

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 significant 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

---

McDonald's Restaurants of Ireland Limited registered in Ireland no.127316 and is a private company limited by shares. Registered office: 7 Richview Office Park, Clonskeagh, Dublin 14. Tel: +353 (0)1 2153720. This e-mail is confidential and may be read only by the intended recipient. If you are not the intended recipient, please do not forward, copy or take any action based on it and, in addition, please delete this e-mail and inform the sender. We cannot be sure that this e-mail or its attachments are free from viruses. In keeping with good computing practice, please ensure that you take adequate steps to check for any viruses. Before replying or sending any e-mail to us, please consider that the Internet is inherently insecure and is an inappropriate medium for certain kinds of information. We reserve the right to access and read all e-mails and attachments entering or leaving our systems. Any opinions, conclusions and other information in this e-mail that does not relate to the official business of McDonald's Restaurants of Ireland Limited is neither given nor endorsed by us.