

The Certificate in Payroll Techniques (CPT) course provides 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 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.

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 employer's 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 Higher Education, Level 6 Special Purpose qualification on the National Framework of Qualifications.

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

The benefits of graduating with a Certificate in Payroll Techniques

Students who graduate will:

- Hold a QQI Higher Education, Level 6 Special Purpose 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, 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.

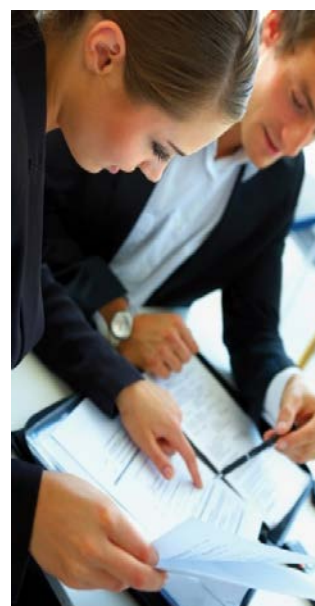
Benefits for Employers

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 Workplace Relations Commission.

Who should enrol on this course?

- Anyone who works in payroll or who is seeking to work in payroll
- 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 recognised qualification.



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.

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.

Distance/Online Learning

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

Direct Debit Plan Available

Student Fees

Student fees must be paid before the course commences unless prior arrangements have been made with the IPASS office. Students who have outstanding fees on the first night will not receive their course manual 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. 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.

Additional Information

The Certificate in Payroll Techniques (CPT) course is delivered over 2 stages. Stage 1 September - December (9 weeks) and Stage 2 February - May (9 weeks). Classes are available nationwide, 1 night a week from 6.30pm – 9.30pm. Some start times may differ in certain venues.

A full list of venues can be found at 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 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. A separate fee is payable by classroom students if they wish to attend.

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.

A student telephone helpline, including tutorial support is also available to assist all students with any queries they may have throughout their course of study.

All evening classes scheduled to commence week beginning 11th September

Area	Venue	Day
Dublin		
Baldoyle	Venue to be confirmed	Tuesday
Ballyfermot	Ballyfermot Senior College	Wednesday
Castleknock	Castleknock Community College	Tuesday
City Centre (A)	ICD Business School	Wednesday
City Centre (B)	IFSC – Venue to be confirmed	Tuesday
City West/Saggart	Venue to be confirmed	Thursday
Dundrum	Venue to be confirmed	Thursday
Dun Laoghaire	Dun Laoghaire College of Further Education	Tuesday
Lucan	Lucan Community College	Tuesday
Marino	Marino Institute of Education	Thursday
Swords	Venue to be confirmed	Thursday
Tallaght	Tallaght Institute of Technology	Wednesday
Arklow	Arklow Business Enterprise Centre	Tuesday
Athlone	Athlone IT	Thursday
Carlow	Carlow Institute of Technology	Thursday
Castlebar	GMIT – Castlebar Campus	Tuesday
Cork	Cork Institute of Technology	Wednesday
Cork City	St. Johns Central College	Thursday
Donegal Town	Donegal Education Centre	Thursday
Drogheda	Drogheda Institute of Further Education	Tuesday
Dundalk	Dundalk Institute of Technology	Wednesday
Galway	Galway Mayo Institute of Technology	Wednesday
Kilkenny	Kilkenny Education Centre	Wednesday
Letterkenny	Letterkenny Institute of Technology	Tuesday
Limerick	Limerick Institute of Technology	Tuesday
Monaghan	Monaghan Institute of Technology	Tuesday
Mullingar	Mullingar Congress Centre	Tuesday
Navan	Navan Education Centre	Thursday
Naas	Venue to be confirmed	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	National Learning Network	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.

Syllabus

Stage 1	Stage 2
<ul style="list-style-type: none"> • Introduction to Employment Law • Terms of Employment (Information) Acts 1994 to 2014 • Payment of Wages Act 1991 • National Minimum Wage Acts 2000 and 2015 • Organisation of Working Time Act 1997 – Holidays, Rest and Working Time, Records and Complaints • Juries Act 1976 • Revenue Administration & ROS • The PAYE System • Calculation of Gross Pay • Personal Tax Credits and Reliefs • Operation and Calculation of PAYE • Universal Social Charge (USC) • The PRSI System • Calculation of Net Pay • Pay for Tax Purposes • Form P45 Cessation Certificate • Employer's Duties – Forms P30, P35 and P60 	<ul style="list-style-type: none"> • Maternity Protection Acts 1994 and 2004 • Adoptive Leave Acts 1995 and 2005 • Paternity Leave and Benefit Act 2016 • Parental Leave Acts 1998 and 2006 • Carer's Leave Act 2001 • Protection of Employees (Part-Time Work) Act 2001 • Protection of Employees (Fixed-Term Work) Act 2003 • Protection of Young Persons (Employment) Act 1996 • Protection of Employees (Temporary Agency Work) Act 2012 • PAYE, PRSI & USC Summary • Benefit in Kind (BIK) • Pensions and PRSAs • Pension Related Deduction (PRD) • Taxation of short term Social Welfare Benefits • Termination Payments • Attachment of Earnings Order • Expenses and Tax Free Payments

Course Fees

Student Registration	€200
Course Fee	€990
Revision Day (Optional)*	€100
Examination Deferral Fee	€75
Re-sit Examination Fee (per paper)	€50
Re-check of Examination Paper (per paper)	€30
Computerised Module (Optional)	€100

*The Revision Pack is included in the course fee for distance/online learning students

Example : You are a student attending class in Galway. If you are paying your fees in full on enrolment your fee for the year is €1,140. If you wish to include the revision day in December & May your fee is €1,340. This includes a discount of €50 for paying in advance.

If you are enrolling for the distance/online learning course and you are paying your fees in full on enrolment your reduced fee is €890 which includes all available discounts.

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

ENROLMENT FORM

OEM17

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)		PPS Number	
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

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:	€200.00	<input checked="" type="checkbox"/>
Course Fee	€990.00	<input checked="" type="checkbox"/>
*Revision Day (Optional)		
December 2017	€100.00	<input type="checkbox"/>
May 2018	€100.00	<input type="checkbox"/>
Discounts Available		
Paying course in full	(€50.00)	<input type="checkbox"/>
Studying via Distance/Online learning	(€250.00)	<input type="checkbox"/>
Total Fee Due:		

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"/>

*The Revision Pack is included free of charge for distance learning students. Please see the student handbook on www.ipass.ie for conditions

Are you applying for funding? Yes / No

Please email ask@ipass.ie for a direct debit form. An initial payment of €500 followed by 5 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			
Expiry Date	Month <input type="text"/>	Year <input type="text"/>	CVV Number <input type="text"/>
Signature of cardholder	_____		
Address	_____		

For Office Use Only	Date Received		Invoice No	
---------------------	---------------	--	------------	--

Now with Computerised Payroll Module as an optional extra!!

In order to apply the knowledge acquired when studying the Certificate in Payroll Techniques (CPT) qualification, IPASS has launched a Computerised Payroll Module. While this module is optional, 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 is 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 the 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 complete an assignment by setting up the employer and employees on the payroll software, process the payroll for the required number of pay periods and create a snapshot file once complete.

Students 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.