

# GUIDE FOR AUTHORS GIVING APPEARANCES AT COLLEGES & UNIVERSITIES



## Guidance for authors giving one-off talks at a university or college

### 1. PAYMENT

If you are considered to be filling an 'in-house' slot, you will probably not be paid. If your appearance is equated to a sessional lecture you should be able to negotiate a fee – we understand that it would usually be in the region of £100 per session. If you have been invited for your 'name'/expertise, make that clear and request a much higher fee accordingly. But do not be surprised if the considerable financial pressure on universities affects what you can expect.

#### a) Freelance status, tax and National Insurance

- (i) Most authors are self-employed (even where they invoice as a limited company) and a one-off engagement does not create a contract of employment. To quote the HMRC Employment Status Manual (section 4502): 'a visiting lecturer who gives a one-off talk or short series of talks on a subject about which he or she has specialist knowledge... is likely to be self-employed.'
- (ii) As a self-employed author, neither tax nor NI should be deducted from your fee or expenses.
- (iii) Universities and colleges are required to auto-enrol a freelance visiting writer if you meet the definition of a 'worker'. If relevant, you should be able to opt out of such enrolment (and the engagement should not have any impact on e.g. a Teacher's Pension Scheme).
- (iv) Local authorities sometimes request 'proof' that an author is self-employed, even though our understanding is that no definitive form of proof exists. In any case, as a one-off engagement does not amount to employment, proof should not be necessary. We recommend that it should be deemed sufficient for authors to be asked to warrant that they are self-employed and give their tax reference number and tax office address.

#### b) Reasons you should not be paid via the payroll

- (i) It is incorrect to do so.
- (ii) It will cause you problems in terms of your tax return, and increase your risk of over-paying NI contributions.
- (iii) Administrative complications can arise if payment is made via the payroll and it distinguishes between fees and expenses, so we advise that you be paid a single 'total package' sum (even though it means you end up paying tax on your expenses).
- (iv) Payment via the payroll causes problems and confusion if you are VAT-registered. It has proved very hard to get definitive guidance but our understanding is that if a self-employed author is paid via the payroll, the transaction falls outside the scope of VAT, and VAT should therefore not be added to either the fee or expenses.

#### c) VAT

- (i) If you are VAT-registered, give the host organisation your VAT number, and make sure it is clearly understood that you are legally obliged to charge VAT on top of both their fee and expenses.
- (ii) Unless that it made clear from the start, there is a danger that the host organisation will argue that the payment you are offered is inclusive of VAT (which means that in return for undertaking the same work, VAT-registered authors are paid less than those who are not VAT-registered). Where the host organisation is itself VAT-registered there

should be no difficulty as it can reclaim the VAT. The problem is much more likely to arise with host organisations which are not VAT-registered (or are charities) and which therefore have to accept as an additional cost the VAT it pays you.

- (iii) A supply of private tuition is exempt from VAT provided it is a subject ordinarily taught in a school or university and is given by an individual teacher. Therefore, in theory, an author who is a sole trader could qualify under this exemption - so long as HMRC accepts that you are in this context a teacher. (Note: if you are on the VAT flat-rate scheme, you will be penalised by such an arrangement because you would have to include the VAT-exempt income in your taxable turnover and pay VAT on it.)
- (iv) If you are VAT-registered but the host organisation will not add VAT to the cost of expenses you have incurred, the problem can be solved if you and the host organisation agree, in writing, that you are incurring those costs on the host's behalf. You then pass the VAT invoice to the host to allow it to deal with the VAT accounting itself, and the host then reimburses you for the amount which you expended (e.g. in buying a train ticket) on the host's behalf. For further information see [www.hmrc.gov.uk/vat](http://www.hmrc.gov.uk/vat)

## 2. RIGHTS

What rights is the host organisation seeking?

There is a growing tendency of university and colleges to want to record talks. Clarify the situation in advance (it can be almost impossible to get plans changed on the day, especially for panel discussions and debates) and make sure that what rights the host organisation is taking/what uses it may make of any such recording are clearly itemised and are acceptable to you.

## 3. LEGAL REQUIREMENTS

### a) Public Liability Insurance

Authors visiting local authority-run schools should have professional liability insurance (PLI), and this is increasingly a requirement of other academic institutions. The SoA has a group scheme which allows SoA members access to excellent rates on Public Liability Insurance (PLI) from Imaging Insurance. For full details go to the members' section of the website or contact the SoA's offices. Get the host organisation to confirm that it will ensure, in line with a condition of such insurance, that you will be accompanied at all times and will not be left alone with children under 18 or vulnerable adults.

### b) ID

If you are required to produce ID, clarify what is acceptable (especially if it has to be photo ID e.g. your picture on the cover of a book).

### c) Disclosure and Barring Service Clearance

There should be no request that you have DBS (Disclosure and Barring Service, formerly CRB) clearance. It is needed only when there is 'Teaching, training or instruction of children, carried out by the same person frequently (once a week or more often), or on four or more days in a 30 day period, or Overnight'.

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