

Dear sir /madam

with regard to PAYE Modernisation – Public Consultation Paper, I am a small business employer who feels that this will be another administrative burden placed on myself and my fellow employers requiring expensive payroll software and decent internet access which is still a major problem in rural Ireland. If it is to be implemented I suggest that free user friendly software be provided and an opt out option for small business employers to cater for non tech savvy employers who would be unduly burdened to meet the requirements of revenue. I also note that notice of this paper only arrived by electronic communication which would have a major impact on the people I have previously mentioned, who have difficulty accessing it.

Regards,

Liam O'Connor