

Taxation of Exam Setters, Exam Correctors, Exam Attendants, Invigilators, etc.

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It is Revenue's view that exam setters, exam correctors, exam attendants, invigilators etc. engaged by the State sector, private colleges or associations are, in general, likely to be engaged under a contract of service and are therefore employees. Consequently any emoluments they receive will be subject to deductions (of Income Tax, USC and PRSI) under the PAYE system.

The question of whether an individual is an employee or self-employed for tax purposes depends on the facts and circumstances of their engagement.

[The Code of Practice on Determining Employment Status](#) which sets out the legal tests/factors used to determine employment status is published on the Revenue website.