

Good afternoon,

With regard to the proposed reform of the PAYE system I wish to make the following comments:-

This will have such an impact on software providers that the price of software will escalate thus affecting some companies.

From the point of view of having many seasonal employee's, some terminate without informing the employer and it could be several weeks or months before the employer is aware they have terminated.

As regards

"Employers will report to Revenue pay, tax and other deductions, as well as details of any employees leaving employment, at the same time as they run their payroll. Details of employees starting employment will be reported before their first pay day."

Occasionally, there may be a situation where an adjustment has to be made to the payroll. At what stage is Revenue picking up the information? Is it as the payroll is being processed or submitted when the employer has completed the run in full?

Regards,

Mary

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