

JOB DESCRIPTION – MAY 2022

Role : Manager
Team : Employment Tax

Overview of Role

Reporting to the Partners and assisting in all aspects of the technical work. Strategically developing, marketing and growing the Employment Tax business, with particular reference to employment tax matters.

The successful candidate should have specific experience or an interest in either:

- (a) International Employment tax; or
- (b) Share related areas (Employee share incentives and risk finance funding (EIS/SEIS))

To be able to work independently. Helping to initiate change and continuous improvement and support the growing team.

The role has a significant degree of responsibility and autonomy in terms of how the role is delivered.

Nature of Work

Working for existing Employment Tax clients and new clients on advisory and compliance matters with the ability to convert referral opportunities (both internally and externally from a strong network) into fees for the team. The role involves a great deal of client contact.

Our client base is varied and includes start-ups, SMEs, many of which are owner-managed businesses, charities and the educational sector.

The role is primarily office based but with ability to work from home under PEM's current working policy.

External/internal promotion of Employment Tax is required to generate new opportunities including presentations and networking.

Main responsibilities and duties

Technical

1. Acting as a tax specialist on all areas of employment tax, including but not limited to:
 - General advice on Employment Tax, NIC and benefits-in-kind;
 - Advice on Employment Status / Off-Payroll Working
 - Involvement with the annual employer compliance function that the ET team complete on behalf of the firm (P11Ds, PSA, Share Scheme Returns, STBV)
 - Advice on termination payments; optional remuneration and salary sacrifice; and disguised remuneration questions
Advice in connection with HMRC employer compliance reviews and on legal due diligence.

2. The candidate will be expected to have particular responsibilities in either

(a) International Employment Tax

- Advice on the UK and overseas payroll, tax and social security consequences of UK based staff being seconded overseas, overseas staff being seconded to the UK, overseas companies employing UK staff and a UK company engaging foreign-based directors.
- Advice on the tax reporting obligations of employees visiting the UK or overseas locations on a short term basis
- Advice on tax efficient international expenses, benefits and relocation packages
- Dealing with HMRC to obtain clearances and agreement in respect of international employment tax and social security matters
- Advice on international share schemes and incentives
- Liaising with members of Kreston Global on the matters above; and
- Working with colleagues in Business Tax and Private Client Tax to ensure that clients receive advice on all tax aspects of the areas of work listed above.

Or/ and

(b) Employee Share Incentives and Risk Finance Investment

- Agreeing share valuations with HMRC for the purpose of granting EMI options etc
- Design and implementation of share incentive arrangements (including employee briefings)
- Advice on ad-hoc employment related securities and succession planning
- Assistance to clients on Exit Events and interaction with other tax teams and Corporate Finance regarding employee share incentives within this process
- Working with lawyers in connection with Articles of Association and Shareholders' Agreements
- SEIS/EIS Advance Assurance and preparation of forms SEIS1/EIS1 together with ad-hoc questions on this area.

The role will require the successful applicant to attend meetings to offer specialist advice and to provide clients with their views that comply with the firm's values of being certain. The applicant will be expected to identify and attend relevant seminars, write technical/promotional literature for the PEM website, LinkedIn and other channels and give presentations.

Managerial

The role will have significant managerial responsibility:

1. Responsibility for timely billing, debt collection, and control of recovery rates.
2. Liaising with PEM staff and Partners, and where appropriate managing individuals as part of any project work.
3. Monitoring and managing own workload against personal chargeable hours targets by multi-tasking and setting priorities.
4. Showing potential for growing the Employment Tax team and assisting with the development of strategy.
5. Participating in the PEM performance appraisal scheme by helping to identify your own and others strengths, weaknesses and training needs.
6. Optimise communication between partners and staff. Positively supporting the future direction of PEM by proactively participating in group meetings etc.
7. Working across departments in particular providing support for staff in the wider Tax group.
8. Membership of relevant Business Development Teams of the firm .

Commercial

1. Staying up-to-date on the latest technical developments and actively seeking to identify what services the competition are offering.
2. Building strong client relationships and providing the highest standards of care to all PEM clients.
3. Identifying marketing opportunities for additional services.
4. Exploiting business development opportunities with existing clients and new clients to the firm.
5. Supporting others to capitalise on opportunities to win new and profitable business.
6. Understanding and supporting PEM's marketing strategy.

Team work

1. Sharing knowledge and information with the team and other groups.
2. Encouraging team members to be positive, to develop their skills and to give of their best in line with firm's goals.
3. Helping to identify and resolve any staff issues that arise and keeping the partner advised/involved where appropriate.

Specific or general comments

Keeping technically up-to-date particularly in those areas in which you are involved. Maintaining personal CPE records. Continuing to gain relevant expertise working with colleagues in other areas to develop your commercial and personal skills. Demonstrating both the desire and ability required of a director.