

Payroll Taxes Compliance Update – Webinar

Speaker: Emma Halligan, *Deloitte*
Date: Thursday, 18 June 2026
Time: 11.00 – 12.00 online via Zoom
CPD: 1 hour

Programme

Time	Topic
11.00 – 11.50	<ul style="list-style-type: none">• Revenue’s annual report 2025<ul style="list-style-type: none">• Overview of Revenue published data for PAYE for 2025• Review of recent Revenue manuals including:<ul style="list-style-type: none">• The provision of staff meals• PAYE Settlement Agreement (PSA)• Pension Auto Enrolment• Discussion of Enhanced Employer Reporting (ERR)<ul style="list-style-type: none">• ERR requirements• Non-compliance• Practical issues faced by employers• Compliance Focus Areas and Revenue Activity<ul style="list-style-type: none">• Staff entertainment• Travel & Subsistence• Salary Sacrifice• Share based remuneration• Employed v self-employed
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.