

Part 2 - Total Wages & Salaries and Corresponding Paid Hours

Total Wages and Salaries

Include: The gross amount (i.e. before deduction of income tax, employee contributions to social security, employee contributions to pension schemes etc.) of all wages, salaries, allowances, commissions, bonuses, holiday pay etc. paid by the enterprise to all of its employees.

Exclude: Non-wage payments such as non-taxable travelling and subsistence payments and any payments made to persons not on the payroll e.g. proprietors and agency workers.

Regular wages and salaries (including sick & maternity pay)	<p>Payments made regularly at each pay period during the year. They consist of:</p> <ul style="list-style-type: none"> • Basic wages and salaries - including holiday pay, sick pay and maternity pay; • Wages calculated on the basis of time worked, output or piecework; • Payments for shift work, Sunday or public holiday work, etc.; • Bonuses and allowances paid at each pay period, such as those for extra responsibilities, qualifications, length of service, etc.; • Exclude any pay in advance or arrears. <p>Please note that payments made under the Employment Wage Subsidy Scheme should be included with regular wages. Please also note in relation to sick and maternity pay, particular care must be taken if the employer receives refunds from the Department of Employment Affairs and Social Protection. If the amount entered under regular wages and salaries includes sums which are subsequently refunded by the Department of Employment Affairs and Social Protection, then these refunds must be included in Part 5, under Total Subsidies and Refunds Received.</p>
Overtime	Payment for hours worked in excess of normal hours. The amount entered should relate to the overtime hours entered in Corresponding Paid Hours.
Irregular bonuses and allowances	<p>Bonuses which are not paid regularly at each pay period. For example:</p> <ul style="list-style-type: none"> • End of quarter productivity bonuses; • Golden handshake i.e. exceptional payments to employees leaving the enterprise; • Backdated pay awards i.e. payments which represent increases in wages and salaries that are applied retrospectively.
Apprentices'/Trainees' Wages & Salaries	A combined total of regular wages & salaries, overtime and irregular bonuses and allowances is required for apprentices/trainees.

Corresponding Hours Paid (both worked and unworked paid hours)

Regular paid hours	<p>These are the normal working hours of the employees, usually specified in the contract of employment and should include paid leave e.g. paid sick leave/annual leave. Meal breaks and any unpaid absences such as unpaid sick leave, should be excluded.</p> <p>To ensure consistency between total wages and salaries and total hours paid, particular care should be taken in converting weekly contracted hours into quarterly contracted hours for the following employees:</p> <ul style="list-style-type: none"> • Monthly Paid Employees: To convert weekly contracted hours to quarterly contracted hours for employees paid once each calendar month, weekly contracted hours must be multiplied by 13. • Fortnightly Paid Employees: The number of payments made to fortnightly paid employees will vary between 6 and 7 depending on the quarter. If there are 6 payments made to these employees, the weekly contracted hours should be multiplied by 12 to convert their weekly contracted hours to quarterly contracted hours. If 7 payments are made during the quarter, then the weekly contracted hours should be multiplied by 14. • Weekly Paid Employees: The weekly contracted hours should be multiplied by the number of payments made during the quarter. This is normally 13.
Paid overtime hours	Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2 hours. Please exclude overtime hours where leave in lieu is taken instead of pay.

Part 3 - Total Other Employer's Contributions (cost to Employer only and not included in Part 2)

- Employer's statutory PRSI
Employer's contribution to PRSI on behalf of their employees.
- Employer's contribution to pension fund
This refers to the employer's contribution only for all employees, including apprentices/trainees. Do not include the employee contribution.
- Other contributions (eg. income continuance insurance, study grants)
- Redundancy
Include statutory and non statutory payments.

A breakdown of figures is not required for apprentices/trainees, only total employer's social security contributions.

Part 4 - Total cost to the Employer of Benefits provided to Employees (excluding apprentices/trainees)

Total Benefit in Kind

This refers to the total net cost of all goods and services made available to employees (excluding apprentices/trainees) by the employer.

As a general rule the amount to be entered is the cost to the employer of providing the benefit, less any amount contributed by the employee. If the benefit is taxable (i.e. a benefit in kind), then the amount of 'notional pay' calculated for the purpose of making returns to the Revenue Commissioners may be entered as the cost to the employer.

These costs mainly consist of:

- Private use of company cars (not the value or cost of the car);
- Stock options and Share purchase schemes: The cost of Stock options should be calculated as the difference between the market price of the shares on the vesting date and the price charged to employees;
- Voluntary sickness insurance (VHI, Laya Healthcare, etc.);
- Staff housing;
- Other free or subsidised benefits (e.g. parking, meals, mobile phone, canteen, creche, free or discounted company products, preferential loans, sports & recreational facilities, professional subscriptions, etc.).

Part 5 - Total Subsidies and Refunds received for All Employees

Subsidies are all amounts received intended to refund part or all of the cost of wages and salaries and training costs.

These subsidies mainly consist of:

- **Training Subsidies (Solus, Youth Employment Support Scheme etc.)**
- **Refunds from Department of Employment Affairs and Social Protection:** This is the amount received/receivable by the employer from the Department of Employment Affairs and Social Protection to refund part or all of the cost of the wages and salaries of employees on paid sick leave or maternity leave etc. These refunds should only be entered in Part 5 if the amount received/receivable from the Department is included under Regular Wages & Salaries in Part 2.