

THE IPASS BOOK

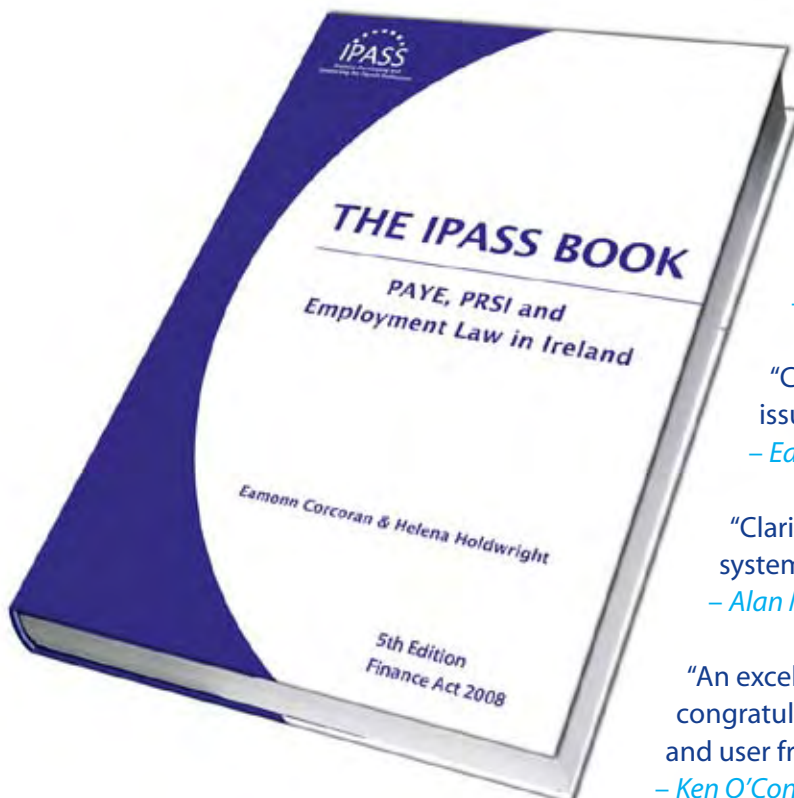
The Essential Guide to PAYE, PRSI & Employment Law in Ireland

The most comprehensive, practical and useful book any Payroll, HR or Finance professional can refer to. Updated for Finance Act 2008.

- Designed not just to provide information, but also to provide answers to the most common problems which arise.
- Completely up to date, and encompasses all of the recent changes in relation to PAYE/PRSI and Employment Law.
- Written by two of the country's leading experts in the field.
- Should be present on every Payroll and HR Manager's desk.
- Guaranteed to pay for itself over and over again.
- New updated version includes additional material on Employment Law, PAYE & PRSI, useful listings of payroll, HR and Time and Attendance software suppliers, government agencies & departments, Revenue offices, etc.

Recommended by some of the country's top Payroll & HR Managers

**NEW IN 2008 EDITION –
INCLUDES JOINT LABOUR
COMMITTEE AGREEMENTS &
REGISTERED EMPLOYMENT
AGREEMENTS**



"The IPASS book is my Bible. I don't let anyone take it away from my desk. I depend totally on it"

– Anne Kelly, Payroll Manager

"An excellent book - a "must have" for every payroll professional"

– Angela Malone, Head of Group Payroll Services, AIB

"Comprehensive - an ideal summary of the most relevant issues for payroll managers in Ireland"

– Eamonn Connolly, Former Payroll Manager Eircom plc

"Clarifies the most confusing aspects of the PAYE/PRSI system"

– Alan Moore Tax Consultant, Taxworld Publishers

"An excellent book which is badly needed - IPASS are to be congratulated for their foresight in publishing such an invaluable and user friendly book"

– Ken O'Connor, HR Director Heineken Ireland

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Employment Law

Terms of Employment (Information) Acts 1994 and 2001; Protection of Young Persons (Employment) Act 1996; Payment of Wages Act 1991; Organisation of Working Time Act 1997; Protection of Employees (Part-Time Work) Act 2001; Protection of Employees (Fixed-Term) Work Act 2003; National Minimum Wage Act 2000; Maternity Protection Acts 1994 and 2004; Adoptive Leave Act 1995 and 2005; Parental Leave Act 1998 and 2006; Juries Act 1976; Carer's Leave Act 2001; Industrial Relations Act 1990 - 2004; Unfair Dismissals Acts 1997 and 2001; Minimum Notice and Terms of Employment Acts 1973 - 2001; Redundancy Payment Act 1967 - 2003; Employment Equality Act 1998; Equal Status Act 2000 - 2004; Data Protections Acts 1998 and 2003; Safety, Health and Welfare at Work Act 2005; Joint Labour Committee Agreement and Registered Employment Agreements.

Pay As You Earn (PAYE) System

This section of the book explains the workings of the PAYE system and contains clear and simple examples, which help to highlight many of the most common issues and some of the less well known and understood areas of PAYE. The book also contains practical advice, which can not only save employers and employees a significant amount of money, but which can also minimise problems which employers may encounter during the course of Revenue Audits. Each of the following areas of interest is comprehensively covered:

The Irish Income Tax system; Personal taxation; Introduction to the PAYE system; Revenue administration; Employer Registration System; Operation and calculation of PAYE; The Tax Credit system; Deductions from pay; Commencements; First Employment; Change of employment; Emergency basis; Week 1 basis; Cessations; Revenue returns; Pension and PRSAs; Pay for tax purposes; Payments not regarded as pay for tax purposes; Treatment of a female employee who is widowed; Treatment of expenses; Motor expenses; Subsistence allowances; Inducement payments; Relocation and removal expenses; Tax free payments; Benefit-in-Kind; Company cars; Preferential loans; Other benefits; Maintenance payments; Attachment orders; Termination payments; Revenue audits; Appeals procedures; Revenue Charter of Rights.

Pay Related Social Insurance (PRSI) System

Many employers pay more PRSI than Corporation Tax each year. Yet most people simply do not understand precisely how the PRSI system works. This book explains the entire workings of the PRSI system and highlights many of the problems with which employers have to contend. The following areas of specific interest are comprehensively dealt with:

Introduction to Social Insurance; The PRSI classification system; PRSI exemptions and repayments; Employee benefits; Employer and employee contributions; Contribution weeks; Rules and exemptions; Reckonable earnings; Health Contribution levy; Calculation of PRSI contributions; Taxable short term Social Welfare benefits; Taxable long term Social Welfare benefits; Company directors; PRSI for employees working abroad; PRSI for foreign nationals working in Ireland; Rulings and appeals procedure; Special incentive schemes.

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