

• What is payroll in India?

- Developing organization policies
- Defining components in payslip
- Payroll inputs
- Calculation of gross salary, statutory as well as non-statutory deductions, and arriving at the net pay
- Releasing employee salary
- Depositing dues like TDS, PF, etc. with appropriate authorities and filing returns.

• What are the important elements of salary structure?

- Cost To Company
- Gross Salary
- Net/ In hand salary
- Allowance
- Perquisites
- Retirals (PF/ Gratuity/Superannuation)

• Other Elements of Payroll in India.

- Payslip
- o Form 16
- o Reimbursements
- Incentives and Bonus
- Income Tax

• CTC structure Designing

- Payroll components
- Gross Income
- o Gross Deduction
- Net salary
- Discretionary pay

Step by Step payroll process

- o Pre-Payroll Activities
- Actual Payroll Activities
- Post-Payroll Activities

Leave Management

- Unpaid leave
- Paid Leaves
- Loss of Pay
- Leave Encashment

Payroll statutory compliance

- o PF
- ESIC
- Gratuity

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- o Bonus
- o PT
- o TDS

• Income tax in India

- o Income tax Slab rates of FY 2023-24
- Different types of regimes
- o Income Tax Returns
- o Tax Fillings (Employer and Employee Perspective)
- Why to file taxes
- o Form-16

• Payroll-Finance Audit

- o Annual Audit with external auditor
- Excel Learning