

## Payroll Taxes - Tax Technician Webinar

**Date:** Wednesday, 19 June 2024  
**Time:** 11.00 – 12.00 online via Zoom  
**CPD:** 1 hour  
**Price:** €40  
**Speaker:** Emma Halligan, *Deloitte*

### Programme

Time	Topic
11.00 – 11.50	<ul style="list-style-type: none"><li>• PAYE Modernisation and current considerations<ul style="list-style-type: none"><li>• Overview of Revenue published data analytics on PMOD/common errors</li></ul></li><li>• Discussion of Enhanced Employer Reporting<ul style="list-style-type: none"><li>• Enhanced Reporting Requirements</li><li>• Revenue guidance</li><li>• Typical issues employer may encounter</li></ul></li><li>• Review of recent Revenue manuals including:<ul style="list-style-type: none"><li>• Share Scheme Reporting</li><li>• Salary Sacrifice arrangements</li><li>• MyEnquiries Manuals</li><li>• Employer provided vehicles</li></ul></li><li>• Consideration of Revenue Compliance Interventions including<ul style="list-style-type: none"><li>• Operation of Payroll Taxes (Income Tax, PRSI, USC) by Employers</li><li>• Self-correction without penalty</li></ul></li><li>• Review of Employed v's Self-Employed including recent supreme court decisions</li><li>• Other recent developments<ul style="list-style-type: none"><li>• Pension</li><li>• Recent SARP changes</li></ul></li></ul>
11.50 – 12.00	Q&A Session

### Speaker:

**Emma Halligan** joined Deloitte in 2023 as Senior Manager and is a member of the GES 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.