

Manual PAYE

Designed for: Those wishing to operate a manual PAYE system in a small business, or who wish to learn the basics of PAYE prior to taking the computerised Sage Payroll course.

Prerequisites: A reasonable level of numeracy.

Objectives: To learn the basics of a manual PAYE system.

Course Content

- Lesson 1: Principles of the PAYE system, terminology used to calculate gross pay, different methods of payment made to an employee, using Inland Revenue tables to calculate total free pay and total taxable pay for a basic rate tax payer, the use of tax codes when calculating net pay, completing the PAYE entries on a deductions working sheet (Form P11) for weekly paid employees.
- Lesson 2: Completing the PAYE entries on P11s for monthly and weekly employees, amending the tax code details for an employee following receipt of a P6, using the information on a P45 or P46 for a new employee, completing a P45 for a leaver, using Inland Revenue tables for a higher tax payer.
- Lesson 3: Calculating holiday pay for weekly paid employees, correcting errors on a P11, completing National Insurance entries on a P11 for weekly and monthly paid employees, calculating additional employer's national insurance contributions on earnings in excess of the upper earnings limit, calculating statutory sickness pay, calculating statutory maternity pay.
- Lesson 4: Summarising the details on a Form P11, end of month procedures and how to make payments to the Collector of Taxes, end of year duties and how to use Forms P14/P60 and P35.

Benefits

- Know how to use Inland Revenue tables and forms in order to maintain a manual PAYE system
- The flexibility and value of a self-study course designed to enable you to work at your own pace
- A personalised workbook to use as a reference guide on completion of the course
- The opportunity to gain the widely recognised Pitman Training Certificate

Course duration: 10-12 Hours

What next: Sage Payroll
Get Into Personnel