

Worked Examples of Implementation of Provisions

Example 1 – Reached the maximum point of scale prior to 2013

Anne is a Senior Executive Assistant who reached the maximum point of the scale (Scale B) in December 2010.

As Anne reached the maximum point of the scale prior to 2013 she is liable for the full deduction of 6 annual leave days and this will apply automatically unless Anne completes the [Alternative Option Form](#) by 30th April 2014. Should Anne not select an alternative option then Option 1 will apply and Anne's annual leave balance will be reduced by 2 days per leave year i.e. 2 days in the leave year 1st July 2013 to 30th June 2014, 2 days in the leave year 1st July 2014 to 30th June 2015 and 2 days in the leave year 1st July 2015 to 30th June 2015.

Alternatively, should Anne select Option 2, then a cash deduction from salary equivalent to the net value of 6 annual days leave will apply. This amounts to a deduction of €31.38 per month. Deductions will commence on 1st May 2014 and will cease on 30th April 2015.

Alternatively, Anne could opt to select Option 3, which is a cash deduction from salary equivalent to the net value of one-half of the most recent increment, in which case deductions would amount to €17.29 per month. Again deductions would commence on 1st May 2014 and would cease on 30th April 2015.

Example 2A – Will reach the maximum point of scale in 2014 (before 1st July 2014)

Mary is a Senior Technical Officer who is currently on point 4 of the Senior Technical Officer Scale (Scale B). Mary's increment date is 1st June annually.

As Mary has not received any increment post the implementation of the HRA she will receive her next and final increment on 1st June 2014. As Mary will have reached the maximum point on the scale in 2014 she is liable for a deduction of 4 annual leave days and this will apply automatically unless Mary completes the [Alternative Option Form](#) by 30th April 2014. Should Mary not select an alternative option then Option 1 will apply and Mary's annual leave balance will be reduced by 2 days per leave year i.e. 2 days in the leave year 1st July 2014 to 30th June 2015 and 2 days in the leave year 1st July 2015 to 30th June 2015.

Alternatively, Mary can select Option 2, which is a cash deduction from salary equivalent to the net value of 4 annual days leave. This amounts to a deduction of €29.93 per month. Deductions will commence on 1st June 2014 and will cease on 31st May 2015.

Alternatively, Mary may select Option 3, which is a cash deduction from salary equivalent to the net value of one-third of the most recent increment and therefore deductions will amount to €13.58 per month. Deductions will commence on 1st June 2014 and will cease on 31st May 2015.

Example 2B – Will reach the maximum point of scale in 2014 (after 1st July 2014)

John is a Senior Library Assistant who is currently on point 11 of the Senior Library Assistant Scale (Scale B). John's increment date is 1st July annually.

John's previous increment was applied post the HRA on 1st July 2014 bringing him to point 11 of the scale. The next increment due on 1st July 2014 will be delayed by 3 months and will

now be applied on 1st October 2014. At that stage John will have reached the maximum point on the scale in 2014 and he is therefore liable for a deduction of 4 annual leave days and this will apply automatically unless John completes the [Alternative Option Form](#) by 30th April 2014. Should John not select an alternative option then Option 1 will apply and his annual leave balance will be reduced by 2 days per leave year i.e. 2 days in the leave year 1st July 2014 to 30th June 2015 and 2 days in the leave year 1st July 2015 to 30th June 2015.

Alternatively, John can select Option 2, which is a cash deduction from salary equivalent to the net value of 4 annual days leave. This amounts to a deduction of €20.92 per month. Deductions will commence on 1st October 2014 and will cease on 30th September 2015.

Alternatively, John can select Option 3, which is a cash deduction from salary equivalent to the net value of one-third of the most recent increment and therefore deductions will amount to €11.52 per month. Deductions will commence on 1st October 2014 and will cease on 30th September 2015.

Example 3 – Will reach the maximum point of scale in 2015

Joe is a Senior Postdoctoral Researcher who is currently on point 1 of the Senior Postdoctoral Researcher scale. Joe's increment date is 1st July annually.

Joe will move to point 2 of the scale on 1st July 2014, thereby receiving his next increment under the HRA. The next increment due on 1st July 2015 will be delayed by 3 months and will now be applied on 1st October 2015. At that stage Joe will have reached the maximum point of the scale in 2015 and he is therefore liable for a deduction of 2 annual leave days and this will apply automatically unless Joe completes the [Alternative Option Form](#) by 30th April 2014. Should Joe not select an alternative option then Option 1 will apply and his annual leave balance will be reduced by 2 days i.e. 2 days in the leave year 1st July 2015 to 30th June 2015.

Alternatively, Joe can select Option 2, which is a cash deduction from salary equivalent to the net value of 2 annual days leave. This amounts to a deduction of €11.24 per month. Deductions will commence on 1st October 2015 and will cease on 30th September 2016.

Alternatively, Joe can select Option 3, which is a cash deduction from salary equivalent to the net value of one-quarter of the most recent increment and therefore deductions will amount to €10.49 per month. Deductions will commence on 1st October 2015 and will cease on 30th September 2016.

Example 4 – Will reach the maximum point of scale in 2016.

Jane is a Research Fellow and is current on point 2 of the scale. Jane's increment date is 1st July annually.

Jane's previous increment was applied post the HRA on 1st July 2013 bringing her to point 2 of the scale (a 4 point scale). The next increment (point 3) due on 1st July 2014 will be delayed by 3 months and will now be applied on 1st October 2014. The next increment is therefore due on 1st October 2015, however as Jane's salary is between €35,000 and €65,000, a second increment freeze of 3 months will apply and therefore Jane will not move to point 4 (the maximum point) of the scale until 1st January 2016. As Jane will not reach the maximum point of the scale until 2016, no further measures will apply.

Example 5 – Salary below €35,000

Tom is a Research Assistant currently on the 5th point of the scale. Tom's increment date is 1st September annually.

Tom's last increment was applied post the HRA on 1st September 2013 when he moved from the 4th to the 5th point of the scale. Tom's next increment (point 6) is due on 1st September 2014, however as Tom has received his first increment post the HRA this will be delayed by three months and will now be applied on 1st December 2014. Thereafter Tom's next increment (point 7) will be applied on 1st December 2015. As the effect of this increment will not increase Tom's salary above €35,000, the next increment due will be applied on 1st December 2016.

Example 6 – Salary below €35,000 but moves above €35,000

Tina is a Senior Executive Assistant on point 5 (€34,387) of the Senior Executive Assistant (Scale B) salary scale. Tina's increment date is 1st October annually.

Tina's last increment was applied post the HRA on 1st October 2013 when she moved from the 4th to the 5th point (€34,387) of the scale. Tina's next increment (point 6) is due on 1st October 2014, however as Tina has received her first increment post the HRA this will be delayed by three months and will now be applied on 1st January 2015. At this point Tina will be on point 6 of the scale and her salary (€35,300) will exceed €35,000. Tina's next increment will be due on 1st January 2016, however as her salary now exceeds €35,000, this increment will be delayed by three months and Tina will not move to point 7 of the scale until 1st April 2016.

Example 7A – Promotion

Mark is currently on the maximum point of the Admin V Salary Scale (Scale B) and has not received an increment post the HRA. Mark has selected Option 3 which is to pay deductions of €20.08 per month, being the net value of 38% of half the most recent increment. Deductions commenced on 1st May 2014. On 1st September 2014 Mark applies for and is successful in obtaining an Admin III appointment.

On appointment on 1st September 2014, Mark is aligned to the next closest point on the Admin III salary scale (point 3, €51,485) and the increment date is 1st September annually. Deductions of €20.08 per month will cease immediately on appointment as Mark is no longer on the maximum point of the scale. On 1st September 2015 Mark's next increment (to point 5 of the scale) will be awarded as Mark had not received an increment post the implementation of the HRA.

Example 7B – Promotion

Maura is currently a Senior Executive Assistant on the 8th point of the SEA Scale. Maura's increment date is 1st October annually. On 1st May 2015, Maura applies for and is successful in obtaining an Admin V appointment.

On appointment on 1st May 2015, Maura is aligned to the next closest point on the Admin V salary scale, point 1 and her increment date is maintained at 1st October annually. Maura's next increment is due on 1st October 2014, however she has received an increment post the implementation of the HRA (on 1st October 2013). As Maura is not on the maximum point of the scale her increment will be delayed by three months and will now be applied on 1st January 2015 when she will move to point 2 of the Admin V salary scale. Maura's next increment will be due on 1st January 2015 but as her salary is between €35,000 and €65,000 this increment will also be delayed by three months and therefore Maura will not move to point 3 of the Admin V salary scale until 1st April 2016.

Example 8 – Salary between €35,000 and €65,000

Pat is currently a lecturer on the 8th point (€44,753) of the Lecturer Below the Bar Salary Scale (2011 Scale). Pat's increment date is 1st October annually.

Pat's last increment was applied post the HRA on 1st October 2013 when he moved from the 7th to the 8th point (€44,753) of the scale. Pat's next increment (point 9) is due on 1st October 2014, however as Pat has received his first increment post the HRA this will be delayed by three months and will now be applied on 1st January 2015. Pat's next increment will be due on 1st January 2016, however as his salary exceeds €35,000, this increment will also be delayed by three months and Pat will not move to point 10 of the scale until 1st April 2016.

Example 9 – Salary below €65,000 but moves above €65,000

Joan is currently a lecturer on the maximum point of the Lecturer Below the Bar Salary Scale (Scale B). Joan applied for and was successful in progression across the merit bar effective 1st October 2013. She is current on the 1st point of Lecturer Above the Bar (Scale B).

As Joan did not receive an increment post the HRA she will be due an increment on 1st October 2014 when she will move to point 2 of the scale (€65,000). As the effect of the increment will be to bring Joan to a point on the scale above €65,000 up to two further increment freezes of six months duration will apply. Joan's next increment will be due on 1st October 2015 and will be delayed by six months, therefore Joan will move to point 3 of the scale on 1st April 2016. Joan's next increment will be due on 1st April 2017 and will be applied as normal as the increment due date is after 30th June 2016.

Example 10 – Salary above €65,000

Jim is currently a Senior Lecturer on the 2nd point (€67,046) of the Senior Lecturer Salary Scale (Scale B). Jim's increment date is 1st August annually.

Jim's last increment was applied post the HRA on 1st August 2013 when he moved from the 1st to the 2nd point of the scale. Jim's next increment (point 3) is due on 1st August 2014, however as Jim has received his first increment post the HRA this will be delayed by six months and will now be applied on 1st February 2015. Jim's next increment will be due on 1st January 2016, however as his salary exceeds €65,000, this increment will also be delayed by six months and Jim will not move to point 4 of the scale until 1st July 2016.

Example 10 – Salary above €100,000 (first point on scale less than €100,000)

Triona is currently a Professor (Scale 2) on the 4th point (€101,989) of the Professor (Scale 2) Scale B Salary Scale. Triona's increment date is 1st October annually.

Triona's last increment was applied post the HRA on 1st October 2013 when she moved from the 3rd to the 4th point of the scale. Triona's next increment (point 5) is due on 1st October 2014. Triona's current salary exceeds €100,000 but as the first point of the scale is less than €100,000 and as Triona has received her first increment post the HRA this will be delayed by six months and will now be applied on 1st April 2015. Triona's next increment (point 6) will be due on 1st April 2016, however as her salary on point 5 of the scale exceeds €65,000 this increment will also be delayed by six months and Triona will not move to point 6 of the scale until 1st October 2016.

Example 11 – Salary above €100,000 (and first point on scale exceeds €100,000)

Dora is currently on point 2 (€112,445) of the Senior Admin II (Scale B) salary scale. Dora's increment date is 1st January annually.

As Dora's salary exceeds €100,000 and the first point of Dora's scale also exceeds €100,000, Dora will not receive any increments up to 30th June 2016. Thereafter Dora's next increment will be applied on 1st January 2017.

Note: the examples outlined above are not exhaustive and it is anticipated that other situations may arise over the course of the implementation of the HRA. In the event of such a situation arising implementation of increment freezes and/or a reduction in annual leave entitlement or otherwise will be in accordance with the provisions of the HRA.