

A Chara,

I am the small employer of two small compnaies. There are 4 employees in one company and 8 in the other.

Whilst I applaud the effort to modernise the PAYE collectiin system, I would like to submit the below submissions:

(1) For the majority of companies in Ireland (those with 0 -15 employees), payroll deductions should be submitted to Revenue monthly and not weekly. Otherwise this system will just add to the administration burden of small employers who typically use the services of a bookkeeper on a monthly basis.

(2) There should be a gradual phasing in of the proposals i.e. 2019 commencement for companies with over 250 employees, 2020 for companies with over 100 employees, 2021 for companies with over 50 employees, 2022 for companies with over 15 employees, 2023 for all the remainder of small companies with fewer than 15 employees. At least with such a phased in process, the new PAYE system will have been perfected by 2023 when the the majority of companies in Ireland (those with 0 -15 employees) adopt this new PAYE system.

Kind regards

Alan Massey