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| **Minor Award Name** | **Payroll Manual and Computerised** |
| **Minor Award Code** | 5N1546 |
| **Level** | 5 |

**Some suggested resources to support delivery:**

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| --- | --- | --- | --- | --- |
| **Theme/Topic** | **Type** | **Relevance** | **Author/Source** | **Web Link** |
| **Introduction to PAYE** | Online and PDF  IT 11 - Employee’s Guide to PAYE | Essential reading – The Revenue Commissioners produce an IT11 Booklet outlining the operation of the PAYE system. It gives comprehensive information and outlines the rules governing the calculation of income tax and USC. | The Revenue Commissioners | Search for IT11 on Revenue Commissioners website  <http://www.revenue.ie/en/tax/it/leaflets/it11.html> |
| <http://www.revenue.ie/en/personal/paye-employee.html> |
| <http://www.revenue.ie/en/personal/faqs/starting-work-tax.html> |
| **Introduction to PAYE** | Online | The Citizens Information website is a user-friendly and informative resource for most payroll topics. | Citizens Information | Search the ‘Money and Tax’ section of the Citizen’s Information website:  <http://www.citizensinformation.ie/en/money_and_tax/> |
| **Tax Credits, Reliefs and Rates for the current and previous tax year** | Online  IT 1 - Tax Credits, Reliefs and Rates | Essential reading – The Revenue Commissioners produce an IT1 Booklet each year. It outlines entitlement to Tax Credits and reliefs, Standard Rate Cut off Point and tax rates, which vary depending on the employee’s personal circumstances. | The Revenue Commissioners | Search for IT1 on Revenue Commissioners website and view the information in the “Personal Tax” section.  <http://www.revenue.ie/en/tax/it/leaflets/it1.html> |
| <http://www.revenue.ie/en/personal/faqs/tax-credits-emergency-tax.html> |
| [**USC information and calculations**](http://www.revenue.ie/en/business/paye/usc-payroll-card-weekly.pdf) | PDF Resource sheets and online | The Revenue Commissioners provide two very informative factsheets on USC, one in FAQ format and the other on example payroll calculations. | The Revenue Commissioners | Search for USC FAQ’s and sample calculations on Revenue Commissioners website:  <http://www.revenue.ie/en/tax/usc/universal-social-charge-faqs.pdf> |
| <http://www.revenue.ie/en/tax/usc/> |
| **Health or Medical Expenses Relief** | PDF Booklet  IT 6 - Guide to claiming Health or Medical Expenses Relief` | The Revenue Commissioners produce an IT6 Booklet outlining entitlement to heath or medical expenses relief. It also explains the procedure involved in claiming allowable medical expenses. | The Revenue Commissioners | Search for IT6 on Revenue Commissioners website:  <http://www.revenue.ie/en/tax/it/leaflets/it6.html> |
| [**Tax Deduction Cards for employees paid on weekly or monthly**](http://www.revenue.ie/en/business/paye/tax-deduction-card-monthly.pdf) **bases** | Weekly Monthly Tax Deduction Cards in Electronic and PDF format | The Revenue Commissioners provide a downloadable electronic copy of the weekly and monthly tax deduction cards. This facility helps employers in the recording of employees’ pay, tax, USC and PRSI details. | The Revenue Commissioners | Search for the electronic tax deduction cards on the Revenue Commissioners website:  <http://www.revenue.ie/en/business/paye/e-tax-deduction-card.html> |
| [www.revenue.ie/en/business/paye/tax-deduction-card-weekly.pdf](http://www.revenue.ie/en/business/paye/tax-deduction-card-weekly.pdf) |
| [www.revenue.ie/en/business/paye/tax-deduction-card-monthly.pdf](http://www.revenue.ie/en/business/paye/tax-deduction-card-monthly.pdf) |
| **The Emergency Basis of Tax & USC Deduction** | PDF and online | Guidelines on when to apply and how to calculate Emergency Tax. | The Revenue Commissioners | Search for Income Tax-Emergency Basis and the “Employer’s Guide to PAYE” on the Revenue Commissioners website:  <http://www.revenue.ie/en/tax/it/leaflets/emergency-basis.html> |
| <http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-calculation.html> |
| **The Week 1 /Month 1 Basis of Tax & USC Deduction** | Online | Guidelines on when to apply and how to calculate tax and USC for an employee on the Week 1/Month 1 basis of tax. | The Revenue Commissioners | Search for the Week 1 Basis and the “Employer’s Guide to PAYE” on the Revenue Commissioners website:  <http://www.revenue.ie/en/tax/it/week-1-basis.html> |
| <http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-calculation.html> |
| **Emergency /Temporary** [**Tax Deduction Card**](http://www.revenue.ie/en/business/paye/tax-deduction-card-monthly.pdf) | PDF | This PDF displays the manual Tax Deduction Card rather the ‘electronic’ format referenced above. | The Revenue Commissioners | Search for the Temporary/ Emergency tax deduction card on the Revenue Commissioners website:  [www.revenue.ie/en/business/paye/guide/p13p14.pdf](http://www.revenue.ie/en/business/paye/guide/p13p14.pdf) |
| Holiday Pay and Public Holiday entitlements | Online | Entitlements existing under Irish Employment Law to holiday pay. How such pay is calculated. | The Revenue Commissioners, Workplace Relations Commission and  Citizens Information | Search for “[Guide to the Organisation of Working Time Act](https://www.workplacerelations.ie/en/Publications_Forms/OWT-Act-Guide.pdf)” on:  <http://www.workplacerelations.ie> |
| <http://www.citizensinformation.ie/en/employment/> |
| <http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-tax-due.html> |
| **Income Tax Calendar** | Online | An income tax calendar is needed for the current tax year to determine pay-dates for monthly paid employees, for example: the second last banking day of the month which will vary depending on what day the last day of the month falls. Also leap years necessitate a Week 53 for weekly paid employees. | The Revenue Commissioners | Search for the income tax calendar on the Revenue Commissioners website:  <http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-calendars.html> |
| [**PRSI Classes and Contribution Rates**](http://www.welfare.ie/en/Pages/PRSI-Contribution-Rates-%ef%bc%86-User-Guide-(SW14)_holder.aspx) | PDF Booklet and online  SW14 - [PRSI Contribution Rates ＆ User Guide (SW14)](http://www.welfare.ie/en/Pages/PRSI-Contribution-Rates-%ef%bc%86-User-Guide-(SW14)_holder.aspx) | Essential reading – outlines various contribution rates and income thresholds for all the Pay Related Social Insurance (PRSI) classes. The Employee (EE) and Employer (ER) contribution rates are shown separately. It also outlines the benefits and entitlements employees receive from their PRSI contributions. | Department of Social Protection | Search the Department of Social Protection website, as follows:  <https://www.welfare.ie/en/downloads/SW14-16.pdf> |
| <http://www.welfare.ie/en/Pages/SW14-2016.aspx> |
| **Tax Forms: P30, P45, P60, P35** | PDF files and online | P30: Monthly return by employer to Revenue Commissioners, P45: Cessation Certificate, P60: End of Year Statement of earnings and deductions for employee, P35: annual return to Revenue Commissioners by employer. | The Revenue Commissioners | For a downloadable sample copy of Revenue tax forms search the website, from the following:  <http://www.revenue.ie/en/business/paye/guide/employers-guide-paye-samples.html> |
| [www.revenue.ie/en/business/paye/guide/**p30**.pdf](http://www.revenue.ie/en/business/paye/guide/p30.pdf) |
| [www.revenue.ie/en/business/paye/guide/**p45**part1.pdf](http://www.revenue.ie/en/business/paye/guide/p45part1.pdf) |
| [www.revenue.ie/en/business/paye/guide/**p60**.pdf](http://www.revenue.ie/en/business/paye/guide/p60.pdf) |
| [www.revenue.ie/en/business/paye/guide/**p35**.pdf](http://www.revenue.ie/en/business/paye/guide/p35.pdf) |
| [http://www.revenue.ie/en/business/paye/p35/**faq**-**p35**.html](http://www.revenue.ie/en/business/paye/p35/faq-p35.html) |
| **Taxation of Married Persons and Civil Partners** | PDF Booklet  IT 2 - Taxation of Married Persons and Civil Partners | Essential reading. The Revenue Commissioners produce an IT2 Booklet which outlines the options available to married couples and civil partners as to their assessment for tax. These are Joint Assessment, Separate Assessment and Separate Treatment. They give rise to different income tax liability for a couple/civil partners according to the assessment method chosen. | The Revenue Commissioners | Search for IT2 on Revenue Commissioners website  <http://www.revenue.ie/en/tax/it/leaflets/it2.html> |
| <http://www.revenue.ie/en/tax/it/credits/married-persons-taxation.html> |
| **Payroll -Manual and Computerised** | Textbook and Workbook | Covers QQI Level 5 Payroll-Manual and Computerised component. The textbook is written specifically for this component and is updated for each tax year. An accompanying workbook assists learners in the completion of exercises. | Dympna Dolan | Inspection copy of book and order form are available on  [http://www.payroll-book.com/](%20http://www.payroll-book.com/) or contact the author Dympna Dolan on 087-4156635 |
| **Computerised Payroll** | Online | There is a wide variety of computer payroll packages available. Most have an online user guide such as Sage Micropay. | Big Red Book | <http://www.bigredbook.com> |
| Collsoft Ltd | <http://www.collsoft.ie> |
| Payback Payroll | <http://www.payback.ie> |
| Sage Ireland Ltd | <http://www.sage.ie> |
| Thesaurus Software Ltd | <http://www.thesaurus.ie> |

**Useful Organisations:**

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| **Name** | **Contact Information** |
| The Revenue Commissioners | <http://www.revenue.ie/> |
| Department of Social Protection | <http://www.welfare.ie/> |
| Workplace Relations Commission | http://[www.workplacerelations.ie](http://www.workplacerelations.ie) |
| Citizens Information | <http://www.citizensinformation.ie> |
| Irish Congress of Trade Unions | <http://www.ictu.ie/> |
| Irish Business and Employers Confederation | <https://www.ibec.ie/> |
| The Irish Payroll Association | <http://www.ipass.ie/> |

**Other Resources:**

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| **Online Forum** | |
| Sage provides an online forum which requires registration that is free of charge. Might be useful for posting queries to payroll practitioners. Further, some business fora are a useful resource for payroll queries. | <http://www.sageforum.co.uk/> |
| <http://www.askaboutmoney.com> |
| <http://www.boards.ie> |