



## **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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