

**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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