

**United Kingdom
Introduction to Income Tax (PAYE) and
National Insurance Contributions (NICs)
Course Outline***

This seminar is presented in cooperation of the Chartered Institute of Payroll Professionals.

Ascertaining gross pay

- Classifying taxable and NICable pay elements
- Calculating pay apportionments correctly

Processing deductions

- Ascertaining what makes a deduction from pay lawful
- Distinguishing deductions which affect taxable and NICable pay
- Overview of tax relief methods for pension contributions

National Insurance categories

- Listing the NI category letters currently in use
- Identifying the correct NI category letter for employees
- Awareness of proof required to apply certain category letters

Calculating National Insurance Contributions

- Recognizing the names and current amounts of NIC thresholds
- Listing the current rates of NICs for each category letter
- Calculating NICs using the Exact Percentage method
- Calculating NICs using the Table method

The new Health and Social Care Levy deduction

- An overview of the changes to national insurance and the introduction of the Health and Social Care Levy

Identifying different tax codes

- Identifying circumstances which warrant “emergency tax codes”
- Categorizing different tax codes
- Distinguishing Scottish tax codes

*Program subject to change without notice

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