**Guidance on the payment methods for visiting / occasional lecturers**

**1 Introduction**

This guidance is designed to provide a consistent approach to the payment of visiting / occasional lecturers across the University and applies to all faculties. It should be read alongside the ‘Determination of Employment Status Guidance’.

**2 General Principles**

1. Part time lecturers, whose engagement cover a complete academic term or longer, may well have similar terms to a full-time lecturer. Most such part time lecturers will therefore be employees or casual staff, and subject to tax and National Insurance deductions through the payroll system in the normal way.
2. A visiting or occasional lecturer who gives an occasional talk or short series of talks on a subject about which they have specialist knowledge, and which is **not** part of the core curriculum will normally be self-employed. Core curriculum is defined as University publicised taught courses. For example, a wellbeing professional attending to give a lecture on wellbeing open to both staff and students would normally be a visiting or occasional lecturer.

The manager / individual responsible for the engagement must determine which of either 1 or 2 (above) applies, by following this guidance and taking advice from the HR Partner.

**3 Reviewing the Initial Assignment**

Each engagement should be considered on its own facts. The manager / individual responsible for the engagement must determine if the individual is a visiting or occasional lecture based on the definition above, taking into account such matters as:

* Control (or right of control) over conduct and discipline, hours of attendance, where and when lectures are given, course content etc. (the more extensive the control the more indicative it is of employment).
* Whether the lecturer must undertake the lecturing personally or whether a substitute can be sent.
* Who is to supply the equipment necessary (where the contractual terms require the lecturer to supply their own equipment, or for example, handouts, at their own expense this would point towards self-employment).
* Whether any financial risk attaches to the engagement (financial risk would be a pointer towards self-employment but most engagements will lack any element of financial risk).
* The intention of the parties to the contract.
* In the event of a visiting or occasional lecturer, how often they will be undertaking work for us (we would not normally expect this to be more than 3-4 times per annum).

If a visiting or occasional lecturer meets the criteria as self-employed taking account of the criteria above, then they will be set up as a supplier and not subject to tax and national insurance deductions via the payroll. If they do **not** meet these criteria then they will be treated as employed and subject to tax and National Insurance deductions through the payroll system in the normal way.

**4 Additional guidance**

* Where a visiting or occasional lecturer is already employed by University of Manchester by one faculty / department but working on the visiting / occasional basis for another, then they should complete a PR5 and send it to HR Services. (A PR5 form is for a current member of staff who has completed additional work for the University). An HMRC check is not required as the individual will have relevant deductions made via payroll. Check with HR Services / Masterdata team if required.
* Where the manager believes that the individual is a visiting or occasional lecturer, an HMRC check may not be required. The manager should discuss the circumstances with their HR Partner, who will confirm whether an HMRC employment status check is required, taking into account the factors listed above. If it is determined a check is not required, the HRP should confirm this in writing to the manager / individual engaging the lecturer.
* The manager / individual engaging the visiting / occasional lecturer should then set up the supplier by completing the request form, stating that they have been assessed as a visiting lecturer as defined by HMRC and this guidance. They should attach the email from their HR Partner to the documentation for supplier set up.
* If the visiting / occasional lecturer undertakes work for more than one faculty, an additional assessment must be made for each assignment. The manager / individual engaging the visiting / occasional lecturer should check with the supplier whether they are undertaking any other work for the University.
* Where the visiting / occasional lecturer works for the University for longer than six months a review should be undertaken to identify if any changes should be made to the nature of the engagement. Suppliers will be automatically inactivated after six months and this should trigger the reassessment process.
* Note: if the visiting / occasional lecturer is already working elsewhere in the University and has been previously assessed to be a Personal Service Company (PSC), then this PSC assessment will take precedence meaning that this will also apply to their visiting / occasional lecturer status.
* In the event that an individual is assessed as a visiting / occasional lecturer, but during the course of the work undertaken they fall outside of the scope of the visiting / occasional lecturer definition, they should be treated as an employee for the purposes of tax and NI. If this does not take place the individual and / or the school or department will be responsible for any underpayment of taxes or penalties issued by HMRC.