**Payments to Guest Speakers**

**Background -**

In general payments made to individuals for speaking, lecturing, teaching or similar at university organised events must be processed through Payroll and taxed accordingly.

There are a limited number of situations (as outlined below) where these payments may be made outside of Payroll. In these cases the individual should issue an invoice which the department organising the event will attach to a non-staff payment request and forward to the Payments Office for processing.

**Conditions to be satisfied in order for a payment to a "Guest Speaker" to be processed outside of the Payroll system –**

1. The event is "on-line" and is 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 (not Irish tax resident) **or**
2. The event is "once-off" in nature **and** it is not "closely related to the University's core curriculum" **and** is “attended by people other than MU students or staff”.

[See the Decision Tree and Notes for further information]

**NOTE -** If the event being organised meets the criteria (as outlined above) the event details must be forwarded to the Finance Department so that they can be reviewed and approved in advance of the event taking place. This will prevent any misclassification which could lead to a delay in the processing of payments to Guest Speakers for work which they have already performed.

**Payments to Guest Speakers (cont)**

**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 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.

**Frequently Asked Questions**

**Q.** I am engaging an individual, who is in business in their own right, to give a lecture, facilitate a workshop etc. Can these payments be processed through the Payments Office on production of an invoice? Eg. A barrister is engaged to give a law lecture or a professional musician in engaged to give a music lecture.

**A.** No. Revenue would view these individuals as being in business in relation to their primary activities but not in business in relation to teaching / lecturing / guest speaking and therefore any payment would have to be processed through Payroll.

**Q.** I am organising a Research Conference. Can guest / keynote speakers be paid outside of the Payroll system?

**A.** Yes - as long as the attached criteria are met. This is based on the event not being closely related to the university's core curriculum and it being attended by individuals other than MU students or staff.

**Q.** I am organising an event where an individual who is in business as a creative artist (writer, poet, musician, photographer, actor etc.) will speak about their career, work or creative process. Can this payment be made outside of the Payroll system. Eg. An event to improve the profile of the hosting department.

**A.** Yes - as long as the individual is in business as a creative artist and the criteria above are met.