

**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.**

**Staff Number** **Name Membership Amount € Other subs paid this year (Yes/No)**

**This professional membership fee is incurred wholly, exclusively, and necessarily\* in the performance of my duties of employment.** **(YES/NO)**

**\***The wholly, exclusively and necessarily test is based on the following qualifying situations – *at least one condition should be met*: (a) Where there is a statutory requirement for membership of a professional body or to hold a practicing certificate YES [ ]  NO [ ]
(b) Where statutory provisions restrict the ability of an individual to fulfil the duties of an employment YES [ ]  NO [ ]
(c) Where annual professional memberships are commercially necessary YES [ ]  NO [ ]
(d) Where membership of the professional body is an indispensable condition of the tenure of the employment YES [ ]  NO [ ]

**If you have determined that the membership of the professional body is an indispensable condition of the tenure of your employment (point d above), please confirm that the following three conditions are met:**

1. The duties of the employee and the employment require the exercise or practice of the relevant occupation or profession YES [ ]  NO [ ]  N/A [ ]
2. The employee actually exercises or practices the relevant occupation or profession YES [ ]  NO [ ]  N/A [ ]
3. Membership of the professional body is an indispensable condition of the tenure of the employment\*\* YES [ ]  NO [ ]  N/A [ ]

*\*\*The following indicators have been provided by Revenue that a professional membership/ certificate is required to be held as part of the employee’s tenure of employment. More than one indicator should be met.*

* *A requirement is included in the employment contract to hold such membership*
* *all staff in the same role are required to hold the particular membership or certificate*
* *the employee would be dismissed or transferred without such membership or certificate*
* *job advertisements for the role required the membership or certificate to be held.*

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| --- | --- | --- | --- |
| **Staff Member** | **Declaration**  | **Signature** | **Date** |
| Claimant Name:  | *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 Name:  | *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* |  |  |

This completed form is to be submitted by claimant with supporting documentation (invoice or expense claim, job description extraction etc. ) when payment of subscription is being processed.