Employment And Payment Of Dancers

1. A dancer or actor is regarded by Revenue as being engaged on a contract of service and therefore should be paid through the PAYE system.

2. The above has informed IMDT's approach since 2013, strongly supported by the Chairperson of the Board.

3. Arts Council Conditions of Financial Assistance require IMDT to '…fulfil its obligations under employment law and Revenue regulations relating to PAYE and USC'.

4. IMDT is largely subsidised by State and other public funds.

5. Immediately a dancer supplies their PPSN, the company notifies Revenue, who respond immediately with notification re tax credits and standard rate cut-off. The data from Revenue is downloaded automatically to the company's payroll system and is updated by Revenue on a real-time basis. The company notifies Revenue once every two weeks of payments and deductions.

6. Using their online myAccount, employees can keep track of their earnings and deductions on a real-time basis; and, if they have more than one employment, can allocate and re-allocate their tax credits to suit their individual circumstances. Employees can communicate with Revenue by using the Enquiries facility in myAccount and by phone.

7. Employees with JobSeeker allowances may, in certain circumstances, continue to receive such allowances while engaged in paid work. In present circumstances, Revenue has made it very easy for those receiving PUP allowances, to suspend and re-instate their entitlements.

8. The vast majority of employees understand and work the above system, using myAccount. It is unfair on the majority, to make exceptions.

9. By being on a payroll, employees accumulate valuable credits in connection with social protection benefits.

10. Dancers employed by IMDT receive €800 for a six-day week, in accordance with industry norms.

11. Work outside the Dublin area is supplemented by daily per diems, accommodation and travel costs.

12. Classes: Dancers are provided with technique classes by an outside teacher to maintain their physical condition and wellbeing.

Next approval date is Q2 2025.