

Observations as follows for submittal to Revenue regarding PAYE Modernisation:

- To assist employer makes as smooth as transition to PAYE Modernisation, employers will need clarity, detailed guides and support very early in the process on all aspects of the new requirements. The changes required by the new PAYE system will require significant planning, resources and investment by employers to fully integrate to payroll, HR, time/attendance, finance and communication systems. Employers will need to create new procedures and processes for all employees to follow during the employee lifecycle. This will also require signification communication early on in the process and cross functional teams to be put in place
- The requirement to have details of employees starting employment will be reported before their first pay day, will have a significant impact on our business depending on the requirements of the new revenue system. In particular for our industry, we hire a significant number of employees who may be new to residency in Ireland and may not have a PPS number and bank account available to notify revenue before they start working with us. This could have an impact operationally on our stores who typically recruit a diverse workforce.

Streamlined processes with Social Welfare would also be welcomed, introducing efficiencies into disability, maternity benefit administration etc

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