

Rates for Independent Assessors December 2009.

Independent assessors can be paid in either of the following ways:

- 1 The assessor pays tax on the FEES as a PAYE person.
or
- 2 The assessor is paid on invoice as a self employed person.

Amounts are as follows, based on public service rates:

€46.98 for one stand alone period

€40.63 for each hour where more than one hour is in question in a day, subject to a maximum of €203.16 in any one day and €812.63 in any one week.

The fees are based on hourly rates and are subject to tax to comply with Revenue requirements.

1. Payment as a PAYE person:

- 1.1 In a situation where the Board of Management does **not** hold a 'certificate of credits and allowances' for the assessor, the Board of Management may operate on the higher rate of tax, which is currently a rate of 41%.

OR

- 1.2 The Board of Management deducts tax at source at the current rate of 20% (Professional Services Withholding Tax) and forwards the deducted tax to Revenue. The assessor receives a NET amount and a **Form F45** to enable him/her to claim the deducted tax back in their tax return.

- Assessors cannot be paid in the form of a gift as a gift presumes "no return" for same.
- Neither can an honorarium apply as it must be taxed.

2. Payment as self employed assessor:

Any assessor who wants to be treated as self-employed must:

1. Complete a **TR1 Form** and send it to the local inspector of taxes (registration section).
2. When registered as a self employed person, the assessor will then be in a position to supply the Board of Management with an invoice for services and can be paid on that basis.
3. The Board of Management should get a note (*i.e. a copy of what self employed assessor gets from revenue*) confirming that the assessor is self employed.

Travel

Where a Board of Management needs to pay for travel the following public service rates may be helpful:

Rates applying from 5th March 2009 - NOT TAXABLE

Official travel in a calendar year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 6,437Km	€0.3912	€0.4625	€0.5907
6,438Km and over	€0.21.22	€0.2362	€0.2846

Subsistence

There is a presumption that assessors will be offered a meal/coffee/a sandwich depending on the length of time involved. Where a meal or other sustenance **cannot be provided** the following are the public service subsistence rates:

Subsistence rates from 5th March 2009 - NOT TAXABLE

Category	Standard Rate	Rate if Lunch Provided	Notes
Overnight (24 hour period)	€107.69	€93.98	<i>Applies to actual overnight stays where it is essential due to distance (in excess of 80km from base), road conditions or other reasons to stay overnight.</i>
10 Hour (and over)	€33.61	€19.90	<i>Rate for absences of 10 or more hours from base.</i>
5 hours (and under 10)	€13.71	€0.00	<i>Rate for absences of 5 and under 10 hours from base.</i>

Information in regard to PAYE and being Self Employed is available on www.revenue.ie