



**Irish Tax  
Institute**

*Leaders in Tax*

Ms Mary Kennedy  
Department of Social Protection – Scope Section  
Oisín House  
Pearse Street  
Dublin 2

Registered Office  
South Block  
Longboat Quay  
Grand Canal Harbour  
Dublin 2

Tel.: +353 1 663 1700  
Fax: +353 1 668 8387  
E-mail: [info@taxinstitute.ie](mailto:info@taxinstitute.ie)  
Web: [www.taxinstitute.ie](http://www.taxinstitute.ie)

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**Re: PRSI Classification of Proprietary Directors**

Dear Ms Kennedy

I am writing on behalf of the members of the Irish Tax Institute regarding the PRSI classification of proprietary company directors.

Dozens of our members have made submissions to the Department's Scope section in 2011 and 2012, seeking determinations on the correct PRSI Class to apply in the circumstances of their proprietary director clients. The feedback from these members suggests that determinations on proprietary directors have not been issued from Scope section for over 12 months at this stage and this is causing significant uncertainty.

We are aware that Section 300, Social Welfare Consolidation Act 2005 mandates the Department's Deciding Officers to decide, *inter alia*, the question as to whether a person is employed in an insurable employment and whether a person is in insurable self-employment.

Can you please clarify the Department's policy on the issuance of determinations in such cases so that we can advise our members accordingly?

We are available to the Department for any further discussions as may be required in respect of this matter.

Yours truly

Bernard Doherty

*President*  
Irish Tax Institute

\*\*\* Member of the Confederation  
\*CFE\* Fiscale Européenne  
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