



## PAYMENT OF EXAMINERS POLICY

Policy number	5	Version	1
Drafted by	M. Hiscutt	Approved by Council on	12 March 2019
Responsible person	M. Hiscutt	Scheduled review date	February 2020

### **Purpose**

The purpose of this policy is to clearly outline what Examiners are entitled to receive for their services.

This policy covers:

- Both Membership and Fellowship Examiners appointed by the Chief Examiner
  - Examiners' payment
  - Complimentary Science Week registration

If there is any uncertainty about any aspect of this policy, contact the CEO, College Manager or Examinations Officer through the College Office.

### **Policy**

Membership and Fellowship Examiners who have been appointed by the Chief Examiner will be paid for their services as examiners. Payment will be determined annually, being indexed to CPI.

In addition, Examiners will be given complimentary Science Week registration to attend that year's Science Week conference.

Accommodation, meal and travel expenses incurred in attending the oral and practical examinations will be reimbursed according to the Reimbursement of Expenses Policy, on presentation of receipts and a reimbursement claim form within eight weeks of the expense being incurred or attendance at the examinations.

Examiners appointed to develop Supplementary Written examinations will receive complimentary Science Week registration plus one half day examiner payment. Airfares and accommodation expenses will not be included.

If specific deadlines in the submission of draft and finalised examinations are not met, payments to the Examiner may be withheld.

Payments made to Membership and Fellowship Examiners for their services as examiners MUST fulfil Australian Taxation Office requirements. Examiners must provide the College with an appropriate invoice and a 'statement of supplier' form if appropriate. (See Appendix A)



## PAYMENT OF EXAMINERS PROCEDURES

### **Responsibilities**

It is the responsibility of the Office staff to ensure that Examiners are aware of this policy.

### **Procedures**

- The office will communicate with Examiners regarding Australian Taxation Office requirements in March
- Payment will be by half days spent examining oral and/or practical examinations
  - One half day is defined as four consecutive hours of examining or less
- Examiners will be paid \$A170 per half day in 2019
- Payment will be made to Examiners by the College via electronic funds transfer to a nominated bank account during the examination period, providing the necessary taxation documents have been received
  - Information will be provided to facilitate the provision of an appropriate invoice
- Examiners will be given complimentary Science Week registration
  - Examiners wishing to attend Science Week MUST register via the Science Week registration website
- The number of nights' accommodation expense entitled to will be determined by the length of time spent examining:
  - One (1) nights' accommodation will be reimbursed for 0.5 days of examining
  - Two (2) nights' accommodation maximum will be reimbursed for 1 to 1.5 days examining
  - Three (3) nights' accommodation maximum will be reimbursed for 2 to 2.5 days of examining
  - Examiners will be reimbursed for days spent examining, but not for preparation and/or meeting time
- Examiners are trusted not to make unreasonable expense claims.

### **Related Documents**

- Reimbursement of Expense Policy
- Examiners Handbook

## Appendix A

### AUSTRALIAN TAXATION OFFICE REQUIREMENTS FOR PAYMENT FOR EXAMINERS SERVICES FOR EXAMINATIONS

Below is a list of tax scenarios, please select the appropriate one for your situation. **This page must then be returned with an invoice, and the “statement of supplier” form if appropriate, to the College Office before the nominated date.** Payments will then be processed in time for the examination period. Examiners will receive their payments during the examination week at the Gold Coast.

**The requested taxation documentation MUST be received before you can be paid.**

**Examiners will be informed of the examiner payment to which they are entitled, which includes GST, for their services as an examiner. This taxation requirement is not needed for expense claims, only for the payment for services as examiners. Please contact the College office if you have any queries.**

Please choose a tax scenario from the following list and ticking the appropriate box.

- 1. You are personally registered for GST (as opposed to your practice entity). If so, you need to send the College a tax invoice for the examiner payment including GST. An example of this tax invoice is enclosed (Sample 1).
- 2. You are not personally registered for GST, but can quote an Australian Business Number (ABN). If so you need to send the College an invoice quoting your ABN. An example of this invoice is enclosed (Sample 2).
- 3. You believe that you will be performing your services as an examiner in your capacity as an individual, and the act of doing so is wholly of a private nature. If so you need to complete the enclosed form "[Statement by a Supplier](#)", and tick the second box on the right: "The supply is made to you in my capacity as an individual and the supply is wholly of a private or domestic nature for me". You should also supply the College with an invoice for the examiner payment as per Sample 3.
- 4. If you are not a resident of Australia (e.g. New Zealand examiners) you should tick the sixth box on the "[Statement by a Supplier](#)" form. You should also supply the College with an invoice for the examiner payment as per Sample 3.

Please complete the tax invoice in the manner appropriate to you. If you checked box 3 or 4 please complete the "[Statement by a Supplier](#)" form.

## SAMPLE 1

For examiners (suppliers) with an ABN number AND registered for GST

Date:

Supplier Name

Supplier Address:

ABN NO:

Recipient name and Address

Australian and New Zealand College of Veterinary Scientists  
Building 3, Garden City Office Park  
2404 Logan Road, EIGHT MILE PLAINS, QLD. 4113

### TAX INVOICE

Description of service provided	Amount
Examination preparation & delivery (excluding GST)	\$170.00
GST	\$17.00
Total including GST	\$187.00

## SAMPLE 2

For an examiner with an ABN number NOT registered for GST

Supplier Name

Supplier Address:

ABN NO:

Recipient name and  
Address

Australian and New Zealand College of Veterinary Scientists  
Building 3, Garden City Office Park  
2404 Logan Road, EIGHT MILE PLAINS, QLD. 4113

### INVOICE

<b>Description of service provided</b>	<b>Amount</b>
Examination preparation & delivery	\$170.00

**SAMPLE 3 – This is a GST non-registered invoice.**

For an examiner without an ABN number.

Supplier Name

Supplier Address:

Recipient name and  
Address

Australian and New Zealand College of Veterinary Scientists  
Building 3, Garden City Office Park  
2404 Logan Road, EIGHT MILE PLAINS, QLD. 4113

**INVOICE**

<b>Description of service provided</b>	<b>Amount</b>
Examination preparation & delivery	\$170.00