

Externs' Fees and Expenses

Externs' webpage

The NCAD website (www.ncad.ie) includes a webpage for External Examiners.

<https://www.ncad.ie/staff/external-examiners/>

Here you will find:

Downloadable forms in Word

NCAD External
Examiner
Guidelines

UCD Academic
Regulations

Details of fees,
expenses and tax
(this document)

Travel rates if
you're using your
own car

Informative PDF documents (click on the squares to open links)

New Extern Set-up
Authorisation Form

External Examiner
Annual Report
template

Template you may
wish to use to
report on your
interim visit

Fees & Expenses
Claim Form
(see below)

Before beginning your role as External Examiner at NCAD please become familiar with the [NCAD External Examiner Guidelines](#).

You will also find the [UCD Academic Regulations](#) very pertinent to your role. As a recognised college of UCD, NCAD and its programmes are subject to the UCD Academic Regulations.

External Examiners' Fees and Expenses

New Client Form

All External Examiners must complete and submit a New Client Form to NCAD before they start work with NCAD. Each year, we will ask you to confirm the information on the client form, or to identify any changes.

All information gathered on the New Client Form and any other personal data submitted to NCAD will only be used for the purpose of you being able to carry out your role as External Examiner to NCAD, and for making payment to you for your fees and expenses associated with your role.

Your details are only shared with the Accounts staff for the purposes of completing the reimbursement and tax processes.

At any point, you can ask to see the personal information we have for you, make any corrections, and, where appropriate, delete any personal data.

To complete the form, if it hasn't been sent to you, go to the New Externs heading on the [Extern webpage](#).

Claiming for fees and expenses

To claim for fees and expenses, please complete the claim form on the [NCAD website](#).

Fees

The Revenue Commissioners in Ireland introduced changes from 1 January 2019 relating to pay and statutory deductions. Following these changes, a review of the fee structure for External Examiners has taken place, resulting in the following rates:

Event	Fee
Interim visit	€385, one day only
End of Year visit	€385 per day, maximum TWO days

Tax on fees

NCAD are obliged to ensure all payments to those who undertake work on behalf of the College are made through our payroll system and statutory deductions are deducted at source. The amount will depend on the status of the individual external examiner. Irish residents who hold a Personal Public Service (PPS) number and are registered with Revenue.ie will be taxed accordingly. External Examiners who do not have a PPS number or are not registered with Revenue.ie will be taxed at the emergency tax rate. All non-resident external examiners will, at the end of the tax year in their country of residence, submit to their own tax authorities, details of all earnings both home and abroad, for their tax duties to be established. This return will include details of tax paid abroad.

You can apply for a PPS number and register with Revenue.ie, although it is a complicated process. This would allow your own tax office to liaise with the Irish Revenue to ensure you only pay tax according to your tax status in your country. Further information is available from the External Examiner Co-ordinator, Kilian O'Callaghan: ocallaghank@staff.ncad.ie.

Expenses

Claiming for expenses

You can claim for expenses incurred as part of your role as an External Examiner, as long as they fall within the following conditions:

Daily limit on expenses

- Incidental expenses will be reimbursed up to a maximum of €33.60 per day (in any 24-hour period), or other currency equivalent.

Legible itemised receipts

- Expenses can only be paid on receipt of LEGIBLE ITEMISED and DATED receipts. Copies or scans are acceptable, but must be legible. Credit card machine docketts (where items are not identifiable) are not sufficient: the receipt must identify items or services purchased, the amount paid, and when they were purchased.

Expenses not in €uro

- Expenses should be quoted in the currency in which the expense was incurred: the External Co-ordinator will convert other currencies to Euro before submitting the expense claim to NCAD Payroll.
- Please be aware of the currency in which items or services were paid. Be particularly aware of online purchases, and electronic purchases where the buyer is given the option of converting to the home currency at point of sale.

Expenses for alcohol

- In normal circumstances reimbursement of expenditure for alcohol will only be permitted as part of a meal, and then only up to one-third of the total restaurant bill, when the expenditure is incurred wholly during an NCAD hospitality or entertainment event.

Gratuities

- Gratuities (tips) will not be reimbursed.

Tax on Expenses

- Expenses are not subject to tax.

External Examiners' Fees and Expenses

Travel expenses

Please arrange with the School Secretary at NCAD to book your travel.

If you do book your own travel, travel expenses will be refunded on production of itemised legible and dated receipts.

The most economical form of transport to and from NCAD must be used, which may include flights, trains, buses, parking fees and taxis. Public transport should be used where possible.

Flights should be booked as far as possible in advance to obtain the most competitive rate. Only Economy seats should be used to minimise costs.

If you drive your own car for part or the whole journey to or from NCAD (such as driving from your home or work to the airport), you can claim for mileage in accordance with current NCAD rates, [click here for current NCAD rates](#), or see NCAD website.

Accommodation expenses

Please arrange with the School Secretary at NCAD to book your accommodation. If you do book your own accommodation, NCAD will reimburse Examiners for accommodation up to the following limit:

Maximum €167 per night

If accommodation will cost more than the maximum amount, the Head of School must approve the booking, **prior to the Extern paying for the accommodation**. Written (email) Head of School approval must be included with the expenses claim; otherwise only the maximum limit will be reimbursed.

For further information or clarification, please contact your NCAD programme liaison, or contact:

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