

Payroll Taxes - Tax Technician Webinar

Date: Tuesday, 24 June 2025
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">• Revenue’s annual report 2024<ul style="list-style-type: none">• Overview of Revenue published data for PAYE for 2024• Discussion of Enhanced Employer Reporting (ERR)<ul style="list-style-type: none">• ERR requirements• Non-compliance• Practical issues faced by employers• Review of recent Revenue manuals including:<ul style="list-style-type: none">• Share scheme reporting• The provision of staff awards• Tax treatment of the reimbursement of expenses of travel and subsistence• Consideration of Revenue Compliance Interventions including<ul style="list-style-type: none">• Operation of Payroll Taxes (Income Tax, PRSI, USC) by Employers• Self-correction without penalty• Areas of focus during compliance interventions• Other recent developments
11.50 – 12.00	Q&A Session

Speaker:

Emma Halligan joined Deloitte in 2023 and is a member of the GES Team and provides detailed and complex global mobility and employment tax advice to clients in several different industries. Emma has gained experience in providing a range of taxation and social security services including PAYE reviews, PAYE Revenue Audits and self-corrections and reporting on the tax implications for the employer and the individual for global assignments to and from Ireland.

She has worked with clients across various industries on employment tax matters including workforce restructuring, expense policy review and taxability assessment, due diligence support, and social security advice.