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Mr Bernard Doherty  
President  
Irish Tax Institute  
South Block  
Longboat Quay  
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25 October 2012

Re: PRSI Classification of Proprietary Directors

Dear Mr Doherty

I refer to your letter of 18 June 2012 on behalf of the members of the Irish Tax Institute regarding the PRSI classification of proprietary directors.

The determination of the employment status and therefore PRSI Class applicable to working directors has been the subject of challenge, court judgments and legal advices. As a result, the Department of Social Protection has been examining the matters that determine the insurability status of working directors, having regard to the recent judgments and advices. In the meantime, I regret that decisions are suspended.

This is a difficult and complicated aspect of PRSI insurability and it is vital that this matter be fully examined before any further decisions are issued.

I apologise for the delay in replying to your letter.

Yours sincerely

Mary Kennedy

Principal

PRSI Policy/Scope/PRSI Refunds/  
Redundancy and Insolvency