



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

Oifig an Stiúrthóra Náisiúnta, Acmhainní Daonna
Feidhmeannacht na Seirbhíse Sláinte
Ospidéal Dr. Steevens'
Baile Átha Cliath 8

Office of the National Director of Human Resources
Health Service Executive
Dr. Steevens' Hospital
Dublin 8

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16th November 2015

**To: Each Member of the Directorate and Leadership Team HSE
Each Hospital Group CEO
Each Chief Officer, CHO
Each Assistant National Director, HR
Each HR Director, Hospital Groups
Each Employee Relations Manager
Each CEO Section 38 Agency**

Re: HR Circular 026/2015 - Financial Support for Nurses/Midwives Returning to Practice

Dear Colleagues,

I refer to the initiative introduced in 2000, by the Minister for Health and Children to provide financial support for nurses/midwives returning to practice (Circulars 151/2000, 29/2003 and 14/2005 refer).

The HSE conducted a review in 2015, in consultation with relevant stakeholders, to ensure the effectiveness of the initiative in assisting with maximising the pool of potential nurses/midwives available to the Irish Health Service.

The revised arrangements for the implementation of the return to practice initiative are effective for those nurses/midwives undertaking the return to nursing/midwifery practice courses commencing on or after 16th November 2015 subject to the financial resources being available.

The Nursing and Midwifery Planning and Development Units will oversee the administration of the NMBI approved return to nursing/midwifery practice course, which will be delivered by the local Centres of Nursing and Midwifery Education.

The following revised procedures for the administration of the initiative will apply:

- 1) A non-means tested grant of €1,500 towards the overall costs involved in attending the course will be provided to participants at the end of the return to practice course. Any participant who fails to fully complete the first six weeks will not be entitled to payment.

Nurses/Midwives who successfully complete the return to practice course and who complete 12 months full time employment or equivalent within 3 continuous years within the public health service will be entitled to receive a further bursary of €1,500.

- 2) Advice from Office of Revenue Commissioners indicates the first €1,500 is tax free while the second is subject to deductions at source under the PAYE system.
- 3) Applications to undertake the return to practice programme will be processed by the Centres for Nursing and Midwifery Education in accordance with agreed criteria.
- 4) Participation on the course is not reckonable for pension or leave purposes, nor is it deemed as service for the purpose of incremental credit.
- 5) The payment of the grant and the bursary will not apply to:
 - (i) Nurses/midwives who are currently employed in the public health service and who wish to move to a different area of practice, or
 - (ii) Nurses/midwives who are in receipt of another payment from the public health service, or
 - (iii) Nurses/midwives who have received financial assistance under this initiative with the previous 5 years.

This circular will be reviewed in 3 years.

Any queries in relation to this circular should be addressed to John Scott in the Office of the Nursing and Midwifery Services, Dr Steevens' Hospital, Dublin 8. Tel: 01 6352241. Email:

john.scott@hse.ie

Yours sincerely,



Rosarii Mannion

National Director of Human Resources

Revenue

www.revenue.ie

Office of the Revenue Commissioners
Dublin Region
South County District
Plaza Complex
Belgard Road, Tallaght
Dublin 24, Ireland

Óigé na gComisínéirí Ioncain
Reigiún Bhaile Átha Cliath
Coisrte Oshceant an Chionna
An Plaza
Beithir Belgard, Tallaght
Baile Átha Cliath 24, Éire

Ms Elaine Corrigan,
HSE Eastern Region,
Mill Lane,
Palmerstown,
Dublin 20.

14 October 2005

**Re: Bursary for Return To Nursing Practice Courses
Ref:**

Dear Elaine,

I refer to your submissions on the proposed payments on the completion of the above courses.

The second payment of €1,500 clearly arises from "having or exercising an employment of profit" which falls within the provisions of Section 112 Taxes Consolidated Act 1997 and must be subject to deductions at source under the PAYE system.

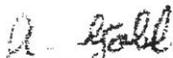
Provided that the nurses/midwives who attend the return to work training course and who receive the first payment of €1,500 are:-

- A) Under no obligation to take up employment with the HSE
- B) Are free to, or not to as the case may be, take up employment with any employer they choose

It is agreed that no charge to tax arises.

The payment would appear to be in the form of a training grant and therefore may be paid without deductions at source under the PAYE system.

Yours Faithfully



A GOBI
Inspector of Taxes