



**Now with Computerised Payroll Module**

**As an optional extra!!**

PAYE, PRSI and USC are the largest tax liabilities which most companies incur and one of the largest source of tax recoveries on Revenue audits. The best payroll software cannot compensate for the payroll operator's lack of expertise in the operation of PAYE, PRSI and USC. Yet the people responsible for the management and payment of their companies' PAYE, PRSI and USC liabilities often have to do so without the benefit of specialist training and with little or no practical support.

The Certificate in Payroll Techniques (CPT) is accredited by QQI as a Level 6 Special Purpose qualification on the National Framework of Qualifications. It is an excellent qualification which provides students with the skills and knowledge necessary to manage their employers' PAYE, PRSI and USC affairs. The CPT is the leading payroll qualification in Ireland. The course provides students with a comprehensive and practical knowledge of the operation of the PAYE, PRSI and USC systems and a thorough knowledge of Employment Law which has a direct bearing on the operation of the payroll function.

The course is extremely interesting and practical and it provides all of the essential information required to work in a payroll function.

# Certificate in Payroll Techniques

## Accredited by QQI (Level 6 Special Purpose)

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The Certificate in Payroll Techniques (CPT) course is run over 2 stages. Stage 1 runs from September - December and Stage 2 runs from February - May.

Each stage consists of 1 night per week for 9 weeks. Classes run nationwide, 1 night a week from 6.30pm – 9.30pm. Some start times may differ in certain venues please check [www.ipass.ie](http://www.ipass.ie) for a full list of venues and times.

A full list of venues can be found at <http://www.ipass.ie> (click on Qualifications and then Venues). Students should not contact the venues directly; all enquiries should come through the IPASS office.

Students applying to study under the distance/online learning mode may view a demo of the power point presentations at <http://online.ipass.ie>

All students must register with IPASS before attending any of the venues.

Student Registration is valid for the year the student is registered to complete the IPASS course and any student who falls outside this period will be required to pay the student registration fee again before continuing on with the course or completing examinations. This will only occur where a student defers their examination outside the initial year of study.

Examinations are held nationwide in May & December with repeat/deferral examinations being held in February & August (Dublin only). Students who are unable to sit their examination at the May or December sitting may opt to sit in February or August by paying the appropriate fee of €75 which must be sent to the IPASS office with the relevant deferral form no later than 2 weeks before the examination.

An optional full revision day is also available and will be held approximately two weeks prior to the examination. Notification of the date and venue will be forwarded to all students. The revision course is optional for all students who will be required to pay a separate fee if they wish to attend.

**Direct Debit Plan Available**

Students can progress from one stage to the next without having completed their examinations; however no certificate will be issued until all examinations are complete.

**Student Fees:** Student fees can be paid by direct debit. To avail of this scheme or find out further information please contact the IPASS office on the number below.

*Student fees must be paid before the course commences. Students who have outstanding fees on the first night will not receive notes and will not be able to attend any further classes until their fees have been paid. This will not apply to students who have made alternative payment arrangements with IPASS or whose employer has agreed to pay their fees.*



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Any other queries please contact the IPASS office on (01) 408 9100.

### **The benefits of graduating with a Certificate in Payroll Techniques**

Students who graduate will:

- Hold a QQI accredited Level 6 qualification
- Become an invaluable member of their employer's financial team, by being aware of their employer's compliance obligations in a highly technical area.
- Greatly enhance their career prospects by providing certification of their expertise in payroll taxes and employment law.
- Enhance their payroll skills, their technical expertise and confidence.
- Develop their professional skills and abilities through the application of advanced training.
- Develop a network of contacts in a range of businesses working in the same specialist field as themselves.

### **Benefits for Employers**

Employers will:

- Have a highly skilled individual with a unique technical knowledge of every employer's compliance requirements in relation to payroll.
- Know that their largest tax liabilities are being managed by a person who holds a specialist professional qualification.
- Gain an improved service which will bring real financial, organisational and practical benefits to the organisation.
- Enhance your staff development by assisting them to obtain a valuable qualification.
- Recognise the need to have a truly professional payroll working environment.
- Reduce the potential of incurring penalties and other charges from the Revenue Commissioners, Department of Social Protection and the National Employment Rights Authority.



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### **Who should enrol on this course?**

- Anyone who is responsible for maintaining an employer's PAYE, PRSI and USC records.
- People responsible for the completion of PAYE, PRSI and USC Returns.
- Accounts managers and staff.
- People working in a finance department.
- Accountants and Accounting Technicians.
- People who wish to improve their knowledge of the Irish PAYE, PRSI and USC system.
- Anyone who wants to obtain a valuable qualification.

### **Distance/Online Learning Courses**

IPASS also offers the CPT course through a distance/online learning option. This means that students can study at their own pace and at a time and location that suits them best.

The distance/online learning pack that each student receives contains everything that is required to enable them to tackle their studies with confidence to include:

- Comprehensive Study Manual
- A detailed study guide
- Practice questions and suggested solutions
- Sample papers and suggested solutions
- Telephone access to a tutor
- Online lectures which can be accessed at any time via laptop and desktop
- Online Quiz Questions
- Past Exam Papers

### **Additional Information**

A student telephone help line, including tutorial support is also available to assist all students with any queries they may have throughout their course of study. An optional full revision day is also available and will be held approximately two weeks prior to the examination. Notification of the date and venue will be forwarded to all students.

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### **Computerised Payroll Module** **NEW! – As an optional extra!!**

In order to enhance the QQI accredited Certificate in Payroll Techniques qualification IPASS will launch a Computerised Payroll Module in September 2015. While this add on course is optional, any graduate of the Certificate in Payroll Techniques (CPT) will enhance the knowledge acquired when studying the CPT course by applying that knowledge when processing payroll using payroll software.

On completion of this course, successful participants will be able to:

- Process payroll using payroll software.
- Understand the process involved from setting up an employer, the employees details, payroll calendar and pay date on a payroll software system.
- Process payroll under the Cumulative, Week 1/Month 1, Emergency and Temporary Basis.
- Calculate Gross Pay, Statutory and non-Statutory deductions, Net Pay and Employer's PRSI in respect of each employee.
- Export and print a payslip together with a Payroll Summary Report for each pay period.
- Create a bank file.
- Run a report on the cost to employer and export this information to an excel spreadsheet.
- Prepare and print P45s, P30s and P60s

### **Programme Structure**

This course will only be available online. Students will be required to register with IPASS to complete the course. Once registered, each student will be provided with guidelines on how to download demo software together with an instruction manual. Students will also be provided with a set range of details for an employer and employees for a set pay period. Students will be required to set up the employer and employees on the payroll software, process the payroll for the set pay period and create a snapshot for the pay period.

The student will be required to submit the snapshot and supporting files to a dedicated email address for marking by an examiner.

### **Fee**

A fee of €100 is payable for this module by all students.

### **Regulations**

Only students who have completed the Certificate in Payroll Techniques are eligible to enrol on this course. A student must successfully complete the course and submit their supporting reports within 30 days of notifying the IPASS office of their intention to complete this module in order to achieve a Certificate of Completion.

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### Course Overview

The Certificate in Payroll Techniques (CPT) course will provide students with a comprehensive knowledge of PAYE, PRSI, USC, PRD and Employment legislation and practices as they relate to both employers and their employees. The topics covered have been identified as the most important issues which affect employers today. Many of these topics can lead to employers having substantial liabilities because of the incorrect manner in which they are dealt with.

The course material includes numerous examples and self-assessment questions which students can use to develop their knowledge while they study. The course is extremely practical and is designed to allow students to progress at a realistic pace.

The course clarifies some of the most common misconceptions in relation to the operation of PAYE, PRSI and USC. If you work in payroll, if you want to work in payroll, or if you are responsible for the payroll function, you won't find a better course for your needs and you will also find that this course is extremely interesting, practical and relevant to you.

### Course Material

Students will receive comprehensive course manuals, updated twice yearly which are written by some of the country's most experienced tax lecturers and consultants. To enrol please complete the enrolment form.

### CPT Qualification Requirements

- There are no educational requirements for admission to the course.
- In order to graduate with a Certificate in Payroll Techniques, students must successfully complete both Stage 1 and Stage 2 of the course and examinations.
- Prior knowledge of PAYE, PRSI and USC is an advantage but not essential.

# Certificate in Payroll Techniques

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### Syllabus

Stage 1	Stage 2
<ul style="list-style-type: none"> <li>• Introduction to Employment Law</li> <li>• Terms of Employment (Information) Act 1994 to 2012</li> <li>• Payment of Wages Act 1991</li> <li>• National Minimum Wage Act 2000</li> <li>• Organisation of Working Time Act 1997 – Holidays, Rest and Maximum Working Time and Records</li> <li>• Juries Act 1976</li> <li>• Revenue Administration &amp; ROS</li> <li>• The PAYE System</li> <li>• Calculation of Gross Pay</li> <li>• Personal Tax Credits</li> <li>• Operation and Calculation of PAYE</li> <li>• Universal Social Charge (USC)</li> <li>• The PRSI System</li> <li>• Calculation of Net Pay</li> <li>• Pay for Tax Purposes</li> <li>• LPT and its impact on employers</li> <li>• P45 - Cessation Certificate</li> <li>• Employer's Duties – Forms P30, P35 and P60</li> </ul>	<ul style="list-style-type: none"> <li>• Workplace Relations Act 2015</li> <li>• Maternity Protection Acts 1994 and 2004</li> <li>• Adoptive Leave Acts 1995 and 2005</li> <li>• Parental Leave Acts 1998 and 2006</li> <li>• Carer's Leave Act 2001</li> <li>• Protection of Employees (Part-Time Work) Act 2001</li> <li>• Protection of Employees (Fixed-Term Work) Act 2003</li> <li>• Protection of Young Persons (Employment) Act 1996</li> <li>• Protection of Employees (Temporary Agency Work) Act 2012</li> <li>• PAYE, PRSI &amp; USC Summary</li> <li>• Benefit in Kind (BIK)</li> <li>• Pensions and PRSAs</li> <li>• Pension Related Deduction (PRD)</li> <li>• Taxation of Short term Social Insurance Benefits</li> <li>• Termination Payments</li> <li>• Attachment of Earnings Order &amp; Notice of Attachment</li> <li>• Expenses and Tax Free Payments</li> </ul>

### Course Fees

Student Registration	€100
Course Fee	€990
QQI Fee (including registered p&p)	€50
Revision Day (Optional)**	€100
Examination Deferral Fee	€75
Re-sit Examination Fee (per paper)	€50
Re-check of Examination Paper (per paper)	€30

\*\*The revision Pack is included in the course fee for distance/online students

**Example 1:** You are a student attending class in Galway. If you are paying your fees in full on enrolment your fee for the year is €1,090. If you wish to include the revision day in December & May your fee is €1,290. This includes a discount of €50 for paying in advance.

**Example 2:** You are enrolling for the distance/online course. If you are paying your fees in full on enrolment your fee for the year is €840 and includes your revision pack. This includes a discount of €300 for paying in advance.

**Payment by credit card is subject to a 2% surcharge. No surcharge applies to payment by Debit Card.  
Additional charges apply to payments made by direct debit or if you are paying over 2 stages  
(September & February - please contact the IPASS office for details)**

# Certificate in Payroll Techniques

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### Enrolment Application Form

OEM15

#### 1. PERSONAL DETAILS

\*Company details are optional

Forename	Company
Surname	Address
Address	
Tel Home	Tel Work
Mobile	Email
Please state your nationality (eg Irish, French, Polish)	
Date of Birth	Gender Male <input type="checkbox"/> Female <input type="checkbox"/>

#### 2. COURSE DETAILS (Please enter the name of the course you are enrolling for)

Venue Distance Learning

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If you were referred by a previous student/member please enter their details below:

Referred by: \_\_\_\_\_ Student/Member ID Number \_\_\_\_\_

#### 3. FEES SECTION (please indicate with an X as appropriate)

*Student Registration Fee:	€100.00	<input checked="" type="checkbox"/>
*QQI Fee:	€50.00	<input checked="" type="checkbox"/>
*Course Fee	€990.00	<input checked="" type="checkbox"/>
<b>**Revision Day (Optional)</b>		
December 2015	€100.00	<input type="checkbox"/>
May 2016	€100.00	<input type="checkbox"/>
<i>**The Revision Pack is included free of charge for distance learning students. Please see <a href="http://www.ipass.ie">www.ipass.ie</a> for conditions</i>		
<b>Discounts Available</b>		
Paying Fees in Full	(€50.00)	<input type="checkbox"/>
Studying via Distance/Online learning	(€250.00)	<input type="checkbox"/>
<b>Total Fee Due:</b>		

#### FEES ARE NON REFUNDABLE AND PAYABLE IN ADVANCE

I agree to IPASS processing personal data contained in this form or other data which IPASS may obtain from me or from other people whilst I am a student. I also agree to be bound by the rules and regulations set out in the IPASS Student Handbook.

Applicants Signature: \_\_\_\_\_

Date: \_\_\_\_\_

#### Please Select Your Payment Option

Paying in full with enrolment	<input type="checkbox"/>
Paying in 2 Stages (September & February)	<input type="checkbox"/>
Paying by Direct Debit	<input type="checkbox"/>

Please email [ask@ipass.ie](mailto:ask@ipass.ie) for a direct debit form. An initial payment of €320.00 followed by 6 monthly payments.

#### 4. PAYMENT DETAILS

Cheque  Credit Card  Debit Card  Invoice Employer

Employers Signature: (required if Invoice Employer is selected) \_\_\_\_\_

Payment by credit card is subject to a 2% surcharge. No surcharge applies to payment by Debit Card

Credit/Debit Card No	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Expiry Date	Month	<input type="text"/>	Year	<input type="text"/>	CVV Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of cardholder	_____																
Address	_____																

For Office Use Only	Date Received		Invoice No	
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# Certificate in Payroll Techniques

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All evening classes scheduled to commence week beginning 7<sup>th</sup> September

Area	Venue	Day
<b>Dublin</b>		
Ballyfermot	Ballyfermot Senior College	Wednesday
Wicklow Town	To be confirmed	Wednesday
Castleknock	Castleknock Community College	Tuesday
City Centre	City Colleges	Wednesday
Dun Laoghaire	College of Further Education	Tuesday
Dundrum	St. Tiernan's College	Thursday
Lucan	Lucan Community College	Tuesday
Marino	Marino Institute of Education	Thursday
Swords	To be confirmed	Thursday
Tallaght	Tallaght Institute of Technology	Wednesday
<b>Nationwide</b>		
Arklow	To be confirmed	Thursday
Athlone	Athlone Institute of Technology	Thursday
Carlow	Carlow Institute of Technology	Tuesday
Castlebar	GMIT – Castlebar Campus	Tuesday
Cork	Cork Institute of Technology	Wednesday
Cork City	To be confirmed	Thursday
Donegal Town	To be confirmed	Thursday
Drogheda	Drogheda College of Further Education	Tuesday
Dundalk	Dundalk Institute of Technology	Wednesday
Galway	Galway/Mayo Institute of Technology	Wednesday
Kilkenny	To be confirmed	Wednesday
Letterkenny	Letterkenny Institute of Technology	Tuesday
Limerick	Limerick Institute of Technology	Tuesday
Longford	To be confirmed	Wednesday
Mallow	To be confirmed	Tuesday
Monaghan	To be confirmed	Tuesday
Mullingar	Mullingar Congress Information & Development Centre	Tuesday
Navan	Beaufort College	Thursday
Newbridge	St. Conleths Vocational School	Thursday
Sligo	Sligo Institute of Technology	Wednesday
Thurles	Presentation Secondary School	Thursday
Tralee	Tralee Institute of Technology	Tuesday
Waterford	Waterford Institute of Technology	Thursday
Wexford	St. Peters College	Wednesday

*Courses at each venue will be run subject to demand. Venues/Days may change prior to course commencement. Students should NOT make direct contact with any of the course venues, as they are not equipped to deal with any IPASS queries. All enquiries should be directed to the IPASS office.*

*Telephone: (01) 4089100 Fax: (01) 4089102 e-mail: [courses@ipass.ie](mailto:courses@ipass.ie) website: [www.ipass.ie](http://www.ipass.ie)*