



UNIVERSITY OF PLYMOUTH

Tax Arrangements for External Examiners

Assessors, External Examiners, Markers

External Examiners up to and including first degree level will be treated as employees for tax purposes (paid through payroll) but self-employed (category 'X') for national insurance:

The functions of examiners, invigilators, question setters and markers are subject to considerable control by the examination boards and the jobs which examiners perform are part-and-parcel of the organisation of which the function cannot exist.

It is one of the functions of a University to award degrees and to conduct examinations. An examiner is an essential element of that function and an integral part of that machinery by which the University fulfils it.

For NIC purposes, HMRC provide that examiners, moderators, invigilators etc. or question-setters for examinations leading to any certificate, diploma, degree or professional qualification are treated as self-employed if the whole of the work is performed under a contract of less than twelve months.

External Examiners engaged for masters' degrees and doctorates:

Treated as self-employed for both tax and NICS purposes (generally not paid through payroll).

External Examiners – overseas

External examiners who reside outside the UK but carry out their examining in the UK are liable to UK tax and national insurance (paid through payroll).

External examiners who carry out the work outside the UK will normally be paid gross alongside their undertaking to report the payment as foreign income (paid by Request for Payment Form – RFP – processed through Payroll).