

# Certificate in Employment Tax



**Irish Tax  
Institute**

*Leaders in Tax*

Develop your expertise in employment tax



Develop a deep understanding of key aspects of employment tax including all the recent changes that have impacted Irish businesses.

This course covers all important areas of employment taxation, from PAYE, PRSI and USC, to foreign employments, pensions, employment termination and payroll audit.



Our expert team of tutors will provide you with invaluable and practical guidance on the key tax and commercial issues.



The Certificate in Employment Tax is specially designed for:

- > Tax Consultants in Practice
- > Tax Consultants in the Corporate Sector
- > Accountants
- > Lawyers
- > Other Business Professionals

**20 CPD  
Hours**

**Dates:** 4 February – 24 March 2012

**Location:** Radisson Blu Royal Hotel, Golden Lane, Dublin 8

**Speakers:** Gareth Carroll, Ernst & Young; Sarah Connellan, Deloitte; Ken O'Brien, PwC; Thalia O'Toole, KPMG

[www.taxinstitute.ie](http://www.taxinstitute.ie)



# Irish Tax Institute

Leaders in Tax

## Irish Tax Institute

### Certificate in Employment Tax

Do you want to enhance your technical and commercial knowledge of a key taxation area? Do you want to obtain a Certificate from the market leader in professional tax education?

If you do, the Irish Tax Institute Certificate In Employment Tax is for you.

This course has been developed for tax consultants working in practice and in the corporate sector, accountants, solicitors, barristers, payroll personnel and other business professionals who wish to expand their knowledge and capabilities in the taxation of employment and related income. The course is being delivered by expert practitioners and will take a practical approach to this complex area.

## Course Structure and Timetable

**Module 1:** PAYE, PRSI & USC Essentials  
Saturday 4 February 2012, 09:00 – 14:00

**Gareth Carroll**  
  
Quality In Everything We Do

**Module 2:** Applied PAYE & PRSI Incorporating Pensions  
Saturday 18 February 2012, 13:00 – 18:00

**Thalia O'Toole**  
  
cutting through complexity

**Module 3:** Foreign aspects of Employment  
Saturday 25 February 2012, 09:00 – 14:00

**Ken O'Brien**  
  
**pwc**

**Module 4:** Advanced aspects of Employment Taxation  
Saturday 3 March 2012, 13:00 – 18:00

**Sarah Connellan**  


**Certificate Assessment:** 1.5 Hour Exam (optional)  
Saturday 24 March 2012  
Dublin

The Irish Tax Institute Certificate will be awarded on successful completion of the assessment. However, if you wish, you can benefit from the training in the four modules without taking the assessment.

## Is this for you?

The Certificate programme is designed for tax consultants who are working in practice and the corporate sector, accountants, solicitors, barristers, payroll personnel and other business professionals who want to refresh and expand their knowledge and understanding of current critical employment tax issues for businesses and individuals operating in Ireland and internationally.

The Certificate programme is open to AITIs and holders of professional accountancy and legal qualifications. Applications will also be considered from holders of other professional qualifications.

## Leading Contributors

This Certificate programme will be delivered by expert practitioners Gareth Carroll of Ernst & Young, Sarah Connellan of Deloitte, Ken O'Brien of PwC & Thalia O'Toole of KPMG.

## Materials

Comprehensive support materials will be provided throughout the Certificate programme including lecture presentations and worked examples. Participants will also receive a copy of *Income Tax* authored by Gearóid Deegan & George Reddin, PwC and edited by Anne Bolster of PwC.

## Course Objectives

If you complete this programme you will significantly enhance your professional skills and knowledge in the following key areas:

### Module 1: PAYE, PRSI & USC Essentials

Tutor: Gareth Carroll, Ernst & Young

- > The scope of employment status – what are the key payments/contractual arrangements – the up-to-date position – key legislation, case law, Revenue precedents
- > How PRSI & USC works – the key tips and traps for employers and employees
- > Benefit-in-kind rules – the key things employers need to know
- > Salary sacrifice arrangements – opportunities and pitfalls
- > Advising corporates/employers on the key employment tax compliance obligations – the checklist
- > Explain and calculate:
  - > allowable expenses of employment
  - > taxation of deferred/unpaid remuneration
  - > PRSI for family employments

### Module 2: Applied PAYE & PRSI incorporating Pensions

Tutor: Thalia O'Toole, KPMG

- > Advising on pension planning for employers and employees – tax efficient strategies
- > Understanding the recent fundamental changes in pension tax planning and possible developments
- > Advising on share based remuneration – what are the most tax efficient options for employers
- > The key tax and commercial consequences of employment related payments including pre & post employment payments, voluntary and restrictive covenants
- > Analyse and discuss the criteria used to determine employed or self-employed status and explain the implications of each status

### Module 3: Foreign aspects of Employment Taxation

Tutor: Ken O'Brien, PwC

- > Advising domestic and multinational employers on the tax treatment of assignees, foreign employments & outbound assignments – tips and traps
- > Advising on the tax implications and liabilities for mobile workers/ foreign employments – the key checklist
- > Explain the remittance basis of taxation and in particular the mechanics of the Special Assignment Relief Programme (SARP), calculating the tax due based on certain facts
- > Discuss and apply the rules relating to Cross-border workers relief and Foreign Service Relief

- > Explain the taxation of share options and restricted stock units in the context of foreign employments or assignments
- > Analyse and apply the rules and general principles relating to international social security issues
- > Apply the relief available under double tax agreements to the taxation of Irish and foreign source income

### Module 4: Advanced aspects of Employment Taxation

Tutor: Sarah Connellan, Deloitte

- > Prepare your clients/employer for a PAYE/payroll audit including:
  - > Appreciation of the practical application of the Code of Practice for Revenue Audit
  - > Perform a pre-audit PAYE/PRSI/USC health-check
  - > Apply best practice in documentation, systems maintenance and record-keeping
  - > Prepare for, attend and manage the audit on behalf of your client/employer
- > Explain and apply the rules regarding the tax treatment of workforce resizing including:
  - > Calculation of termination payments including application of reliefs available and identification of taxable and non-taxable elements
  - > Administration of workforce reductions
  - > PAYE, PRSI & USC implications of altering working hours or pay arrangements

### Assessment (optional)

Participants will be assessed as follows:

- > 20% attendance
- > 80% for completion of a 1.5 hour exam
- > Pass mark – 50%

Participants who opt to sit the exam and successfully complete it will be awarded the Irish Tax Institute Certificate in Employment Tax. However, participants may attend the course as a refresher and it is not compulsory to sit the exam. **Attendance at this course satisfies a full year's CPD requirement.**



## Biographies

**Gareth Carroll** is a Tax Manager in Ernst & Young and an AITI Registered Tax Consultant. He has nine years' experience working in Ernst & Young's Human Capital department. Gareth specialises in global mobility tax, employment taxes, and personal tax with experience of working on a diverse range of clients from large global multinational companies to private high net worth individuals.

**Sarah Connellan** is a Director, working in the Global Employer Services division of the tax department at Deloitte. Sarah heads up the employment taxes service line and advises a range of clients in the retail, technology, pharmaceutical, communications, manufacturing and construction sectors on various employment tax issues. Sarah also has many years' personal tax and international assignment services experience.

**Ken O'Brien** is a Director in PwC's Human Resource Services team, specialising in Employment and Expatriate Taxation and Social Security. Prior to joining PwC he worked with the Revenue Commissioners as a Revenue Auditor. Specialising in consulting in the areas of PAYE, PRSI, Expatriate Taxation and International Social Security, Ken leads a team with deep experience of advising leading Irish and multinational clients in all industry sectors, both public and private. Ken has previously presented for the Irish Tax Institute and is a regular media contributor in his area of expertise.

**Thalia O'Toole** is an Associate Director with the KPMG tax practice specialising in income tax and social security issues for mobile workforces, share remuneration and Irish PAYE. She has lectured for and chaired the KPMG Global *International Executive Services* EMEA training programme. She has over 10 years' experience working in personal tax and is an AITI Registered Tax Consultant.

## Other Information

**CPD hours:** 20 structured hours

**Delivery method:** Classroom

**Location:** Radisson Blu Royal Hotel, Golden Lane, Dublin 8

**Price:** €1,150 with exam

€995 without exam

€295 per module without exam

30% payable on booking; balance payable on commencement or by direct debit.

## Booking Form

I wish to reserve \_\_\_\_\_ places in the name(s) of:

Membership Ref. No(s): \_\_\_\_\_

1. Surname: \_\_\_\_\_

First Name: \_\_\_\_\_

2. Surname: \_\_\_\_\_

First Name: \_\_\_\_\_

3. Surname: \_\_\_\_\_

First Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

E-mail: \_\_\_\_\_

€345 payable per participant on booking (30% of €1,150)

Please make cheques payable to: "Irish Tax Institute"

I wish to pay by credit card

Card Type: MasterCard:  Visa:  AmEx:  Laser:

Card No.: \_\_\_\_\_

Card Holder: \_\_\_\_\_

Expiry Date: \_\_\_\_\_

Total Cost: € \_\_\_\_\_

Please return this booking form to:

Training Department

Irish Tax Institute

South Block

Longboat Quay

Grand Canal Harbour

Dublin 2

Enquiries to:

E-mail: [training@taxinstitute.ie](mailto:training@taxinstitute.ie)

Tel.: +353 1 663 1700

Refund Policy: If you decide not to pursue the course prior to the course commencing the Irish Tax Institute will refund fees paid less the booking deposit of €345. Please note that apart from this limited exception, no refund or transfer of course fees will be permitted. If you are paying by direct debit any outstanding instalments will continue to be payable.

Data Protection: Your personal information will be processed in accordance with the Data Protection Act 1988 and 2011. This information will be used for the purpose of processing your booking form. We would like to retain your details on our database in order to keep you informed about future services from the Institute. If you do not wish to receive such communication please opt out by ticking this box.