

Dear Sir/Madam,

I am a small employer and I provide accounts services to several small businesses. I make the following brief comments regarding the proposed 'PAYE Modernisation'.

To ask employers to comment on a system, without full details of how that system would work, would appear to be a pointless exercise.

However this is my opinion on what I think this system may involve. The task of informing Revenue of details of employees pay on a weekly or even monthly basis would appear to be hugely time-consuming. This would put a great burden on all employers, but particularly on small businesses. With regard to the latter, the wages are often done by the owners and this would make their lives even busier than usual.

Then there would be the cost of changed software to comply with the new system - again this would put an extra financial burden on small businesses and it would be another time-consuming exercise to learn about the new system and to train staff.

And what if they made a mistake in figures - would they then have to log on to Revenue again to correct - or would that facility even be available.

From the limited information provided, I do not think the proposed 'PAYE Modernisation' would be feasible.

Yours faithfully,

Elizabeth Carty