## Treatment of Payments to “Guest Speakers”

**Is this an on line event being delivered from abroad by a foreign resident individual who was recruited abroad and has performed all related work abroad and is not otherwise chargeable to tax in Ireland?**

**Yes**

**No Yes**

**Is the engagement "Once-Off" in nature (1)?**

**Yes No**

**Is the service being provided at an event which is closely related to the "core curriculum" (2)?**

**No**

**Is the event being attended by people other than MU staff and employees (3)?**

**Yes**

**No**

**Payments Office**

**Payroll**

**Notes and definitions –**

1. **“Once Off”** - No more than 2 to 3 engagements in a 12-month period or a single engagement of between 1 and 3 days in length.
2. **"Closely related to the Core-Curriculum"** - The following events are considered to be "closely related to the core-curriculum" -

Any lecture, workshop, conference, seminar (or similar) that -

* is part of a module which makes up part of a undergraduate or postgraduate course **or**
* leads to credits being awarded which potentially lead to the award of a qualification **or**
* is mandatory for students to attend

1. **Attended by people other than MU students and staff**

An event which is attended by MU students and staff only would likely to be considered by Revenue to be closely related to the core activities of the university and therefore required to be processed through the Payroll system.