899	€8,932
900 - 1099	€10,469
1100 - 1299	€11,941
1300 - 1499	€13,382
1500 - 1699	€14,521
1700 - 1949	€15,631
1950 - 2199	€16,699
2200 - 2449	€17,754
2450 and over	€18,713

(iv) Other Posts of Responsibility

	Effective Rate From 01/01/2024
1. Assistant Principal I (AP I) ¹¹	€9,974
2. Assistant Principal II (AP II) ¹²	€4,413
3. Graded Post 'A'	€7,799
4. Graded Post 'B'	€3,447
5. Special Functions Allowances	
1	€2,959
2	€4,506
3	€5,964
4	€7,471
5	€7,799
5. Upgraded Special Functions Allowances	
1	€3,782
2	€5,774
3	€7,634
4	€9,569
5	€9,974
6. Director of Adult Education - Self-Financing Part-Time Adult Education Posts of Responsibility CL 46/00 (Appendix 1)	
Category A	€4,413
Category B	€5,774
Category C	€7,634
Category D	€9,569
Category E	€11,442
Category F	€13,398
Category G	€15,280
Category H	€17,129
Category I	€18,586
Category J	€20,006
Category K	€22,206
Category L	€23,568
Category M	€26,513
7. Allowance payable to Principals of schools offering a part-time adult education programme (C.L.46/00)	€1,902
8. Allowance payable to Principals of 5 Community Schools for management role in sports complexes (AR2/01)	€5,644

¹¹ Formerly referred to as Assistant Principal

¹² Formerly referred to as Special Duties Teacher

(v) Other Allowances Applicable to Education and Training Boards, formerly applicable to Vocational Educational Committees.

	Effective Rate From 01/01/2024
1. Rural Science Teachers (for organisation and development of education activities outside formal class instruction)	€2,156
2. Mobile Domestic Science Teachers ¹³	€2,156
3. Special payments to EPTs under Clause 7.1 of Circular Letters 38/89 & 39/89 (AR 2/98)	
No. of Years Reckonable Service – Common Basic Scale	
1	€366
2	€733
3	€1,100
No. of Years Reckonable Service – College Teacher Scale	
1	€456
2	€919
3	€1,376
No. of Years Reckonable Service - Lecturer I Scale	
1	€645
2	€1,286
3	€1,925
4. Special payments to TWTs under Clause 3 of Circular Letter No. 34/89 (AR 2/98)	
No. of Years Reckonable Service – Common Basic Scale	
1	€733
2	€1,466
3	€2,202
4	€2,934
5	€3,667
No. of Years Reckonable Service – College Teacher Scale	
1	€919
2	€1,833
3	€2,751
4	€3,667
5	€4,586
No. of Years Reckonable Service - Lecturer I Scale	
1	€1,286
2	€2,568
3	€3,855
4	€5,138
5	€6,419
5. Allowance payable to teachers of apprentices in DDLETB and CETB, formerly Dun Laoghaire and Co. Cork VECs	€11,404

¹³ Formerly referred to as Itinerant Domestic Science Teachers

(vi) Allowances (Ref. General 3/80)

	Effective Rate From 01/01/2024
1. Long Service Increment	€1,730
2. Special differential allowance paid to Ex-Preparatory College Professors	€3,349
3. Personal Rates of Principals' Allowance	€7,798 €7,798 €7,798 €7,798 €8,131 €8,285 €9,784 €9,940 €10,618 €10,722 €11,505 €13,069
4. Personal Allowances referred to in Paragraph 2 of CL 50/70	€3,003 €5,891 €6,852 €7,657 €8,667 €9,940 €11,202 €12,948 €13,891 €15,278

(vii) Allowances payable to teachers in the Prison Service

	Effective Rate From 01/01/2024
Honorarium	€5,588
Supervising Teacher – Size of Unit Whole Time Equivalent Teachers	
1-6	€9,974
7-9	€15,280
10-12	€18,586
13-16	€23,568
16+	€27,089
Deputy Supervising Teacher	€9,974
Assistant Supervising Teacher	€4,413
Secure Unit Allowance	€2,571