

Advanced Payroll Courses 2009



Highly practical tutor-led workshops in local venues running throughout the UK

- Payroll Practice and Legislation
- Payroll Year End Returns
- Expenses and Benefits
- Advanced Payroll Technician Qualification with optional exam

HRD & PAYROLL SOLUTIONS

visit www.learnpayroll.co.uk call 01295 225500 email info@learnpayroll.co.uk

Payroll Practice & Legislation★

One day face-to-face workshop - £397 + VAT

Content

Processing Earnings Correctly

- Understanding how to process reimbursed expenses correctly, such as eye-tests, glasses and mileage allowance payments for both tax and Class 1 NICs
- Problem areas for Class 1 NICs
- A detailed review of Termination Payments - how to determine whether tax and NICs are due
- Notional payments - what are they and how to deal with them

Advanced Payroll Administration

- Tax refunds - when these are appropriate and special circumstances
- Correcting mistakes when deducting tax and NICs
- The importance of monthly P35 reconciliations
- Deductions from pay - Tips on how to avoid problems
- Holiday entitlement, pay and unusual situations
- Salary sacrifice schemes - how they work
- Occupational sick and maternity pay schemes - relating them to statutory payments
- When average earnings should be recalculated for SMP, SSP & SAP purposes
- Redundancy pay schemes - occupational and statutory
- Payroll controls
- What happens on an HMRC compliance visit
- The payroll implications of compromise agreements
- Payments made after leaving - how should they be treated
- Earnings periods - how they are determined for employees and Directors
- Checklist for aggregated earnings for NICs in multiple employments

Pensions and NICs

- Basic and Additional State pensions
- Occupational Schemes - comparison of differing schemes
- The significance of "contracting-out" and its effect on NICs
- Group and Personal pension schemes
- Annual & Lifetime Allowances

more value

Our course prices already represent **excellent value** for money at only £397 a day (plus VAT) but now we're helping you beat the credit crunch by **holding our prices** throughout 2009

Payroll Year End Returns★

One day face-to-face workshop - £397 + VAT

Content

Year-end Basics

- Timetable for submission of year-end returns
- Penalties for inaccurate or late returns
- On-line filing options

Year-end Preparation

- Importance of Pay Period reconciliations throughout the year
- Tracing missing NI numbers
- Year-end document checks of tax and NICs certificates including:
 - Employers Contracted-out Scheme Number (ECON)
 - Scheme Contracted-out Number (SCON)
 - Payroll Giving Scheme
 - Certificate of Election
 - Certificate of Age Exception
 - Certificate of Deferment
- Year-end clear-down procedures
- Preparing for weeks 53, 54 and 56
- Applying P9X and P7X instructions for uplifting tax codes

Year-end Returns

- Step-by-step review of each year-end return form, including:
 - P14 End of Year Summary
 - P60 End of Year Certificate
 - P35 Employer's Annual Return
 - Employer's Supplementary Return P38A
- How to complete each form and many valuable tips on year-end procedures

On-line Filing

- The Government's timetable for compulsory electronic filing of year-end returns
- Pros and cons of the different filing methods
- Electronic Data Interchange (EDI) and Internet Services for PAYE (ISP)
- Step-by-step instructions from registration through to the completion of returns.

Please note: Forms P11D, P11Db & P9D are not covered on this workshop - (For full in-depth coverage of P11D returns, see the one-day Advanced Payroll - Expenses & Benefits Workshop)

★ **These three courses form part of the Advanced Payroll Technician course which can lead to a professional payroll qualification.**

Visit www.learnpayroll.co.uk for more information

Expenses & Benefits Workshop★

One day face-to-face workshop - £397 + VAT

Content

Overview of the P11D

- Timetable and penalties, fines and interest charges
- The use of alternative forms, software and working sheets
- Determining whether a Class 1 or Class 1A NI liability arises
- Avoiding the need to make entries on form P11D:
 - Dispensations
 - Extra Statutory Concessions (ESCs)
 - Statutory Exemptions
 - PAYE Settlement Agreements (PSAs)
 - Taxed Award Schemes (TASs)

Completing the P11D - step-by-step and section by section

- Assets transferred (cars, property, goods or other assets)
- Payments made on behalf of employee
- Vouchers or credit cards
- Living accommodation
- Mileage allowance payments
- Cars and car fuel • Vans
- Interest-free and low interest loans
- Private medical treatment or insurance
- Qualifying relocation expenses payments and benefits
- Services supplied
- Assets placed at the employee's disposal
- Miscellaneous items including
 - Subscriptions and professional fees
 - Canteen facilities
 - Childcare vouchers
 - Long service awards
 - Gifts
- Expenses payments made to, or on behalf of, the employee, including
 - Travel and subsistence
 - Personal Incidental Expenditure (PIEs)
 - Entertaining - staff and clients

Completing the P11D(b)

- Determining the benefits-in-kind that attract Class 1A NICs
- The effect of processing benefits through the payroll
- Calculating Class 1A liability
- Timetable, penalties and payments

Completing the P9D

- Overview of the differences between P11D and P9D
- Which employees require a P9D form?

Advanced Payroll Technician

Three day face-to-face workshop
£ 897+ VAT (with exam £1092 + VAT)

Optional Payroll Qualification

This traditional face-to-face course combines three one-day standalone workshops with an 'Advanced Payroll' theme and offers an optional exam to achieve a nationally recognised BTEC/Edexcel payroll qualification.

The course is a combination of the following courses, saving money with an optional payroll qualification.

- Payroll Year End Returns Workshop
- Advanced Payroll Practice & Legislation Workshop
- Expenses & Benefits Workshop

Content

The workshop aims and learning objectives are the same as the individual workshops described in the previous 3 pages.

Price Advantage

There are two key price advantages from enrolling on the Payroll Advanced Course:

1. The 3 workshops individually cost a total of £1191, enrolling on the Technician course costs just £897. **SAVING £294**
2. The optional enrollment to Edexcel/BTEC and exam fee is normally £295, combined with the Technician course is only £195. **SAVING £100**
Total cost of Advanced Payroll Technician Course with exam £1092. **SAVING £591**

Optional Half Day Revision

Revision half days are scheduled from time to time at a central location to assist those preparing for exams at an additional cost of £200.

Optional Exam

After completing the course, there is an optional exam in the 'traditional' classroom setting, of about two/three hour's duration.

Some exams already have venues and dates programmed. It may be possible to organise special dates if sufficient students request it, e.g. on a Friday after completing the three-day workshop, or on another day to suit a group of students from a particular location where it is difficult or too expensive to travel to one of the programmed venues.

On successful completion, each student is awarded the HRDPS Payroll Advanced Technician Certificate and, if enrolled with Edexcel/BTEC, Advanced Certificate in Payroll Procedures which is equivalent to a Level 3 NVQ professional qualification or 'A' level.

Payroll Practice & Legislation

Venue	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ABERDEEN					27					20		
BELFAST						10			15			
BIRMINGHAM					12						23	
BRISTOL				30							16	
CARDIFF										28		
EDINBURGH			23									
GLASGOW				28							12	
LEEDS				29							24	
LONDON (CENTRAL)		26			6	2				19		1
MANCHESTER				16							5	
MILTON KEYNES					5, 21						17	
NEWCASTLE U TYNE						1						
NOTTINGHAM					1						16	
READING				22							2	
SOUTHAMPTON										14		

Payroll Year End Returns

Venue	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ABERDEEN		23								21		
BELFAST			30						16			
BIRMINGHAM		19									24	
BRISTOL		19									17	
CAMBRIDGE			4									
CARDIFF		12										
LONDON (CENTRAL)			24		7					20		2
COVENTRY			9									
EDINBURGH			24									
EXETER		6										
GLASGOW				15							13	
LEEDS		18									25	
MANCHESTER				17							6	
MILTON KEYNES			27								18	
NEWCASTLE U TYNE				17								
NORTHAMPTON			10									
NOTTINGHAM		17									17	
READING		18									3	
SHEFFIELD			17									
SOUTHAMPTON		26										

Expenses & Benefits

Venue	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ABERDEEN					28					22		
BANBURY				8								
BELFAST			24						17			
BIRMINGHAM		18	19		11						25	
BRISTOL		3, 6		23							18	
CAMBRIDGE			18									
CARDIFF				29								
COVENTRY				15								
EDINBURGH				16								
EXETER					1							
GATWICK					11							
GLASGOW		24									11	
LEEDS				15						15		
LONDON (CENTRAL)			25	7	8	17				21		3
MANCHESTER			31								4	
MILTON KEYNES		26	5								19	
NEWCASTLE U TYNE			5									
NORTHAMPTON				16								
NOTTINGHAM				2							18	
READING			18		13						4	
SHEFFIELD				30								
SOUTHAMPTON					14							