

**Subject:**

**Circular Number:**  
1988/47

**GIVE AS YOU EARN SCHEME  
CHARITABLE DEDUCTIONS FROM PAY**

**Date of Issue:**  
27 October 1988

**Audience:**

- Principals, Vice-Principals and Teachers in Grant-aided Schools;
- Boards of Governors of Grant-aided schools;
- Education and Library Boards;
- Council for Catholic Maintained Schools; and
- Teachers' Unions.

**Summary of Contents:**

The attached Circular contains advice and information about the Give as You Earn Scheme for Charitable Deductions from salary.

**Enquiries:**

Any enquiries about the contents of this Circular should be addressed to the Northern Ireland Council for Voluntary Action.

**Governors' Awareness:**  
Essential

**Status of Contents:**  
Advice  
Information for Schools

**Expiry Date:**

Not applicable

DENI Website:  
<http://www.deni.gov.uk>

## **GIVE AS YOU EARN SCHEME - CHARITABLE DEDUCTIONS FROM PAY**

1. This Circular introduces a scheme enabling full-time permanent teachers paid by the Department to make tax-free donations from their pay to charities of their choice. The arrangements come into effect from 1 January 1989. The scheme does not apply to temporary or part-time teachers.
2. The 1986 Finance Act introduced a new scheme for employees to make donations to charities. The scheme provides a simple way of allowing tax relief automatically on donations made by way of deductions from gross pay.
3. The scheme operates through agencies. An agency receives the deductions and then distributes them to the charities in the amounts specified by each employee.

Arrangements have now been made with "Give as You Earn (Northern Ireland)", Northern Ireland Council for Voluntary Action, to act as the agency for the Department of Education permanent teachers' payroll.

### **DONATIONS**

4. The minimum donation is £1 per month and the maximum donation is £20 per month. An extra one-off donation may also be made before the end of the tax year to top up the amount to the maximum tax free limit of £240.

### **CHOICE OF CHARITIES**

5. You can give to any organisation which is a registered charity or which is recognised as charitable by the Inland Revenue.

There are 3 options under the scheme:

#### **THE PERSONAL OPTION**

With this option you simply decide which charity or charities (maximum 8) you wish to support and how much you want each to receive from your total donation.

#### **THE ACCOUNT OPTION**

This option is for people giving the maximum amount each pay day, who prefer to make the decision about which charities to support at a later date. The money is placed in a personal account. You have your own account number and voucher book with which to make donations and receive regular statements. When you decide to make a donation to charity you simply write vouchers (like writing cheques) and send them to the charity.

To open an account enter your name (instead of the charity name) in section 2 of your Charity Choice form.

### **THE GROUP OPTION**

This is for colleagues who wish to join together and give as a group. It operates like the account option, except that a number of people pay into the same account. The group members decide who should be responsible for the voucher book and what the group should be called. The group's joint donations must exceed £240 a year.

Anyone wishing to pay into a group account should first contact the group account supervisor at Give As You Earn (Northern Ireland), Northern Ireland Council for Voluntary Action, 127-131 Ormeau Road, Belfast BT7 1SH, who will provide the information for the group members to enter on their Charity Choice forms.

### **HOW TO JOIN THE SCHEME**

6. An initial supply of Charity Choice forms has been included with this Circular. Further copies may be obtained from the Northern Ireland Council for Voluntary Action at the address given above. You should send the completed form to the Northern Ireland Council for Voluntary Action who will request the Department's Payroll Section to make the necessary deductions from your pay and on receipt of those deductions will pass them to the charity(ies) you have nominated. It is therefore very important that you should enter your correct teacher's reference number and school reference number in full on the form. This is printed on your pay advice. Any queries about the information entered on your form will be taken up with you by Give As You Earn (Northern Ireland) using your private address (unless for personal reasons you prefer to give only your school address). If you opt for anonymity the nominated charities will not be given your name and address.

Teachers wishing to join the Scheme from 1 January 1989 should forward their Charity Choice forms to NICVA before 30 November 1988. This will enable NICVA and the Department to complete the necessary administrative action in time for deductions to be made from January salaries.

Those wishing to join at a later date should send the completed Charity Choice form to NICVA at least one month before the effective date.

### **VARIATIONS**

7. If you wish to vary your choice of charities or the amounts involved you should complete a new Charity Choice form and send it to Give As You Earn (Northern Ireland). The new form will supersede the existing one.

## **LEAVING THE SCHEME**

8. There is a minimum subscription period of 12 months. After this period you can leave the scheme at any time by giving a month's notice in writing to the Department's Payroll Section.

## **VOLUNTARY GRAMMAR SCHOOLS**

9. The provisions of this Circular apply to teachers in voluntary grammar schools who are paid by the Department.

The authorities of voluntary grammar schools who pay the salaries of their teachers may wish to consider entering into an agreement with NICVA in respect of their own employees.

## **GENERAL**

10. Any queries in connection with the operation of the scheme should be addressed to the Northern Ireland Council for Voluntary Action.

11. Principals are asked to bring this Circular to the attention of all full-time permanent teachers.

**S PEOVER**

Assistant Secretary