Overview   This unit is about controlling the accuracy and compliance of the payroll. It
                     involves:

                     1   applying controls to the payroll function

                     2   producing management information

                     3   providing information and making payments to authorised agencies

Performance criteria

You must be able to:

P1 correctly identify the treatment of all allowances and enhancements with respect to tax, national insurance and pensions deductions

P2 update rates for permanent and temporary payments and deductions against agreed scales for each type of employee affected

P3 reconcile the national insurance liability for directors against the national insurance actually paid

P4 monitor compliance with attachments of earnings legislation

P5 correctly code and reconcile total charges to organisational budgets against aggregate payroll totals

P6 promptly reconcile the number of no pays and actual pays with the number of employees on the payroll

P7 calculate and reconcile aggregate payroll totals, including aggregate statutory payments and non-statutory deductions, against authorised control totals

P8 calculate and reconcile aggregate amounts payable to, or recoverable from, statutory and non-statutory bodies against control totals

P9 reconcile payroll records with the organisation's financial reports

P10 make payments to statutory and non-statutory bodies by the required deadline, accompanied by the applicable documentation and in accordance with organisational regulations and procedures

P11 check that individuals raising queries are authorised to receive the information they are requesting

P12 seek clarification or additional information from employees or managers where the nature of their queries is not clear

P13 present accurate information extracted from the payroll system in an appropriate format

P14 deal effectively with enquiries from statutory agencies and non-statutory bodies

P15 obtain employee authorisation where required prior to the release of information

P16 supply information within the specified timescale and in compliance with relevant legislation

P17 file copies of responses in a logical and orderly manner in accordance with statutory and organisational requirements

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Knowledge and understanding

The statutory framework

You need to know and understand:

K1   legislation relating to payroll processing and data protection
K2   the regulations of the relevant tax authority in respect of income tax and national insurance liability on pay, expenses and benefits
K3   national insurance regulations concerning directors
K4   income tax and national insurance regulations relating to termination, lump sum and "out of sync" payments
K5   legislation controlling attachments of earnings and the rules applying to how they interact with each other
K6   types of exceptional payment
K7   types of attachments to earnings
K8   types of termination payments

The organisation

You need to know and understand:

K9   the organisation's policies for recording and storing data
K10 organisational, external agency and employee requirements for information
K11 the organisation's procedures for maintaining the security and confidentiality of information
K12 sources of information for resolving discrepancies

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Links to other NOS

1. CAS Computerised Accounting Software Link
2. SS Spreadsheet Software Link
3. BS Bespoke or Specialist Software Link
4. PM Project Management Software Link
5. WP word processing software Link
6. ITS IT security for users Link
7. E1 Manage a budget Link
8. F1 Manage a project Link
9. E2 Manage Finance In your area of responsibility Link
10. D16 Manage Redundancies In Your Area Of Responsibility Link
11. MN3 Keep Financial Records For Your Business Link
12. MN4 Manage Cash Flow In Your Business Link
13. MN5 Get Customers To Pay On Time Link
14. MN8 Monitor Borrowing For Your Business Link
15. MN9 Carry Out The Banking For Your Business Link
16. MN10 Prepare Wages Link
17. MN11 VAT Registration And Returns Link
18. E11 Communicate Information And Knowledge Link
19. ICF IT Communication Fundamentals Link
20. ISF IT Software Fundamentals Link
21. B8 Ensure Compliance With Legal, Regulatory, Ethical And Social Requirements Link
22. E9 Manage The Environmental Impact Of Your Work Link
23. HSS7 Make Sure Your Own Actions Within The Workplace Aim To Protect The Environment Link
24. HSS1 Make Sure Your Own Actions Reduce Risks To Health And Safety Link
25. HSS2 Develop Procedures To Safely Control Work Operations Link
26. HSS6 Conduct A Health And Safety Assessment Of A Workplace Link
27. IUF IT User Fundamentals Link
28. EE5 Build Relationships to Build Your Business Link
29. F5 Resolve Customer Service Problems Link
30. F6 Monitor And Solve Customer Service Problems Link
31. F7 Support Customer Service Improvements Link
32. F14 Prepare For And Participate In Quality Audits Link
33. F15 Carry Out Quality Audits Link
34. LG2 Keep Up To Date With Current Legislation Affecting Your Business Link

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Originating organisation	Financial Skills Partnership
Original URN	P4
Relevant occupations	3537 Financial and accounting technicians; 4121 Credit controllers; 4122 Accounts and wages clerks, book-keepers, other financial clerks
Suite	Accountancy
Key words	Accountancy and Finance