

Respondent Legal entity:	Tipperary Glass Ltd
Respondent Status	Employer: Approx 60 employees
Respondent Name	Joseph Ryan
Status	Accountant

#### Observations:

**Section 2.1** “Employers will report to Revenue pay, tax and other deductions, as well as details of any employees leaving the employment, at the same time as they run their payroll.”

“At the same time”? There is no such thing. It will have to be done at the end of the period being processed, not “at the same time”.

Some payroll programs allow the facility to ‘roll back’ the calculation and rerun payroll, which is a necessary function to redress human error, incorrect data being supplied, etc.

Again, the facility proposed should be in the nature of an upload facility, at the end of the payroll process, for a particular week, or month etc.

**General:** Internet / Upload access:

Payroll functions are time critical, usually done on a Monday/ Tuesday, with a very narrow window for uploading payment files to bank.

The proposed system introduces another ‘internet’ dependent operation between the processing of payroll (or “at the same time”) and the uploading of the payroll files to the bank.

Will the revenue systems be adequate to handle the volumes involved, and how does one ensure that broadband will be available every week, for every employer?

In summary, the process proposed will need the facility of being bypassed by payroll programs, where delays would result in the people not getting paid.

Think, for instance, of Christmas payroll arrangements, and year end processing and starting a new year, which are all done in the very busy week prior to Christmas.

Even a remote possibility that payroll would not be uploaded on time, due to any additional ‘internet/ revenue systems’ dependent procedures has to be avoided.

**Other:** The idea is good, but good ideas must not be allowed obstruct or delay people getting paid on time.

Best Regards

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