



Unit title	Statutory and Non-statutory Reporting of Payroll Data
SQA code	H70W 04
SCQF level	5
SCQF credit points	1
SSC ref	FSP P3, P4, and P5

History of changes

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Version number	Date	Description	Authorised by

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Title	Statutory and Non-statutory Reporting of Payroll Data	
Learning Outcomes		Assessment Criteria
The learner will:		The learner can:
1	Understand statutory reporting requirements.	<p>1.1 Describe the methods, policies, procedures, for submitting statutory end of year returns and explain the penalties for non-compliance.</p> <p>1.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year).</p> <p>1.3 Identify the reports which need to be given to employees, the deadlines for doing this and explain the penalties for failing to comply.</p>
2	Understand the non-statutory reporting requirements.	<p>2.1 Identify organisational, external agency and employee requirements for information.</p> <p>2.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year).</p> <p>2.3 Identify accurately the needs of the recipient and how reporting is tailored to those needs considering:</p> <ul style="list-style-type: none"> ◆ security ◆ confidentiality ◆ data protection

Additional information about the Unit
Unit purpose and aim(s)
<p>This Unit is about the reporting of statutory and non-statutory payroll data. It covers the organisational procedures for dealing with the reporting of statutory and non-statutory bodies.</p> <p>Learners should be working within a payroll environment.</p>
Details of the relationship between the Unit and relevant national occupational standards (if appropriate)
<p>This Unit directly relates to FSP P3, P4, and P5. It relates to a number of other NOS covering the areas of financial records, IT and regulations.</p>
Details of the relationship between the Unit and other standards or curricula (if appropriate)
N/A
Assessment requirements specified by a sector or regulatory body (if appropriate)
N/A

Assessment (evidence) Requirements

Evidence should be collected when carrying out tasks within a real job. Learners should provide evidence over a sufficient period of time so that the assessor is confident the learner is competent.

Assessment must be undertaken with learners taking due cognisance of legislation, security of information and organisational procedures.

Guidance on Instruments of Assessment

This Unit is designed to assess the knowledge of learners in the workplace.

Learning Outcome 1 may be assessed by a work-based assessment taking the form of a report. Alternatively, observation, product evidence or witness testimony may be used.

Learning Outcome 2 may be assessed by a work-based assessment taking the form of a report. Alternatively, observation, product evidence or witness testimony may be used.

Online assessment may also be used for both Learning Outcomes.

The collection of supplementary evidence of performance can be used to further substantiate, support and expand the evidence base for competent performance where this is necessary. Supplementary evidence may include:

- ◆ Questioning
- ◆ Professional discussion
- ◆ Other valid evidence which relates directly to learner performance

SQA's Guide to Assessment provides information on appropriate instruments of assessment. This guide is designed to provide support for everyone who assesses for SQA qualifications. It looks at the principles of assessment, and brings together information on assessment in general as well as on best practice in assessment. The Guide to Assessment can be downloaded free from SQA's website **www.sqa.org.uk**.

The FLSP's Assessment Strategy also supports the assessment of this Unit.