

Taxation of Exam Setters, Exam Correctors, Exam Attendants, Invigilators, etc.

Part 05-01-24

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The question of whether an individual is an employee or self-employed for tax purposes depends on the facts and circumstances of their engagement. Tax and Duties Manual 05-01-30 '[Revenue Guidelines for Determining employment status for Taxation purposes](#)' sets out the process and steps to be followed during the determination.

It is Revenue's view that exam setters, exam correctors, exam attendants, invigilators, etc., engaged by the State sector, private colleges or associations will, subject to the five step framework detailed in Tax and Duties Manual 05-01-30, generally be considered to be engaged under a contract of service, i.e., as an employee. Consequently, any emoluments they receive will be subject to deductions of Income Tax, USC and PRSI under the PAYE system.