

Last Updated: August 2020

GUIDELINES FOR COMPLETING THE FEES CLAIM FORM

INCOME TAX AND NATIONAL INSURANCE

External Examiners are classed as workers for the University, for tax and National Insurance purposes. The University is required to deduct Income Tax at source and we also have to pay the employer's National Insurance Contribution. Income Tax will be deducted from payments of fees at the Basic Rate of Tax (BR) unless a current tax form P45 is produced, or a tax form P46 (obtainable on request from the Payroll Office, Finance Department) is submitted showing that you have no other employment. If you believe that you are entitled to be treated as self-employed, you will need to contact [HMRC](http://www.hmrc.gov.uk). Contact details can be found on their website www.hmrc.gov.uk

PG Research External Examiners may be paid through the supplier process based on guidance from HMRC. These would typically be engaged by the Graduate School and attendance is required for a one off event.

An invoice will have to be supplied by the External Examiner for payment by Accounts Payable.

PAYMENT

Payment of fees will be made by BACS transfer into your bank account. The University does not issue cheques in respect of fees. Please include details of your bank account, your National Insurance number, and your date of birth as requested. This information need be provided only on the first claim which you submit, or if there has been a change since your last claim.

Please note that fees are only paid upon receipt of the External Examiner annual report.

FEE SCALE

You do not need to fill in the "Amount" column, as this will be completed based on your terms of employment which are set out in your letter of appointment. Annual fees are normally based on the total number of taught module credits and report/dissertation credits that you moderate. If you have any queries about how these fees are calculated please do not hesitate to contact the University Academic Office.

When you have completed and signed this form, please send it to:

University Academic Office
University of Roehampton
Roehampton Lane
London
SW15 5PU