A Chara

I am a teacher of Payroll: manual and computerised (QQI level 5) at Killester College of Further Education (City of Dublin Education and Training Board).

The following submission on PAYE modernisation was compiled with input from students studying payroll:

<u>Training</u>

Trainees would benefit greatly if it were possible to run dummy companies/employers/employees in a dedicated training area on the ROS website. Presently as the ROS site is 'live', students studying payroll cannot complete practice examples on ROS.

Employer name

On all statutory documentation such as P60, P45, payslips, the registered name and/or the registered number of the employer per Companies registration office filing should be listed. Commonly the employee is unaware of precisely who their employer is, when a trading name is used and/or when their employer is a company that is part of a group. This measure would assist employees in identifying the correct respondent in any legal dispute arising from their employment.

PRSI rates

We suggest Revenue amalgamates PRSI rates AX and AL. The AX and AL weekly bands are 23.99 and 47.99 respectively. One band covering these amounts would reduce workload associated with PRSI calculations.

Please keep us updated on the modernisation process.

Is mise le meas

Barra Hallissey