

University of Limerick – Campus Visitors

Introduction

On 13 March 2013, Irish Revenue wrote to University of Limerick outlining the University's responsibilities in relation to:

1. The payment of **fees** (where relevant) to campus visitors,
2. Reimbursement of **travel and subsistence expenses** to campus visitors including external examiners (EEs), quality assurance reviewers (QARs).

The table overleaf outlines, in broad terms, the salient points of Revenue's requirements on these matters. The University is implementing these by requiring campus visitors to complete a revised campus-visitors form in full from 1 March 2013.

University of Limerick – campus visitors' summary table

Category of campus visitor	Are you tax-resident in Ireland?	Have you a PPSN	% rate of income tax on fee (1.) (2.)	Are reimbursed travel expenses subject to tax? ¹
External examiner	Yes	Yes	20% Fee taxable @ 20%	No
External examiner	No	No	20% Fee taxable @ 41%	No
Quality assurance reviewer	Yes	Yes	40% of Fee taxable @ 20%	No
Quality assurance reviewer	No	No	40% of Fee taxable @ 41%	No

¹ The exemption for **travel expenses** only applies to expenses **up to** the rates provided for in University of Limerick travel and subsistence policy – see policy on Finance Department website. Each approving office in University of Limerick (e.g. exams office, quality office, HR, etc.) must retain all the expense claim-sheets and the annual report forms required by University of Limerick in case of internal or external audit.

University of Limerick – notes on campus visitors summary table

1. The percentage rate of fees that are subject to taxation has been agreed with Revenue for a period of five years (from 1 January 2013), unless there is a material change in circumstances in relation to the engagement of relevant campus visitors.
2. Fees paid to an individual must not exceed **€3,000** in any tax year to avail of these arrangements. If fees do exceed **€3,000** in any tax year, **all** payments are subject to the operation of the PAYE/USC/PRSI systems on a strict statutory basis.
3. **USC:** For non-tax resident visitors with no personal public service number (PPSN), Universal Social Charge (USC) need not be deducted where the annual taxable income does not exceed €3,000. Normal [USC rules](#) apply for those with PPSNs.
4. **PRSI:** For non-tax resident visitors with no personal public service number (PPSN), PRSI need not be deducted where total Irish income does not exceed 5% of the individual's total income or €3,000, whichever is the lesser. Normal [PRSI rules](#) apply for those that with PPSNs (**usually class A1, which is 4% in 2013**).
5. It is University of Limerick policy that interview board members are **not** paid fees (also known as stipends, honoraria, etc.). Travel and subsistence expenses are reimbursed in line with University of Limerick travel and subsistence policy.
6. All rates on the summary table are based on 2013 rates and are subject to change as advised by the Department of Finance and/or Revenue Commissioners.
7. Foreign based EEs and QARs who do not hold a PPS No must supply a date of birth to allow University of Limerick to submit tax declared to Irish Revenue.

Appendix One: U – Campus visitors

Illustrative example – Quality Assurance Reviewer

Example # 1: A non-tax resident quality assurance reviewer (QAR) issues one claim in a tax-year for €1600 in fees and €600 in travel and subsistence costs.

Depending on whether the QAR has a PPSN or not and in line with the table on the previous page, (s)he would receive the following net amounts, with taxes deducted being returned to the Irish Revenue Commissioners.

40% of the fee is subject to tax. As the taxable income is less than €3,000, no USC would apply. It is assumed that the payment is less than 5% of his/her total remuneration so PRSI would not apply.

Not Irish Tax Resident	
Fee	€1,600
Tax (40% x €1,600 x 41%)	(€256)
Total net fee paid	€1,344
Travel and subsistence	€600

Irish Tax Resident	
Fee	€1,600
Tax (€1,600 x 41%)	€640
Total net fee paid	€960
Travel and Subsistence	€600

Based on 2016 taxation rates

Appendix One: University of Limerick – Campus visitors

Illustrative example – External Examiner

Example # 2: A non-tax resident external examiner (EE) issues one claim in a tax-year for €450 in fees and €850 in travel and subsistence costs (in line with <http://www3.ul.ie/finance/docs/TravelandExpenseProcedure.pdf>).

Depending on whether the EE has a PPSN or not and in line with the table on the previous page, (s)he would receive the following net amounts, with taxes deducted being returned to the Irish Revenue Commissioners.

20% of the fee is subject to tax. As the taxable income is less than €3,000, no USC would apply. It is assumed that the payment is less than 5% of his/her total remuneration so PRSI would not apply.

Not Irish Tax Resident	
Fee	€450
Tax (20% x €450 x 41%)	(€36.90)
Total net fee paid	€413.10
Travel and subsistence	€850
Total paid to EE	€1,263.10

Irish Tax Resident	
Fee	€450
Tax (€450 x 41%)	€184.50
Total net fee paid	€265.50
Travel and Subsistence	€850
Total paid to EE	€1282

Based on 2016 taxation rates