

Payroll Taxes - Tax Technician Webinar

Speaker: Emma Halligan, *Grant Thornton*

Date: Tuesday 11 July 2023

Time: 11.00 – 12.00

Programme

Time	Topic
11.00 – 11.50	<ol style="list-style-type: none">1. PAYE Modernisation and current considerations<ul style="list-style-type: none">• Overview of Revenue published data analytics on PMOD/common errors2. Review of recent Revenue manuals including:<ul style="list-style-type: none">• Employer provided vehicles• Small benefit exemption• Remote Working Relief• The Provision of Staff Awards3. Discussion of enhanced Employer Reporting<ul style="list-style-type: none">• Finance Act 2022• Revenue guidance• What employers may wish to consider in preparation for the new reporting requirements4. Consideration of Revenue Compliance Interventions including<ul style="list-style-type: none">• Operation of Payroll Taxes (Income Tax, PRSI, USC) by Employers• Update on self-correction without penalty5. Review of updated Revenue guidance on non-Irish employments exercised in Ireland including:<ul style="list-style-type: none">• Tax Equalisation Arrangements• Non-Irish employments exercised in Ireland• Recent SARP changes and update on cross-border/transborder relief6. Other recent developments<ul style="list-style-type: none">• Employed v Self Employed• Recent Supreme Court decisions
11.50 – 12.00	Q&A Session

Speaker

Emma Halligan joined Grant Thornton in 2015 and is currently an Associate Director with the Employment Tax Team. Emma provides detailed and complex employment tax advice to clients in a number of different industries. Emma has gained experience in providing a range of taxation and social security services including PAYE reviews, PAYE due diligence, PAYE corrections and reporting to Revenue and reporting on the tax implications for the employer and the individual for global assignments to and from Ireland.