# Appendix 1:

**Declaration that payment of professional membership subscription/fee is wholly, exclusively, and necessary for the employee in question to fulfil their duties in the University.**

The completed form below is to be submitted by claimant with supporting documentation (invoice or expense claim) when payment of professional membership fee/subscription is being processed.

# Professional subscriptions/Membership fees etc.

If you pay a subscription to a professional body for your employees, that payment is taxable. However, in limited and restricted circumstances, you may pay professional subscriptions without deduction of tax.

You can pay subscriptions to a professional body for an employee without deduction of tax where those fees are incurred wholly, exclusively, and necessarily by an individual in the performance of the duties or his or her employment.

You can also pay the subscription without deduction of tax if the following apply:

* The circumstances in which professional membership fees are incurred wholly, exclusively, and necessarily in the carrying on of an office or employment;
* There is a statutory requirement for membership or a professional body or to hold a practicing certificate or there is no statutory requirement, but certain statutory provisions may restrict the ability of an individual to fulfil the full duties of an office or employment unless he or she is a member of a relevant professional body;
* Where annual professional membership fees are commercially necessary;
* Indispensable condition of the tenure of employment.

Please complete the following as appropriate:

|  |  |
| --- | --- |
| **Employee Name** |  |
| **Staff ID** |  |
| **Job Title** |  |
| **Membership** |  |
| **Value €** |  |
| **Other membership/subs paid for this employee?** |  |

**Claimant:** I confirm that I have read and understood the University’s policy on paying professional membership fee/subscription on behalf of its employees from university-controlled funds.

**Approver:** I certify that payment of attached professional membership subscription/fee is wholly, exclusively, and necessary for the employee in question to fulfil their duties in the University.

|  |  |  |
| --- | --- | --- |
|  | **Claimant** | **Approver** |
| **Signed** |  |  |
| **Print full name** |  |  |
| **Date** |  |  |