

Accredited by QQI (Level 6 Special Purpose)

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 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 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.

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 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.

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 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 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

Direct Debit Plan Available

Student Fees

Student fees must be paid before the course commences unless prior arrangement 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 February - May (9 weeks) and Stage 2 September - December (9 weeks). Classes are available in Dublin only, 1 night a week from 6.30pm – 9.30pm. Some start times may differ in certain venues. Please check www.ipass.ie for a full list of venues and times.

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 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.

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 13th February

Area	Venue	Day
Dublin		
City Centre	ICD College	Tuesday 14 th February
Marino	Marino Institute of Education	Wednesday 15 th February
Tallaght	Tallaght Institute of Technology	Thursday 16 th February

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) Act 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 Insurance 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 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 €1,140. 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.

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 €890 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**

ENROLMENT FORM

INT17

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)		
May 2017	€100.00	<input type="checkbox"/>
December 2017	€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 enhance the Certificate in Payroll Techniques qualification IPASS has launched a Computerised Payroll Module. 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 is only 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 be required to complete an assignment setting 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.