Welcome

Your Payslips & Deductions Explained

Deirdre Dempsey, Hr Payroll Services Manager
Mairead O’Connor, Employee Services Team
Liza Toye, HRIS
HR Service Desk
first port of call
Ext. 3333

Employee Services
Responsible for all payments up to Gross Pay

Payroll Services
Responsible for processing of payroll - Gross to Net Pay

Your Queries Answered
## Employee Services Specialist Areas

### Pay
- Calculate and implement all Salaries/Allowances
- Implement Annual Increments and Salary changes
- Deductions—Maternity Leave/Parental leave/Sick pay/Unpaid leave

### Other Activities: Forms, Codes & Staff
- Set up New Staff on the Payroll/Personnel system
- Terminate Payroll/Personnel record when staff leave
- Certificates of income/statements of earnings for Bank/Building Societies and Social Welfare Forms
- **Code Changes** (NB. Changes of research accounts can only be made when a Staff Transfer form has been received in the Financial Services Office/Employee Services)

### Postgraduate students
- Set up Students & application for Tax Exemptions
Deadlines Employee Services

**Monthly Payroll**
- Midday 1st of Each Month

**Weekly Payroll**
- Midday Thursday in week preceding payment
- Midday Wednesday in week preceding Bank Holiday

**Christmas Payroll**
- Deadlines are notified in advance.
<table>
<thead>
<tr>
<th>Name</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mairead O’Connor</td>
<td>Monthly paid on Academic, Administrative or Senior Library grades - Ext. 4966</td>
</tr>
<tr>
<td>Aaron O’Hara</td>
<td>Monthly paid on Executive Officer, Technical or Library Assistant &amp; Executive grades - Ext. 4960</td>
</tr>
<tr>
<td>Carol Tompkins</td>
<td>Monthly Research – Research Assistants and Fellows-Ext 4962</td>
</tr>
<tr>
<td>Rachel McNamara</td>
<td>Monthly Research - Postgraduate Students - Ext. 4968</td>
</tr>
<tr>
<td>Joanne Lynch</td>
<td>Weekly paid employees and Undergraduate Students - Ext. 4964</td>
</tr>
</tbody>
</table>

All queries: to hr@tcd.ie or Ext 3333
Payroll Services Specialist Areas

**Pay & Staff Matters**

- Implementation of salary from Gross to Net Pay for Staff
- Deductions – VHI/ Common Room /Telephone /Library /House Loans
- P60/PRD 60 distribution – printed and online.
- Issuing of P45s for Leavers

**Tax & Revenue**

- BIK calculations and processing
- Accounting for and payment of Statutory Deductions; Tax and PRSI to Revenue Commissioners
- Uploading and processing of Tax Credits etc
- Year End – Submission of P35 to Revenue
Deadlines Payroll Services

Monthly Payroll
- Midday on 6th of each Month
- [https://www.tcd.ie/hr/our-services/payroll-services/dates-deadlines](https://www.tcd.ie/hr/our-services/payroll-services/dates-deadlines)

Weekly Payroll
- Midday Thursday in week preceding payment
- Midday Wed. in week preceding Bank Holiday

Christmas Payroll
- Deadlines are notified in advance.

Monthly/Casual deadlines
- Midday on 6th of each Month
### Payment dates

<table>
<thead>
<tr>
<th>Payroll Type</th>
<th>Payment Date Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Weekly payroll</strong></td>
<td>Thursday each week.</td>
</tr>
<tr>
<td><strong>Monthly payroll</strong></td>
<td>20th of the month unless 20th falls over a weekend in which case it is the previous Friday.</td>
</tr>
<tr>
<td><strong>Casual Payroll</strong></td>
<td>Last working day of the month – unless this falls over a weekend in which case it is the previous Friday.</td>
</tr>
<tr>
<td>Name</td>
<td>Department</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Deirdre Dempsey</td>
<td>HR Payroll Services Manager - Monthly Payroll</td>
</tr>
<tr>
<td>Fiona Mc Donald</td>
<td>Casual Payroll</td>
</tr>
<tr>
<td>Orla Sweeney</td>
<td>Weekly Payroll</td>
</tr>
</tbody>
</table>

All queries should be addressed to hr@tcd.ie or Ext 3333 in first instance.
Tax

- Pay for calculation of tax is gross pay less the following:
  - Pension
  - Pension Levy
  - Travel Pass
  - Bike To Work
Example

- Staff member €5000 per month
- Pension of €250 per month
- PRD of €260.41
- Travel pass of €100
- Standard tax credit of €3300
- Standard rate cut off of €33800
Gross pay for tax is €5000 - €250 - €260.41 - €100 = €4389.59

Standard Rate Cut and Tax Credits are divided by:
12 for monthly and 52 for weekly staff.

Year Tax Credit of €3300 / 12 = 275 monthly tax credit

Year Tax Credit of €3300 / 52 = 63.46 weekly tax credit

Yearly Standard Rate Cut Off of €33800 / 12 = €2816.66 monthly @ 20% tax

Yearly Standard Rate Cut Off of €33800 / 52 = €650.00 weekly @ 20%
## Calculation of Tax

**Gross Pay = €4389.59**

### Step 1
- \(2816.66 \times 20\% = 563.33\)

### Step 2
- \(1572.93 \times 40\% = 629.17\)

### Tax Due
- Tax due = 1192.50

### Tax Credit
- Less Tax Credit = -275.00

### Tax Payable
- Tax payable = 917.50
UNIVERSAL SOCIAL CHARGE (USC) CALCULATION
USC
Bike to Work
Travel Pass
Gross pay for USC €5000 – €100 (travel pass)= €4900

<table>
<thead>
<tr>
<th>Weekly Threshold</th>
<th>Monthly Threshold</th>
<th>Annual Threshold</th>
<th>USC %</th>
</tr>
</thead>
<tbody>
<tr>
<td>231</td>
<td>1001</td>
<td>12012</td>
<td>0.5</td>
</tr>
<tr>
<td>361</td>
<td>1564.33</td>
<td>18772</td>
<td>2.5</td>
</tr>
<tr>
<td>1347</td>
<td>5837</td>
<td>70044</td>
<td>5</td>
</tr>
<tr>
<td>99999999.99</td>
<td>99999999.99</td>
<td>99999999.99</td>
<td>8</td>
</tr>
</tbody>
</table>
Calculation of USC -  Gross pay for USC is €4900

<table>
<thead>
<tr>
<th>STEP 1</th>
<th>• 1001 @ .50% = €5.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>STEP 2</td>
<td>• 563.33 @ 2.5% = €14.08</td>
</tr>
<tr>
<td>STEP 3</td>
<td>• 3335.67 @ 5% = €166.78</td>
</tr>
<tr>
<td>TOTAL</td>
<td>• Total USC payable = €185.86</td>
</tr>
</tbody>
</table>
PENSION RELATED DEDUCTION (PRD) CALCULATION
Pension Related Deduction (PRD)

Gross pay for PRD is gross pay less the following
Bike to Work and Travel Pass

PRD Thresholds are as follows:

<table>
<thead>
<tr>
<th>Weekly Threshold</th>
<th>Monthly Threshold</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>552.88</td>
<td>2395.83</td>
<td>0</td>
</tr>
<tr>
<td>1153.85</td>
<td>5000</td>
<td>10</td>
</tr>
<tr>
<td>99999999.99</td>
<td>99999999.99</td>
<td>10.5</td>
</tr>
</tbody>
</table>
Calculation of PRD  
Gross pay for PRD is €4900

**STEP 1**  
• €2395.83 x 0% = 0

**STEP 2**  
• €2504.17 x 10% = €250.41

**TOTAL**  
• Total PRD due €250.41
PRSI CALCULATION
PRSI - Gross Pay for PRSI Purposes:

- Travel Pass
- Bike to Work
- Disability/Illness Benefit
Calculation of PRSI

A1 staff Post 1995 started in College - Gross pay for PRSI is €4900

- PRSI is 4% of gross salary for staff on A1 class. (Applies to majority staff employed after 1995).
- Calculation: €4900 x 4% = €196.00
- Social Welfare payments are exempt for PRSI.
Calculation of PRSI

D1 staff (Pre 1995, monthly paid staff) - Gross pay for PRSI is €4900

- PRSI is calculated for Pre 1995 staff Class D1
- €1443.00 per week @ .90%
- remainder at 4% (monthly rates)
- Social Welfare payments are exempt for PRSI.
Do you have any questions for us?

Next: Demo of CorePortal
Online Payslips and Employee Self Service

CorePortal
Log in to Core Portal
for Online Payslips and Employee Self Service

Important note: you can only access CorePortal from within the College network.
The address is http://hrservices.tcd.ie/pls/coreportal_live. You can find a link on the HR
website, in our Quick Links section.
CorePortal Main page

You may select My Payroll Self Service or My Personnel Self Service.
My Payroll Self Service

Selecting My Payroll Self Service will bring you to your My CorePay page

- View your payslip online
- View and change your bank account details.
- View your P60s
View your payslip online

Click on “View My Payslip” to see the list of your payslips from this year.

Click on “View Payslip” link to open the payslip.
View /change Bank Account Details

In the MyCorePay page, click on View Bank Account Detail:

Click on the Action icon:

Please exercise extreme care when changing bank details. Your salary will be credited to the bank account nominated in your instruction.

Please be aware that the File for Bank is generated around the 12th of the month. Changes to bank details should be made prior to the 12th to be guaranteed active for the current month.
Choose your Bank Branch from the dropdown list.

Type your new account number - twice
Click the Declaration tickbox and Save the changes

An email will be sent to your TCD email address letting you know that your bank account details have been changed.
My Personnel Self Service
Select My Personnel Self Service to go to My CorePersonnel page
My CorePersonnel page

Use the CorePersonnel page to:

View / update personal details

• Home address.
• Contact telephone numbers.
• Dependents / civil status.
• Your bank account details.

The Menu contains

• My Personal Details:
  • Home address / telephone number / TCD email address / personal mobile number.
• My Job Profile:
  • Pay Grade (labelled here as Job Title), Department and Employee Status.
Next of Kin Detail

For your Emergency Contact details

– In the Update My Personnel Profile menu, click on the link to Next of Kin Detail. This will open the My Next of Kin window.

– Click on the Edit button, to open the Edit My Next of Kin window. You can now update all of the fields. This information is used for Trinity College to contact someone in case of emergency.
Thank you for your time today.

https://www.tcd.ie/hr/our-services/yourhr/

www.tcd.ie/hr

Our HR Service Desk - 01 896 3333