

Dear External Examiner,

I hope that you and those closest to you have kept well in recent months.

Changes to taxation

The Revenue Commissioners in Ireland introduced changes from 1 January 2019 relating to pay and statutory payroll deductions. Pay As You Earn (PAYE) Modernisation ensures that all information relating to these deductions is accurate.

NCAD are obliged to ensure all payments to persons retained by the College to undertake work on behalf of the College must be paid through our payroll system, and statutory deductions must be deducted at source. This requirement was brought to our attention following an audit of NCAD by the Revenue Commissioners earlier this year.

These changes affect you as follows:

Revenue will treat visiting lecturers, including External Examiners, the same as any other employee; therefore managers must make sure:

- All visiting lecturers and external examiners are regarded as employees and must be paid through Payroll.
- Visiting lecturers and external examiners must have a Personal Public Service (PPS) number to register with Revenue.
- Non-resident visiting lecturers and external examiners can obtain a PPS number. Please follow this link for application process:
<http://www.welfare.ie/en/Pages/Personal-Public-Service-Number-How-to-Apply.aspx>
- If you have obtained or if you obtain a PPS number, the amount of tax to be deducted will depend on your individual tax status.
- All non-resident visiting lecturers and 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 at home and abroad, for their tax duties to be established. This return will include details of tax paid abroad.

As you will understand, NCAD are obliged to implement the rules as determined by the Revenue Commissioners. It has taken us some time to establish the correct processes in order to comply with said rules, but we will be doing so for the end of year assessment process.

Increase in External Examiners' fee

The external examiner fee structure has been reviewed, on an exceptional basis, by the College Management Team for the 2019-2020 end of year assessment process.

- Fee for one-day visit will be €385
- Fee for two-day visit will be €770

NCAD will be conducting a benchmarking exercise to establish the fee structure for the coming academic year, 2020-2021 and we will communicate with you further when this exercise has been completed.

When you submit your end-of-year report to me and/or your NCAD faculty contact, I will send you your expense claim form for your fees, which you should check, complete and return. Please note, for ID purposes, we also ask you for your date of birth, which you should complete on the form.

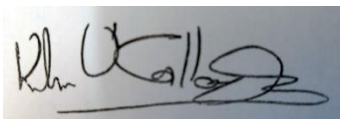
Getting a PPS number

The process of securing a PPS number is somewhat complicated but we will be happy to support you in this process as best we can. Please let me know if you require further information on securing a PPS number and registering with Revenue.

If you have any questions on any of the above information, please email me directly, ocallaghank@staff.ncad.ie.

I hope you will continue a close relationship with NCAD; the work of external examiners is a vital part to maintaining standards and to the development of our programmes.

Many thanks.



Kilian O'Callaghan
Quality and Academic Support Officer

ocallaghank@staff.ncad.ie

NCAD DUBLIN

National College of Art and Design
A Recognised College of University College Dublin

National College of Art and Design
100 Thomas St
Dublin D08 K521