

Dear Sir / Madam

I am submitting a response to your consultative document mainly as the person who processes two regular payrolls in an organisation and ad-hoc payroll in respect of two pension schemes.

In general I would welcome the proposals but would be concerned that the following be taken into consideration in relation to any new system introduced:

- How will the advance processing of payroll be facilitated under the proposed system? In many organisations when the person in charge of doing the payroll is going on holidays / will be away for some reason, they process the payroll for all of the weeks until their return. (Personally, one of the payrolls I process is for a second location and I normally find out the work schedules for the coming month and do up the payroll for that entire month at the one time. Occasionally I have to redo a few weeks where an employee has left at short notice or an employee is suddenly working more hours, covering for the sick leave of another. I would need any proposed system to be able to provide for this.)
- I know of some small employers who have employees who work regular hours, on regular pay, in relation to whom the payroll processing is not an onerous task but who are not very computer literate so would have problems in terms of having to upload payroll regularly to the Revenue system. Would there be a possibility for such employers to submit a return at the start of the year and just any further subsequent changes during the year?
- What sort of training / help are you going to provide to employees - I know from experience that some of the employees I deal with are not computer literate and would have problems with going online to review or amend their details. (Instead it would probably fall on me to spend time helping them to do this.) Against this I also know that many people are afraid of the Revenue and are very slow to ring them. I am not sure how many people outside those processing payroll or working the Revenue would have a good understanding of what is meant by their cut-off point or tax credits or would be aware of the necessity to contact Revenue to get their cut-off point and tax credits split properly between multiple employments.

Regards

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