Welcome to the Information Session

1: Background
2: What is changing?
3: How will this impact me?
4: Payroll Schedule (and example)
5: Optional Advancement & Recoupment Process (and example)
6: What do I need to do?
Q&A Session

Appendix 1 – 52 week payroll schedule mapped
Appendix 2 – Most frequently asked questions
Background

Government and the Department of Education & Skills have introduced a Shared Business Services in a range of areas in the Higher Education sector.

All Higher Education Institutes (HEIs) are planned to move to a centralised payroll processing centre.

Part of this is the standardisation of payroll processing so as to deliver improvements and efficiencies in payroll processing.

One of these changes includes the standardisation of payment frequencies from weekly to fortnightly.
Labour Court Hearing outcome Dec 2021

- The change should happen as early as possible in the tax year (2022).

- A transitional loan payment of five days’ pay should be made to the staff concerned upon transition.

- That loan should, following a short transition period, be repaid by means of payroll deduction spread out over the entirety of the tax year.
How will it impact me?

Weekly payments will no longer be available. First fortnightly payday from 31st March 2022.

<table>
<thead>
<tr>
<th>Area</th>
<th>Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary and take home pay</td>
<td>No Change. Annual salary will remain the same.</td>
</tr>
<tr>
<td>Taxes</td>
<td>No Change</td>
</tr>
<tr>
<td>Payslips</td>
<td>Access to payslips will also be available online (with option to print) and on mobile app</td>
</tr>
<tr>
<td>Terms and Conditions of employment</td>
<td>No Change</td>
</tr>
</tbody>
</table>
## Payroll Schedule

<table>
<thead>
<tr>
<th>Pay day</th>
<th>Pay frequency</th>
<th>O/time &amp; On Call worked</th>
<th>Basic Pay dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>16/03/2022</td>
<td>Last Weekly Payroll (+5 Days Advancement, if requested)</td>
<td>Thurs 03 Mar – Mon 07 Mar</td>
<td>14th-20th March</td>
</tr>
<tr>
<td>31/03/2022</td>
<td>1st Fortnightly Payroll</td>
<td>Tues 8 Mar - Sun 13 Mar</td>
<td>21st Mar – 3rd April</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mon 14 Mar - Sun 20 Mar</td>
<td></td>
</tr>
<tr>
<td>14/04/2022</td>
<td>2nd Fortnightly Payroll</td>
<td>Mon 21 Mar - Sun 27 Mar</td>
<td>4th – 17th April</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mon 28 Mar - Sun 03 Apr</td>
<td></td>
</tr>
<tr>
<td>28/04/2022</td>
<td>3rd Fortnightly Payroll (Recoupment commences)</td>
<td>Mon 04 Apr - Sun 10 Apr</td>
<td>18th Apr – 1st May</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mon 11 Apr - Sun 17 Apr</td>
<td></td>
</tr>
</tbody>
</table>

☆ Overtime / On Call payment schedule will be standardised across the College
Sample Payslips to difference from weekly to fortnightly

Sample 1 - Weekly Payslip

Basic = 663.38
Travel Time = 85.02
PAYE = 92.45

Sample 1 - Fortnightly Payslip

Basic = 2 x 663.38
Travel Time = 2 x 85.05
PAYE = 2 x 92.45
Advancement & Recoupment Process

‘Transitional Loan’ Form (see Appendix 1) emailed to employees & attached to payslips on 15th February 2022
Forms to be returned by 13:00 on 28th February 2022

- **Advancement**
  - 16th March 2022
  - Final Weekly Pay
  - +
  - 5 Days Basic Pay

- **Recoupment**
  - Commence from 3rd Fortnightly Payroll
  - Over 3 months (8 payrolls) or till year end (18 payrolls)
  - To be recouped same Tax Year

☆ **Forms not returned** will be taken as “Opted in” with maximum recoupment period
Sample Payslips with Transitional Advancement

Sample 2 – Weekly Pay and Advancement Option (16\textsuperscript{th} March Payday)

<table>
<thead>
<tr>
<th>Gross Earnings</th>
<th>Deductions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic = 663.38</td>
<td>PAYE 92.45</td>
<td></td>
</tr>
<tr>
<td>Travel Time = 85.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYE = 92.45</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic = 663.38</td>
<td>Travel Time = 85.05</td>
<td></td>
</tr>
<tr>
<td>PAYE = 357.80 (higher rate)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GPA = 748.43</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(633.38 + 85.05)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Basic = 663.38**
**Travel Time = 85.02**
**PAYE = 92.45**

**Basic = 663.38**
**Travel Time = 85.05**
**GPA = 748.43**
(633.38 + 85.05)
**PAYE = 357.80 (higher rate)**
Fortnightly Advancement Recoupment Payslips
As it is a Gross pay deduction your PAYE, USC & PRSI are also reducing

Sample 3 - Fortnightly Payslip

<table>
<thead>
<tr>
<th>Gross Earnings</th>
<th>Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic</td>
<td>1326.76</td>
</tr>
<tr>
<td>Travel Time</td>
<td>170.09</td>
</tr>
<tr>
<td>RECOUPEMENT</td>
<td>-41.58</td>
</tr>
<tr>
<td>PAYE</td>
<td>184.89</td>
</tr>
<tr>
<td>PRSI EE</td>
<td>59.87</td>
</tr>
<tr>
<td>UNIV SOCIAL CHARGE</td>
<td>39.95</td>
</tr>
<tr>
<td>LOCAL PROPERTY TAX</td>
<td>7.34</td>
</tr>
<tr>
<td>Siptu Alw</td>
<td>10.00</td>
</tr>
<tr>
<td>(ER PENSION)</td>
<td>-199.01</td>
</tr>
</tbody>
</table>

Gross repayment 41.58
PAYE 184.89-168.26=
-16.63
USC 39.95-38.08=
-1.87
PRSI 59.97-58.21=
-1.66
Net repayment 21.42

Sample 3 - Fortnightly Payslip & Advancement recoupment (18 pay periods)
What do I need to do?

In preparation from weekly to fortnightly payroll:

• Familiarise yourself with all the information on https://www.tcd.ie/hr/payroll-services/fortnightly-pay/

• Decide if you want to avail of the transitional advancement and send back your form by 13:00 on 28\textsuperscript{th} of Feb.

• Contact your bank to inform them of any changes impacting your accounts e.g. direct debits.

• Please review your deductions e.g. travel pass, vhi etc. and liaise with payroll if there are any changes to renewal dates etc. payrollservices@tcd.ie

• Any questions, reach out to hr@tcd.ie or phone 3333
Appendices
## Appendix 1: Payroll Schedule Mapped

<table>
<thead>
<tr>
<th>Pay Day</th>
<th>Payroll FN Period</th>
<th>Payment Weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/01/2022</td>
<td>202201</td>
<td>WK 1</td>
</tr>
<tr>
<td>13/01/2022</td>
<td>202202</td>
<td>WK 2</td>
</tr>
<tr>
<td>20/01/2022</td>
<td>202203</td>
<td>WK 3</td>
</tr>
<tr>
<td>27/01/2022</td>
<td>202204</td>
<td>WK 4</td>
</tr>
<tr>
<td>03/02/2022</td>
<td>202205</td>
<td>WK 5</td>
</tr>
<tr>
<td>10/02/2022</td>
<td>202206</td>
<td>WK 6</td>
</tr>
<tr>
<td>17/02/2022</td>
<td>202207</td>
<td>WK 7</td>
</tr>
<tr>
<td>24/02/2022</td>
<td>202208</td>
<td>WK 8</td>
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<tr>
<td>03/03/2022</td>
<td>202209</td>
<td>WK 9</td>
</tr>
<tr>
<td>10/03/2022</td>
<td>202210</td>
<td>WK 10</td>
</tr>
<tr>
<td>16/03/2022</td>
<td>202211</td>
<td>WK 11</td>
</tr>
<tr>
<td>31/03/2022</td>
<td>202213</td>
<td>WK 12 &amp; 13</td>
</tr>
<tr>
<td>14/04/2022</td>
<td>202215</td>
<td>WK 14 &amp; 15</td>
</tr>
<tr>
<td>28/04/2022</td>
<td>202217</td>
<td>WK 16 &amp; 17</td>
</tr>
<tr>
<td>12/05/2022</td>
<td>202219</td>
<td>WK 18 &amp; 19</td>
</tr>
<tr>
<td>26/05/2022</td>
<td>202221</td>
<td>WK 20 &amp; 21</td>
</tr>
<tr>
<td>09/06/2022</td>
<td>202223</td>
<td>WK 22 &amp; 23</td>
</tr>
<tr>
<td>23/06/2022</td>
<td>202225</td>
<td>WK 24 &amp; 25</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Pay Day</th>
<th>Payroll FN Period</th>
<th>Payment Weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/07/2022</td>
<td>202227</td>
<td>WK 26 &amp; 27</td>
</tr>
<tr>
<td>21/07/2022</td>
<td>202229</td>
<td>WK 28 &amp; 29</td>
</tr>
<tr>
<td>04/08/2022</td>
<td>202231</td>
<td>WK 30 &amp; 31</td>
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<tr>
<td>18/08/2022</td>
<td>202233</td>
<td>WK 32 &amp; 33</td>
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<tr>
<td>01/09/2022</td>
<td>202235</td>
<td>WK 34 &amp; 35</td>
</tr>
<tr>
<td>15/09/2022</td>
<td>202237</td>
<td>WK 36 &amp; 37</td>
</tr>
<tr>
<td>29/09/2022</td>
<td>202239</td>
<td>WK 38 &amp; 39</td>
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<tr>
<td>13/10/2022</td>
<td>202241</td>
<td>WK 40 &amp; 41</td>
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<tr>
<td>27/10/2022</td>
<td>202243</td>
<td>WK 42 &amp; 43</td>
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<tr>
<td>10/11/2022</td>
<td>202245</td>
<td>WK 44 &amp; 45</td>
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<td>24/11/2022</td>
<td>202247</td>
<td>WK 46 &amp; 47</td>
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<td>08/12/2022</td>
<td>202249</td>
<td>WK 48 &amp; 49</td>
</tr>
<tr>
<td>22/12/2022</td>
<td>202251</td>
<td>WK 50 &amp; 51</td>
</tr>
<tr>
<td>05/01/2023</td>
<td>202201</td>
<td>WK 52 &amp; 1</td>
</tr>
</tbody>
</table>
Appendix 2: FAQ
Full FAQ available on https://www.tcd.ie/hr/faq/fortnightly-pay.php

Q.1 With the change to Fortnightly payroll, are we losing a week’s pay?
Employees are not losing a week’s pay. Instead of getting paid weekly, the pay will be received fortnightly.

Q.2 Will I be paid the equivalent of 52 weeks’ pay in the year?
Yes, there is no impact on Employee’s pay, only change is the payroll frequency. See sample payslips.

Q.3 What are my tax implications if I avail of Loan advancement?
Any taxes you pay in your last weekly payroll with loan advancement will get corrected once the recoupments commence (example on Slide 9), the PAYE and USC etc are lower and the tax will correct as the payments are recouped.

Q.4 Why HR could not have paid a double week on the last weekly payroll instead of Employees having to avail of a loan?
Paying a double week initially will result in Employees being paid approximately 70% of their two weeks salary in advance, which is not practical as it has a high risk of potential overpayment.

Q.5 What compensation is being offered for this inconvenience?
No compensation is being offered, this efficiency is part of the public service agreements.

Q.6 What about those who have VHI or LPT deducted at source, will they automatically be doubled or do Employees have to contact VHI / Revenue to have adjustments made?
All deductions will be automatically doubled in the system. LPT is a Revenue adjustment and so this will automatically change as well. Hence Employees don’t need to contact VHI or Revenue.
Thank you

Contact details: hr@tcd.ie