



Introduction to Payroll / Understanding your payslip

Aim: This course provides an introduction to the payroll function and serves as a stepping stone to advance to the next level of payroll. Learners will be in a position to understand entries on their payslip and the calculation of the statutory PAYE/PRSI/USC deductions.

PAYE

Introduction to PAYE

Tax Credit and Universal Social Charge Certificate

Standard Rate Cut-Off Point and Tax Rates & PAYE Calculations

Other Tax Credits and Reliefs

Overview of Tax Credits

Pensions, Cycle to Work & Travel Pass

Health Expenses

PAYE & USC refunds & P21 Balancing Statement

Pay Related Social Insurance

Universal Social Charge

Introduction to USC & Calculation of USC

Exemption from USC & Gross Income liable to USC

Gross to Net Computations

MyAccount

Jobs & Pension Service

This course may also be delivered to companies in house to assist employees in the understanding of their payslip.

For more information or to register

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