



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

1.0 Purpose

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

2.0 Description

The Irish Revenue Commissioner requires that 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. The following requirements are necessary in the payment process, which as a tax-resident you will already have in place:

- Irish [PPS number](#) (Personal Public Service Number)
- Registered with Revenue [myAccount](#)
- SEPA Bank Account

2.1 Honorarium and Expenses Details

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

- If you do not already have a Maynooth University payroll number you must complete and submit a 'New Employee Set-up form' [Personnel Form](#) to obtain an employee number (see Section 4.1).
- Complete and submit a 'Quality Peer Reviewer Claim Form **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.

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
Quality Reviewers	Complete and submit a new employee set up form to the HR Office Return claim form to the Quality Office and adhere to expenses and honorarium details

4.0 Related Documents

- 4.1 [Personnel Form](#)
- 4.2 Quality Reviewer Claim Form – Tax Resident (see below)
- 4.3 Financial Information for Reviewers (see below)

4.2 Claim Form Tax Resident



Maynooth University
National University
of Ireland Maynooth

QUALITY PEER REVIEWER CLAIM FORM (TAX RESIDENT)

Academic Year: _____
 Name (Block letters please): _____
 Address: _____

 Email: _____
 Tel No: _____
 Department Reviewed: _____

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 Date of Birth _____
 PPS if known _____

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		€1,500.00			
Subsistence – No. of Overnight stays					
Travel (please indicate Train/Plane fares/Kilometres claimed).					
Other Misc. Expenses					
	TOTAL				

Signature of Claimant: _____ **Date:** _____

FOR OFFICE USE ONLY

Certified by Director of Quality: _____ Date: _____

Staff No.	Total Amount	Expense Code	Cost Centre
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<p>PAYMENT DETAILS Please provide details of your bank account</p> <p>Bank Name: _____</p> <p>Bank Address: _____</p>							
IBAN Code:	<table border="1" style="width: 100%; border-collapse: collapse; height: 20px;"> <tr> <td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td> </tr> </table>						
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US Residents							
Routing No.	<table border="1" style="width: 80%; border-collapse: collapse; height: 20px;"> <tr> <td style="width: 40%;"></td><td style="width: 40%;"></td> </tr> </table>				Account No.		

**CLAIMS IN RESPECT OF QUALITY PEER REVIEW, TRAVELLING, SUBSISTENCE AND RELATED EXPENSES:
RULES FOR GUIDANCE OF QUALITY PEER REVIEWS**

GENERAL

1. If **no** claim is being made kindly write "No Claim" on the form and return it to the Quality Office.
2. Original Receipts detailing the expenditure and proof of payment must be submitted for all claims. Photocopies of receipts are NOT acceptable. Credit/debit card slips are proof of payment only and must be accompanied by original receipts. Maynooth University Accounts Office will not process claims without valid receipts.
3. All expenses, including meals and travelling expenses should be paid by the Peer Reviewer. The University will reimburse only the peer reviewer and will not make payments to travel agencies or other bodies.

HONORARIUM
The Honorarium paid to Peer Reviewers is €1,500.00

SUBSISTENCE
Expenditure on alcoholic beverages will not be reimbursed by the University.

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 early 2018, the Irish Revenue Commissioners commenced a review of the January 2013 agreement in relation to certain categories of campus visitor, including quality assurance reviewers.

In February 2019, Revenue confirmed in a letter to the Irish Universities Association (IUA) that the 2013 agreement no longer applies and has instructed the University Sector that *all quality assurance reviewers – resident and non-resident – should now be taxed through the PAYE system i.e. paid net of statutory deductions for income tax, universal social charge (USC) and PRSI.*

For all such individuals – tax-resident and non-tax resident – this means the university is obliged to process and pay their honorarium and expenses through the payroll system. **All** quality assurance reviewers (QARs) will therefore have to apply for a payroll ID number in order to be setup on the university payroll system.

For non-tax resident quality assurance reviewers, this means applying for and obtaining a personal public service number (PPSN) as income for duties exercised in the state is chargeable to income tax in the State.

Travel and subsistence costs will be processed tax-free, in line with the university travel policy.