



Unit title	Computerised Payroll Administration
SQA code	H714 04
SCQF level	6
SCQF credit points	3
SSC ref	FSP P1, P2, P3, P4 and P5

History of changes

Publication date: August 2013

Version: 01

Version number	Date	Description	Authorised by

© Scottish Qualifications Authority 2014

This publication may be reproduced in whole or in part for educational purposes provided that no profit is derived from reproduction and that, if reproduced in part, the source is acknowledged.

Title	Computerised Payroll Administration	
Learning Outcomes	Assessment Criteria	
The learner will:	The learner can:	
1 Set up a computerised payroll system.	1.1 Enter company data and legislative parameters (if appropriate), into commercial payroll software in accordance with company policy. 1.2 Maintain the company data and legislative parameters in accordance with company policy and updated payroll legislation ensuring verification of the information to be changed. 1.3 Enter pension scheme information in accordance with company policy.	
2 Set up employee records and payroll data in a computerised payroll system.	2.1 Create employee records within the payroll software from given information, eg HR information, contract of employment, P45, P46. 2.2 Maintain the employees payroll records ensuring that all changes have been correctly authorised by either the employee, employer or statutory body.	
3 Enter details of gross pay into the computerised payroll system.	3.1 Input elements of basic gross pay for weekly and monthly paid employees from given information, eg timesheets and summaries, salary information, hourly rates. 3.2 Input overtime details from given information. 3.3 Input additional gross pay information, eg commission and bonus payments, lump sums, unsocial hours and shift payments. 3.4 Deal with net payments. 3.5 Deal with holiday pay information in an appropriate way. 3.6 Input all elements relating to a leavers gross pay including redundancy payments.	

Learning Outcomes	Assessment Criteria
The learner will:	The learner can:
<p>4 Enter voluntary and statutory additions and deductions.</p>	<p>4.1 Input information relating to voluntary deductions ensuring that the correct authorisation has been given, eg company loan repayments, savings scheme, Payroll Giving, social clubs, pension contributions.</p> <p>4.2 Input information relating to statutory deductions ensuring that the correct authorisation has been given, eg Student Loan repayments, AEOs and DEOs.</p> <p>4.3 Input all information relating to statutory additions to pay:</p> <ul style="list-style-type: none"> ◆ Statutory Sick Pay ◆ Statutory Maternity Pay ◆ Statutory Adoption Pay ◆ Statutory Paternity Pay and Paternity Leave
<p>5 Process the payroll.</p>	<p>5.1 Process gross pay, standard pre and post tax deductions in accordance with company policy and legislative requirements.</p> <p>5.2 Process voluntary, non-standard statutory deductions and statutory additions to pay in accordance with company policy and legislative requirements.</p> <p>5.3 Process the final pay run for a leaver.</p> <p>5.4 Produce internal period end reports including payslips, P11 Deduction Sheets, payroll summaries and analysis in accordance with company requirements.</p> <p>5.5 Be able to calculate the cost of wages to the employer.</p>

Learning Outcomes	Assessment Criteria
The learner will:	The learner can:
<p>6 Produce reports to enable reconciliation of payments and deductions to external agencies and other statutory documents.</p>	<p>6.1 Produce form P45 for a leaver.</p> <p>6.2 Explain what is required to complete the period end and year end routines and reports for HMRC.</p> <p>6.3 Produce period end and year end forms from the payroll software.</p> <p>6.4 Reconcile payments to HMRC and other statutory bodies.</p> <p>6.5 Outline on-line filing requirements.</p>
<p>7 Understand how and why payroll data is backed up and restored.</p>	<p>7.1 Explain the importance and need for backing up the payroll data at regular intervals.</p> <p>7.2 Describe how to back and restore payroll data.</p> <p>7.3 Explain the need for data security and the various methods used to ensure security of all payroll data.</p>

Additional information about the Unit
Unit purpose and aim(s)
<p>This Unit is a practical Unit with learners using payroll software to administer the payroll.</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 Unit FSP P1, P2, P3, P4 and P5 of the Payroll NOS. 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 require to use payroll software (with access to instruction manual) to administer the payroll.

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 Outcomes 1–6 may be assessed by a work-based assessment or by observation/product evidence/witness testimony. These six Learning Outcomes are all practical with learners entering, creating, inputting or producing information using a computerised payroll system.

Learning Outcome 7 may be assessed by a work based assessment or by observation/product evidence/witness testimony.

Online assessment may also be used for all 7 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. This may be required depending on the size of the organisation in which the learner is working. 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.