

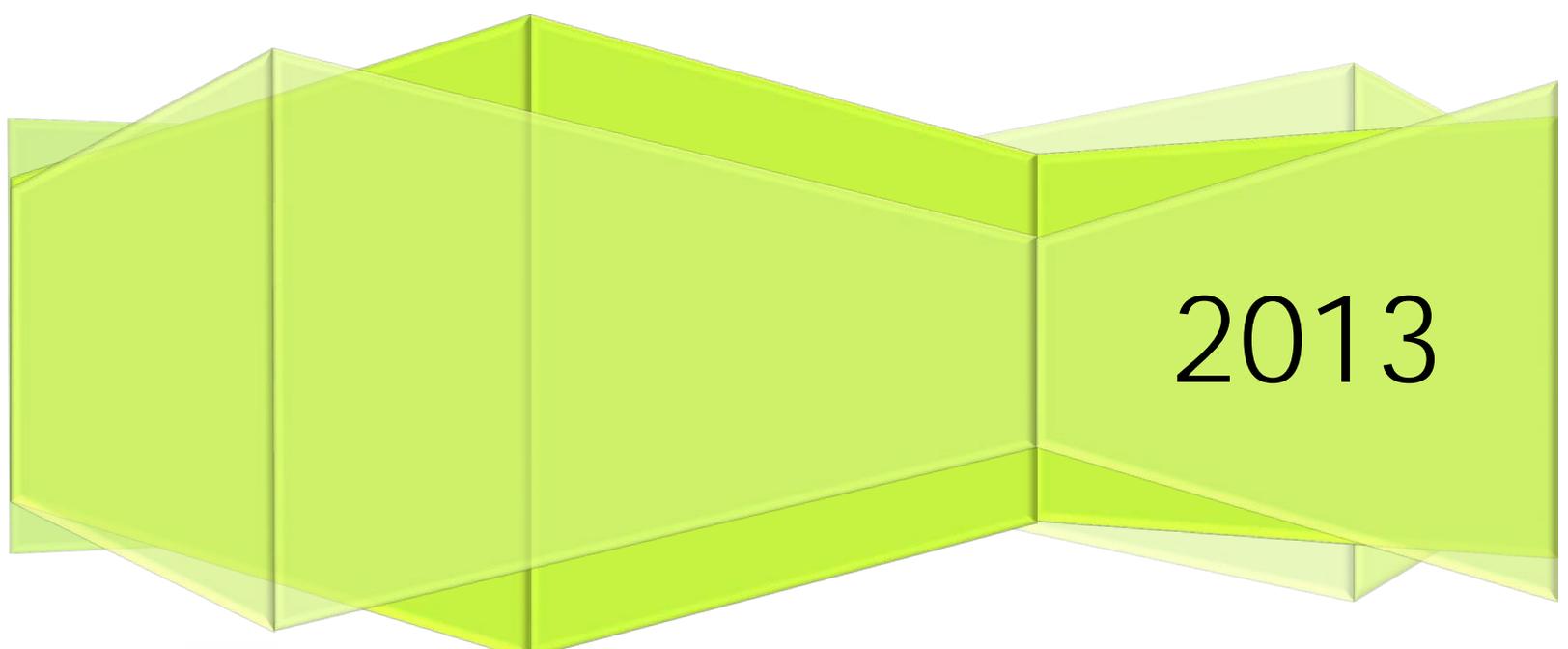
PAYEsoft® .Inc

The art of software.

Timesaver:Calc for Tax Ireland User's Manual

Version 1.0.0

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2013



Please consider the environment before printing this manual.

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Basis

There are three options, 'cumulative', 'week 1/month' and 'emergence'; cumulative being the standard basis. You will find the basis to use clearly given on the employee's tax certificate. You can change the default basis in the [options](#).

Cumulative basis uses figures to date plus this period to calculate PAYE tax and Universal Social Charge (USC), whereas 'week 1/month 1' uses only the figures for this period. There are no rebates given when using 'week 1/month 1' basis.

Emergency basis uses a set of periodic tax credits and standard rate cut off points for PAYE tax, distributed over a set number of periods. If the employee has not supplied their PPS number, there are no tax credits and all earnings are taxed on the higher rate. Emergency basis is non-cumulative so no rebates are given. USC is affected by emergency basis, calculated on a no-cumulative higher rate.

If an employee is on temporary basis, then basis should be set to week 1/month 1 and the tax credits and standard rate cut off should be used from the employee's P45. A refund should not be made where an employee is operating on a temporary basis.

Withhold PAYE/USC Refunds where Pay Zero

This option will treat any minus values in PAYE tax and USC as zero where the employee's was not paid in the period, e.g. the employee did not work that period.

Annual Tax Credits

This figure should be entered from the employee's Tax credit certificate.

Annual Standard Rate Cut Off (SRCO)

This figure should be entered from the employee's Tax credit certificate.

Marginal Relief

When ticked, PAYE tax at the higher rate is set to the marginal rate instead of the standard higher rate, for example if the standard higher rate was 41% then the marginal rate is 40%.

On the other hand if the employee is entitled to tax exception, the tax' able tick box should be un-ticked on the payments section of the payslip screen, against all elements in the list.

The decision regarding any individual's entitlement to exemption and marginal relief is made by Revenue – not by the employer. The employer must operate PAYE in accordance with the tax credit certificate issued.

Annual Universal Social Charge Cut Off (USCCO)

The values in both USCCO1 and USCCO2 are set by the revenue, and should not be altered. The system will select the correct values depending on the basis, frequency and the reduced rate tick box.

Reduced Rate

If you are 70 or over or a medical card holder under 70 and your aggregate income for the year is €60,000 or less you pay a reduced rate of USC.

Income exempt from the USC

You do not pay the Universal Social Charge if your total income for a year is under €10,036.

All Department of Social Protection payments, including Maternity Benefit and State pensions, are exempt from the Universal Social Charge. Similar payments, such as payments made as part of Community Employment schemes or the Back to Education Allowance, are exempt. Social welfare or similar payments made from abroad are exempt. Student grants and scholarships are also exempt.

Income where DIRT (Deposit Interest Retention Tax) has already been paid is exempt from the USC.

There are a number of other exemptions. These include:

- Certain salary sacrifice schemes, such as the TaxSaver Commuter Ticket Scheme and the Cycle to Work scheme
- Statutory redundancy payments
- Foster care payments
- Child Benefit
- Rent a Room Relief

To select USC Exception for a payment, un-tick the USC' able tick-box on that payment in the payments list.

PRSI Category

Here you select the category that the employee falls under; the class will then be displayed in the class dropdown list below. If 'Public sector employee' is selected from the category list, there will be a further selection of B, C, D and H in the Class dropdown list to choose from.

After you have clicked calculate, the sub class will be displayed.

Selecting Payments

Click on a row in the description column and select a description from the list. If there is not the description in the list, select custom and enter your own.

- If the payment is PAYE tax' able, put a tick in the PAYE tax' able tick-box (T).
- If the payment is PRSI' able, put a tick in the PRSI' able tick-box (P).
- If the payment is USC' able, put a tick in the USC' able tick-box (U).
- If the payment is Pension' able, put a tick in the Pension' able tick-box (Only available from the custom or [definitions](#) window).

Then enter a value for the payment.

Selecting Deductions

Click on a row in the description column and select a description from the list. If there is not the description in the list, select custom and enter your own.

- If you want the deduction to be deducted before PAYE tax is deducted, put a tick in the PAYE tax' able tick-box (T).
- If you want the deduction to be deducted before PRSI is deducted, put a tick in the PRSI' able tick-box (P)
- If you want the deduction to be deducted before USC is deducted, put a tick in the USC' able tick-box (U)
- If you want the deduction to be deducted before any pension schemes are calculated, put a tick in Pension' able tick box (Only available in from the custom or [definitions](#) window).
- If the deduction is a Pension scheme then tick Pension and input the relevant information for Employee's contribution, employer's contribution and disregarded (See [Pension Deductions](#)).

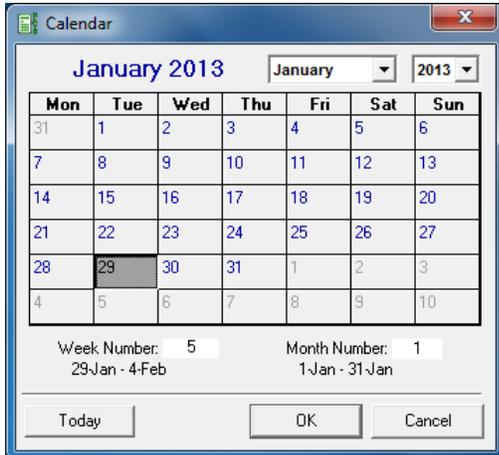
Then enter a value for the deduction.

Brought Forwards

This is where you can enter your P45 or totals from the previous period if the Employee started after period 01.

Calendar

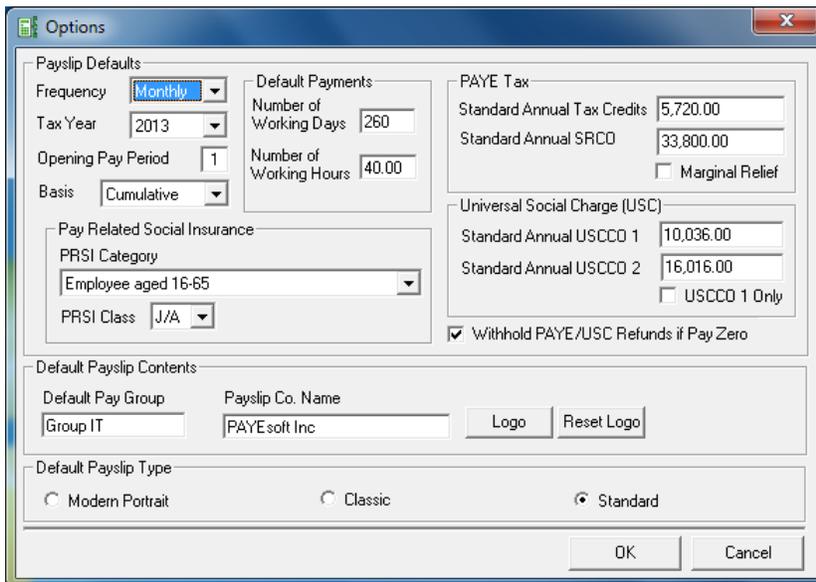
You can access the calendar from the calendar button at the bottom of the payslip screen.



The calendar can be used to quickly select a pay period, when you click on a date in the calendar and click OK, the relevant pay period is transferred over to the payslip screen.

Customize

Select Options from the edit menu and the Options window will be displayed.



Payslip Defaults

By changing the default values here, they will be used when you first start the software or click the new button on the payslip screen. Enter the most common values you use, for example, you may wish to enter opening pay period as '1' while working in January.

Default Payments

The first is the number of working days used in the salary calculator, e.g. the standard number of working days is 260 days a year (52 weeks X 5 days a week). The figure that you enter here will be used as the divisor for the salary that you enter. This is useful for calculating starters and leavers who only receive a part period payment.

For example, a new employee is on €20,000 a year and the standard number of working days a year is 260. He has worked for 12 days in this pay period. His salary will be €923.08

20000 divided by 260 times 12 = salary to be paid. The second field is for the contracted number of hours worked per week. This is very similar to the working days above, e.g. an employee is paid €300 a week and normally works a 40-hour week. He only worked 25 hours so the salary will be €187.50.

300 divided by 40 times 25 = salary to be paid.

Default Payslip Contents

Print out a payslip to see where the fields appear on the payslip then enter a suitable title in each. The first is the payroll group name and this will be set to Your Pay group. The second field is for the company name. When you save a payslip you will be able to change the default Pay group.

Default Payslip Type

Select which of the 3 styles of payslip you use the most.

Logo

Firstly get your logo file into a compatible format. The file should be in one of the following formats:

Bitmaps (*.bmp;*.dib), GIF Images (*.gif), JPEG Images (*.jpg), Metafiles (*.wmf;*.emf), Icons (*.ico;*.cur)

Once you have created your logo file you can then store it somewhere easy to remember.

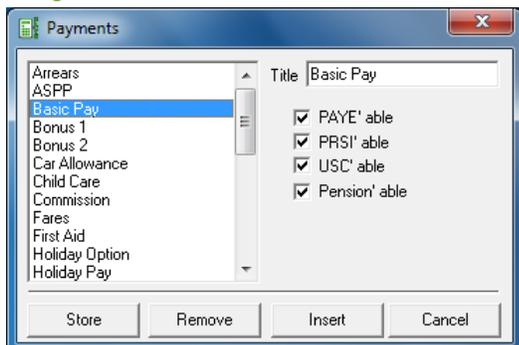
Add Logo

Click on the logo button on the right hand side of the options window. Find your logo, highlight it and click open and OK. The next time you print a payslip you will see your logo on it.

Remove Logo

To remove the logo click 'Reset Logo'. This will remove the logo so you can apply a new one or leave the area blank.

Payment list



This window can be activated in three different ways depending on where you are on the system:

- Clicking on the edit menu/definitions/payments.
- Right click on payment on the payslip screen.
- Selecting "custom" from the payments drop down list on the payslip screen.

Once the window is up, you can enter a new deduction title, defining whether it is allow-able against PAYE tax, PRSI, USC and pension.

Click 'insert' for a one off payment or 'store' to add it permanently to the list.

Payments for Expats

There are two simple facilities for expats on the system.

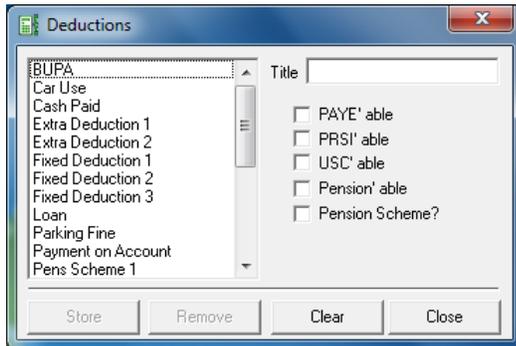
*Non Payable Payments

If you put an '*' in front of a custom payment, it will not be calculated as a payment but will be taxed if T is ticked on the payment row.

Ex-Pat Tax-Back

This function will calculate a Net to Gross figure and add the tax back into a payment; this will then be calculated again until the net value is as specified. Simply Tick Ex-Pat Tax-Back in the [Net to Gross dialog](#).

Deduction list



This window can be activated in three different ways depending on where you are on the system:

- Clicking on the edit menu/definitions/deductions.
- Right click on deduction on the payslip screen.
- Selecting 'custom' from the deductions drop down list on the payslip screen.

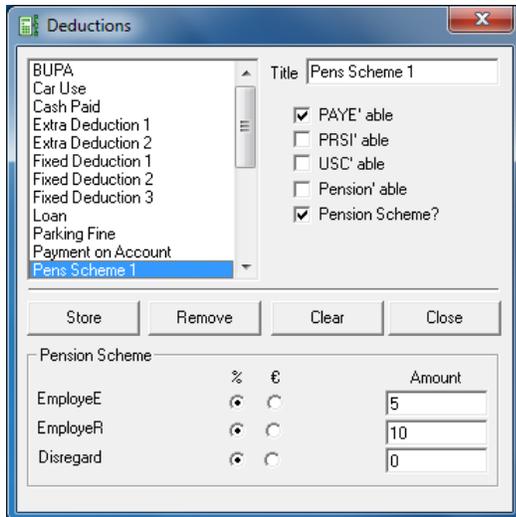
Once the window is up, you can enter a new deduction title, defining whether it is allow' able against PAYE tax, PRSI, USC and pension.

Click 'insert' for a one off deduction or 'store' to add it permanently to the list.

You can delete a payment or deduction by selecting it in the list and then clicking the remover button.

Pension deductions

To set up pension details insert a heading from the deduction list then right click to reach a further screen with three more settings. Select '%' or '€' and enter a figure under amount.



Employee - This is the employee's deduction you want made.

Employer - This is the employer's deduction you want made.

Disregard - this is the percentage or value that must be deducted from the pensionable pay prior to the employee and employer calculations being made.

Click insert and the values will be inserted when the payslip is calculated.

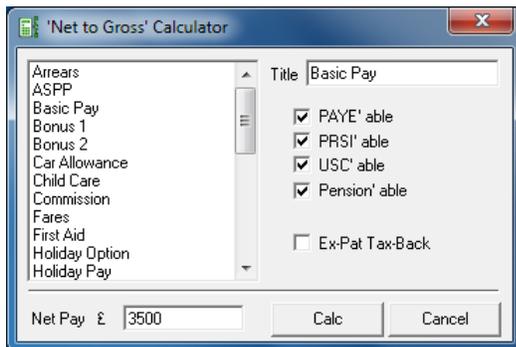
NB. Pension schemes that have been authorized by the Revenue allow employees to obtain tax relief on their pension contributions (Including any Additional Voluntary contributions) but not against their earnings for PRSI, USC purposes.

Net to gross calculation

Occasionally you may need to 'gross up' a net payment to arrive at the gross value before the deduction of tax and National Insurance.

To operate Timesaver: Calc for Tax in this way, set the 'conditions of payment' - such as 'Frequency'; 'period and basis', etc., - as you would for a normal 'Gross to Net' calculation.

Now click on the 'Net Pay' box at the bottom right of the payslip screen or from the File menu to reveal the 'Net to Gross Calculator' Window.



Enter the description of the payment you wish to make or select one from the list and enter the net pay target figure.

NOTE: The 'PAYE Tax', 'PRSI' and 'USC' e.c.t boxes allow you to decide the basis for calculation, just as you would in a normal 'Gross to Net' calculation.

Cumulative Payments

You may wish to calculate a series of payslips for an individual. When producing further payslips the values held and displayed as 'C/F' Cumulative will remain but will be changed to 'B/F'. The 'Period' will automatically advance when you press 'Next'.

(See [commencing an employee's next payslip](#))

Enter or amend any payments or deductions due and press 'Calc' to perform the second calculation, which will update the cumulative

IMPORTANT: If you intend to provide the individual with separate payslips for each of the pay periods, then you will need to store each calculation separately, changing the pay period accordingly.

Copy Payslip Information

On the Menu bar in the Edit function there is a 'Copy facility'. When you are in the payslip screen the 'Copy' function will copy summary details of the payslip details

View current payslip figures & raw calculations

All the current values of a payslip displayed on the payslip screen can be accessed by selecting 'View' then Payslip Values from the menu bar. This includes employer's contribution and pension deduction.

Payslip Values		Raw Calculations
Gross Pay	€3,400.00	PAYE TAX CALCULATION
PAYE Tax Gross	€3,400.00	Get period M
PAYE Tax Paid	€325.83	MTaxPeriod({Payslip date})
PRSI 'able Earnings	€3,400.00	1
PRSI Employer	€365.50	1
PRSI Employee	€136.00	Set cumulative taxable pay
USC 'able Earnings	€3,400.00	{{Pay for period} + {Pay to date}}
USC Paid	€181.23	(3400 + 0)
Employee Pensions	€0.00	3400
Employer Pensions	€0.00	Split tax credit
		{{Annual tax credits} / {Frequency Factor}}
		(5,720.00 / 12)
		476.666666666667
		Split standard rate cut off
		{{Annual standard rate cut off} / {Frequency Factor}}
		(33,800.00 / 12)
		2816.666666666667
		Set cumulative tax credit
		{{Tax credits} × {Period number}}
		(476.666666666667 × 1)
		476.6667
		Set cumulative standard rate cut off

Raw Calculations

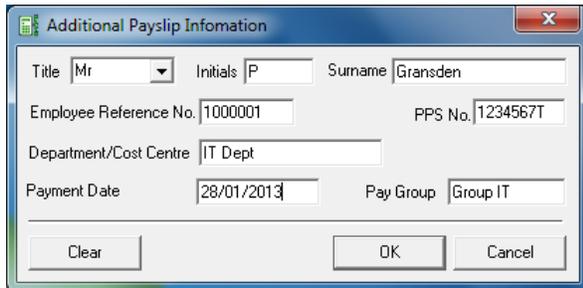
Also on the View current payslips screen is a display of the raw calculations that come directly from the calculation engine. The results are YTD cumulative for PAYE tax and USC and non-cumulative for PRSI. Rounding is represented by 'r' and negative-treat-as-zero is represented by '#'.

Each section starts with the calculation type: PAYE tax, USC and PRSI calculations. Then there are groups of four lines:

1. Formula Name
2. Formula Text
3. Formula Values
4. Formula Result

Additional Payslip Information

This screen can be accessed through the employee information button on the payslip screen. You will also be prompted to fill in this information when storing a new payslip or by selecting 'Store As' from the File menu.



Title	Mr	Initials	P	Surname	Gransden
Employee Reference No.	1000001	PPS No.	1234567T		
Department/Cost Centre	IT Dept				
Payment Date	28/01/2013	Pay Group	Group IT		

Clear OK Cancel

Mandatory fields are marked yellow until filled in, the PPS number will turn yellow if the PPS number is invalid.

The Payment date is the date payment is made to the employees Bank not the pay period date.

All other fields should be self-explanatory.

Payslips

You should always save your payslips for later use; you will need to recall them when doing cumulative/sequential calculations.

Store a Payslip

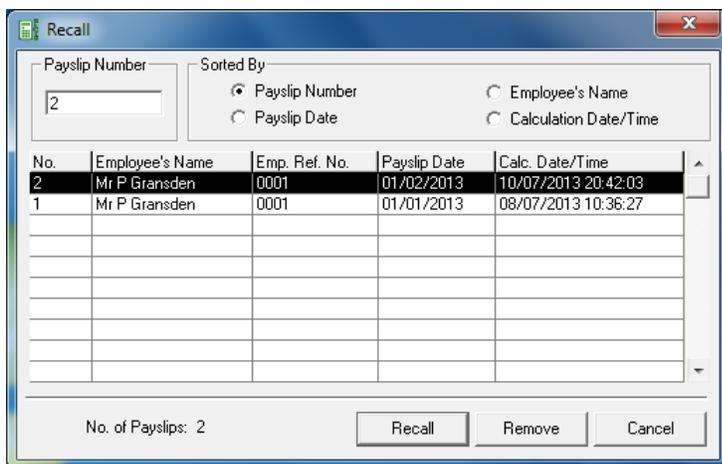
Once a payslip has been calculated, you can save/store it by clicking on the 'File' menu, then 'Store'. This will activate the additional payslip information screen if needed. When you complete and confirm a window will be displayed that tells you the storage number of the new payslip.

Duplicate a payslip.

Recall the payslip you wish to duplicate and then from the 'File' menu select 'Store As'. This will activate the additional payslip information screen. When you complete and confirm the entries a window will be displayed that will tell you the storage number of the new payslip.

Recall a Payslip

Once stored, you can recall any payslip by simply clicking on 'File', then 'Recall'. A window details all payslips held by the system and offers a choice of four sort sequences. Select the payslip you require by highlighting it and then pressing the 'Recall' button.



Amend a Payslip

This is only advisable before a payslip has been issued to an employee. To amend a payslip click on 'File' on the menu bar, then 'Recall'. Make your changes then click on 'File' on the menu bar, then 'Store'.

Delete a Payslip

Select a payslip from the list and click Remove.

Print a Payslip

Once a payslip has been calculated or recalled you can print it from the 'File' menu. There is a selection of three different payslip layouts to choose from.

Commencing an employee's the next payslip.

Recall the last payslip for an employee then press 'next'. You are now commencing a new calculation and the pay period has been advanced. You can now make changes were needed before clicking calculate and then store. The payslip will be assigned a new storage number; not overwriting its previous one.

Additional payment

Making a second payment in a pay period is always an issue because it is impossible to determine the amount of statutory deductions previously deducted in that period; therefore you have to give the system sufficient information to proceed.

The first step is to re-create the first payslip and ensure you have the same values. Remember that your brought forward values will come from the previous period's payslip.

Once the figures are the same add the new payments or deductions and recalculate. This will now give you the revised figures for the pay period. You can now store and print the payslip.

Backing up Payslips

Payslips are stored electronically in a database in
'... \Documents\My Payslip Database\Taxcalc_2013_IE.mdb'.

Make Calc for Tax stay on top of other windows

You can make Calc for Tax stay on top of other program windows by clicking on the View menu and selecting 'Stay on top'. This is useful if you want to check figures in applications and don't want to keep switching between programs.

Updates

Each year the Timesaver: Calc for Tax software is upgraded with the new rates and bandwidths as decided upon by the Revenue.

Each time the software is re-issued specific instructions are given so that you will know what to do.

Contact information

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About

Timesaver software from PAYEsoft cutting costs & saving time...

Increasing productivity is a key issue for all businesses. The most basic of financial calculations can occupy Human Resources or Payroll staff for hours when they could be more profitably employed elsewhere. Now, PAYEsoft Inc. has developed a range of software packages which automate these time-consuming manual operations.

PAYEsoft are dedicated to providing software that increases productivity. Our software is used where ever there is a need to replace time consuming operations, work prone to error or to display data accurately and quickly.

For another details on how the Timesaver series can help your staff to save time and increase your company's productivity, please contact us: admin@payesoft.com

Installed files

COMCAT.DLL	VB Setup Runtime
STDOLE2.TLB	VB Setup Runtime
ASYCFILT.DLL	VB Setup Runtime
OLEPRO32.DLL	VB Setup Runtime
OLEAUT32.DLL	VB Setup Runtime
MSVBVM60.DLL	VB6 Runtime
CALCFORTAX.EXE	Calc for Tax Main Program
TAXCALC.BK	Database file (your payslips)
COMDLG32.OCX	Microsoft Common Dialog
MSCAL.OCX	Microsoft Calendar Control
MSCOMCTL.OCX	Microsoft Common Controls
TDBGPP.DLL	TrueGrid Runtime
TODGUB8.DLL	TrueGrid Runtime
TODG8.OCX	TrueGrid Runtime
XARRAYDB.OCX	TrueGrid X-Array library