



## Updating Payroll Skills

**Aim** - This course is ideal for anyone, who is responsible for the payroll function, works in a payroll role or is about to start work in a payroll role. This course will also update and prepare for **PAYE Modernisation**. Even an experienced payroll user will learn something new and useful from this practical and informative course.

### Course Content

- Revenue Terminology
- Calculation of PAYE
- Tax Credits and Standard Rate Cut Off Point
- Cumulative Basis of PAYE & USC
- First Employments – to include Jobs and Pensions Service
- Commencements with and without a P45
- Emergency Basis with and without a PPS Number
- Temporary Basis Week 1/Month 1 (non-cumulative) Basis of PAYE & USC
- Pay Related Social Insurance (PRSI) System as it applies to both employers and employees to include the tapered PRSI credit
- Calculation of Universal Social Charge (USC)
- PAYE Modernisation – preparation and implementation

**For more information or to register contact 091 562838**

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