

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

## Part 05-01-24

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### Introduction

Queries have arisen with regard to whether exam setters, exam correctors, invigilators, etc are engaged under a contract of service (employees) or under a contract for service (self-employed).

Whilst the facts of each case will determine whether an individual is either an employee or self-employed, it is Revenue's view that exam setters, exam correctors and invigilators etc. engaged by the State sector, private colleges or associations are, in general, likely to be employees and, therefore, deductions (tax, USC and PRSI) under the PAYE system should be made from the emoluments paid to them.