

I am an employer with one employee. I do not have an electronic payroll as the complexities of today's employment patterns and structures have left me unaffected. My employee receives a fixed weekly payment that does not fluctuate throughout the year so that the current PAYE system already provides that Revenue, myself and my employee have the most accurate, up to date information relating to pay and tax deductions. The accuracy, ease of understanding and transparency of the PAYE system for my employee is already optimised.

If the Revenue is to introduce an online based weekly reporting of pay it would be necessary for them to provide me with the tools to do so with ease, as such tools are not currently required by my circumstances. As such reporting would also introduce an additional administrative burden on me I would appreciate a reflection of this increased burden in some form from Revenue.

An alternative would be to exempt systems, such as mine, which lack complexity from any system changes. I note that *"Revenue will work closely with small employers who may not have payroll software or payroll providers to enable them to fulfil their reporting obligations in a cost effective way."* I am interested in how this will work.

F.X. O'Brien,