

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

### Part 05-01-24

This document was last updated in January 2024

---

A more recent version of this manual is available



It is Revenue's view that exam setters, exam correctors, exam attendants, invigilators etc. engaged by the State sector, private colleges or associations are, in general, likely to be engaged under a contract of service and are therefore employees. Consequently, any emoluments they receive will be subject to deductions (of Income Tax, USC and PRSI) under the PAYE system.

The question of whether an individual is an employee or self-employed for tax purposes depends on the facts and circumstances of their engagement.

The Code of Practice on Determining Employment Status (the Code) was updated in 2021 by an interdepartmental working group comprising the Department of Social Protection, Revenue and the Workplace Relations Commission (WRC).

Following the Supreme Court judgement in the Karshan (Midlands) Ltd t/a Domino's Pizza case [2023] IESC 24, the Code is currently being updated. Revenue are working with colleagues in the Department of Social Protection and the Workplace Relations Commission to update the content in the Code to reflect the judgement, which is available on the Court Service [website](#).

Following the issuing of the judgement, Revenue issued a press release, which is available on the Revenue [website](#). Separately to the updating of the Code, Revenue will shortly issue guidelines on the judgement and its impact on the employment status of individuals for tax purposes.