

Part-Time Lecturers/Teachers/Trainers

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1. Introduction

The question of whether a person is an employee or self-employed for tax purposes depends on the reality of the situation in which they are working. There is no statutory definition of employment or self-employment in tax law. The determination of employment/self-employment status is a question of fact and general law. To make a determination on employment or self-employment status, the full terms of the contract provided by the person engaging the individual must be established along with the circumstances in which any relevant payments are made. The [Code of Practice on Determining Employment Status](#) which sets out the legal tests/factors used to determine employment status is published on the Revenue website.

Any case of doubt can be clarified by contacting the relevant Revenue office, details of which can be found at: www.revenue.ie/en/contact-us/index.aspx.

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 an individual is engaged under a contract for service (self-employed), 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.

Relevant case law in regard to the classification of part-time lecturers and teachers is summarised in [Appendix 1](#).

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. Taking all of the circumstances of the role into account the college has determined that John meets the characteristics of an employee with regard to these lectures as set out in the Code of Practice on Determining Employment Status.

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.

[Appendix 2](#) below outlines the position with regard to payments made to lecturers/trainers who provided “once off” lectures up to and including 31st August 2019.

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Appendix 1

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.

Appendix 2

Payments to “once off” lectures 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 31st 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.

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