

## Certificate in Employment Tax 2021

A 17-part online programme

### CERTIFICATE DETAILS

- DATES:** Thursday 2 September – Thursday 16 December 2021 including break for P&F
- TIME:** 11.00 - 12.00 for live sessions  
17.00 - 19.00 for workshops
- DELIVERY:** Live (also recorded) and on demand sessions
- PRICE:** €925 with optional assessment  
€815 CPD only

#### OPTIONAL ASSESSMENT

**DEADLINE:** \* 1 February 2022

\* Dates subject to change

16 Hours CPD

### EXPERT TUTORS INCLUDE:

**Niamh Barry,  
Jackie Coughlan &  
Kelly Payne**

**Deloitte.**

**Roma Burke**

**Lisa Chapman**

 **Grant Thornton**  
An instinct for growth

**Caroline Devlin**

**ARTHUR COX**

**Florita Dolly &  
Niall Manning**

 **pwc**

**Alice Duffy**

 **DLA PIPER**

**Gillian Moore**

 **EY**  
Build. Measure. Verify.

**Caitriona Moran**

**WILLIAM FRY**

**Patrick Mulcahy**

 **DCU**

**Paul Murphy**

 *Martin J. Kelly & Co.*

**Pat O'Brien**

 **BDO**

**Thalia O'Toole**

 **KPMG**

## SESSION 1 - Thursday 2 September 2021

Live via Zoom

### Employee Status

- Recap on how to distinguish between “employee” and self-employed
- The impact of current working practices – remote/e-working, multiple employments, “gig” economy

## SESSION 2 - Tuesday 7 September 2021

On Demand

### Benefits-in-kind and Business Expenses

- Recap on rules including updated Revenue guidance
- The deductibility of expenses under Schedule E
- Overview of the tax implications for employers and employees of working from home

## SESSION 3 - Wednesday 8 September 2021

On Demand

### PRSI Update

- PRSI & share schemes
- PRSI & secondments
- Directors and family employments

## Workshop 1 - Tuesday 14 September 2021

Live via Zoom

Case studies and practical examples covering topics from sessions 1-3

## SESSION 4 - Monday 20 September 2021

On Demand

### Directors, Close Company Provisions and Family Employments

- Recap on rules including updated Revenue guidance
- Identify the common employment tax issues arising for directors

## SESSION 5 - Tuesday 21 September 2021

Live via Zoom

### Share Remuneration

- Overview of share schemes – what to use when?
- Update on recent changes and guidance

## SESSION 6 - Tuesday 21 September 2021

Live via Zoom

### The Non-Tax Issues Pertaining to Share Schemes

- Documentation
- Vesting
- Good/Bad Leaver provisions
- Company Law issues

## SESSION 7 - Tuesday 28 September 2021

Live via Zoom

### Global Mobility

- Overview of the key issues and challenges experienced by employers with a mobile workforce -inbound and outbound
- Tax reliefs - incentives and double tax relief
- Remote working considerations in the context of a mobile workforce

## SESSION 8 - Tuesday 5 October 2021

On Demand

### Employment Law Update for CTAs

- Employment law considerations when determining employment status
- Employment law claims and the interaction with tax
- Practical issues including:
  - Impact of EU directives
  - Legal issues for seconded/transferred staff
  - Remote working
- Legal issues in recouping monies from staff
- Legal issues pertaining to termination of employments/redundancies

## SESSION 9 - Tuesday 5 October 2021

On Demand

### Pensions Update for Employers

- Recap of the various types of pension schemes and overview of the options on retirement/termination
- Auto-enrolment
- Roundup of topical pension issues including:
  - What is coming? e.g. state pension age increasing
- IORP II

## Workshop 2 - Thursday 7 October 2021

Live via Zoom

Case studies and practical examples covering topics from sessions 4, 5 & 7

## SESSION 10 - Tuesday 23 November 2021

On Demand

### Revenue Administered Covid-19 Business Supports for Employers

## SESSION 11 - Thursday 25 November 2021

Live via Zoom

### Tax Treatment of Workforce Resizing

- Overview of the rules regarding the tax treatment of workforce resizing
- Identify the tax considerations when carrying out workforce restructuring

## **SESSION 12 - Tuesday 30 November 2021**

**Live via Zoom**

### **Revenue Interventions in the Context of Employment Tax**

- Recap on the PAYE Regulations and obligations for employers
- Identify common employment tax traps
- Prepare for, attend and manage the audit on behalf of your client/employer
- Understand realtime interventions and compliance visits in the context of employment taxes
- Apply best practices in documentation, systems maintenance and record-keeping

## **Workshop 3 - Tuesday 7 December 2021**

**Live via Zoom**

Case studies and practical examples covering topics from sessions 11 & 12

## **SESSION 13 - Tuesday 14 December 2021**

**On Demand**

### **Technology and Employment Tax**

- What readily available technologies can be used right now to create efficiencies and increase compliance from an employment tax perspective?
- What is next from a technology perspective?
- How Revenue authorities are harnessing technology in the context of audits/interventions

## **SESSION 14 - Thursday 16 December 2021**

**On Demand**

### **Round up of Recent TAC Determinations, Recap of some Key Employment Tax Cases and Case Law Update**

# Certificate in Employment Tax 2021



## Booking Form

Please select your preferred option:  €925 (with assessment)  €815 (CPD only)

I wish to reserve \_\_\_\_\_ places in the name of:

Member No.: \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

(if more than 3 attendees please attach details)

Firm/Company: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

☎ : \_\_\_\_\_ ✉ : \_\_\_\_\_

Please indicate your preferred payment method (tick only one)

**Cheque:** Please make cheques payable to "Irish Tax Institute"

**Credit/Debit Card:** I wish to pay by credit/debit card

Card Type: MasterCard  Visa  Visa Debit

Card No: \_\_\_\_\_

Card Holder: \_\_\_\_\_

Billing Address: \_\_\_\_\_

(If different from above)

Expiry Date: \_\_\_\_\_ CCV Number: \_\_\_\_\_

Total Price: € \_\_\_\_\_

Please return this form to:  
[cpd@taxinstitute.ie](mailto:cpd@taxinstitute.ie)

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✉ : [cpd@taxinstitute.ie](mailto:cpd@taxinstitute.ie)  
🌐 : [www.taxinstitute.ie](http://www.taxinstitute.ie)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Refund Policy** Full Refund for written cancellations within five working days of the course start date, but no refund thereafter. An alternative attendee can be nominated at any time. There is no credit allowed for non-attendance.

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