

## [5.1.11] Taxation of Part-Time Lecturers/Teachers/Trainers

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A more recent version of this manual is available.

## Revenue Position

Revenue's position is that part-time lecturers/teachers/trainers are generally engaged under a contract of service (employee) as opposed to a contract for service (self-employed). Accordingly, payments made to such individuals should be made net of statutory deductions for PAYE, USC and PRSI.

Relevant case law is summarised in the Appendix.

## Exceptions

Revenue accepts that the above position need not apply in situations where a lecturer/teacher/trainer gives a "once off" lecture. In those situations, lectures will generally only be given once or twice a year for the same body. Such lecture fees must, of course, be returned by the individuals concerned under the self-assessment rules.

**It would not be accepted, however, that a lecturer/teacher/trainer who gives a series of "once off" or guest lectures for the same body is outside the scope of PAYE/USC/PRSI.**

Any case of doubt can be clarified by contacting the relevant tax office.

## Appendix

### Irish Cases

- In the Circuit Court, in 1992, it was held that part-time lecturers employed in a school were engaged under a contract of service (employee).
- In the High Court, in 1986, Mr. Justice Murphy held in the case of *Stephen Barcroft v Minister for Health and Social Welfare and James Agnew (Social Welfare Appeals Officer)*, that the teachers engaged by him performed their work under a contract of service and that the employments were insurable.
- A Social Welfare Appeals Officer, in 1996, upheld a Deciding Officer's decision that individuals engaged as part-time lecturers, in a teaching establishment, were insurable under the Social Welfare Acts.

### UK Cases

- *Fuge v McClelland* (High Court Chancery Division, 22 June 1956).  
This case involved a full-time teacher who also taught adult evening courses. It was held that the night work also came under Schedule E, just as much as the daytime activities.
- *Mitchell & Eden v Ross* (House of Lords, May/July 1961)  
In this case, it was held that part-time specialists (hospital consultants) engaged under the Health Act 1946 were assessable under Schedule E.
- *Sidey v Phillips* (Chancery Division 5 December 1986)  
  
In this case, it was held that a non-practising barrister was properly assessable under Schedule E in respect of his part-time lecturing fees.
- *Walls v Sinnett* (Chancery Division)  
This case upheld a decision that a professional singer who lectured in music at a technical college for 4 days each week was assessable under Schedule E.