

## Information sheet for the course Personal and Payroll I.

<b>University:</b> <i>Alexander Dubček University of Trenčín</i>	
<b>Faculty:</b> <i>Faculty of Social and Economic Relations</i>	
<b>Course unit code:</b> <i>KMaREZ/lz26Pd/14</i>	<b>Course unit title:</b> <i>Personal and Payroll I.</i>
<b>Type of course unit:</b> <i>compulsory</i>	
<b>Planned types, learning activities and teaching methods:</b> <i>Lecture:</i> <i>Seminar: 2 hours weekly/28 hours per semester of study; face to face</i>	
<b>Number of credits:</b> <i>4</i>	
<b>Recommended semester:</b> <i>5<sup>th</sup> semester, 3<sup>rd</sup> year</i>	
<b>Degree of study:</b> <i>I. (bachelor)</i>	
<b>Course prerequisites:</b> <i>none</i>	
<b>Assesment methods:</b> <i>In the course of the semester there will be 3 written exams worth 20 points each. Evaluation A - at least 55 points, Evaluation B - at least 50 points, Evaluation C - at least 45 points, Evaluation D - at least 40 points, Evaluation E - at least 35 points. Credits are not granted to a student who obtains less than 10 points from one of the exams. At the end of the semester during the examination period: completion of a comprehensive practical example of recordkeeping of personnel and payroll in the professional software. Final evaluation: achieved average.</i>	
<b>Learning outcomes of the course unit:</b> <i>A student completing the course will receive an orientation, overview and practical application of the laws of the personnel and payroll and related legal regulations in practice. the student will be able to independently handle payroll, process the employment contract in accordance with the degree of intensity of work, calculate wage and welfare contributions, communicate with insurance companies and tax authorities. The student will understand the relevant legislation, recording of attendance, payroll agenda and work with a professional payroll program. During the learning process a strong emphasis is placed on the use of practical examples, in which the student verifies gained theoretical knowledge. After the successful completion of a learning process within the subject, the student should be able to independently handle personnel and payroll agenda in accordance with applicable regulations.</i>	
<b>Course contents:</b> <i>1. Introduction to the lectures - content of the course, recommended literature, the conditions for the test. The nature and content of personnel and payroll agenda.</i> <i>2. The administration associated with the planning, selection, appointment, reassignment and layoffs (professional software for keeping personal agenda).</i> <i>3. Work contracts, employment agreements and workplace levels of difficulty.</i> <i>4. Personal questionnaire and personal data of workers. Written documents related to employment.</i> <i>5. Recordkeeping of training (list of participants) and work equipment (protocols of acceptance of work equipment), the processing of data in the information system.</i> <i>6. Legislative fulfillment of reporting obligations, notices of employer to supplementary pension companies and registration of the employer for the purpose of payroll tax.</i> <i>7. Timesheets, including inspection and recordkeeping of documents for absence at the workplace.</i> <i>8. Content of the payroll agenda, procedures for work with a professional payroll program.</i> <i>9. Wage scale and administration of payroll in accordance with applicable legislation.</i> <i>10. Calculation of wages under the current legislation and processing of documents that are needed in order to send wages to the bank accounts of workers.</i>	

11. Calculation of averages for the employment and legal purposes, the basis for calculation of the daily wage compensation for temporary work incapacity, averages for the purpose of leave. Calculations of leave entitlement.

12. Processing of documents for sending monthly statements of insurance to social insurer, health insurers and supplementary pension savings in paper and electronic form.

13. Monthly reports to the tax authorities in accordance with applicable regulations, in paper and electronic form.

**Recommended of required reading:**

Hronská, I. a kol.: *Mzdy a personalistika*. Kros, Žilina 2009

Koubek, J.: *ABC praktické personalistiky*, Praha, Linde, 2000 Valicová, V.: *Daň zo závislej činnosti*. Educa Slovakia, Bratislava, 2013

Dobšovič, D.: *Odvody poisťného*. PORADCA, s.r.o., ISSN 1335-1583 Softvér ALFA, OMEGA, OLYMP

Zákon č. 461/2003 Z. z. o sociálnom poistení

Zákon č. 580/2004 Z. z. o zdravotnom poistení

Zákon č. 311/2001 Z. z. Zákonník práce

Zákon č. 663/2007 Z. z. o minimálnej mzde

Zákon č. 462/2003 Z. z. o náhrade príjmu pri dočasnej PN

Zákon č. 600/2003 Z. z. o prídavku na dieťa

Zákon č. 595/2003 Z. z. o dani z príjmov

Zákon č. 601/2003 Z. z. o životnom minime

Zákon č. 548/2003 Z. z. o štátnom rozpočte

Zákon č. 241/1993 Z. z. o štátnych sviatkoch

Zákon č. 5/2004 Z. z. o službách zamestnanosti

Zákon č. 125/2006 Z. z. o inšpekcii práce

Časopis FSEV – Sociálno-ekonomická revue

**Language:** Slovak

**Remarks:**

The course is offered in the winter semester of the third year of full-time undergraduate studies and in the winter semester of the fourth year of external undergraduate studies. This course is mandatory. The number of students in a seminar laboratory group ranges from 15 to 18 students.

**Evaluation history:**

A	B	C	D	E	FX
24.78	39.82	24.78	5.31	5.31	0.0

**Lectures:**

PhDr. Jana Španková, PhD., Ing. Paulína Srovnalíková

**Last modification:** 23.04.2014

**Supervisor:** doc. Mgr. Sergej Vojtovič, DrSc.