DCU – Research External Examiners (ExEs)

Introduction

The Irish Revenue has issued the following instruction to Dublin City University regarding the deduction of Tax etc. from payments made to external examiners (ExEs). The table below outlines, in broad terms, the salient points of Revenue's requirements on these matters. The University is implementing these by requiring ExEs to complete a Data Form online **at** https://www.dcu.ie/finance/payroll/forms/external-examiners-payment.shtml. Please select the '**Research** External Examiners' option in the Pick Your Area field.

*Note: If you have already submitted a Payment Form to Dublin City University for a previous similar payment, it is not necessary to complete this process again, **unless** your status for tax purposes has changed or any personal details, in which case, please re-complete the Payment Form with up-to-date information.*

DCU – notes on ExE summary table

(i) Total Fee paid to an individual must not exceed €3,000 in any tax year to avail of these arrangements. If fees do exceed €3,000 in any tax year, **all payments** are subject to the operation of the PAYE/USC/PRSI systems on a strict statutory basis.

(ii) **USC:** For non-tax resident visitors with no personal public service number (PPSN), Universal Social Charge (USC) need not be deducted where the annual taxable income does not exceed €3,000. Normal USC rules apply for Irish Resident.

(iii) **PRSI:** For non-tax resident visitors with no personal public service number (PPSN), PRSI need not be deducted where total Irish income does not exceed 5% of the individual's total income or €3,000, whichever is the lesser. Normal PRSI rules apply for Irish Resident (usually class A1, which is 4.2% for applicable payments Jan-Sept 2026 and 4.35% for applicable payments Oct-Dec 2026).

(iv) All rates on the summary table are based on 2026 rates and are subject to change as advised by the Department of Finance and/or Revenue Commissioners.

DCU – Summary Table (see notes above)

#	Category of campus visitor	Are you tax-resident in Ireland?	Have you a PPSN	% rate of income tax on fee (i)	% rate of USC on fee (ii)	% rate of PRSI on fee (iii)	Are reimbursed travel expenses subject to tax?[1]
1	**External Examiner**	Yes	Yes	Either 20% or 40%, based on total income	Based on total income	Based on total income	No
2	**External examiner**	No	Yes	20% Fee @ 20% [=4.0% Gross]	Not applicable if fee is below €3,000	Not applicable if Irish income < 5% of total worldwide income	No
3	**External examiner**	No	No	20% Fee @ 40% [=8% Gross]	Not applicable if fee is below €3,000	Not applicable if Irish income < 5% of total worldwide income	No

[1] The exemption for **travel expenses** only applies to expenses **up to** the rates provided for in the university and submission of all appropriate receipts.

Appendix One: Illustrative Examples[2]

A. Irish Residents

Standard PAYE, PRSI, USC and ASC (where applicable) rules apply based on your current personal situation.

B. Applicable to Non-Residents for Tax Purposes ONLY.

A non-tax resident external examiner (ExE) issues one claim in a tax-year for €250 in fees and €400 in travel and subsistence costs.

Depending on whether the EE has a PPSN or not and in line with the table on the previous page, (s)he would receive the following net amounts, with taxes deducted being returned to the Irish Revenue Commissioners.

20% of the fee is subject to tax. As the total fee is less than €3,000, no USC would apply. It is assumed that the payment is less than 5% of his/her total remuneration so PRSI would not apply.

Without Irish PPSN	
Fee	€250
Tax (20% x €250 x 40%)	(€20)
Total net fee paid	€230
Travel and subsistence	€400
Total paid to EE	€630

With Irish PPSN	
Fee	€250
Tax (20% x €250 x 20%)	(€10)
Total net fee paid	€240
Travel and subsistence	€400
Total paid to EE	€640

Without Irish PPSN	
Fee	€150
Tax (20% x €150 x 40%)	(12)
Total net fee paid	€138
Travel and subsistence	€400
Total paid to EE	€538

With Irish PPSN	
Fee	€150
Tax (20% x €150 x 20%)	(€6)
Total net fee paid	€144
Travel and subsistence	€400
Total paid to EE	€544

[2] Based on 2026 taxation rates