

**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.