



Trinity College Dublin
The University of Dublin

MEMORANDUM

To: Academic Council

From: Senior Lecturer/Dean of Undergraduate Studies and Dean of Graduate Studies

Date: November 17th, 2022

Reference: **Workload distribution for external examiners (for tax purposes).**

Context: Recent changes to Revenue requirements stipulate that income earned by external examiners for days worked while in the jurisdiction of the State are liable for income tax. Work that is completed outside the jurisdiction of Ireland i.e. remotely by an external examiner does not attract a tax liability.

Work undertaken by an examiner while physically in Ireland may constitute only a small proportion of the overall workload associated with being an external examiner. It is essential that there is a clear and consistent framework to enable Schools, examiners and HR to manage the nuances that reflect the needs of diverse disciplines, ideally in a system that is straightforward and transparent.

Current status: The following scheme has been presented at GSC in March 2022 and at USC in November 2022 and is presented to Academic Council to note and approve.

External examiners for taught programmes:

Disciplines vary greatly in the extent to which external examiners actively participate in the examination of students, as well as having oversight of the processes of assessment and evaluation of courses. To reflect this diversity, four categories are proposed:

- A. Examiners complete all of their work virtually, including virtual attendance at Court of Examiners' meetings. Proposed distribution of workload **offsite: on-site =100%: 0%**
- B. Examiners complete most of the review of assessments and assessment processes prior to their physical visit to the university, when the primary focus is participation in the Court of Examiners' meeting and discussions with staff and/or students: Proposed distribution of workload **offsite: on-site = 75%:25%**
- C. Examiners complete some work prior to their visit to the university, but may review some assessments on-site, or may be involved in viva voce examinations of specific students: Proposed distribution of workload **offsite: on-site = 50%:50%**

- D. Examiners participate in in-person assessments of students, including clinical examinations and complete most of their responsibilities while physically present in the university: Proposed distribution of workload **offsite: on-site = 25%:75%**

External Examiners for research programmes:

External examiners carry out much of the work in assessing a PhD candidate prior to the actual viva voce. Two categories are proposed:

- E. Examiners complete all of their work virtually, including virtual attendance at viva voce. Proposed distribution of workload **offsite: on-site =100%: 0%**
- F. For examiners who attend an in-person viva voce in Trinity. Proposed distribution of workload **offsite: on-site = 90%: 10%**

If approved by Academic Council, the agreed workload distribution for External Examiners will be communicated to all Schools and published on the External Examiner website.