



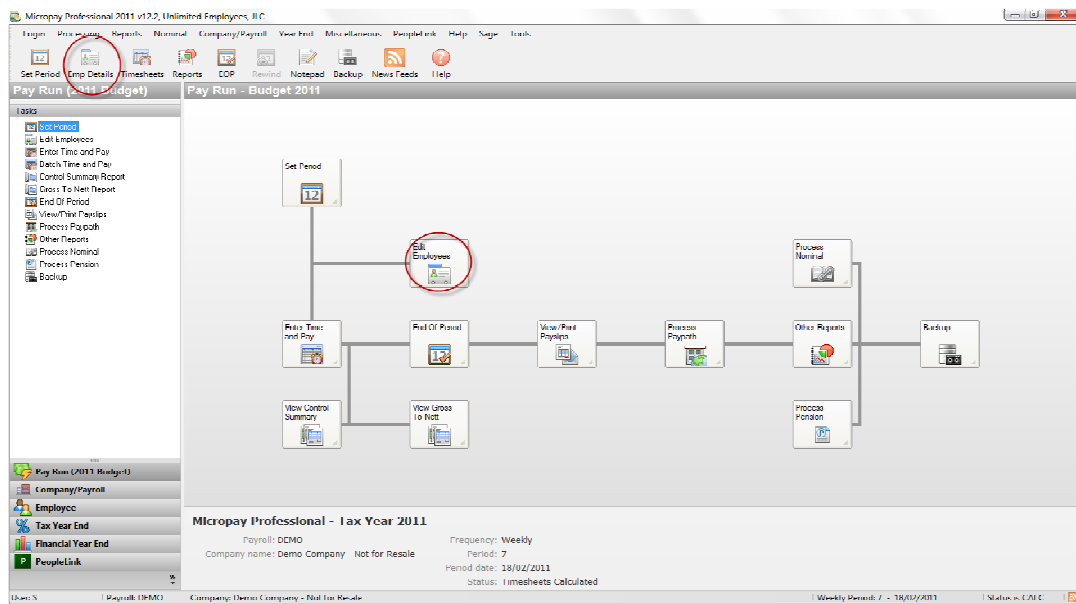
**USC Refunds  
For Medical Card Holders  
(2011)**

**By**  
**pims business systems limited**

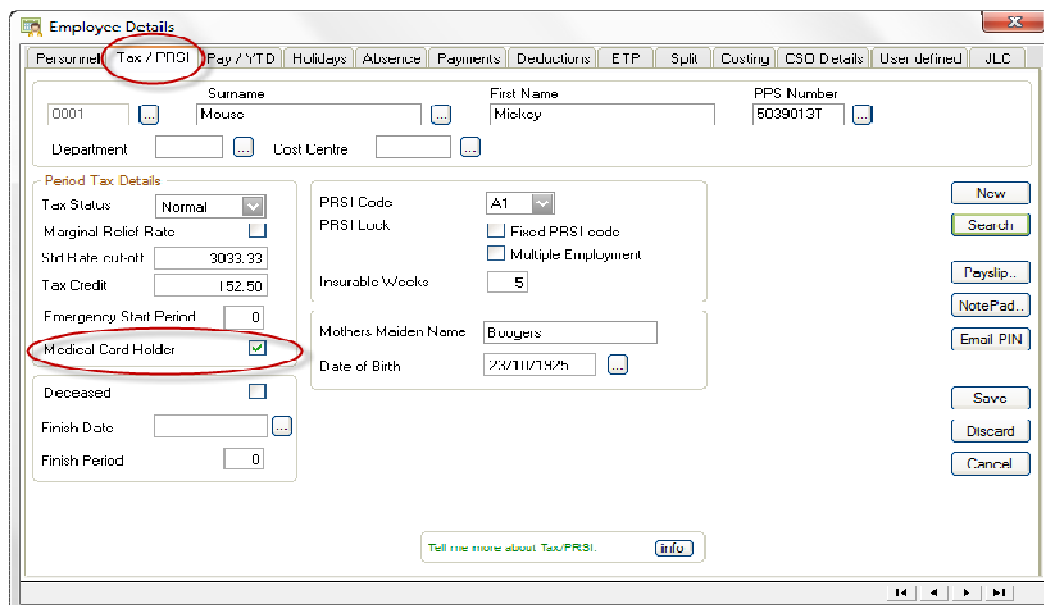


Individuals in possession of a full medical card will only pay Universal Social Charge at a maximum rate of 4% irrespective of the level of their income.

1. Open up Employee Details by clicking on 'Emp Details' or 'Edit Employees'.



2. Select the 'Tax/PRSI' tab and Tick the Box for Medical Card



This has now exempt the employee from paying the USC going forward to give the employee the refunds follow steps 3 – 11:



3. Click on **'Pay/YTD'** tab and under **'Universal Social Charge Year To Date'** and click **'Show Details'**.

The screenshot shows the 'Employee Details' window with the 'Pay/YTD' tab selected. The 'Universal Social Charge Year To Date' section contains the following data:

	Gross Pay	Tax Paid
Prev. (P45)	0.00	0.00
This Employment	11544.81	1546.46
<b>YTD Totals</b>	<b>11544.81</b>	<b>1546.46</b>

Below this is the 'Universal Social Charge Year To Date' breakdown:

	Employee	Employer
Gross Income	12542.24	
<b>USC</b>	<b>825.56</b>	<b>44.00</b>
Financial Year	997.43	44.00
Tax Year	997.43	44.00
From start	997.43	44.00

The 'Show Details' button in the USC section is circled in red.

4. Take note of the **'USC deducted at Rate 3'**. This is the amount deducted at the 7% to be refunded in part.

The screenshot shows the 'Employee Details' window with the 'Universal Social Charge Breakdown' dialog box open. The dialog box contains the following data:

USC deducted @ Rate 1	15.44
USC deducted @ Rate 2	18.40
<b>USC deducted @ Rate 3</b>	<b>791.72</b>
USC Adjustment	0.00
Less end of year refund	0.00
	<b>825.56</b>

The 'USC deducted @ Rate 3' row is circled in red.





5. Select 'Timesheets' or 'Enter Time and Pay'.

Micropay Professional 2011 v12.1. Unlimited Employees, JLC

Login Processing Reports Nominal Company/Payroll Year End Miscellaneous PeopleLink Help Sage Tools

Set Period Emp Details Timesheets Reports EOP Rowfind Notepad Backup News Feeds Help

Pay Run (2011 Budget) Pay Run - Budget 2011

Tasks

- 3: All Timesheet
- Edit Employees
- Enter Time and Pay
- Batch Time and Pay
- Control Summary Report
- Gross To Net II report
- End Of Period
- View/Print Payslips
- Process Nominal
- Other Reports
- Process Nominal
- Process Person
- Backup

Pay Run (2011 Budget)

Company/Payroll

Employee

Tax Year End

Financial Year End

PeopleLink

Micropay Professional Tax Year 2011

Payroll: DEMO Frequency: Weekly

Company name: Demo Company - Not for Resale Period: 6

Period date: 11/02/2011

Status: Start of Period

Pay Run - Budget 2011 News Feeds

User: S Payroll: DEMO Company: Demo Company Not for Resale Weekly Period: 6 11/02/2011 Status is SOP

6. Select the option for 'Random' and then select the relevant employee.

Timesheet Entry

Entry mode

- Random
- Sequential
- Automatic
- Import
- Batch

Multi Timesheet Entry as default

File Location

Continue... Cancel

Timesheet Entry - Random

Date Entry (Available) Holidays/Absences Multi Timesheet

Employee | Name | Surname | First Name

Employee	Name	Surname	First Name
0001	Moose	Mickey	

PPRSI Code Out-of

Pay Element Hrs/Min

Payroll Summary

Gross Pay 0.00 [Find]

PAYE 0.00 [Payroll...]

USC 0.00 [Delete]

NIJCI 0.00 [Not used]

NIJCI Class 0.00 [Save]

Ins. Wks U [Ignore]

Insur. Wks U [Ignore]

Net Pay 0.00 [Cancel]

Errors and Warnings

Net To Gross

Pay 0.00

Learning

TP [v]

Date

Calculations this period

Transfer Balance To BIK

Porting Levy 0.00

Tell me more... [Info]

Select the employee who is getting the USC 3% refund.



7. Click on the 'Override' tab

Payslip Summary	
Gross Pay	3135.56
PAYE	468.21
IISC	121.56

8. Under the USC Override enter in the amount to be refunded (No.4)

Payslip Summary	
Gross Pay	3135.56
PAYE	468.21
USC	-217.75
PRSI	120.34
PRSI Class	A1
Ins. Wks	1
Hol. Wks	0
Nett Pay	2716.76

Enter in the 'minus' (-) and the Vaule to be refunded.



9. To view this click on 'Payslip'

Timesheet Entry - Random

Data Entry | Override | Holidays/Absence | Multi Timesheet

Employee: 0001 Name: Mouse, Mickey Dept: Cost: PRSI Code: A1 Tax Status: Normal Tax Credit: 152.50 Standard Rate Cut-off: 3033.33

Tax Override: +/- Value: 0.00

PRSI Override: +/- Employee +/- Employer: 0.00 0.00

PRD Override: +/- Value: 0.00

USC Override: +/- Value: 339.31

Days worked:  Thu  Fri  Sat  Sun  Mon  Tue  Wed

Pay periods: Hol. Periods: 0 Tax Credits: 1 Fixed Payments: 1 Deductions: 1 Insur. Weeks: 1 Weeks worked: 1

Deduct CWPS for Weeks: 6 To 6

Nett To Gross: Pay: 0.00

Leaving: TP: Date: Parking Levy: 0.00

Payslip Summary: Gross Pay: 3135.56 Find: PAYE: 468.21 Payslip...: USC: -217.75 Delete: PRSI: 120.34 Notepad...: PRSI Class: A1 Ins. Wks: 1 Save: Hol. Wks: 0 Ignore: Nett Pay: 2716.76 Cancel

Errors and Warnings: Tell me more... Info

Payslip Preview

**EMPLOYEE:** Mouse, Mickey **FREQUENCY:** W **PPS NUMBER:** 5039013T  
**EMP NO:** 0001 **DEPT:** COST **PAY PERIOD:** 6 **PAYMENT DATE:** 11/02/2011

PAYMENT DETAILS			DEDUCTION DETAILS				SUMMARY OF PAY	
DESCRIPTION	TAX	VALUE	DESCRIPTION	TAX	THIS PERIOD	BALANCE		
Salary	Y	3124.56	PAYE		468.21	2014.67	GROSS PAY	3135.56
BIK	Y	11.00	PRSI		120.34	601.70	TOTAL DEDUCTIONS	407.80
			USC		-217.75	401.42	NON-TAX ADJ.	0.00
			PRD	G	0.00	869.43	B	-11.00
			PenStd	G	32.00	160.00	ROUNDING	0.00
			SocialClub	N	5.00	25.00		0.00
			-----Employer Pension Contribution-----				NETT PAY	2716.76
			PenStd	G	44.00	88.00	PAY METHOD	Cash

CUMULATIVE DETAILS		TAX/PRSI DETAILS		COMMENTS	
GROSS PAY	15677.80	TAX CODE	N	EMP'ER PRSI PER	335.35
NON-TAX DEDS	1029.43	EMP'ER ST. PER		EMP'ER PRSI TD	1583.30
TAXABLE PAY	14648.37	TAX CREDIT	152.50	BIK YTD	55.00
TAX CREDIT	915.00	PAY RELCODE	A1		
STD. CUT OFF	18199.98	TOTAL NG WK	5		
TAX PAID	2014.67				



10. Close the payslip and click 'Save' to continue.

11. Continue with the payroll as normal.

**Where an individual has self-employment income in excess of €100,000 for a tax year, the maximum rate is 7% on the amount of the excess. Non-medical card holders are subject to a maximum rate of 10% of such income.**

**For more FAQ on the USC charge log onto  
<http://www.pims.ie/pdf/universal-social-charge-fags.pdf>**