



Title: Procedure for Payment to Quality Reviewers (Non-Tax Residents)
Date: 3 June 2020
Approval: Director of Quality

1.0 Purpose

To define the procedures for payment of fees and expenses to Non-Tax Resident Quality Reviewers participating in Quality Reviews.

2.0 Description

The Irish Revenue Commissioner requires that non tax-residents remuneration is processed through the PAYE tax system. For this reason Quality Reviewer honorarium and expenses must be processed through the Maynooth University payroll.

2.1 Honorarium and Expenses Details

To enable honorarium and expenses payment to be made a reviewer takes the following steps:

- Complete and submit a 'New Employee Set-up form' [Personnel Form](#) to obtain an employee number (see Section 4.1).
- Apply for a PPS number if not in possession of one already. With a reviewer's consent the University can apply for a PPS number on a reviewer's behalf ([REG 1 Form](#) [Consent Form](#) see section 4.4 for details).
- Complete and submit a 'Quality Peer Reviewer Claim Form **Non-Tax Resident**' to the Quality Office as soon as the Quality Review Visit is over (see section 4.2).
- A standard honorarium is paid as listed below (see section 4.2).
- Travel expenses are governed by University policy and must be kept to a minimum. This includes economy air travel, public transport, where available, and recommended accommodation.
- Car Mileage expense rates are: 0.41 Euro per km.
- Travel expenses must be paid by the reviewer and will be reimbursed following submission of the Final Review Report.
- All expenses must be vouched, i.e. original receipts must be provided and attached to the claim.
- Local taxi fares and hotel bills will be invoiced directly to Maynooth University.

**** Please Note – your honorarium and expenses can only be paid to you personally and not to your University/Institution***

2.2 Processing the Claim

Claim forms are submitted to the Quality Office for review and approval before being sent to the Finance Office for processing by Payroll. The Payroll Office issues payment directly to the Reviewer, through bank to bank transfer. The issuing of a payment can only take place where a reviewer has completed and submitted a new employee set up form/Personnel Form (see Section 4.1) and been assigned an employee number and where the reviewer has been set up with a PPS number (see Section 4.4).

Additional **Financial Information for Reviewers** can also be found below.

Further information or assistance is also available by contacting the Quality Office.

3.0 Responsibilities

Name	Responsibility
Director of Quality	Oversees Procedure
Quality Office	Inform Quality Reviewers Manage and approve Claims Manage relevant forms to ensure compliance
Finance Office	Process payments to Quality Reviewers Apply for PPS number on reviewer's behalf when completed REG1 form and consent form is submitted
Quality Reviewers	Complete and submit a new employee set up form to the HR Office Secure a PPS number through the Payroll office Return claim form to the Quality Office and adhere to expenses and fee details

4.0 Related Documents

4.1 [Personnel Form](#)

4.2 Quality Reviewer Claim Form (Non-Tax Resident) See below

4.3 Financial Information for Reviewers/See below

4.4 Example of Payment to Quality Reviewer (Non-Tax-Resident) See below

4.2 Claim Form Non-Tax Resident



Maynooth University
National University
of Ireland Maynooth

QUALITY PEER REVIEWER CLAIM FORM (NON-TAX RESIDENT)

Academic Year: _____
Department Reviewed: _____

Name (Block letters please): _____
Address: _____

Email: _____
Tel No: _____

Declaration of Residency for Tax Purposes – Please select the appropriate option

I am resident in Republic of Ireland. PPS Number _____
 I am not resident in Republic of Ireland. PPS if known _____
Date of Birth _____

TRAVEL INFORMATION

Date(s) of Travel From: _____ To: _____

Details of Journey(s) From: _____ To: _____

Details of Claim	Description	Rate	Total Amount		For Office Use Only
			(Amount should be quoted in currency in which the expense was incurred – Maynooth University will do the conversion)		
			Euro	Other Currency	
Peer Reviewer Honorarium Total		€1,500.00			
*Honorarium Portion Inside Ireland		€			
**Honorarium Portion Outside Ireland		€			
<p>* The percentage of the honorarium attributable to the time spent physically in Ireland. This will be taxed at 48% (40% PAYE and 8% USC).</p> <p>** The percentage of the honorarium attributable to the time spent outside of Ireland. This will not be subject to tax in Ireland.</p> <p><i>As a guide, we estimate 40% of your time will be spent working on this Quality Review while in Ireland. The remainder of your time spent working on this will be outside of Ireland. Please see below for further information.</i></p>					
Subsistence – No. of Overnight stays					
Travel (please indicate Train/Plane fares/Kilometres claimed).					
Other Misc. Expenses					
	TOTAL				

TRAVELLING

1. Only **actual** travelling expenses are allowed
2. Amounts should be quoted in **currency** in which the expense was incurred – Maynooth University will do the conversion.
3. The **mode of transport** should be stated (e.g. Plane, Boat, Car, Train, etc.)
4. **Public Transport** should be used where possible.
5. **Economy, Apex and Super-Saver** rates to be used in order to minimise costs.
6. **Gratuities** are not to be charged
7. **Kilometres Travelled** The applicable rate is €0.41 per kilometre. Please ensure to use kilometres when completing the claim form.

POSTAGE AND TELEPHONE

The charges for postage and telephone must be strictly limited to those incurred in the service of the University.

Please return completed form to Helen Berry, Maynooth University, Office for Strategy & Quality, 67 Rhetoric Annex, Maynooth, Co Kildare

4.3 Financial Information for Reviewers

In February 2019, [Irish Revenue](#) wrote to the university sector to inform them that payments to **quality reviewers** and other campus visitors must be processed through each university's payroll system in line with PAYE Modernisation.

As a result:

1. External quality reviewers will need to complete the relevant new employee set-up form (Personnel Form) to enable the processing of their honorarium and any related travel and subsistence expenses through the payroll system.
2. Once the set-up process is complete, quality reviewer honorarium and expenses will be processed through the university's payroll system.
3. The quality reviewer will split the monetary value of the honorarium between the time spent on the engagement in Ireland and the time spent outside of Ireland.
4. The percentage of the honorarium attributable to the time spent by such quality reviewers physically in Ireland will be taxed at 48% (40% [PAYE](#) and 8% [USC](#)). This income tax may be relieved in the QR's country of tax-residence if there is a double taxation agreement in place between Ireland and that country.
5. The percentage of the honorarium attributable to the time not spent in Ireland as well as any relevant travel and subsistence expenses reclaimed will not be taxed in Ireland.
6. An official pay slip will be issued by Maynooth University Payroll Office.

External Quality Reviewer Non Tax Resident Summary Table

Category of campus visitor	Are you tax-resident in Ireland?	Have you a PPSN?	How much of your honorarium is subject to Irish taxation?	% rate of income tax (PAYE)* on honorarium	% rate of USC* on honorarium	% rate of PRSI* on honorarium	Are reimbursed travel and subsistence expenses subject to tax?
Quality Reviewer	No	No	The percentage of the honorarium attributable to the time spent physically in Ireland	40% of the portion of the honorarium while physically working in Ireland is subject to Irish taxation	8%	Not applicable if Irish income < 5% of total worldwide income	No

*PAYE – [Pay As You Earn](#) *USC – [Universal Social Charge](#) *PRSI – [Pay Related Social Insurance](#)

4.4 Example for Payment to Quality Reviewers non tax resident (with assumptions):

- A Quality Reviewer (QR) earns an honorarium of €1,500.
- This is their only Irish income in this year.
- They also claim €400 in travel and subsistence costs to be reimbursed.
- **40% of the QR's time for this Quality Review is spent in Ireland.**
- **Honorarium relating to time spent in Ireland** – this portion of the honorarium is subject to Irish income tax (PAYE) at 40% and USC at 8%
- **Honorarium relating to time spent outside of Ireland** – the remainder of the honorarium is not subject to Irish income tax (PAYE) or USC.
- The honorarium is less than 5% of QR's total worldwide income (therefore no PRSI).

Honorarium:	€1,500
Taxable Income (€1,500 @ 40%):	€600
PAYE (€600 @ 40%)	€240
USC (€600 @ 8%)	€48
Honorarium & Expenses	€1,900
Deductions	€288
Payment to QR	€1,612

For non- Irish residents who do not have an Irish PPS (Personal Public Service) Number the following two forms must also be completed and returned to payroll@mu.ie

1. [Reg 1 Form](#) This is the application form to seek an Irish PPS Number.

- You may wish to use “MU Quality Reviewer” as the response to question 15.
- Your current country of residence is the suggested response to question 19.

2. [PPS Consent Form](#) This form asks for your consent for Maynooth University to process this PPS application on your behalf and to receive the PPS Number when it is allocated. For the purposes of this form, Maynooth University is acting as the third party (as referenced in the form).

3. **Proof of Identification:** You are asked to send one form of ID to the Maynooth University Payroll Office with the 2 forms listed above. Suitable forms of ID are:

- UK Nationals: Copy of Passport /Page with Photograph (or Copy of Driver's Licence which must be accompanied by a Birth Certificate);
- EU Nationals and EEA countries: Copy of Passport/Page with Photograph or copy of both sides of National ID card;
- Non EEA countries: Copy of Passport/Page with Photograph