

External Examiners' Fees and Expenses

Webpage

The NCAD website includes a page for External Examiners.

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

Here you will find:

A template for the
External Examiner
Annual Report

External Examiner
Claim Forms
(see below)

Details of fees,
expenses and tax
(this document)

Travel rates if
you're using your
own car

NCAD External
Examiner
Guidelines 2019

UCD's Academic
Regulations

Programme Leaders'
Response to External
Examiner's Report
Form

Fees

Following clarification from Revenue (Ireland's tax and customs administration), the following arrangements will apply from 2019 onwards.

External Examiners resident in Ireland

Event	Fee	Tax
Interim visit	€210	Variable depending on personal tax position
End of Year visit	€250 per day, maximum TWO days	

External Examiners resident outside Ireland

Event	Fee	Minus PAYE tax ¹	Net payment	Notes
Interim visit	€210	€17	€193	Examiner paid directly
End of Year visit	€250 per day, maximum TWO days	€20	€230	

Reading fees for Research Masters and PhDs

Thesis type	Gross fee	Tax	Fee paid
PhD Degree or professional doctorate	€250	€20	€230
Research Masters	€102	€8.16	€93.84

¹ 80% of the fee is taxable in the Examiner's home country; 20% is taxable in Ireland at 41%.

External Examiners' Fees and Expenses

Expenses

Claiming for expenses

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

Expenses can only be paid on receipt of LEGIBLE ITEMISED 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.

Expenses should be quoted in the currency in which the expense was incurred: NCAD will do the conversion. 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.

Gratuities (tips) will not be reimbursed.

Claim forms

Please use the correct colour-coded claim form, depending on whether you are resident in Ireland, in another Eurozone country², or outside the Eurozone:

External Examiner Claim Form (Eurozone Non-Irish residents) [Euro currency only]

- To be used by Externs resident in countries using the Euro currency, except Irish residents.

External Examiner Claim Form (Irish residents) [Euro currency only]

- To be used by Externs resident in Ireland, claiming expenses in Euro currency only. Irish resident External Examiners will be subject to tax, depending on their own tax bracket.

External Examiner Claim Form (Non-Eurozone residents [Euro & other currencies, incl NI & UK])

- To be used by Externs resident in countries who DO NOT use the Euro currency, for example: UK Pound Sterling, Sweden krona, Croatia kuna, and countries outside the EU, claiming expense in currencies other than Euro (as well as any Euro expenses).

² The Eurozone countries are: Austria, Belgium, Cyprus, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Slovakia, Slovenia and Spain, as well as Andorra, Vatican City, and Monaco and San Marino.

External Examiners' Fees and Expenses

Travel expenses

Travel expenses will be refunded, on production of itemised legible receipts. The most economical form of transport to and from NCAD must be used, which may include flights, trains, buses, parking 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 rates to be used to minimise costs.

Travel insurance cannot be claimed.

External Examiners driving their own car (for part or the whole journey) can claim for mileage in accordance with current NCAD rates, see NCAD website.

Accommodation expenses

NCAD will reimburse Examiners for accommodation up to the following limits:

Up to €125 per night

Up to €165 in June, July or August

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.

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

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