



Unit title	Payroll Processing
SQA code	H715 04
SCQF level	6
SCQF credit points	2
SSC ref	FSP P1, P2, P3, P4 and P5

History of changes

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Title	Payroll Processing	
Learning Outcomes		Assessment Criteria
The learner will:		The learner can:
1	Ensure compliance with current legislation.	<p>1.1 Correctly identify the treatment of allowances and enhancements with respect to income tax, national insurance contributions, pensions deductions.</p> <p>1.2 Ensure all directors' NIC calculations comply with the relevant legislation.</p> <p>1.3 Ensure compliance with attachments of and deductions from earnings, allowances and fees legislation.</p>
2	Communicate effectively with both internal and external parties.	<p>2.1 Make payments to statutory and non-statutory bodies by the required deadline, accompanied by the applicable documentation and in accordance with organisational requirements and procedure.</p> <p>2.2 Check that individuals raising queries are authorised to receive the information they are requesting.</p> <p>2.3 Seek clarification or additional information from employees or managers where the nature of their queries is not clear.</p> <p>2.4 Present accurate information extracted from the payroll system in an appropriate format.</p>

Additional information about the Unit
Unit purpose and aim(s)
This Unit is about the processing payroll. Learners will put into practice, knowledge gained in other Units in order to process payroll ensuring they comply with current legislation and communicate appropriately with internal and external parties.
Details of the relationship between the Unit and relevant national occupational standards (if appropriate)
This Unit relates to Unit FSP P1, P2, P3, P4 and P5 of the Accountancy NOS.
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

Learners must be aware of current legislation relating to income tax, national insurance, deducting of pension contributions and attachment of and deductions from earnings before undertaking the practical aspect of payroll processing. Learners also need to know the organisation's processes for dealing with payments to external agencies.

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.