Birr Theatre & Arts Centre

Paying the Artist

Birr Theatre & Arts Centre adheres to the Arts Council's vision for an Ireland where artists and practitioners, whose exceptional talent and commitment which lead them to work professionally in the arts, can have productive and rewarding careers.

Birr Theatre & Arts Centre is committed to the principle of fair remuneration for professional artists, ensuring that all professional artists who present work in our venue are appropriately remunerated and that we provide an environment in which artists can make ambitious work of high quality.

We are committed to employing best practice in pay and treatment of artists engaged.

- Artist fees are discussed in consultation with the artist and/or their promoter in advance of performance/event and clearly communicated in a contract for services or MOU.
- We meet the guarantees requested/suggested by artists to ensure their costs are covered.
- We ensure that artists' fees are ring-fenced within project budgets to ensure they are protected and budget overruns don't impact their fee.
- Where we see an artist under budgeting their fee, we will discuss that with them in an effort to ensure appropriate remuneration is achieved and that the artist is fairly paid.

Artist Tax Status: Birr Theatre & Arts Centre engages artists and creative practitioners as self-employed contractors. Fees are paid on a non-payroll basis, and artists are responsible for their own tax and social insurance obligations. This approach reflects the nature of artistic work and aligns with the Supreme Court's *Karshan* framework, under which artists operate independently and are not considered employees for tax purposes (See appendix 1).

Our overall arts programme budget is set out at the start of each year with ongoing oversight ensuring financial commitments to artists are met and can be achieved.

This policy is reviewed and updated annually.

References:

1. Arts Council, Paying the Artist Policy

Approved by Board: August 2026
Next Review: July 2027

Appendix 1

Status of Artists for Tax Purposes

Birr Theatre & Arts Centre engages artists, performers, facilitators and creative practitioners as self-employed contractors, not employees. This reflects the nature of artistic work and is consistent with the Supreme Court's five-step framework in *Karshan (Midlands) Ltd t/a Domino's Pizza v Revenue* for determining employment status.

In our engagements with artists:

- There is no mutuality of obligation beyond the specific project or performance agreed.
- Artists provide their work as independent professionals, with responsibility for their own artistic practice, preparation and method.
- The Theatre does not exercise sufficient control over how artistic work is created or delivered; artists retain creative autonomy.
- Artists operate as independent enterprises, supplying their professional services, bearing their own artistic risk, and providing their own tools, materials and expertise.
- This treatment is consistent with tax and social insurance legislation, under which artists typically work for themselves rather than as employees.

Accordingly, artists are not placed on payroll, and fees are paid on a self-employed basis, with artists responsible for their own tax, PRSI and related obligations