

## Part-Time Lecturers/Teachers/Trainers

### Part 05-01-11

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## 1. Introduction

The question of whether a person is an employee or self-employed for tax purposes depends on the facts and circumstances of each case. There is no statutory definition of employment or self-employment in tax law. Each case must be examined having regard to the five step decision making framework as set out in the Supreme Court judgement in Karshan (Midlands) Ltd t/a Domino's Pizza case [2023] IESC 24. Further guidance on this is included in Tax and Duties Manual 05-01-30 [Revenue Guidelines for Determining Employment Status for Taxation Purposes](#). Example 15 in the manual considers the status of a guest lecturer by reference to a particular set of circumstances and in applying the five step framework, the person is considered an employee.

## 2. Taxation of payments

With effect from 1 January 2019, employers are obliged to report their employees' pay and statutory deductions to Revenue, on or before the date they pay their staff.

Where an individual is employed under a contract of service (employee) as an occasional or "once off" lecturer/teacher/trainer, any payments made on or after 1 September 2019 should be paid net of statutory deductions for income tax, USC and PRSI under the PAYE system.

Where, having applied the five step framework an individual is considered to be engaged under a contract for service (i.e., self-employed) for taxation purposes, the individual is a chargeable person for income tax purposes and is obliged to file income tax returns and discharge his or her own income tax liabilities under the self-assessment system in accordance with Part 41A of the Taxes Consolidation Act, 1997.

### **Example:**

John is a qualified Accountant and is asked to provide a lecture(s) on taxation for the academic year to students at a local third level college.

The college has considered the type of engagement, the relationship between the college and John, and how the work is to be carried out. Applying the five step decision-making framework as detailed in [TDM 05-01-30](#) the college has determined that John is an employee for taxation purposes.

As John is engaged under a contract of service (employee) by the college, any payments made to John should be paid net of statutory deductions for income tax, USC and PRSI under the PAYE system.

[The Appendix](#) below outlines the position with regard to payments made to lecturers/teachers/trainers who provided "once off" lectures up to and including 31<sup>st</sup> August 2019.

## Appendix

### Payments to “once off” lecturers up to and including 31 August 2019

Where a lecturer/teacher/trainer provided occasional, “once off” lectures, once or twice a year for the same body up to and including 31<sup>st</sup> August 2019, such payments were returned by the individuals concerned under the self-assessment rules.

In situations where a lecturer/teacher/trainer provided a “series” of guest lectures for the same body, these payments were subjected to deduction of income tax, USC and PRSI under the PAYE system.