

**Reference ID:** JOC07

**JOC Letter Ref:** JCM-1-1436 and JCM-1-1451

**Query:** 1) Full detail of appeals made in relation to investigation findings in respect of misclassified self-employment claims, and 2) regular updates in relation to amounts of monies contingent liability for related settlements

**Response:**

This investigation is ongoing and therefore we would not disclose this information publicly, or the value of any other provisions that RTÉ have accrued in the accounts.

- 1) RTÉ currently has thirty-two appeals active with the department of social protection appeals office. To a large extent RTÉ has accepted the decision of the deciding officers. Where a decision is patently wrong in fact or in law an appeal has been maintained by RTÉ. Appeals are only maintained in cases where a view has been arrived at that the decision of the deciding officer is patently wrong in fact or in law. To date five appeals have been heard by the appeals office. One of these appeals has been upheld, two appeals have been unsuccessful and RTÉ is awaiting the outcome of two of the appeals. One of the decisions is now being appealed to the high court.

RTÉ has appealed all decisions where Scope has found that an individual who is providing their services through a limited company should have class A PRSI (employee class) paid by RTÉ. The position of RTÉ is that such a finding cannot be made by Scope. RTÉ is still awaiting a hearing where the limited company issue is at the basis of the appeal.

- 2) RTÉ has made a provision in its accounts for any claims in this area. The provisions have been discussed with the Audit and Risk Committee and the Auditor has confirmed that the provisions are appropriate. New Era have sight of these provisions as part of their review of the RTÉ Annual Report. These provisions are confidential, and any release of the detail or amount of the provisions could impact on RTÉ's ability to properly defend any proceedings.