

Taxation of Coroners

Part 05-01-28

Document reviewed June 2021

1 Introduction

This Manual explains the tax treatment of payments made by local authorities in respect of coroner services.

The rights, duties and obligations of a coroner are set out in the Coroners Act 1962 (as amended). Coroners are the holders of a public office. Payments made in respect of coroner services are emoluments arising from the office of coroner and are therefore chargeable to tax under Schedule E and subject to the operation of PAYE (income tax/Universal Social Charge (USC)/PRSI).

2 Coroner services in the State

Coroners are appointed by local authorities on a part-time or full-time basis in each of the respective coroner districts in the State. Coroners are paid a fixed annual salary/retainer and this is supplemented with a “fee per item” in respect of deaths reported, post-mortems conducted and inquests held.

All payments to coroners, which arise in their capacity as office holders, are chargeable to tax under Schedule E and subject to deductions at source (i.e. income tax, USC and PRSI as appropriate) under the PAYE system.

3 Distinction of roles

Where an individual holds or exercises a public office, such public office (including the duties relating to and remuneration arising therefrom) is separate and distinct from any other office (public or otherwise), employment or occupation that he or she may also hold.

In order to be appointed as a coroner, the individual must be a practicing solicitor or barrister, or a registered medical practitioner. Income arising from these professions, whether held in an employed or a self-employed capacity, can be distinguished as being separate and distinct from the duties of, and the income from, the office of coroner.

4 Expenses

Tax and Duty Manual [Part 05-01-06](#) outlines the tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees.

Office Expenses:

It is agreed that the day to day performance of coroner duties takes place at the legal office or practice of the coroner. In that regard staff in the practice may need to support the coroner duties in addition to the day to day requirements of the practice itself. At times the coroner duties may be significant. The normal approach adopted by coroners has been to absorb the costs as part of the costs associated with their self-employed legal practice and to take a deduction in their profit and loss account. Revenue is prepared to allow for the coroner expenses, of this type, to continue to be included in the profit and loss accounts for the legal practice.

Travel and Subsistence Expenses:

Additional expenses can arise however, for example, where coroners may cover multiple districts. In this regard, it was agreed that relief would be given by way of section 114 claim. Records must be kept for either vouched expenses or mileage, etc. not to exceed the published Civil Service rates. The normal place of work for the coroner is accepted to be the location of their ordinary legal office or practice.

5 Professional Services Withholding Tax (PSWT)

Certain types of payments and fees are excluded from Professional Services Withholding Tax (PSWT), including emoluments within the scope of the PAYE system (exclusions from the definition of a 'relevant payment' for PSWT purposes in section 520(1) TCA 1997 refers). Accordingly, PSWT does not apply to payments for coroner services as they are subject to tax deductions under the PAYE system.

6 PRSI

Queries on PRSI matters should be addressed to the Department of Social Protection, PRSI Scope (Insurability of Employment), Gandon House, Amiens Street, Dublin 1 - telephone 01-673 2585 from the Republic of Ireland only + 353 1 673 2585 from Northern Ireland or overseas, Email scope@welfare.ie.

7 Further Information

Government Departments and local authorities seeking information or clarification on matters relating to payments to coroners should contact their local Revenue office.