



Certificate in Employment Tax

CERTIFICATE DETAILS

DATES: Tuesday, 4 September 2018 -
Monday, 10 December 2018
18.30 - 21.30

VENUE: Irish Tax Institute,
Dublin & Online

PRICE: €1,250 with exam
€1,090 CPD only

OPTIONAL EXAM:

Wednesday, 16 January 2019, 18.30 - 20.15

26 HOURS CPD

EXPERT TUTORS INCLUDE

Sarah Conry

Jeffrey Greene

Fiona Harrington

Debbie Jennings

Aoife Lavan

Brendan Murphy

Paul Nestor

Ken O'Brien

Pat O'Brien

Michael Rooney

Valeda Scanlon

Deloitte.

WILLIAM FRY

applegreen

Deloitte.

Goodbody

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eMODULE: PENSIONS

- > Introduction to various pension schemes
 - o Occupational pension schemes – Defined Benefit, Defined Contribution & Hybrid; SSAP; PRSA and RAC
- > Explain the accumulation of a pension fund
- > Assess the tax, PRSI and USC implications of employee and employer pension contributions
- > Determine the pension funding limits for employees and employers
- > Understand the pension options on retirement or termination
- > Explain the mechanics of social welfare pension payments

eMODULE: LEGAL ASPECTS

- > A review of the three employment 'timezones': (1) commencement of employment; (2) during employment; and (3) termination of employment
 - o When do employees begin to accrue service (relevant for determining employment law rights and entitlement to tax reliefs on termination)
 - o What employment documentation is typically provided upon commencement, and what does it contain
 - o What rights and benefits are typically provided both at commencement and during employment, that may have a tax aspect
 - o How can termination of employment occur, and when might there be a tax aspect to consider in practice
- > What are the different categories of employees, and what categories cause confusion
- > Discussion on the analysis in determining genuine employment status. How are contractors and gig economy workers treated and what are their employment law rights?
- > What employment law claims typically occur, and how does tax influence discussions and outcomes
- > Discussion of practical issues that often arise:
 - o The impact of EU directives, especially the Transfer of Undertakings legislation
 - o Common legal issues that arise when staff are transferred or seconded
- > Legal issues arising when staff are over/under paid e.g. recoupment of monies from employees for tax payments or overpaid salaries etc

eMODULE: OTHER RELATED TAX CONSIDERATIONS

- > Understand what constitutes a Permanent Establishment for tax treaty purposes
- > Identify any Transfer Pricing considerations relating to employees
- > Consider Indirect tax implications e.g. secondments
- > Identify reliefs and incentives available for expanding your business

MODULE 1: TAXATION OF EMPLOYMENT INCOME

Tuesday, 4 September 2018 (18.30 – 21.30)

1a - Explain the scope of Schedule E

- > Understand the scope and basis of assessment for Schedule E
- > Distinguish between "office" and "employment"
- > Define the term "emoluments" and "perquisite"
- > Contrast the meaning of perquisite with BIK
- > Understand the tax treatment of Salary Sacrifice Schemes
- > Consider the implications of engaging workers through an employment agency/intermediary

1b - PRSI & USC

- > Define the key terms used in relation to PRSI and how PRSI is applied
- > Understand how USC is applied
- > Identify the relevant limits and exemptions that apply to PRSI and USC and how they are applied to employment income
- > Compare and contrast the different bases for PRSI and USC
- > Consider the eligibility of individuals for PRSI benefits

MODULE 2: EMPLOYEE STATUS AND PAYMENTS AND BENEFIT-IN-KIND (BIK)

Tuesday, 11 September 2018 (18.30 – 21.30)

- > Distinguish between "employee" and self-employed
 - o Criteria used to determine each status
 - o Income tax, PRSI and USC implications of each status
 - o Apply the established case law principles
- > Consider pre-employment and post-employment payments
- > Understand the tax implications of current employment practices – e-working, multiple employers etc.
- > Identify the rules of Schedule E to determine the tax treatment of payments received by employees i.e. voluntary payments; restrictive covenants and payments for breach of employment rights - key tax and commercial considerations
- > Explain Schedule E – valuation and taxation of non-cash benefits
- > Identify any exempt benefit-in-kind
- > Consider how payments and benefits are processed when employees are on unpaid leave
- > Analyse the deductibility of expenses under Schedule E
 - o Business expenses, travel and subsistence, flat rate expenses for certain employees
- > Consider the reimbursement of expenses by an employer
- > Identify how social welfare payments are processed from a payroll perspective
- > Consider how LPT is collected from a payroll perspective

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MODULE 3: TAXATION OF DIRECTORS AND FAMILY EMPLOYMENTS

Tuesday, 18 September 2018 (18.30 – 21.30)

- > Understand the tax treatment of directors' remuneration and fees
- > Assess the tax treatment of payments to non-executive directors
- > Consider the tax treatment of executive director's remuneration
- > Analyse the deductibility of director's travel and subsistence expenses
- > Identify the common employment tax issues arising for close companies
- o Directors loans
- o Other BIK
- o Outline the circumstances in which the payroll taxes are restricted
- > Understand the PRSI charge for executive and non-executive directors
- > Outline the PRSI charge for family employments

MODULE 4: SHARE BASED REMUNERATION

Tuesday, 25 September (18.30 – 21.30)

- > Distinguish between a share and a share option
- > Identify the events that may occur in the life of an option
- > Understand tax treatment of restricted shares and growth shares
- > Explain the mechanics of the Key Employee Engagement Programme
- > Explain the income tax, PRSI and USC treatment of unapproved employment share options
 - o Grant; exercise; forfeiture; abandonment; assignment and sale
 - o Relief available for the employer
 - o Filing requirements for the employer and employee
- > Calculate tax arising in the context of unapproved share option schemes
- > Explain the mechanics of Save As You Earn (SAYE) share option schemes
- > Consider the conditions and filing requirements of share incentive and profit-sharing schemes
 - o Employee New Share Schemes (ENSS)
 - o Restricted Stock Units (RSU)
- > Explain the tax treatment of directors and employees acquiring convertible securities
- > Understand the taxation of gains in the context of section 122A TCA 1997

MODULE 5: SECONDMENTS AND FOREIGN EMPLOYMENTS

Tuesday, 20 November 2018 (18.30 – 21.30)

- > Explain what a foreign employment is and how it is charged to tax in Ireland
- > Understand the tax treatment of outbound assignments (Irish contracts)
 - o Tax rules for short-term and long-term assignments
 - o PAYE Exclusion Orders
- > Understand the tax treatment of inbound assignments (foreign contracts)
 - o Tax rules for short, medium and long-term assignments
- > Understand the tax treatment of foreign employments (non-assignment)
- > Consider the interaction with double tax treaties
- > Explain the remittance basis and the mechanics of the Special Assignment Relief Programme (SARP)
- > Explain the operation of the Foreign Earnings Deduction (FED)
- > Understand the Cross-Border Workers' Relief and the tax treatment of flight crew in international traffic
- > Consider expatriated tax policies of multinationals and the workings of tax equalisation arrangements
- > Identify international social security issues for both inbound and outbound assignees under EU Regulations and bilateral agreements
- > Analyse tax treatment of expenses for secondments and foreign employments
- > Identify key administration and implementation issues relating to mobile workers:
 - o What needs to be done to obtain a PPSN
 - o How to obtain an RPN
- > Analyse the impact of residency on the taxation of share and share option schemes – Irish and foreign employments

MODULE 6: TAX TREATMENT OF WORKFORCE RESIZING

Tuesday, 27 November 2018 (18.30 – 21.30)

- > Explain and apply the rules regarding the tax treatment of workforce resizing
 - o Termination payments - tax legislation
 - o Tax treatment of various payments on termination
 - o Calculation of termination payments
 - o Application of reliefs available
 - o Interaction of reliefs with tax free lump sum under occupational pension scheme
 - o Identification of taxable and non-taxable elements
- > Identify the tax treatment of statutory redundancy and associated social welfare payments
- > Understand the administration of workforce reductions
- > Analyse the PAYE, PRSI and USC implications of altering working hours or pay arrangements
- > Consider common pitfalls for workforce resizing
- > Identify the tax considerations when carrying out workforce restructuring

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MODULE 7: PAYE COLLECTION SYSTEM AND PAYE AUDITS

Tuesday, 4 December 2018 (18.30 – 21.30)

7a – Operation of PAYE Collection System and PAYE Audits

- > Explain the operation of the PAYE collection system
- > Identify practical considerations regarding the application of the PAYE System
- > Understand the obligations of an employer and employee in relation to the operation of the PAYE system
- > Determine the procedures for employees entering and leaving employment
- > Identify best practices for liaising with payroll and HR
- > Review the PAYE Regulations and the obligations for employers
- > Appreciation of the practical application of the Code of Practice for Revenue Audit
- > Prepare client/employer for a PAYE/payroll audit
- > Perform a pre-audit PAYE/PRSI/USC health-check

- > Prepare for, attend and manage the audit on behalf of your client/employer
- > Understand Real-time interventions and compliance visits in the context of payroll taxes
- > Apply best practice in documentation, systems maintenance and record-keeping

7b Getting your payroll processes right

- > Developing a PMOD compliant payroll policy
- > Documenting your processes
- > Steps to ensure your payroll policy and process are being followed
- > Consider the accuracy of the payroll liability in the accounts and the potential impact for directors and board members

WORKSHOP

Monday, 10 December 2018 (18.30 – 21.30)

- > Practical case-study workshop and exam preparation

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TUTOR BIOGRAPHIES

Deloitte. **SARAH CONRY** is a director within the Global Employer Services (GES) Group. She currently advises a wide range of multinationals in relation to their global mobility functions and compensation strategies. Sarah has extensive experience in the design and implementation of appropriate policies which support an organisation's overall corporate strategy, compensation structuring and the design and implementation of tax effective reward strategies.

WILLIAM FRY **JEFFREY GREENE** is a Partner in William Fry's Employment & Benefits Department and advises on all contentious and non-contentious employment law matters. He specialises in advising public and private sector organisations on the employment law aspects of corporate transactions, restructurings, and outsourcing, with a particular expertise in Transfer of Undertakings (TUPE) matters. He also advises clients on all aspects of employment, employment equality, and industrial relations law, and has acted for clients before all the Irish courts and employment law forums. He is heavily involved in the firm's FDI focus as well as with start-up companies.

applegreen **FIONA HARRINGTON** is a Tax Manager in Applegreen plc. She is a Chartered Tax Adviser (CTA) and a Chartered Accountant. Within Applegreen, Fiona advises on all tax heads including Payroll, corporation tax, CGT and VAT. Prior to joining Applegreen, Fiona worked as a Tax Manager in KPMG providing tax advisory and compliance services to multinational private and publicly held companies in numerous industries including construction, healthcare and property development.

Deloitte. **Debbie Jennings** is a senior manager working in the Global Employer Services section of Deloitte Dublin's Tax Department. At Deloitte Debbie provides personal tax services to both inbound and outbound assignees for many multinational companies and Irish companies with overseas operations. Debbie previously worked for the Revenue Commissioners as an Inspector of Taxes performing tax audits under all taxheads.

Goodbody **AOIFE LAVAN** is a Chartered Accountant, Chartered Tax Adviser (CTA), Qualified Financial Advisor and holds an honours degree in Accounting and Finance from DCU.

Aoife joined Goodbody in August 2012 and advises Goodbody's clients on their tax and pension planning needs. Aoife has specialised in the pensions industry for over 12 years, and also sits on the Tax Administration Committee with the Irish Tax Institute as well as being a Council Member. Aoife is actively involved with a number of charities.

BAKER TILLY HUGHES BLAKE **Brendan Murphy** is a tax director in Baker Tilly Hughes Blake with over 10 years' experience working as a tax adviser, specialising in both domestic and international corporation tax. Brendan has extensive experience in corporation tax compliance requirements and processes and significant expertise providing advice to clients across a range of industries. Brendan is a Chartered Tax Adviser (CTA) and Chartered Accountant (ACA). He has contributed to many publications released by the professional bodies he is affiliated to.

BDO **PAUL NESTOR** is a Tax Partner with BDO in Limerick. Paul has extensive experience advising on a broad range of taxation matters over a ten-year period including corporate restructuring, passing on a family business and advising high net worth private clients. Paul is a Chartered Tax Adviser (CTA) and has lectured on the Part 3 AITI Programme

pwc **KEN O'BRIEN** is a Director in PwC's People & Organisation practice, specialising in Employment and Expatriate Taxation and Social Security. Prior to joining PwC, he worked with the Revenue Commissioners as a Revenue Auditor. He is global co-leader of PwC's Employment Tax network and leads PwC teams on a number of global client accounts. Ken has frequently presented for the Irish Tax Institute and is a regular media contributor and lecturer in his area of expertise.

EY **PAT O'BRIEN** is a Director in the Tax Department of EY. Pat has over 30 years of tax experience, both with the Revenue Commissioners and in practice. He has held a number of senior positions with top Irish tax practices and has lectured and written widely for the Irish Tax Institute and other professional bodies. Pat currently works in the Human Capital Practice of EY where he specialises in employment related tax matters and remuneration planning.

KPMG **MICHAEL ROONEY** leads KPMG Ireland's Global Mobility Services practice and advises on both Irish and UK personal tax. Michael has nearly 20 years of experience advising multinational corporations on matters relating to the taxation of their domestic and expatriate populations including tax return compliance, international social security, tax equalisation policies and global payroll compliance. He has assisted Irish Headquartered clients with the set up and introduction of their internal mobility functions and he has advised both HR and tax departments on international taxation of employees. Michael set up and leads the Forum for Expatriate Management (FEM) Dublin Chapter for personnel involved with managing expatriate employees.

Google **VALEDA SCANLON** works at Google Ireland where she works across various large tax compliance projects and has recently joined the International Technical Accounting. Prior

to joining Google, Valeda has experience in providing direct and indirect tax consultancy and compliance services to large multinational companies and individuals in various sectors including telecommunications, banking, construction, retail, manufacturing and aviation. Valeda is a Chartered Tax Adviser (CTA), holds a Bachelor of Commerce degree and is a Chartered Accountant. She was a member of the teaching staff on the Bachelor of Commerce and Master of Accounting courses in NUI Galway. Valeda was awarded taxation prizes and was placed second overall in the Chartered Tax Adviser (CTA) exams.

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