

| Date & Time  | Topic | Speaker(s) |
|--|-------|------------|
| <b>Module 1 – Benefits-in-Kind, Expenses and Enhanced Reporting Requirements</b> |       |            |

**Thursday 5 September, 16.00-18.00**

Following this module participants will be able to:

- Examine the underlying BIK rules including updated Revenue guidance
- Understand the Enhanced Reporting Requirements (ERR)
- Explain Small Benefit Exemption and PAYE Settlement Agreements (PSAs)
- Consider the deductibility of expenses under Schedule E
- Identify the tax implications for employers and employees of working from home
- Analyse what a close company is and its implications on family employment
- Navigate relevant compliance interventions, audits and other interactions with Revenue
- Consider what readily available technologies can be used now to create efficiencies and increase compliance from an employment tax perspective

John Gilligan



## Module 2 – Employment Status

**Thursday 12 September, 16.00-18.00**

This module will support participants to:

- Distinguish between employed and self-employed status
- Consider the implications of the Supreme Court decision in the Karshan (Midlands) Ltd t/a Domino's Pizza case
- Navigate May 2024's Revenue Guidelines for Determining Employment Status for Taxation Purposes
- Consider the employment tax implications of modern working practices such as remote/e-working, multiple employments, "gig" economy, employers of record, etc.
- Explain the employment tax implications for personal services companies, family employments and directors/participants in close companies.
- Navigate relevant compliance interventions, audits & other interactions with Revenue

Thalia O'Toole



## Module 3 – Practical PRSI & USC

**Thursday 19 September, 16.00-18.00**

This module content will enable participants:

- Explain PRSI and social welfare entitlements
- Understand PRSI for share schemes
- Examine the rules around PRSI and secondments
- Identify implications for Directors and family employments
- Summarise the mechanics of USC and the USC regulations
- Navigate relevant compliance interventions, audits and other interactions with Revenue

Michelle Dunne



## Module 4 – Share Remuneration

**Thursday 26 September, 16.00-18.00**

Having completed this module participants will be able to:

- Identify and distinguish between various share schemes and their suitability in different circumstances
- Examine Finance (No.2) Act 2023 changes to taxation of share schemes
- Review share agreements from a tax perspective, including the vesting process and good/bad leaver provisions
- Identify Company Law considerations relevant for share agreements
- Navigate relevant compliance interventions, audits & other Revenue Interactions

Laura O'Malley



## Module 5 – Global Mobility

Thursday 3 October, 16.00-18.00

This module will equip participants to:

- Identify the key issues and challenges experienced by employers with a mobile workforce from inbound and outbound perspectives
- Explain relevant tax reliefs including double tax relief, Special Assignee Relief Programme (SARP), Foreign Earnings Deduction (FED), Transborder Workers Relief, etc.
- Understand remote working considerations in the context of a mobile workforce
- Navigate relevant compliance interventions, audits and other interactions with Revenue
- Assess how Revenue authorities are harnessing technology in the context of global mobility and related audits/compliance interventions

Gillian Moore



## Module 6 – Tax Treatment of Workforce Resizing

Thursday 10 October, 16.00-18.00

Following this module participants will be able to:

- Explain the legislation regarding the tax treatment of workforce resizing
- Identify the tax reliefs available when carrying out workforce restructuring
- Calculate relief applying to certain termination payments
- Navigate relevant compliance interventions, audits and other interactions with Revenue
- Assess how Revenue authorities are harnessing technology in the context of employment taxes and related audits/compliance interventions

Niamh Barry

**Deloitte**

## Module 7 – Technology & Employment Tax

Tuesday 15 October – 16.00-18.00

Having completed this module participants will be able to:

- Identify readily available technologies can be used to create efficiencies and increase compliance in employment tax contexts, including:
  - Globally mobile employees and remote working
  - Enhanced Reporting Requirements (ERR)
- Examine how Revenue authorities are harnessing technology in the context of employment tax
- Understand where technology can be deployed to assist employer and/advisers with compliance interventions or other engagements with Revenue authorities
- Discuss future potential developments in tax technology and reporting from an employment tax perspective

Aoife Reilly



## Module 8 – Integrated Case Study Workshop

Thursday 17 October – 16.00-18.00

This practical session will take participants through examples and scenarios bringing the previous topics in sessions 1-6 together.

Dr Patrick Mulcahy



## Speakers' Biographies

### Deloitte

**Niamh Barry** is a Director in Deloitte's Global Employer Services team. She has over 10 years' experience in advising clients across a broad range of payroll tax issues and has worked across a wide range of industries and sectors including technology, construction, energy, financial services, and pharmaceutical. She represents the Irish Tax Institute on the TALC subgroup on the Enhanced Reporting Requirement. Niamh is a Chartered Tax Adviser (CTA) and a chartered accountant.



**Michelle Dunne** is a Tax Director in Grant Thornton and provides tax advice in the area of employment related tax matters, global mobility and share based reward schemes. She assists employers with PAYE Revenue Audits and compliance interventions along with reporting on PAYE tax related considerations for due diligence projects. Michelle has worked with employers on providing advice on the Irish tax treatment of employee benefit programmes including implementation of tax efficient reward structures such as share schemes. She provides global mobility tax advice in the area of secondments, assignments and cross border working arrangements. Michelle has also worked with employers in the provision of tax advices concerning workforce restructuring programmes.



**John Galligan** is a Tax Director within our People Services tax practice specialising, in particular, in employment tax and executive reward structuring. John is a Chartered Tax Adviser (CTA).



**Gillian Moore** is a Tax Director in the People Advisory Services team in EY specialising in personal tax, employment tax and Global Mobility. Before joining EY in 2017, Gillian spent over 3 years working for Kerry Group initially as the Group Personal Tax Manager and also in a Finance Business Partner role supporting the Group Finance, HR, Reward and Tax functions on various projects. Gillian trained in practice with KPMG. Gillian qualified with the Chartered Accountants Ireland in 2008 and is a Chartered Tax Adviser (CTA).



**Dr Patrick Mulcahy** is a Chartered Tax Adviser (CTA), a Chartered Accountant (FCA). He currently lectures for the Irish Tax Institute and at Dublin City University (DCU). Patrick is Editor of Volume 1, Irish Taxation: Law and Practice, the Irish Tax Institute's leading third-level text.



**Laura O'Malley** is a Senior Associate in DLA Piper. Laura advises domestic and international clients on a wide range of tax matters, including the taxation aspects of mergers and acquisitions, corporate restructurings and reorganisations, inward investment, employee share schemes, global mobility and other corporate tax queries. Laura is a qualified Solicitor and Chartered Tax Adviser (CTA).



**Thalia O'Toole** is a Principal in KPMG Ireland's Tax Practice specialising in all aspects of Irish Employment Tax matters as well as Global Mobility and Share Incentive/Reward arrangements. She has significant experience in helping companies prepare for PAYE Compliance Interventions. She also performs operational effectiveness reviews on payroll processes and procedures. She supports statutory company audits and their audit team to determine materiality of payroll risks as well as Directors Compliance Statements. She is a member of the KPMG M&A tax team supporting on vendor and buy-side payroll related diligence matters. Thalia is a Chartered Tax Adviser (CTA).



**Aoife Reilly** is a Director with Vialto Partners Ireland and has over 13 years experience working on a variety of client engagements across industry sectors specialising in employment tax, equity based compensation and global mobility. Aoife works with a number of large Irish and multinational employers to support them with their Irish employment tax and payroll compliance. Aoife is a part of the Global Vialto Remote Work Service Line helping to support clients to implement the right business travel and remote working strategy, infrastructure, and policies to optimize flexible cross border working arrangements. Aoife is a qualified AITI Chartered Tax Advisor and Chartered Accountant (FCA).