

Dear Sir / Madam,

In response to your email re feedback to the proposed PAYE Modernisation, may I offer the following with respect to the USC.

Rather than make the deduction progressive as the year goes on resulting in decreasing net payments to an employee, which may cause hardship, particularly as one moves toward the Christmas holiday period, why give an option to employers to aggregate the base salary total across all pay period, particularly when overtime is not paid.

Regards

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