





The Certificate in Payroll Techniques (CPT) course provides students with a comprehensive knowledge of PAYE, PRSI, USC, ASC 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 sources of tax recovered 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 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 payroll 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.
- People working in a finance department.
- Accountants and Accounting Technicians.
- HR Personnel.
- People who wish to improve their knowledge of the Irish Payroll and Employment Legislation.
- 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 lecturers and consultants. In addition, students will be provided with:

- Sample Exam Papers and Suggested Solutions
- Telephone Access to a Tutor
- Online Lecturers which can be accessed at any time via a laptop and desktop
- Online Quizzes
- Past Exam Papers



CPT Qualification Requirements

- It is a requirement that learners enrolling on this course whose first language is not English must have a minimum of B2 in English under the Common European Framework of Reference (CEFR) programme. The B2 First Qualification offered by Cambridge English Assessment satisfies this requirement.
- In order to graduate with a Certificate in Payroll Techniques, students must successfully pass both Stage 1 and Stage examinations for this course.
- Prior knowledge of PAYE, PRSI and USC or employment Law is an advantage but not essential.

Online Learning

Due to Covid-19, Online learning is the only learning option available at this time. Should classroom learning become an option students can indicate on the enrolment form what venue they would wish to attend. All students will receive a comprehensive study pack to enable you tackle your studies with confidence. Studying online means you have the opportunity to attend a live online lecture or view a recording of that lecture at a later time that suits you. Online classes will be held on a specific day from 6.30pm – 9.30pm.

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 online 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 IPASS on the number below.

Course Fees

Student Registration – valid for the academic year in which you enrol	€200
Course Fee (Online Learning) includes student registration	€890
Course Fee (Blended Learning) includes student registration	€1,140
Revision Day (Optional – per stage)	€100

Payment Options

- 1: Pay in full when sending in your enrolment form.
- 2: Pay by Direct Debit. An admin fee of €35 will be added to your total fees payable. You must pay €500 with your enrolment and the remaining balance will be deducted via Direct Debit over 5 months.

Additional Information

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 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 in May & December with repeat/deferral examinations being held in February & August. Students who are unable to sit their examination at the May or December sitting may opt to sit in February or August by submitting an Examination Deferral Form accompanied by the Examination Deferral Fee in advance of any deadline specified before the examination.

An optional Revision Day is also available and will be held approximately two weeks prior to the examination. Details of the Revision Day will be communicated to all students. A separate fee is payable if you 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 have been successfully completed.

Syllabus (subject to change)

Stage 1	Stage 2
 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 Revenue Payroll Notification Calculation of Income Tax under the PAYE System Universal Social Charge (USC) The PRSI System Calculation of Net Pay Pay for Tax Purposes Payroll Submission Returns and Payments 	 Maternity Protection Acts 1994 and 2004 Adoptive Leave Acts 1995 and 2005 Paternity Leave and Benefit Act 2016 Parent's Leave and Benefit Act 2019 Parental Leave Acts 1998 and 2019 Carer's Leave Act 2001 Parent's Leave Act 1998 and 2019 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 Income Tax, PRSI and USC Summary Benefit in Kind (BIK) Pensions and PRSAs Additional Superannuation Contribution (AVC) Taxation of short term Social Insurance Benefits Termination Payments Attachment of Earnings Order Expenses and Tax Free Payments

September 2021 Page 5



Irish Payroll Association

9 Western Parkway Business Centre, Ballymount Drive, D12 K259 Tel: (01) 408 9100 Email: ask@ipass.ie

Student	ID	
		1

This is a two-page Application Form. All sections must be completed where applicable.

PLEASE USE BLOCK LETTERS WHEN COMPLETING

COURSE CHOICE Certificate in Pay		ayroll Tech	niques			
PERSONAL DETAILS – Must be completed in full						
First name:				Surname:		
Address:						
Email Address:						
Date of Birth:				Nationality:		
Student PPS Number:				Male:	Female: [\Box
Phone No:	Mobile:			Home:		
OTHER COURSES CO	MPLETED	- Optional				
Course Completed		Year		Course Comp	leted	Year
ENGLISH PROFICIENC	Y - Must	be complete	ed in full			
Is English your first lang	guage?	Yes		No		
If English is not your firs		•	ave you bee	en living in, or		Years
working in, an English-s	peaking e	nvironment?				
FEES PAYABLE			PAY	MENT OPTIO	NS - Condition	ons Apply
Distance/Online Learning €890.00		Pay	ing in full on er	rolment		
*Blended Learning €1,140.00						
Revision Day Stage 1		€100.00	Are	you applying for	or funding?	Yes/No
Revision Day Stage 2		€100.00	Tot	al Fee Due:		
Revision days are optional						
*Based on current Covid-19 public health guidance, at present IPASS can only to commit to running distance/online classes in September 2021. However, this will be continually monitored, and should the situation arise for IPASS to offer a blended learning option, please indicate your preferred venue:						
** If you are paying by direct debit an additional charge of €35 applies. Direct debit forms are available by emailing ask@ipass.ie An initial payment of €500 must accompany your enrolment with the balance payable by direct debit.						
Refer a Friend : If you were referred by a past student, they will receive a voucher for €50 once your fees have been paid in full. Please enter their details below so we can forward their voucher to them.						
Name:			Student	ID Number:		

APPLICATION REQUIREMENTS / CHECKLIST

- 1. All sections must be completed unless marked as (Optional). Incomplete forms will be returned to you for completion and may result in delays in processing your application.
- 2. If your employer is paying for your course fees, then your employer must confirm this by signing the appropriate section.
- 3. Your application must be signed by you. Applications that are not signed will be returned.

PRIVACY POLICY – Must be completed in full

IPASS respects your privacy. The information collected on this application form is only used by IPASS in conjunction with your course of study. IPASS may be required by law to share your information with a third party in relation to accreditation and/or learner protection. IPASS will send you correspondence relevant to your field of study via email, post and mobile. Full details of our Privacy Policy can be found at www.ipass.ie.

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.

Student Handbook.				
You must sign and tick the Privacy Confirmation box to confirm your understanding of this.				
Applicants Signature:				
Date:	Privacy Confirmation			
OTHER INFORMATION – Where did you hea	ar about the course?			
Google Advert Friend/Colleague Internet	Search Radio Advert Newspaper			
Facebook Advert	rt Other			
PAYMENT DETAILS				
Payment Method: Cheque: Credit/Debi	t Card Invoice Employer			
INVOICE – enter details of where to send yo	our invoice if Employer is to be Invoiced			
Company Name:				
Address:				
Email for Invoice				
Employers Signature: (required if your emloyer is paying	for your fees)			
FEES ARE NON REFUNDABLE AND PAYABLE IN A	DVANCE UNLESS PREVIOUSLY AGREED WITH IPASS			
Credit/Debit Card Details				
Expiry Date: MM / YYYY	CVV Number:			
Cardholders Name:				
Cardholders Address:				
Signature of Cardholder:				
FOR OFFICE USE ONLY				
PAYMENT RECORD:				
Amount Paid: €	Date Paid: €			
Payment Method:	If paying by Direct Debit - Form Received:			
Confirmation Letter/Email Sent:	Invoice Number: EMS21			